

A silhouette of a person riding a bicycle against a warm, orange sunset background. The person is wearing a tutu and has their head tilted back, looking up at the sky. The bicycle is a standard road bike with thin tires. The background shows the silhouettes of trees and grass.

2013 – 2014

# ANNUAL REPORT

“A great place to live, work, play and visit”



Cover Image  
*Golden Days* by L. Roper  
Enviroplan Photographic Competition Entrant



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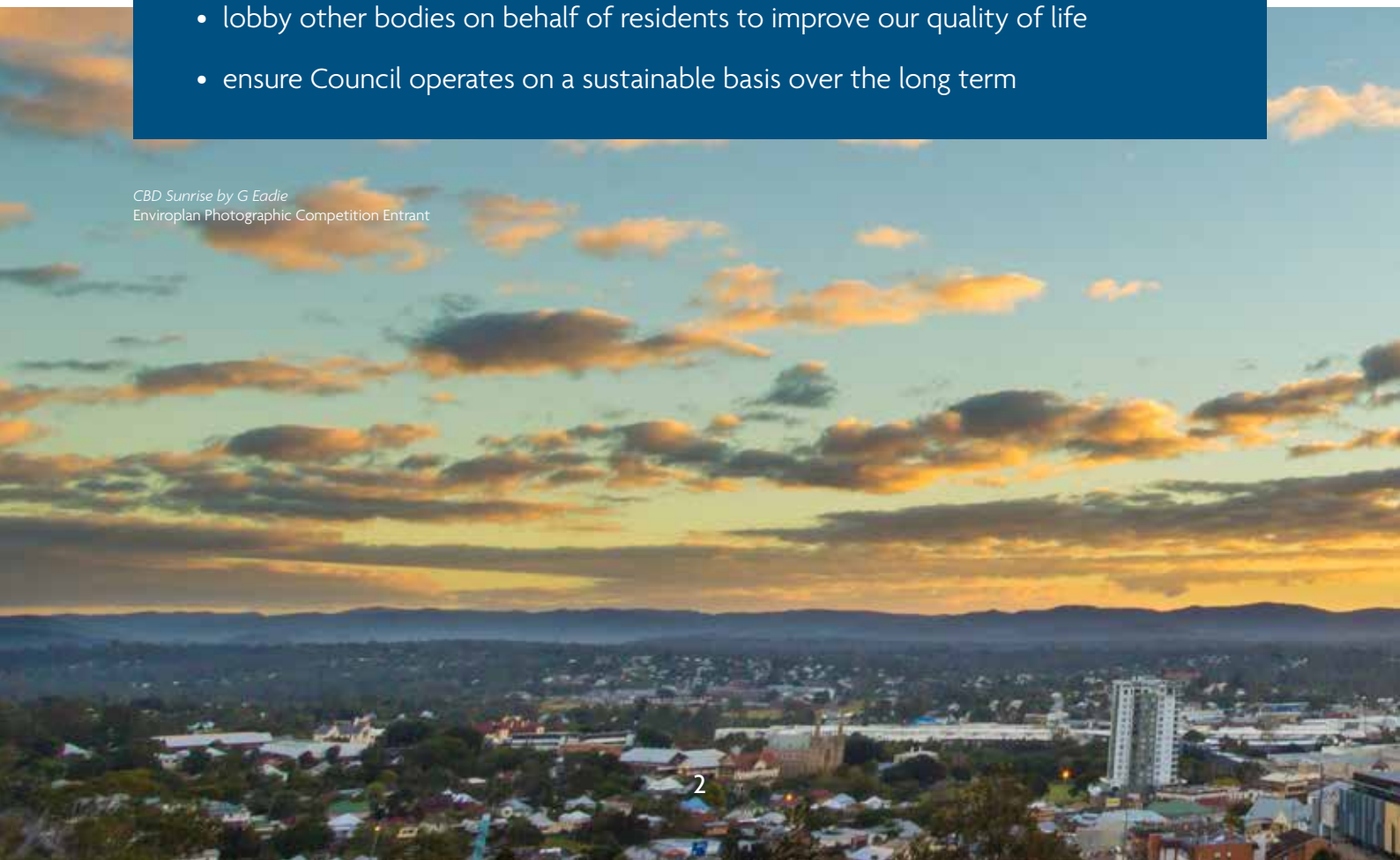
## OUR VISION

“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 (l2031)
- 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

*CBD Sunrise by G Eadie*  
Enviroplan Photographic Competition Entrant







# ABOUT IPSWICH

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 180,000 people. Ipswich enjoys a subtropical climate and is a safe, friendly and multicultural city. Residents come from 115 different ethnic backgrounds, speaking 84 languages.

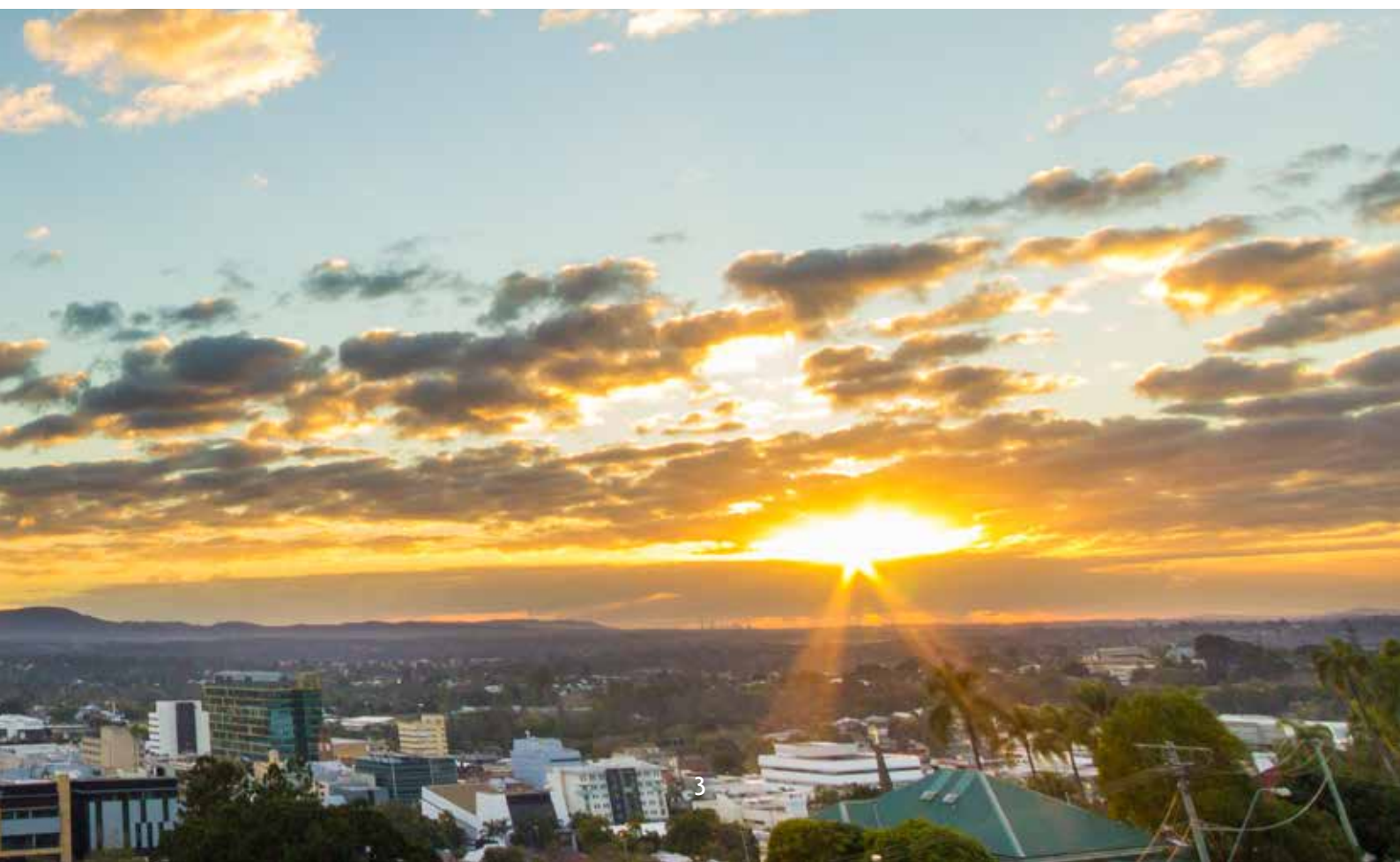
As Queensland's oldest provincial city, Ipswich has a rich history. It is renowned for its architectural, natural and cultural heritage. Ipswich proudly preserves and still operates from many of its historical buildings and homes, with more than 6,000 heritage-listed sites. Ipswich also has a range of 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, wineries, cafes, restaurants, cinemas, shopping centres and more than 500 parks.

Ipswich hosts regular national and local 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.





# MESSAGE FROM MAYOR PAUL PISASALE

Ipswich is Queensland's fastest growing city and continues to lead the way on sustainable development as the population progresses toward 200,000 in the next two to three years.

A modern and progressive local government must do the basics of roads, rates and rubbish well. It must also take a broader view by being a catalyst for population growth in master planned communities, creating new jobs, caring for the environment and investment in infrastructure.

Ipswich City Council prides itself on managing growth, and promoting confidence and investment in our region. Another important priority is to foster a compassionate community built on pride and where we care for each other.

Ipswich is increasingly becoming a city of centres in line with our long term vision. There is also a strong focus on the once in a generation change underway in Ipswich Central.

Ipswich's first nine-storey office block as part of the 10-15 year \$1 billion ICON Ipswich project has been completed and is now open. The full redevelopment of Ipswich City Square shopping complex will reshape the traditional city heart of Ipswich with a mix of businesses including commercial, retail, recreation, dining, entertainment and inner city living.

Ipswich's eastern suburbs, including the Springfield master planned community, have again notched up significant growth in residential and commercial development. Springfield Central town centre is undergoing rapid expansion with construction well underway on a new discount department store, cinemas, large hardware store, a new Mater Hospital, University of Southern Queensland's flagship building and the new Queensland headquarters for GE. When fully developed the Springfield development will provide an employment base for 30,000 workers and 86,000 residents.

Last year we also witnessed the opening of the new Springfield passenger rail line funded by the Queensland Government. It has provided immediate benefits for residents in the suburbs adjacent to Springfield and Springfield Central and offers alternative transport options to residents of nearby Redbank Plains and Bellbird Park.

The diversification of the Ipswich economy over the last twenty years has prepared the city well for the anticipated increase in population to 462,000 by 2031.

Construction has begun on the much-anticipated master planned community of Ripley Valley, south east of the city centre which is being led by Sekisui House, one of Japan's most respected and successful community builders and Australian-based AMEX Corporation. The launch of Ecco Ripley signalled the start of the first commercial and residential development in the valley which will lead to an ultimate population in this new master planned community of 120,000, and like Springfield, will contribute significantly to the growth of the region. Ipswich will continue to stimulate job creation and put a strong focus on people and community organisations.

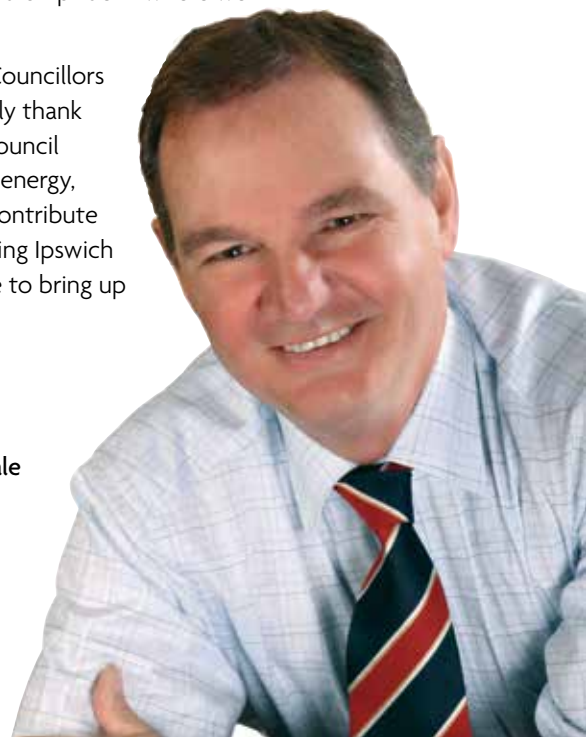
During the 2013-2014 year we witnessed the opening of Redbank Motorway Estate and its development by Goodman Group into a major logistics hub. International logistics companies such as DB Schenker, TNT and Northline have already made the move to Ipswich.

The city is building a reputation as the major centre serving the western corridor and with the support of the Queensland and Australian governments investing in major infrastructure, the city is positioned to boost residential capacity, and encourage the development of business and clean industry parks to create the jobs needed in the future.

One of the things I love about being Mayor is witnessing first-hand the positive influence that sustainable growth brings to the city in terms of new jobs and affordable housing. This is being achieved by working together with a goal that is based on pride in where we live and work.

On behalf of all Councillors I also must publicly thank all Ipswich City Council staff who display energy, enthusiasm and contribute every day to making Ipswich such a great place to bring up a family.

**Mayor Paul Pisasale**  
City of Ipswich



# MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Ipswich City Council is responsible for an area of just over 1,000 square kilometres which extends from Gables 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 462,000, 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 the 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 will be 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 delegations from all states of Australia 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 Council 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 20 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 previously served a term as Councillor for Division 7 from 1991 to 1994.

The Mayor is Chairperson of the Economic Development and Sustainability Committee and the 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 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.

Mayor Pisasale 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. The Mayor 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 and re-elected in 2008 and 2012. In addition, Councillor Attwood was first 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 Chairperson of the SEQ Council of Mayors Environment and Sustainability 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 which has recently been opened through a collaborative community approach to help deliver a Headspace facility for the young people of Ipswich.

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 40 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 35 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 Chairperson of the Planning and Development Committee, Chairperson of the Audit Committee, a member of the City Management and Finance Committee, Chairperson of the Information Technology Board, Chairperson of the Policy and Administration Board, Chairperson 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 Developments 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 40 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 fourteen (14) 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 49 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 Counter Disaster, 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, 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, Scenic Valley Regional Road Group, 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 Ipswich Women's Development Network, Ipswich City Rotary Club, Ipswich Hospital Foundation, 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 ANTONIOLLI  
DIVISION 7**

Councillor Andrew Antoniolli was first elected in 2000 and was subsequently re-elected in 2012 for his 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. He 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 Antoniolli serves on many internal and external Council committees including as Chairperson of the Safe City Steering Committee, the Community Safety Reference Group, the Ipswich Says No to Violence Working Group, the Heritage Monuments and Memorials Committee and the Regional Arts Development Fund Committee. He is also a member of the City and Country Relations Consultative Committee, and the Soldiers Memorial Hall Committee.

Councillor Antoniolli is appointed by Council on a number of community committees and boards, including the St Andrews Hospital Consumer Participation Committee, Ipswich Arts Foundation, 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 committee 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 four 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, Deebling 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 44 years. His family first settled in Ipswich in the early 1950's with the Councillor 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 three grandchildren, Maddison, "Little" Charlie and Harvey. 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.

Her comments following the 2012 election indicated that her approach to the Division will be maintained "my intention is to continue to put my residents first, to listen to suggestions and get the very best value possible for our divisional dollars. I will continue my Residents Meetings which are very successful at the Community Meeting Rooms at Orion Town Centre".

Councillor Ireland was born 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 1800's. She is married to Christopher and they have four adult children and seven 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.

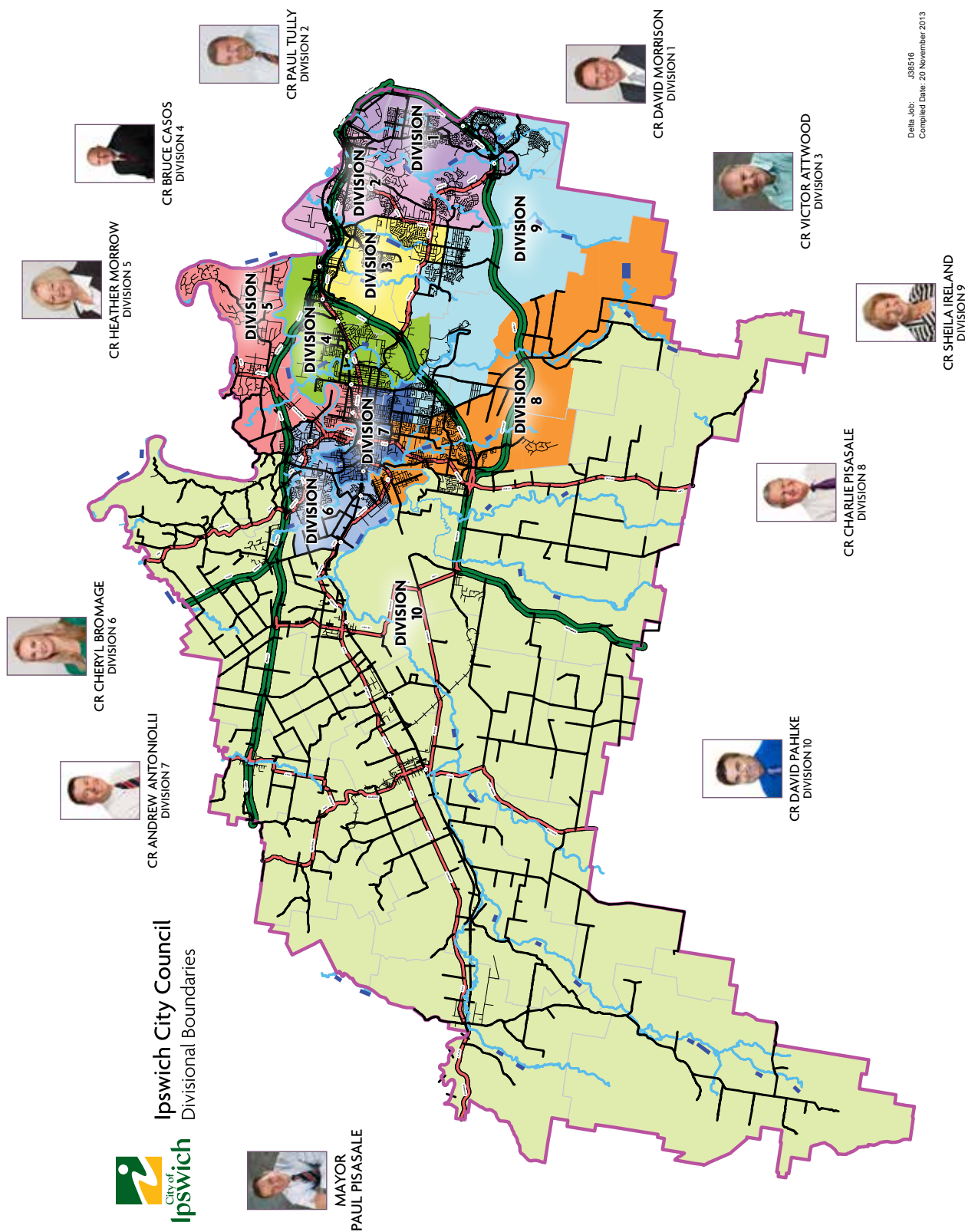
Councillor Pahlke represents the Council's largest geographical area taking in 750 square kilometres (70%) of the City. The rural based Division 10 takes in the townships and communities of Rosewood, Amberley, Ashwell, Blacksoil, Calvert, Ebenezer, Goolman, Grandchester, Haigslea, Ironbark, Jeebropilly, 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?

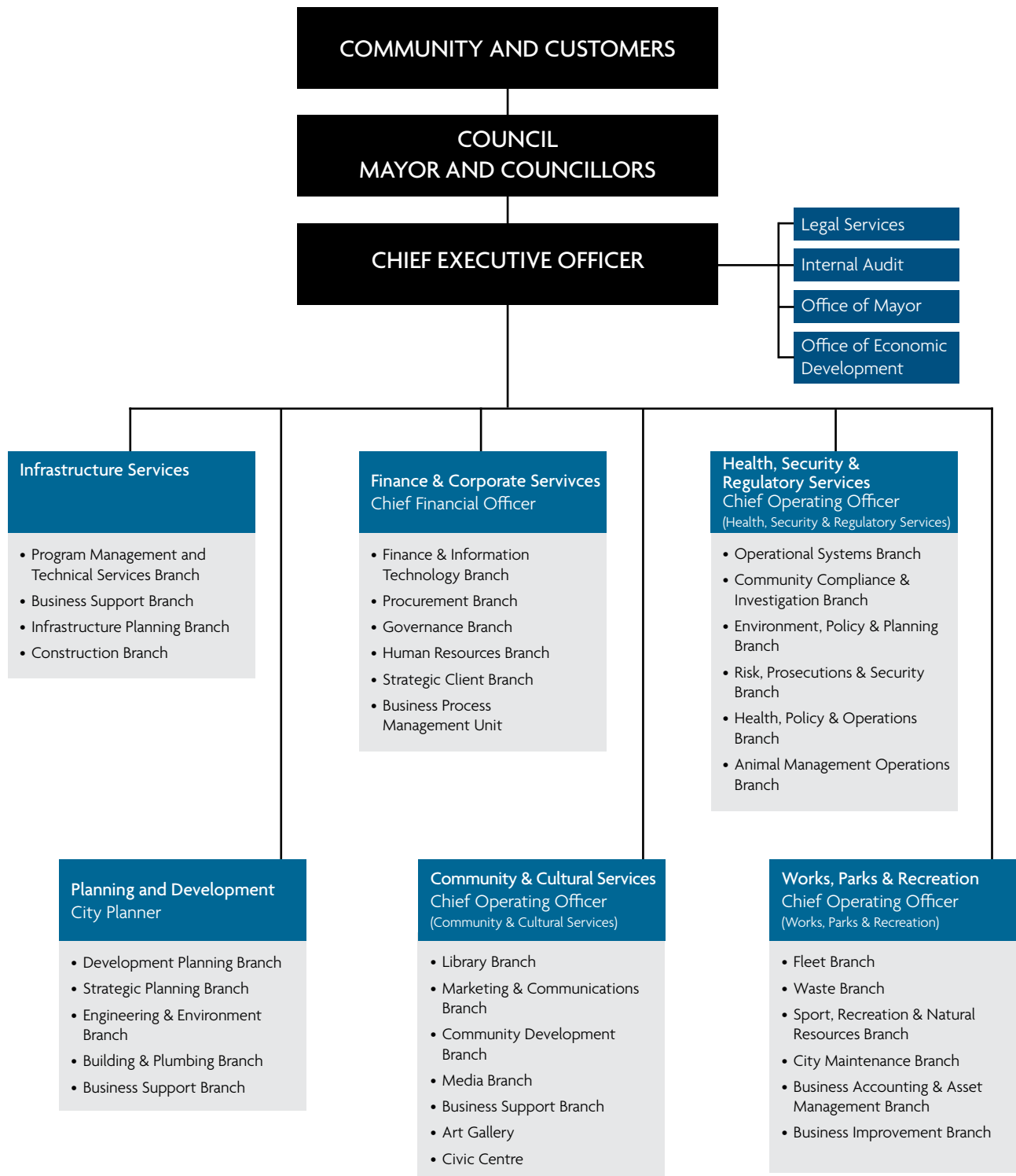
Councillor Pahlke has been the Chairperson of Libraries since 2004 and added Tourism to his portfolio in 2008. Cr Pahlke chairs other various committees: Ipswich Poetry Feast, City Country Consultative Committee, Rosewood Walloon Consultative Committee, and is the Chairperson of the Rosewood Festival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



# DIVISIONAL BOUNDARIES



# OUR ORGANISATION





# OUR TEAM

## 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, 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
- develop a range of strategic community and social infrastructure planning documents to guide Council's decision-making

#### PROMOTION OF IPSWICH:

- promote Ipswich as a great destination to live, work, play and visit
- contribute to the development of civic and community pride



## FINANCE AND CORPORATE SERVICES DEPARTMENT

### ACTING CHIEF FINANCIAL OFFICER – DIANNE SMITH

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 Pty Ltd, Ipswich City Enterprises Pty Ltd and its subsidiary - all 100% owned by Council.

## HEALTH, SECURITY AND REGULATORY SERVICES DEPARTMENT

### CHIEF OPERATING OFFICER – CHRISTOPHER WATTERS

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. Contract management of partnerships Council has for cemetery management and animal pound management and rehoming services also rests with HSRS.

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.

## INFRASTRUCTURE SERVICES 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. the 2011 & 2013 Flood Recovery Program

## 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.



## WORKS, PARKS AND RECREATION DEPARTMENT

### CHIEF OPERATING OFFICER – CRAIG MAUDSLEY

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

- deliver an integrated approach to forward planning, strategic and program planning for the City's sports, recreation and natural resources environment and developing and managing partnerships with community, government and industry relating to the delivery and use of the sports, recreation and natural resources environment
- provide management, maintenance and operational services and activities to the whole department asset base (including roads, 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



# COMMUNITY FINANCIAL REPORT

Pursuant to Section 184 of the *Local Government (Regulations) 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 2013-2014 Budget and Long-Term Plan. More information regarding Ipswich City Council's Financial and Planning documents can be accessed at Council's website.

## COMMUNITY FINANCIAL REPORT

### Performance - Financial Summary

Ipswich City Council completed the financial year with a net surplus of \$61.9 million.

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

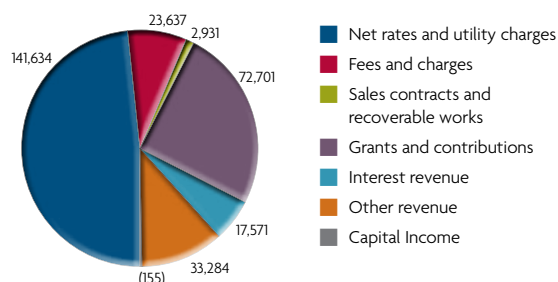
	2014	2013	% CHANGE
Revenue	\$291.6m	\$334.4m	-12.8%
Expense	\$229.7m	\$217.9m	+5.4%

## REVENUE

### Where did the money come from?

Council received \$291.6 million in revenue. The largest contributor was rates and utility charges of \$141.6 million (after discount and pensioner remissions). However, grants and contributions decreased by \$53.5 million to \$72.7 million when compared to the prior financial year.

#### 2014 COUNCIL REVENUE (\$'000s)

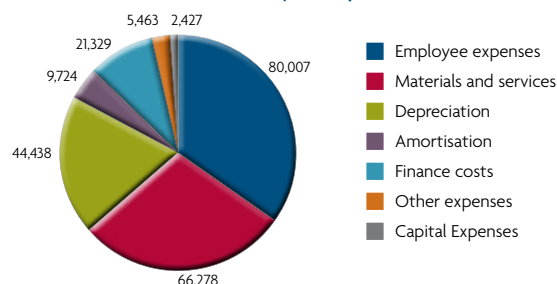


## EXPENSES

### Where was the money spent?

Council's expenditure was \$229.7 million for the financial year. In comparison to the prior financial year, depreciation increased by \$6.8 million to \$44.4 million and finance costs increased by \$3.2 million to \$21.3 million. While materials and expenses decreased by \$1.2 million to \$66.3 million and other expenses decreased by \$1.7 million to \$5.5 million.

#### 2014 COUNCIL EXPENDITURE (\$'000s)



## POSITION – FINANCIAL SUMMARY

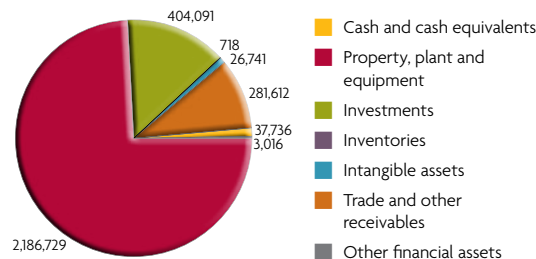
### ASSETS

#### What do we own?

As at the 30 June 2014, Council held \$2.9 billion in assets which is \$233.4 million more than the previous year.

Property, plant and equipment increased by \$218.1 million mainly due to the revaluation of infrastructure assets. Also, investments increased by \$5.8 million to \$404.1 million and trade and other receivables increased by \$5.2 million to \$281.6 million.

#### 2014 COUNCIL ASSETS (\$'000s)





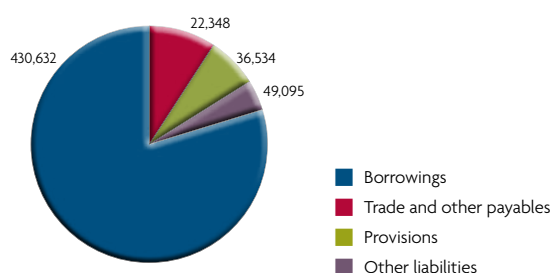
## LIABILITIES

### What do we owe?

As at the 30 June 2014, Council had \$538.6 million in liabilities which is \$27.7 million more than the previous year.

Loans from Queensland Treasury Corporation increased by \$13.6 million to \$430.6 million and provisions increased by \$16.8 million to \$36.5 million.

### 2014 COUNCIL LIABILITIES (\$'000s)



## 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 2014 was \$2.4 billion which is \$205.7 million more than the previous year. The asset revaluation reserve increased by \$143 million to \$651 million and accumulated surplus increased by \$62.7 million to \$1.8 billion.

Community equity is presented in two parts:

	2014	2013	% CHANGE
Asset Revaluation Reserve	\$651m	\$508m	+28.1%
Accumulated Surplus	\$1,751m	\$1,688m	+3.7%

## FINANCIAL RATIOS

FINANCIAL RATIOS	2013-2014 ACTUAL \$'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> <i>Current Liabilities (excluding Headworks Credits)</i>	1.38:1
<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>	2.92%
<b>Net Financial Liabilities (new method) Ratio:</b> This ratio provides an indicator of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. (This ratio excludes the loan value of \$202.5m for QUU funding). <i>Total Liabilities (less Nominal Water Debt) less Current Assets</i> <i>Total Operating Revenue less Interest on QUU Loans</i>	102.36%
<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). <i>Total Liabilities less Current Assets</i> <i>Total Operating Revenue (excluding Capital Items)</i>	184.46%
<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 (Renewals)</i> <i>Depreciation Expense</i>	110.64%



# 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.

Council's key economic activities for the year included:

- Facilitation of the leasing of office and commercial space in Ipswich Central
- Attraction of industrial and commercial activity to a variety of economic growth centres throughout the region
- Attraction of retail activity to the region including the development of retail centres such as Ipswich Central, Riverlink and Orion Springfield
- Assisting with the development of health and education facilities such as Ipswich Hospital, University of Southern Queensland (Springfield) and TAFE South West
- Provision of advocacy for increased infrastructure projects to be introduced into the Ipswich region through State and Federal funding
- Facilitating the development of the Ipswich Motorsport precinct

### SDE GOAL 1 –

## MAJOR EMPLOYMENT GENERATOR

**South East Queensland Regional Plan and Ipswich Regional Centre Strategy** - Sets the framework for regional economic development in South East Queensland and identifies opportunities for Ipswich.

The State Government is undertaking a review of the South East Queensland Regional Plan in consultation with Councils. A draft document is due to be released for public consultation by the end of 2014.

Refer to –

[www.dsdp.qld.gov.au/regional-planning/seq-regional-plan.html](http://www.dsdp.qld.gov.au/regional-planning/seq-regional-plan.html)

**Ipswich Tourism Strategy** - Sets the strategic direction of tourism and maximises the economic benefits of tourism in the city. The Destination Marketing Plan has been implemented for the city that aligns with the Tourism Action Plan and Tourism Strategy.

Council has continued to implement recommendations of the Ipswich Tourism Strategy that positions Ipswich as a desirable visitor destination for leisure tourism and business events and increase the value of the tourism industry as a key economic driver.

### **Ipswich Motorsport Precinct**

A concept plan for redevelopment of the Ipswich Motorsport Precinct was completed in January 2013. This action item is now complete.

### SDE GOAL 3 –

## A KNOWLEDGE-BASED ECONOMY

**Education and Skills Plan** - Identifies skills shortages and determines strategies to address issues.

Federal Government funding was received to prepare a Ripley Valley, Ipswich and Beyond Workforce Development Plan. The final report was completed and endorsed by Council in October 2013.

In 2013-2014, two university scholarships were awarded to eligible students from University of Queensland and the University of Southern Queensland.

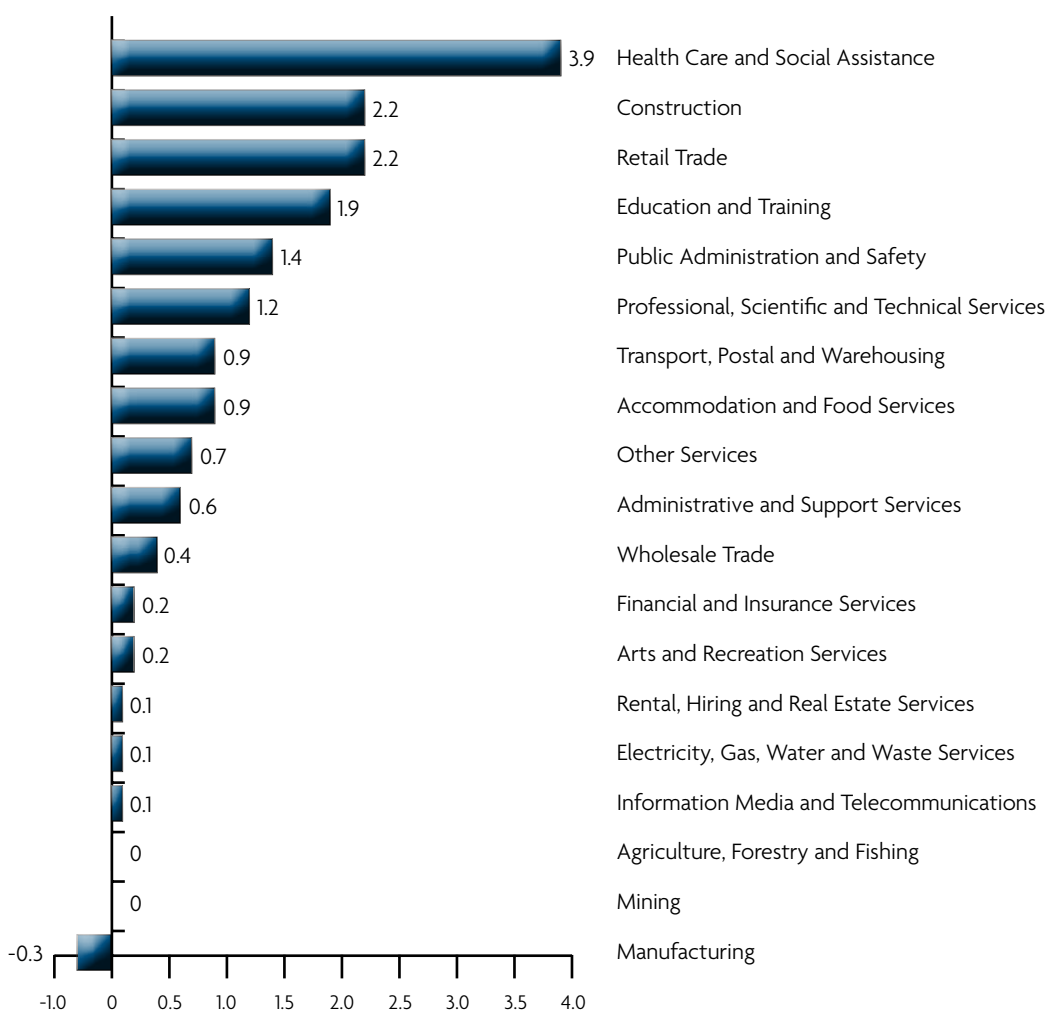
Council facilitates the University of Queensland's expansion into the University of Queensland Ipswich campus to maximise the use of the facility while accommodating the growing demand for university programs.

### **Ipswich Digital Enterprise Program**

Council successfully completed the Ipswich Digital Enterprise program which delivered digital technology adoption skills and awareness to 311 individual organisations across 50 group and 220 individual sessions. With funding from the Australian Government, this program has been vital to ensure Ipswich is served with an environment to achieve future economic outcomes for the City's businesses and residents, both in a competitive sense and also for optimal economic growth and investment opportunities.



IPSWICH - PROJECTED EMPLOYMENT GROWTH ('000) FIVE YEARS TO NOVEMBER 2018





## 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.

Council's key economic activities for the year included, but were not limited to:

- Expanding its network of conservation areas
- Participating in Conservation Agreements
- Participating in private support programs
- Safeguarding natural assets and waterways
- Minimising degradation of the environment

### 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.

In March 2013 an additional seven lots were added to the Grandchester/Woolshed Reserve, making it the third largest conservation estate in Ipswich.

**Flora & Fauna Datasets** - Council identifies key species for Ipswich City and their management requirements.

Three species specific management plans have been identified being:-

- Flying Fox Management Plan due for completion November 2014
- Koala Strategic Assessment due for completion December 2015
- Brush-tailed Rock Wallaby Program – A regional working group was established in April 2014. This program has also been highlighted as a priority from the Flinders Karawatha Corridor Biodiversity Working Group.

### Conservation Planning and Land Management Programs -

Offer and promote the ICC conservation partnerships program.

In the 2013-14 financial year, 93 Ipswich landholders signed up for one of Council's Conservation Partnerships. These were:

- 5 new Voluntary Conservation Agreements (112 total)
- 88 new Land for Wildlife/ Habitat Gardens (719 total)

A total of 24 grants were approved/provided for landholders (\$83,859)

**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 *The Sustainable Planning Act 2009* is used to include new Conservation Zones agreed to by landowners as part of voluntary conservation agreements.

**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. Concerns with mapping have resulted in a delay in the finalisation of the Nature Conservation Strategy which is now due for finalisation in December 2014.

**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. Two planning scheme amendment packages, adopted by Council on 31 January 2014 and 7 March 2014, provided updated overlay mapping for bushfires, difficult topography and unexploded ordinances.



**Flood prone land identification and risk management** - Planning Scheme measures are put in place to identify flood prone land and to reduce risk associated with development activity.

Major Planning Scheme Amendment Package 02/2013 – Interim Flooding Regulations progressed through public consultation and was referred to the Minister for final approval.

Council's Temporary Local Planning Instrument (TLPI) Flooding Regulation was extended for a further 12 months from 20 June 2014 pending the adoption of Major Planning Scheme Amendment Package 02/2013 – Interim Flooding Regulations.

**Land use buffers – Amberley Air Base, Willowbank and Tivoli Raceways** - 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.

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.

**Noise sensitive design measures** - Appropriate design measures are put in place to protect sensitive uses from significant noise impacts.

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.

**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 is developing a TWCMP. A Scoping and Issues Paper was prepared and endorsed by Council in June 2013. A draft Integrated Water Strategy is due for completion in September 2014.

## NE GOAL 2 –

### MANAGEMENT FOR HEALTHY AND SUSTAINABLE ENVIRONMENTS

**Ipswich Open Space and Recreation Strategy (OSRS)** - Preparation of a high level strategy relating to the future provision of the city's open space network and recreation facilities.

The OSRS is scheduled for adoption by Council in July 2014.

**Natural Area Recreation Preferences** -The Ipswich Outdoor Recreation Plan has been delayed. A preliminary draft version of the plan is scheduled to be submitted to Council in August 2014.

**Local Waterway Management Plans** - These projects have been looking into the management of a number of Ipswich's rivers and sub-catchments. The Black Snake Creek Improvement Plan was completed in August 2014. A draft Bundamba Creek Corridor Plan will be out for comment in September 2014.

**Riparian Corridor Protection** - 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.

**Stream Order Mapping** - A mapping layer has been completed and available on Easimaps and Council Mapper.

**The Habitat Connections Program** was launched during the year. This program concentrates on the rehabilitation of degraded urban bushland corridors.

Habitat Connections Program is continuing on Iron Pot Creek, Deebling Creek and Bundamba Creek. Various events were held including Trees for Mum, Planet Ark National Tree Day and Corporate Planting Days.

**Bushfire Strategy** - This program incorporates the planning, implementation, monitoring and analysis of all fire management issues in the Strategic and District Reserves.

Due to unsuitable weather conditions, the 2013-2014 planned burn program has been delayed.

**Ipswich City Council Environmental Protection Plan** - Strategic Action plan on a number of environmental protection issues such as:

- environmental nuisance
- litter and illegal dumping
- contaminated land
- regional air quality
- reporting requirements
- environmentally relevant activities (ERAs)
- climate change adaptation

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.

**Ipswich City Council Climate Change Response** - Council's response is driven by the desire to:

- reduce long term costs and impacts of climate change
- create local solutions for a global problem
- demonstrate good corporate citizenship and civic leadership
- avoid and/or prepare for future legal and financial effects
- evolve with the community to become more proactive

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:

- council vehicles, machinery and office buildings
- tree planting
- land use planning
- bridges, roads, bikeways, footpaths and lighting
- development assessments
- management of waterways
- pest management
- disaster planning, response, and recovery
- food safety and other health issues





**Landfill and Sanitary Depot Management** - Council manages two operational landfills and over 20 closed landfills. In addition to landfill sites, Council is the owner of a number of sites that currently have, or used to have, underground petroleum fuel storages.

Rehabilitation and monitoring of sites is an ongoing activity for Council. The State Government manages the licensing and conditioning of landfills in the Ipswich area (including those which Council operates), which means that conditions of operation are outside Council control.

### NE GOAL 3 – ENVIRONMENTAL PARTNERSHIPS

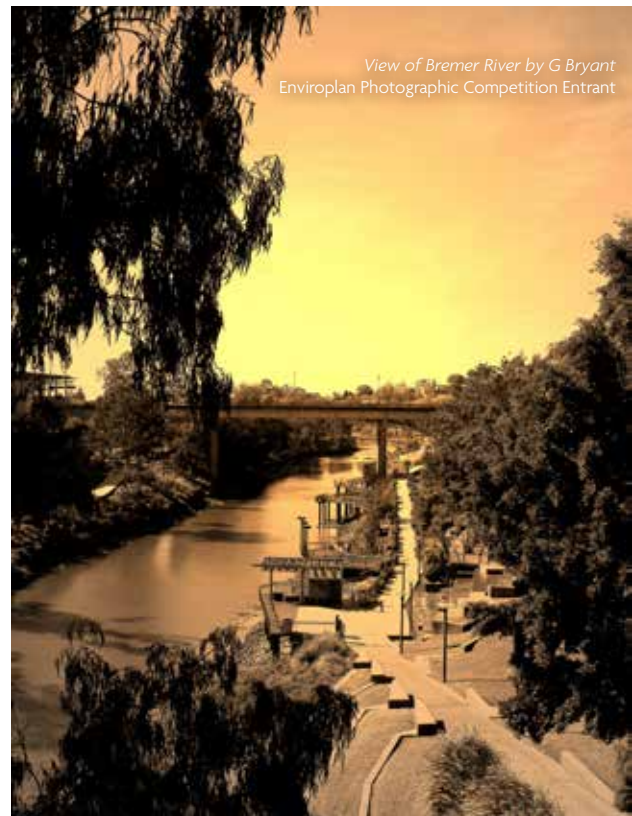
**Conservation support programs** - Council offers a number of partnerships to landowners aimed at the conservation of our natural environment. These partnerships also offer an incentive package, including workshops, nature conservation grants and environmental weed control rebate.

In the 2013-2014 financial year, 24 grants were approved totalling \$83,859 in approved funding plus \$269,858 in-kind funding by landholders. Three workshops were held with a total of 131 attendees. A total of 8,000 free plants were provided to Council's conservation partnerships and \$34,792 was provided through the Environmental Weed Control Rebate.



**Management of environmental assets on public land** - For private land, Council offers support for management via the Conservation Partnerships Program. Management Plans are in place on public land, ie. Council's Conservation Estates and Bushland Reserves.

Mt Grandchester Conservation Estate Management Plan completed during the financial year.



**Fire Management Plans, Pest Management Plans, Erosion Control Plans** - 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.

In the 2013-2014 financial year Council spent:

- \$50,000 Weed Control Program
- \$60,000 Pest Animal Control Program
- \$60,000 Illegal Vehicle Program

**Community and industry education sessions** -

A successful environmental education program aimed mainly at local schools and community members.

A number of environmental education opportunities were offered in the 2013-2014 financial year, including:

- Following the Figs – 90 students
- What a Waste Program – 2,157 kindergarten and 2,919 primary school students
- Kids go Wild – 323 children
- Environment Matters newsletters – 6,000 copies issued
- EnviroForum – 105 delegates
- Clean up Australia Day – 30 participants
- Connect to your Creek – 50 participants
- Ipswich EnviroPlan Photographic Competition – 1,050 entries
- Community Environment Presentation – 42 attendees



## 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.

Council's key economic activities for the year included, but were not limited to:

- Buses, trains, light rail, cyclists, pedestrians and movement of freight considered in developing an Integrated Transport Plan
- Addressing major issues through major infrastructure and projects
- Addressing issues being delivered through the South East Queensland Infrastructure Plan

## ITM GOAL 1 –

### CONNECTED COMMUNITIES

**Transport Steering Committee** - Convene a high level Steering Committee to provide strategic guidance in the planning of the City's transport network and associated programs.

During 2013-2014 a Steering Committee was established and meetings continued on a quarterly basis.

**Active School Travel Programs – Healthy Active School Travel** - Travel behaviour change to increase the number of children using active travel to get to/from school.

In 2014, Council commenced work with ten primary schools to deliver the Healthy Active School program. In addition to this, Council worked with a further three primary schools delivering a Bicycle Education Program for primary school students to support active travel behaviour.

**Multi-modal transport opportunities** - Optimise multimodal transport opportunities including bikes and pedestrian infrastructure and identify missing links for connecting centres.

The development of the Ipswich Transport Plan ('iGO') is ongoing which will investigate opportunities to optimise multimodal transport.



**Residential densities and mixed use outcomes – major centres and transit hubs** - Planning scheme measures are implemented to increase residential densities and deliver mixed use transit oriented development around major centres and transit hubs.

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.

**Major entry point treatments** - Entry Statements installation on the entry to Ipswich CBD (ie. along Warwick Rd, Pine St and Queen Victoria Parade) were completed.

## ITM GOAL 2 –

### EFFICIENT AND AFFORDABLE ACCESS

**Travel Patterns** - Research the travel patterns of residents for the primary purpose of identifying the 'origin' and 'destination' points and analysing the travel behaviour of households.

Annual citywide traffic counts were undertaken across 70 locations in October 2012. An annual intersection traffic count was undertaken at 38 locations in November 2012 and an origin and destination survey was undertaken across the Ipswich City Centre at 38 survey points in May 2013. The survey was the largest of its type ever undertaken in Australia.

Monetary contribution provided 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.

**Alternative Transit Opportunities** - Both the extension of the Brassall Bikeway from Vogel Road through to the Wulkuraka train station and the Goodna Creek Bikeway, which extends from Namatjira Drive to Lawrie Drive were commenced and completed by December 2013. These projects encourage bike riding and walking as alternate modes of travel.

**SEQ Integrated Regional Transport Plan** - 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.

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.

**Strategic Road Network** - Prepare concept designs for upcoming financial year projects (Road 10).

Road 10 detailed were prepared and construction was completed by June 2014.

**Active Transport Strategy** - Prepare and implement an Active Transport Strategy through the Ipswich Transport Plan that identifies a strategic network of pedestrian and cycle pathways throughout Ipswich.

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 by December 2014.

**'End of Trip' Cycle Facilities** - Provide end of trip cycle facilities for appropriate forms of development.

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.

## ITM GOAL 3 –

### COLLABORATIVE TRANSPORT PLANNING

**ITP public transport, safe road network and pedestrian/cycle travel** - Preparation and implementation of an Integrated Transport Plan for Ipswich is ongoing.

**Promote cycling and walking - Walk and Cycle Ipswich** - Raise awareness of walking and cycling opportunities in Ipswich.

The aim was to increase walking and cycling knowledge and skills of Ipswich residents. Heart Foundation Walker Groups are ongoing.

**Modes of Transport** - Investigate opportunities to provide modes of transport not currently existing in Ipswich such as dedicated bus lanes, light rail and high occupancy vehicle lanes.

The development of the Ipswich Transport Plan ('iGO') is ongoing which will include investigating opportunities for alternative travel modes.

**Kerbside management - parking meters/enforcement** - Implement improved kerbside management within areas of high parking demand.

A parking management plan was prepared for the Top of Town/Education Precinct. The plan was finalised December 2013.

During 2013-2014 Council commenced a parking management plan prepared for the City East/Downtown/Queens Park Precinct.

## ITM GOAL 4 –

### TRANSPORT TO SUPPORT THE ECONOMY

**Integrated Cycling and Pedestrian Network** - Plan and provide for pedestrian and cycle link to and end of trip facilities at key employment, recreation and entertainment nodes.

## ITM GOAL 5 –

### MINIMISE USE OF PRIVATE MOTOR VEHICLES

**Ipswich Transport Plan** - Preparation and implementation of an Integrated Transport Plan for Ipswich is ongoing.

## 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.

Council's key economic activities for the year included, but were not limited to:

- Collaboration and coordination to ensure the efficient and effective delivery of services to the Ipswich Community

## IS GOAL 1 –

### INTEGRATED INFRASTRUCTURE PLANNING AND PROVISION

#### **Designated infrastructure corridors / trunk infrastructure -**

Major trunk infrastructure corridors are protected to enable continued and future use by trunk infrastructure.

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.

**Ipswich Priority Infrastructure Plan (PIP)** - Prepare a PIP to facilitate the delivery of trunk infrastructure to support the planned growth and development within the local government area.

Final Ministerial approval was received 31 May 2012. Final Council adoption was on 19 June 2012. PIP came into force on 9 July 2012.

**Ipswich City Council Capital Works Program** - \$57 Million of capital works program were delivered over the 2013-2014 financial year.

## IS GOAL 2 –

### COORDINATED COMMUNITY SERVICES

**Minimum Standards** - Establish and implement minimum standards for the provision of community services and facilities that cater for the diverse needs of the community. The progress for this item is on track.



*Bushfire Sunset Series 2 by R Appleby*  
Enviroplan Photographic Competition Entrant

## IS GOAL 6 –

### MANAGING WASTE AS A RESOURCE

**Waste Management Strategies** - Among other things the Waste Management Strategic Plan strives to achieve landfill diversion and waste minimisation.

Council currently has a strategic plan that was endorsed in 2010; however there are ongoing reviews of this given the State Government's recent implementation of recommendations from the Greentape Reduction Taskforce and new legislation.

**Waste Management Infrastructure Master Plan** - Develop a plan to meet Ipswich's future waste management infrastructure needs.

The Master Plan completed – AECOM report dated 26 July 2011 with a review of the plan scheduled for July 2015.

**Education** - Part of environmental education program.

Updates were made to the Catchment Management Factsheets. Council also provided the 'Up the Creek and Down the Drain' education program.

**Cutting Edge Waste Technology** - Council's waste services require the use of cutting edge waste technology to meet customer expectations and deliver efficient and economical service delivery.

Council operates a modern fleet of Euro V compliant waste collection vehicles that have low pollution emissions.

A web service with integrated Google mapping, route optimisation and mobile software continues to be rolled out throughout 2014 to support waste service operations.



## IS GOAL 7 –

### RECREATION FACILITIES AND OPEN SPACE

**Year round sporting ground use** - Development, management, maintenance and activation of sporting fields that are maintained on a cyclic program.

Sporting fields are maintained on a cyclic program to ensure they are fit for play on demand for both Winter and Summer sports.

**Network of Recreation trails** - Development, management, maintenance and activation of recreation trails.

The Outdoor Recreation Plan has been delayed. A preliminary draft version of the plan was submitted to Council on 21 August 2014. It is anticipated that a final draft will be submitted in October 2014 round of Committee.

Council continues ongoing management, maintenance and activation of existing recreation trails within natural areas.



## 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.

Council's key economic activities for the year included, but were not limited to:

- Creation of liveable communities
- Thriving business districts
- Cultural facilities
- Key transport infrastructure
- Ipswich City Centre
- Springfield Town Centre
- Ripley Valley Town Centre
- Goodna Town Centre

### GM GOAL 1 –

## SUSTAINABLE LAND USE

**Ipswich Planning Scheme / South East Queensland Regional Plan** - Ensure Ipswich Planning Scheme outcomes align with the SEQ Regional Plan.

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.

### GM GOAL 3 –

## IPSWICH CITY CENTRE - THE CIVIC HEART

**Enhanced planning and design** - Planning and design initiatives within the Ipswich City Centre align with the joint ICC / Qld Government Ipswich Regional Centre Strategy.

Part 5 of the Ipswich Planning Scheme includes a comprehensive suite of planning and design provisions based on the Ipswich Regional Centre Strategy. Stage 1 – ICON Tower of the Ipswich City Centre Revitalisation Project was completed on 30 September 2013.

**Ipswich Performing Arts Centre** - Council has continued its progress towards developing a multi-purpose Performing Arts Centre within the Ipswich CBD as a signature project to complement existing and future cultural facilities. Current progress is on track.



#### GM GOAL 4 –

### RANGE OF HOUSING AND LIFESTYLE NEEDS

**Local area planning frameworks** - Implement local area planning frameworks based on specific local area visions which complement the overall Community Plan Vision.

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.

**Heritage Adviser Service** - Continue to provide the Heritage Adviser Service for residents and property owners seeking advice regarding heritage places.

Council has continued to provide a free Heritage Adviser Service on the basis of fortnightly bookings.

**Affordable Living Strategy / Housing Needs Assessment** - Prepare and implement an Affordable Living Strategy and Housing Needs Assessment.

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.

**Home Assist** - During the year, Council continued to identify the services and facilities necessary to support older people and people with disabilities to remain independent in their own homes.

#### GM GOAL 5 –

### SUSTAINABLE DEVELOPMENT EMBRACED

**Water Sensitive Urban Design Standards and Guidelines** - Prepare and implement Water Sensitive Urban Design Standards and Guidelines (WSUD).

Council has implemented WSUD via Ipswich Planning Scheme Implementation Guideline No 24. This guideline was adopted by Council on 20 September 2011. The Guideline was reviewed and updated on 14 February 2014.

#### 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.

**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.

#### 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, Infrastructure and Planning; Economic Development Queensland; Planning Institute of Australia; and Urban Development Institute of Australia.

**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, Infrastructure and Planning (the key state agency involved in SEQ regional planning) and other SEQ local governments through CoMSEQ.

## 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.

Council's key economic activities for the year included, but were not limited to, project priorities regarding community issues such as:

- Safety
- Crime
- Substance Abuse
- Health
- Fitness

### CSW GOAL 1 –

## COMMUNITY IDENTITY

**Amberley Activities** - Community development programs have been identified and implemented to encourage military staff from Amberley to actively participate in Ipswich community activities and events.

**Ipswich Marketing Strategy** - Sets the overall direction for the promotion of the city to residents, businesses, visitors and other key stakeholders.

Work was initiated on project briefing documentation. Council is progressing to finalise and implement an overall Ipswich Marketing Strategy which adopts an overall community response.

### CSW GOAL 2 –

## COMMUNITY ENGAGEMENT

**Community Activities** - Council has encouraged community activities that promote and celebrate a sense of belonging.

**Community Engagement Framework** - Council has implemented a Community Engagement Framework that supports equitable access for all residents utilising modern engagement tools and technologies.

**Youth Engagement Strategy** - Council is progressing to develop a Child and Youth Strategy providing a framework to engage young Ipswich people.





### CSW GOAL 3 – COMMUNITY PLANNING

**Community Services and Facilities** - Council developed and implemented a planned approach to community services and facilities.

**Social Infrastructure Plan** - Council implemented the Council Social Infrastructure Plan and continues to review progress.

**Accessibility** - Council has ensured that standards of accessibility, including cultural and physical access, are used in community planning.

**Community Social Plan** - A Community Social Plan was developed and implementation is progressing.

### CSW GOAL 4 – SENSE OF BELONGING AND CULTURE

**Inclusion** - Council continued to engage the community in the creation of local projects and programs that encouraged inclusion and participation and promote and demonstrate a sense of belonging as it relates to the whole of the community.

### CSW GOAL 5 – COMMUNITY HEALTH AND WELLBEING

**Healthy Community** - A range of programmed inspections across a range of activities were achieved for food businesses, commercial licencing 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.

**Healthy Community** - Council continued to roll out the immunisation program for the Community and High Schools. The Healthy Active People in Ipswich (HAPI) program gained more participants with its partner Jamie's Ministry of Food, The Ipswich Hospital Foundation, AustCycle and the Heart Foundation Heart Moves. Smoking was banned in Malls and public transport waiting points within Ipswich.

### CSW GOAL 6 – GOOD NEIGHBOURLY RELATIONS

**Encourage Positive 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.

### CSW GOAL 7 – A SAFE COMMUNITY

**Crime Prevention Plan** - The plan aims to promote awareness of being safe, decreasing negative perceptions of crime and safety and decreasing crime rates across the City.

Implementation and review of the Council Crime Prevention Plan was progressed over the year.

**Safe City Program** - Safe City Operations were praised by the Ombudsman's Office as a lead organisation in community safety and crime prevention.

Council delivered existing and established new education programs and strategies regarding personal management of safety for all sectors of the community.

**Council Community Emergency Management Strategy / Disaster Management Plan** - To provide input into two sub plans – Animal Welfare and Public Health.

Council has had signoff from the LDMG for both plans. More detailed input to specific actions is being added to supporting documentation of the sub-plans.

### CSW GOAL 8 – A SPORTING CITY

**Sports Awards** - Delivery of annual recognition program to celebrate Ipswich's sporting achievement and heritage.

The Awards were held in November 2013 entertaining 249 guests. There were 12 award winners as well as an inaugural presentation of ICC Lifetime Achievement Awards.

**Sports House** - Team of sport and recreation specialists supporting business improvement across the city's sport and recreation industry.

The Sports House Team is in place, servicing 120 sport and recreation organisations plus industry activity.





## 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 Meetings
- Community Consultation
- Training
- Strategic Planning
- Corporate Plan
- Operational Plan
- Delegations/Authorised Persons management
- Local Law Review
- Right to Information/Information Privacy applications/Information requests

### SEG GOAL 1 –

## COMPLIANCE WITH ACT AND REGULATIONS

**Legislation requirements** - Council has acted in accordance with the Local Government principles under the *Local Government Act 2009* and applicable Regulations.

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.

### SEG GOAL 2 –

## INFORMED, EFFECTIVE, ACCESSIBLE DECISION MAKING AND INFORMATION MANAGEMENT

**Accessible decisions and information** - 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.

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.

### SEG GOAL 4 –

## RECOGNISE DIVERSE KNOWLEDGE SKILLS AND EXPERIENCE OF STAFF

**Leadership and Management Essentials Program Workforce Planning Program** - Council introduced a series of short sessions aimed at 3rd and 4th level management to raise knowledge and awareness of Council management practices.

Departmental data was gathered to identify recruitment issues and roles at risk. Completion of current roll-out was effected in April 2014.

### SEG GOAL 5 –




## SOUND STRATEGIC FINANCIAL PLANNING

**Corporate Plan** - 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.

**Operational Plan** - Council undertook annual strategic planning activities based on the current needs of the City. The 2013-2014 Operational Plan was adopted June 2013.

# OPERATIONAL PLAN PROGRESS

The following pages document how Council has advanced towards implementing the i2031 goals and actions contained in the 2013-2014 Operational Plan.

Completed   
On Track   
For Review 

STRATEGY	ACTION	PROJECT/PROGRAM	PROGRESS
SDE 1.5 Markets of the Future	1.5.3	Ipswich Tourism Strategy	
IS 1.5 Infrastructure Provision	1.5.1C	Implement Plans	
GM 4.2 Housing for All Needs	4.2.3	Home Assist	
CSW 1.1 Sense of Community	1.1.3	Amberley Activities	
CSW 1.2 Market 'Ipswich'	1.2.1	Ipswich Marketing Strategy	
CSW 2.2 Community Engagement	2.2.2	Community Engagement Framework	
CSW 2.2 Community Engagement	2.2.4	Youth Engagement Strategy	
CSW 3.1 Community Planning	3.1.1	Community services and facilities	
CSW 3.1 Community Planning	3.1.2	Social Infrastructure Plan	
CSW 3.1 Community Planning	3.1.3	Accessibility	
CSW 3.1 Community Planning	3.1.4	Community Social Plan	
CSW 7.1 Community Safety and Crime Prevention	7.1.1	Inclusion	
CSW 7.1 Community Safety and Crime Prevention	7.1.3	Safety	
CSW 7.1 Community Safety and Crime Prevention	7.1.4	Crime	
CSW 4.4 Create a Sense of Belonging	4.4.1	Inclusion	
SDE 1.2 Government and Industry Employment	1.2.1	Decentralisation of State and Commonwealth Government - Ipswich Regional Centre Strategy	
SEG 2.2 Accessible Decisions and Information	2.2.2	Information management	
SEG 5.1 Strategic Planning	5.1.1	Operational Plan, Budget	
SEG 1.1 Local Government Principles	1.1.1	Legislative compliance and governance	
NE 2.2 Clean and Healthy Environments	2.2.10	Responsible Landfill and Sanitary Depot management	

STRATEGY	ACTION	PROJECT/PROGRAM	PROGRESS
NE 2.2 Clean and Healthy Environments	2.2.8	Ipswich City Council Environmental Protection Plan	✓
IS 6.1 Provision of Waste Management Options	6.1.1	Waste Management Strategies	✓
CSW 6.2 Dispute minimisation and resolution	6.2.3	Education and enforcement of Local Laws and State Legislation	✓
CSW 7.1 Community Safety and Crime Prevention	7.1.2	Council Safe City Program	✓
ITM 3.1 Transport Infrastructure Providers Deliver in Partnership	3.1.1	Integrated Transport Plan	✓
ITM 3.3 Environmentally Responsible Network	3.3.2	Cycling and walking promotion	✓
IS 7.1 Sport and Recreation Facilities	7.1.1	Public sports grounds and facilities	✓
IS 1.5 Infrastructure Provision	1.5.1	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	✓
ITM 1.5 A Legible, Permeable, User Friendly Transport Network	1.5.1	Gateway and way finding treatments	✓
NE 1.2 Environmental Planning	1.2.1	Protection of Ipswich environmental values	✓
NE 1.2 Environmental Planning	1.2.4	Flood prone areas – Planning Scheme	✓
NE 1.2 Environmental Planning	1.2.5	Land use buffers - Amberley Air Base, Willowbank and Tivoli Raceways and major industrial areas	✓
NE 3.2 Local Knowledge of Environmental Assets	3.2.2	Awards for Environmental Excellence	✓
ITM 2.3 Active Personal Transport	2.3.3	'End of trip' cycle facilities	✓
IS 1.2 Plan and Review Provision of Infrastructure	1.2.1	Planning assumptions and development thresholds	✓
IS 1.2 Plan and Review Provision of Infrastructure	1.2.3	Trunk infrastructure planning	✓
GM 1.1 Appropriate Land Use	1.1.1	Land use planning mechanisms	✓
GM 1.1 Appropriate Land Use	1.1.9	Interim use management	✓
GM 1.1 Appropriate Land Use	1.1.10	Manage growth and development by addressing development constraints	✓
GM 1.1 Appropriate Land Use	1.1.4	Demographics and population growth	✓
GM 1.2 Encourage Sensitive Infill Development and Redevelopment	1.2.1	Local area plans - infill development and redevelopment	✓
GM 1.2 Encourage Sensitive Infill Development and Redevelopment	1.2.2	Protection of elements of local character - planning and development proposals	✓
GM 2.2 Rural Districts and Townships	2.2.2	Local area plans - character and vitality of rural districts and townships	✓
GM 4.1 Design Response to Community Character	4.1.2	Character protection and sympathetic infill design provisions - Ipswich Planning Scheme	✓

STRATEGY	ACTION	PROJECT/PROGRAM	PROGRESS
GM 4.1 Design Response to Community Character	4.1.3	Heritage Advisory Service	✓
GM 4.1 Design Response to Community Character	4.1.4A	New urban areas	✓
GM 4.2 Housing for All Needs	4.2.1	Affordable Living Strategy	✓
GM 4.2 Housing for All Needs	4.2.2	Housing Needs Analysis	✓
GM 4.3 Diversity in Densities	4.3.1	Transit Orientated development	✓
GM 4.3 Diversity in Densities	4.3.2	Protect landscape and heritage areas in higher density development	✓
GM 4.3 Diversity in Densities	4.3.3	Recreational and leisure activity guidelines and standards	✓
GM 5.1 Recognised Leader in Sustainable Development	5.1.4	Water Sensitive Urban Design standards and guidelines	✓
GM 6.1 Protect Significant Cultural Heritage Values	6.1.1	Protect culturally significant places – Ipswich Planning Scheme	✓
GM 6.2 Protect Scenic Amenity and Landscape Values	6.2.3	Planning Scheme mechanisms - Flinders Peak, White Rock and Spring Mountain	✓
GM 6.2 Protect Scenic Amenity and Landscape Values	6.2.4	Development Applications – Height provisions	✓
GM 6.3 Conserve and Enhance Environmental Values	6.3.1	Improved climate, air and water quality outcomes	✓
GM 6.3 Conserve and Enhance Environmental Values	6.3.2A	Impacts on flora and fauna – wildlife corridors, environmental buffers and vegetation retention	✓
GM 8.1 Alliances and Partnerships	8.1.1	Population growth and land use planning	✓
GM 8.2 The Role of Ipswich in SEQ	8.2.2	Monitor implications of the SEQ Regional Plan- Ipswich and the Western Corridor	✓
IS 1.2 Plan and Review Provision of Infrastructure	1.2.2	Trunk infrastructure planning - powerlines, and substations, transport corridors, water pipelines	✓
CSW 5.1 Healthy Community	5.1.4	Monitoring of food premises	✓
GM 4.1 Design Response to Community Character	4.1.1	Local area visions - Community Plan Vision	✓
GM 3.1 A Well Planned and Designed City Centre	3.1.6	Focus on Bremer River, waterway and associated parklands	✓
NE 1.2 Environmental Planning	1.2.6	Noise sensitive uses	✓
GM 5.1 Recognised Leader in Sustainable Development	5.1.1	Builder and Developer achievements	✓
ITM 1.3 Transit Oriented Development	1.3.1	Residential densities and mixed use transit oriented development	✓
GM 3.1 A Well Planned and Designed City Centre	3.1.4	Mixed use development, reuse of heritage and character buildings	✓
GM 1.1 Appropriate Land Use	1.1.6	Master planned communities	✓
SDE 1.5 Markets of the Future	1.5.5	Ipswich Motorsport precinct	✓



STRATEGY	ACTION	PROJECT/PROGRAM	PROGRESS
NE 1.1 Protection of Biodiversity	1.1.1	Enviroplan Program	✓
NE 1.1 Protection of Biodiversity	1.1.2	Flora and fauna datasets	✓
NE 1.1 Protection of Biodiversity	1.1.3	Local environmental groups - conservation planning decisions and land management programs	✓
NE 1.2 Environmental Planning	1.2.2	Environmental Atlas	✓
NE 2.1 Managing Recreation in Natural Areas	2.1.1	Ipswich Open Space and Recreation Strategy	✓
NE 2.1 Managing Recreation in Natural Areas	2.1.3	Natural area recreational preferences	✓
NE 2.2 Clean and Healthy Environments	2.2.1	Local Waterway Management Plans	✓
NE 2.2 Clean and Healthy Environments	2.2.2	Riparian corridor protection and rehabilitation	✓
NE 2.2 Clean and Healthy Environments	2.2.7	Bushfire Strategy for the City of Ipswich	✓
NE 3.1 Integrated Partnerships	3.1.1	Private landholder conservation support programs	✓
NE 3.1 Integrated Partnerships	3.1.2	Management of environmental assets on public land	✓
NE 3.3 Community Awareness and Appreciation	3.3.1	Pollution – Community and industry education	✓
ITM 1.5 A Legible, Permeable, User Friendly Transport Network	1.5.1A	Gateway and way finding treatments	✓
ITM 2.1 Prioritise Public Transport	2.1.1	Travel Patterns - 'origin' and 'destination'	✓
ITM 2.2 A Safe and Functional Road Network	2.2.2	Strategic Road Network	✓
ITM 2.3 Active Personal Transport	2.3.1A	Active Transport Strategy	✓
ITM 3.1 Transport Infrastructure Providers Deliver in Partnership	3.1.1	Integrated Transport Plan	✓
ITM 3.3 Environmentally Responsible Network	3.3.2	Transport modes - cycling and walking	✓
ITM 3.4 Innovative Transport	3.4.1	Modes of transport - dedicated bus lanes, light rail and high occupancy vehicle lanes	✓
ITM 3.4 Innovative Transport	3.4.4	Parking metres and automated enforcement	✓
ITM 4.2 Transport to Employment, Retail, Entertainment and Recreation Activities	4.2.2	Pedestrian and cycle links - end of trip facilities	✓
ITM 5.1 Alternative Transport Options	5.1.1	Public transport services - A safe road network	✓
IS 1.7 Infrastructure Outcomes for the Present and the Future	1.7.1B	Infrastructure delivery - population growth / demand for life cycle costs	✓
IS 6.1 Provision of Waste Management Options	6.1.2	Waste Management Infrastructure Master Plan	👍
IS 6.1 Provision of Waste Management Options	6.1.3	Waste Management education	✓
IS 7.1 Sport and Recreation Facilities	7.1.1	Public sports ground facility management	✓

STRATEGY	ACTION	PROJECT/PROGRAM	PROGRESS
IS 7.1 Sport and Recreation Facilities	7.1.2	Recreation facilities	✓
IS 7.2 Recreational Trails	7.2.2	Utility and transport corridor – open space network	✓
CSW 7.3 A Safe Community	7.3.1	Council Community Emergency Management Strategy	✓
CSW 8.1 Sporting Champions	8.1.1	Outstanding sports achievements	✓
CSW 8.1 Sporting Champions	8.1.2	Facilities for major Regional, State, National and International sporting events	✓
CSW 8.1 Sporting Champions	8.1.3	Community participation in sporting activities	✓
ITM 2.1 Prioritise Public Transport	2.1.4	SEQ Integrated Regional Transport Plan	👍
ITM 1.1 Integrated Land Use and Transport Planning	1.1.3	Active School Travel Programs	✓
IS 1.5 - Infrastructure Provision	1.5.1	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	✓
ITM 5.1 Alternative Transport Options	5.1.3	Community education scheme	✓
ITM 1.2 Connected Centres	1.2.3	Multi-modal transport	✓
NE 2.3 Restoration and Rehabilitation of Environment and Assets	2.3.1	Environmental rehabilitation and revegetation	✓
NE 2.3 Restoration and Rehabilitation of Environment and Assets	2.3.4	Provide technical advice and support to landowners regarding the rehabilitation of environmental assets on private properties	✓
NE 3.2 Local Knowledge of Environmental Assets	3.2.1	Fire Management Plans, Pest Management Plans and Erosion Control Plans	✓
ITM 2.1 Prioritise Public Transport	2.1.2	Alternative transit opportunities	✓







# OUR MAJOR INITIATIVES

Detailed in the following pages are the Major Council Initiatives undertaken during the 2013-2014 financial year.

## ENVIRONMENT

### Open Space and Recreation Strategy (OSRS) 2014

The OSRS has been developed as Council's strategic project to set the direction for the provision of open space and recreation for the City of Ipswich. The Local Government Infrastructure Plan (LGIP) and Public Parks Strategy 2009 Update (PPS) details the Public Parks Network, as legislated by the *Sustainable Planning Act (2009)*. Whilst the Public Parks Network details the base open space land requirements and minimum embellishment level, the OSRS provides guidance for the planning, implementation and delivery of the complete open space network in line with the community's requirements. The OSRS was formally adopted by Council in August 2014.

### Ipswich EnviroForum 2014

The first annual Ipswich EnviroForum: Biodiversity in Focus was held on 9 May 2014 at the Ipswich International Metro Hotel. The event was attended by 105 industry and community representatives and provided a keynote presentation from Tim Low. Also speaking on the day were representatives of Queensland's Outdoor Recreation Federation (QORF), SEQ Catchments, Healthy Waterways, Qld Conservation Council, Griffith University, Ipswich Koala Protection Society, Society for Growing Australian Plants, Bremer Catchment Association and West Moreton Landcare. The day also saw the formal launch of two of Council's primary koala habitat projects.



### Mount Grandchester Conservation Estate Koala Hub

Mount Grandchester Conservation Estate has become a hub for koala habitat restoration through a number of initiatives delivered or instigated in the 2013-2014 financial year.

Council was engaged by Powerlink in late 2012 to facilitate the establishment of a koala habitat offset planning within the estate. This partnership resulted in 12,000 trees planted over a 26.07 hectare area at no cost to Council. An additional 25 hectares were earmarked as becoming a dedicated Koala Nature Refuge. This project will involve the planting and establishment of approximately 13,200 koala habitat trees over the following financial year.

Since October 2013, Council has been working with the directors of the Cherish the Environment Foundation Ltd to establish Queensland's first Koala Conversation Bank as an advanced koala offset, under the Commonwealth's *Environment Protection and Biodiversity Conservation Act 1999* and Queensland's *Environmental Offsets Act 2014*. The purpose behind the Cherish the Koala Banking Scheme (CKBS) is to address the issue of declining habitat quantity and quality within the Ipswich Region, dealing with koala habitat as a tradeable commodity.

It is envisioned that the establishment of the scheme will lead to the strategic approach to the delivery of environmental offsets across the city, thereby reducing the impact caused by future development on the City's overall koala population. The first conservation bank is planned to be delivered within the Mount Grandchester Conservation Estate within the 2014-2015 financial year.



### Black Snake Creek Total Water Cycle Management Plan

The objective of the Black Snake Creek project is to build upon past studies and reports, hydrology information (including a review of the Marburg Flood Study) and community and stakeholder input to develop an applicable suite of actions to improve the health of Black Snake Creek catchment from the perspective of:

- flood risk and surface water drainage
- riparian condition and water quality (physical, chemical, biological and ecological)
- surface and groundwater interactions (catchment water balance), and
- current and future land use opportunities

The Black Snake Creek Total Water Cycle Management Plan (TWCMP) is to be innovative in its approach to management solutions and explore a range of current and emerging initiatives for achieving environmental improvement through economic and social drivers. These may include, but not be limited to, initiatives such as bio-banking, nutrient trading, environmental offsets and niche agricultural markets.



### Ipswich Enviroplan Photographic Competition 2014

2013 saw a total of 1,050 entries into the Ipswich EnviroPlan Photographic Competition from a total of 151 individuals, in comparison to 1,038 entries in 2012. There were a total of 119 adults, 11 secondary school students and 21 primary school student entries. All winners were announced during the Awards Night held on 22 October 2013, which had 205 attendees on the night.



## BUSINESS

### FILM IPSWICH

To assist with the attraction of film production into the region, the Film Ipswich program was developed and launched in June 2014. The Film Ipswich brand, webpage, application form and locations database are now live to the public.

For more information you may visit Council's Film Ipswich page at [www.ipswich.qld.gov.au/filmipswich](http://www.ipswich.qld.gov.au/filmipswich)



### BUSINESS SURVEY

In July and December 2013, Ipswich City Council undertook the 'Ipswich, Have Your Say Business Confidence Survey' as a means to identify issues affecting business in the region. The Surveys were supported by the Ipswich Chamber of Commerce and Industry, TAFE Qld South West, The Government's Department of State Development, Infrastructure and Planning and Max Employment. Surveys were conducted including the topics of 'Supply and Tender' and 'Education and Skilling'. A total of 600 responses were received.

### ACTIVATE IPSWICH

Launched in 2013, the Activate Ipswich program 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.

### IPSWICH DIGITAL HUB PROGRAM

Ipswich City Council opened the Ipswich Digital Hub at Redbank Plains Branch Library in January 2013. By 30 June 2014, 849 participants had attended one on one training sessions and 1,328 had participated in classroom training sessions. With funding from the Australian Government, this is 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.

### MOBILE WIRELESS NETWORK TESTING

Ipswich City Council, in partnership with Ipswich and West Moreton Regional Development Australia Branch, undertook extensive Mobile Broadband Testing of the 4G and 3G networks operated by the three major mobile telecommunications carriers in Australia – Telstra, Optus and Vodafone. Work is now continuing to liaise directly with each mobile telecommunications carrier to influence future network infrastructure investment to enhance mobile broadband capacity and address existing black-spots.

### BUILDING INDUSTRY ONLINE

Launched in July 2013, Building Industry Online (BIO) is a web portal which connects construction sub-contractors with local construction jobs.

### RIPLEY VALLEY WORKFORCE DEVELOPMENT PLAN

Produced in 2013 and 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 plans' activities will continue into 2014-2015.





## EVENTS

### CIVIC CENTRE AND STUDIO 188

The Civic Centre and Studio 188 collectively increased the number of performances and programs from 171 in 2012-2013 to 275 in 2013-2014 with a subsequent increase in attendance of 25% during this period.

### MAKERSPACE

From the global Maker movement promoting inventiveness, creativity and lifelong learning, Ipswich Library presented a year of Making and Doing events. Creating motion robots called Brushbots, designing and creation objects using 3D printers, Squishy circuits, Snowflakes and Play Dough creation and free Minecraft sessions were all part of the offering. All activities were fully booked and attended by children as young as 8 and adults in their more senior years.

### POP-UP LIBRARY FOR LITTLE ONES

Funded by the AEDI grant program and undertaken in partnership with Mission Australia, the Creche & Kindy Association and the Smith Family, Ipswich Libraries delivered a range of early literacy programs to five communities at Bundamba, Leichhardt, Raceview, Goodna and Camira focussing on the importance of reading to children and promoting the role of the library in helping parents improve their child's reading. The program attracted 550 parents and children.

### PAPER TALES

In partnership with the Brisbane Writers Festival and local bookstores, Angus and Robertson and A Lot of Books, the inaugural Paper Tales events commenced in September 2013 with international authors, Nalini Singh and Adrian McKinty, and Australian authors, Jacki French and Nicole Alexander, sharing their books and their experience with over 200 avid fans. Other well-known authors also presented their works during the year including: Jacqueline Harvey, Judy Nunn, Nev Ollis, Kim McCosker and Paula Nazarski.



### ART GALLERY EVENTS

**August 2013** – Development and presentation of Light Play, a unique education exhibition for young children that attracted 9,455 visitors.

**August 2013** – Hosted the Wonder of Learning: Reggio Emilia exhibition and events associated with the National Conference of Reggio Emilia, which attracted 17,218 visitors.

**January 2014** – Developed and presented a large-scale exhibition for families called 'Construction Site' which attracted 29,387 visitors.

**May 2014** – Presented a 22 performance season of Squaring the Wheel for schools and families which attracted 4,430 visitors.

### NEW EVENTS FOR THE REGION

A part of Council's Tourism and Event attraction strategies, several new events were brought to the city, including The Colour Run, Spartan Race and CMC Rocks.





## PLANNING

### MAJOR HOTEL DEVELOPMENTS

On 18 November 2013, Council adopted Planning Scheme Implementation Guideline No 30 to provide an incentives package to encourage new 4 to 5 star hotel developments as a catalyst to stimulate location tourism and events.



### PUBLIC ART

On 9 December 2013, Council adopted Planning Scheme Implementation Guideline No 31 to encourage the provision of significant public art works in publicly accessible areas within or adjoining major new retail, commercial, tourism and mixed use developments.

### EBENEZER REGIONAL INDUSTRIAL AREA

On 28 March 2014, Council adopted Planning Scheme Implementation Guideline No 32 to provide key planning and development guidelines for the Ebenezer Regional Industrial Area and adjoining buffer and nature conservation areas.

### 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 over the last 12 months include:-

- issuing Acknowledgement Notices within 48 hours
- instantaneous notification of application receipts following lodgement
- 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
- 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.



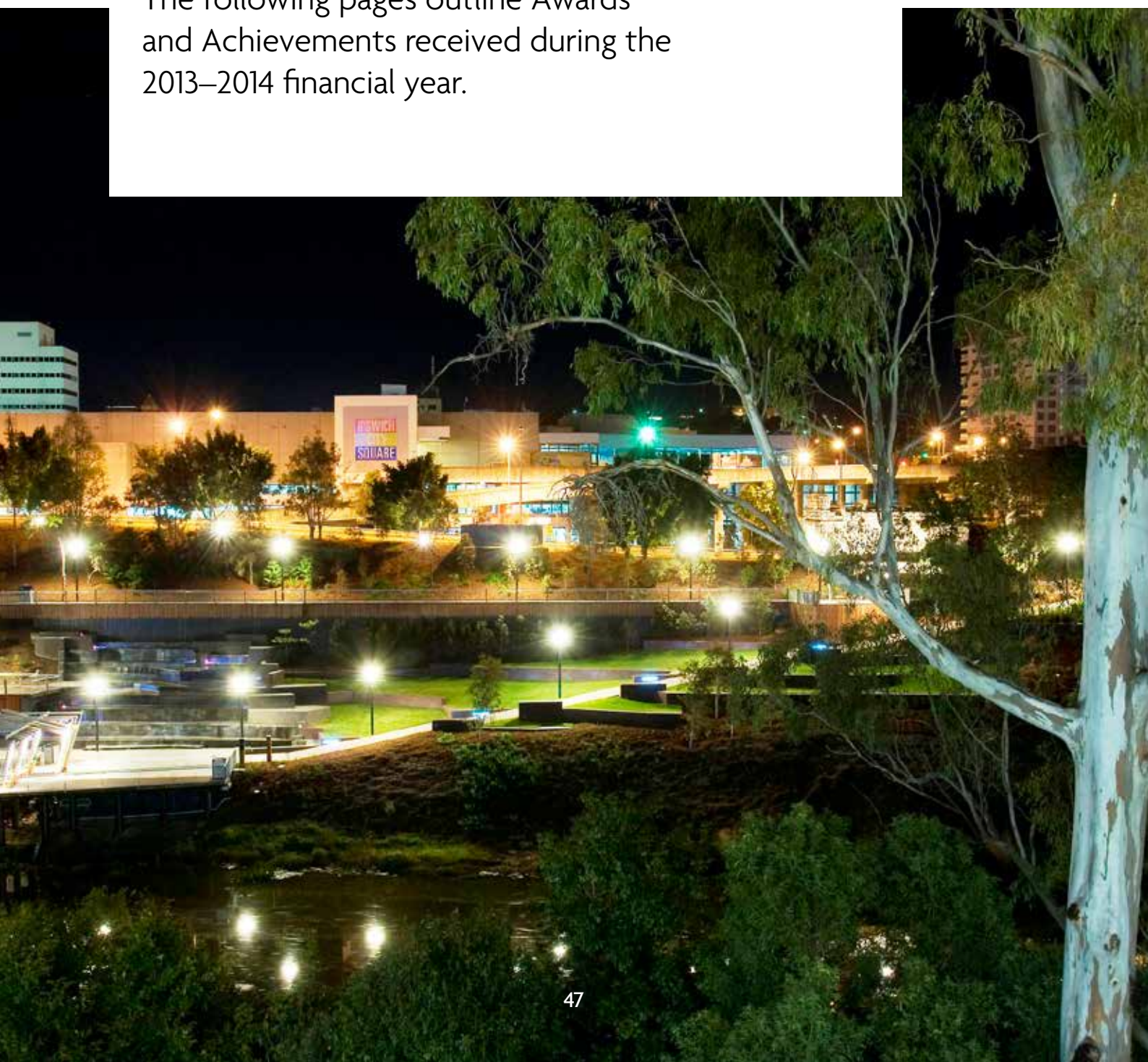
Colours by J. Chriscoli  
Enviroplan Photographic Competition Entrant





# CELEBRATING OUR ACHIEVEMENTS

The following pages outline Awards and Achievements received during the 2013–2014 financial year.



## 50:50 VISION GENDER EQUITY AWARD

In March 2014, Council was awarded a 50:50 Vision Bronze level Award from ALGA, LGAQ and LGMA for its Gender Equity and ongoing commitment to genuine progress in matters of Gender Equity.

One of the initiatives Council implemented was a Personal and Professional Development program that proved particularly effective in supporting women in the workplace to realise their career objectives and overcome their perceived barriers to success both personally and professionally.

Council's accreditation as a 50:50Vision employer will make it easier for us to attract, recruit and retain workers based on their abilities, skills and knowledge in a consistently fair workplace which offers and promotes work opportunities for all.

## PROFESSIONAL DEVELOPMENT

In early 2014, Council became a Professional Development Partner with Engineers Australia to support Council Engineers in gaining Chartered Status. This status will certify that Council Engineers practice in a competent, independent and ethical manner and will mean that they are leaders in their field.

## PROCUREMENT

Council was successful in implementing a Self Service Store at the Riverview Warehouse. This store allows Council officers to electronically scan required items and items which are then electronically billed to each crew on a monthly basis. This has facilitated faster costing processes and in the first year of operations, minimal stock discrepancy has been identified.

## HEALTH AND ENVIRONMENT

Council was named as the overall winner of the Queensland Outdoor Recreation Federation Awards – Ipswich Enviroplan.

On 18 October 2013, Council was announced as the winner of the Government Achievement Award at the Queensland Outdoor Recreation Federation (QORF) Award Ceremony. This award was given in recognition of Ipswich Enviroplan and its valuable contribution to outdoor recreation. Winning this Award reaffirms the significance of the City's natural areas and the importance of protecting and managing these areas to achieve multiple environmental, social and recreation benefits.

Council was named as a finalist in the following awards during the 2013-2014 financial year:-

- Healthy Waterways Award – Government Award for Better Bundamba Creek Project
- Healthy Waterways Award – Sustainable Education Award for the Queens Park Education Centre
- 2013 Australian National Preventative Health Awards in the Healthy Workplaces category – nominated for Council's Fit 4 Work Program that has been run through Works Parks and Recreation over the last ten years.

## ACTIVATE IPSWICH

The Activate Ipswich program has successfully helped 15 participants in 2013-2014 open and manage their own small businesses. Five landlords have registered to make vacant properties available and the program continues to grow as new premises become available and potential business owners submit expressions of interest.

## IPSWICH DIGITAL ENTERPRISE SYSTEM

Council successfully completed the Ipswich Digital Enterprise program which delivered digital technology adoption skills and awareness to 311 individual organisations across 50 group and 220 individual sessions. With funding from the Australian Government, this program has been vital to ensure Ipswich City is served with an environment to achieve future economic outcomes for the City's businesses and residents, both in a competitive sense and also for optimal economic growth and investment opportunities.



## NBN CO-DEVELOPMENT

The Co-Development Program has been established to leverage synergies between NBN Co and third parties to actively engage with each other for the purpose of early identification and leverage of viable common build activities. Ipswich City Council has been proactive in liaising early with NBN Co about co-development opportunities. Currently two Greenfield Arterial roads approximately 1km each have had co-development agreements executed for the installation of telecommunications pit and pipe. This is the first contract of this type for Queensland local councils and NBN Co.

## QUEENSLAND TOURISM AWARD NOMINATION

The Ipswich City Council Visitor Information Centre won two awards during the 2013-2014 year: A Gold Award as a finalist in the Visitor Information and Services Category of the Queensland Tourism Awards; as well as a Silver Medal at the National Tourism Awards.

## HERITAGE AWARDS

Council received a Gold award (Queens Park Audio Trail) and High Commendation (Ipswich Local History Scholarship) in the Governor's Heritage Award Category at the 2013 National Trust of Queensland Heritage Awards. Council was awarded for the preparation of an outstanding, professional, self-guided tour of Queens Park in Ipswich. With a range of ways to access interesting information about the selected sites and free download, this project sets a high standard with regard to the application of technology to cultural heritage.

The Queens Park audio heritage trail is Ipswich City Council's first audio tour and takes visitors to 20 points of interest within the park. Each stop has an audio file which can be downloaded to a compatible media player or mobile phone.

## QUEENSLAND PLANNER OF THE YEAR - JO POCOCK

Council's Development Planning Manager, Jo Pocock (pictured below), was awarded the Planning Institute of Australia Queensland Division Planner of the Year Award.



At the ceremony held in Mackay on 8 November 2013, Jo was honoured for her outstanding contribution to leading planning practice in Queensland. Jo has demonstrated outstanding leadership in planning, improving planning processes and enhanced the profile of planning. The Planning Institute of Australia is the national body representing the planning profession.



## 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 over the 2013-2014 included scenes in five feature films and five short films as well as television commercials, series segments and a documentary.

### PAST PRODUCTIONS

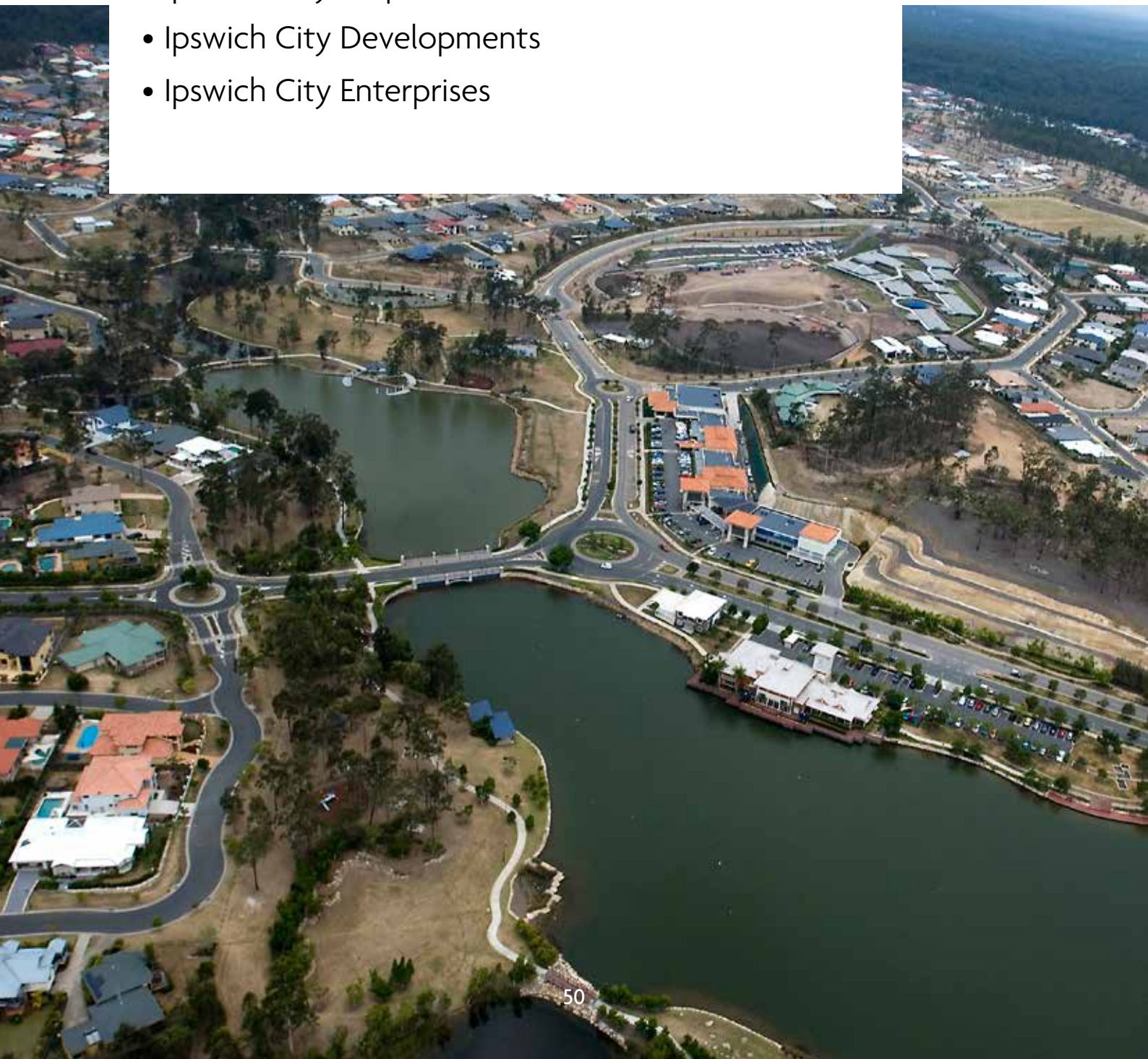
- The Railway Man
- Mystery Road
- Parers War
- The Tree
- Mabo
- Savages Crossing
- Inspector Gadget 2
- Prank Patrol
- Slide
- Rise
- One June Afternoon
- Through My Eyes: The Lindy Chamberlain Story





# 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 under a Development Agreement entered into with Leighton Properties (Brisbane) Pty Ltd on 23 December 2010.

An overview of significant activities conducted by ICP in the 2013-2014 financial year is provided as follows:

- On 2 December 2013 Development Approval was provided by Council to develop a second commercial office tower of approximately 11,000 m<sup>2</sup> GLA (ICON Ipswich Tower B) in the CBD. Negotiations and feasibility analysis directed at securing significant tenant pre-commitments to enable this project to proceed to construction stage are continuing. This is an important next step in the multi-stage delivery of ICON Ipswich to follow on from the practical completion of Tower A which was achieved to a 5 Star Green Star rating in September 2013. Handover to the State Government of the nine floor commercial office component was made on 1 October 2013. Lease negotiations to date have been successful in securing significant take-up of the prime ground floor retail tenancies in Tower A.
- Internationally respected retail architecture specialists, The Buchan Group, were further engaged by ICP in late 2013 to undertake an alternate design of the two stage retail regional shopping centre component of ICON Ipswich. A new retail road show initiative by Knight Frank aimed at securing a sale to a takeout/development partner for the Retail Stage 1 land component commenced via targeted market soundings in early 2014. This was followed by the launch of a formal Expression of Interest campaign via national press advertisements and the issue to the market of a detailed Information Memorandum on 26 June 2014. Productive and encouraging negotiations were commenced by ICP in early 2014 with proposed major anchor tenants for the Retail Stage 1 development and these are ongoing.

The leasing strategy pursued by ICP at Ipswich City Square continues to focus on maximising flexibility for the future staging of the ICON Ipswich redevelopment by retaining as many tenants as possible on a monthly holdover basis. This process is also 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. The majority of identified projects are now being progressed by Ipswich City Developments Enterprises Pty Ltd.

## 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 associated with surplus Council land at Redbank Plains, Bellbird Park, Goodna and Booval.

## 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 did not undertake any investigations of commercial activities on behalf of the Ipswich City Council during the year.

The Directors notes 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 2013-2014 and distributed a profit to Ipswich City Enterprises Investments Pty Ltd.
- The outlook for 2014-2015 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;
- The service commenced on 1 August 2013;
- Eight different Councils were receiving services at 30 June 2014; and
- This is a growing business creating 10 additional jobs based in Ipswich for Ipswich residents.





# IPSWWICH WASTE SERVICES

The following pages outline the performance for our Commercial Business Unit including performance plans and financial position for the 2013-2014 year.



## MAJOR HIGHLIGHTS

- A new Ipswich Waste Services Manager was appointed in September 2013.
- The number of rated waste services within Ipswich grew from 65,535 (July 2013) to 67,112 (June 2014). This is a 2.4% increase in service provision.
- The number of green waste services provided within Ipswich grew from 8,760 (July 2013) to 9,933 (June 2014) which is a 13.4% increase in service provision.
- Ipswich Waste Services actioned 12,252 domestic service requests throughout the financial year.
- Ipswich Waste Services continued to achieve excellence in service provision with 98.5% of all missed service requests actioned within 1 working day, 93.7% of all domestic commencements achieved within 5 working days and 96.9% of bin repairs provided within the adopted performance target of 5 working days.
- Three staff members received Staff Service & Excellence Rewards; one for 30 years of service and the other two for aiding a toddler that was found wandering the street alone.
- A Sales & Customer Liaison Coordinator position was established in January 2014. The primary purpose of the position is to grow Council's commercial waste collection business.
- The Sales and Customer Liaison Coordinator and Operations Coordinator attended the Waste 2014 Conference in Coffs Harbour. This proved to be a very successful conference providing new ideas for waste awareness, recycling, composting and infrastructure which were brought back for discussion.
- Displays were provided at the Marburg, Rosewood & Ipswich Shows to promote Council's green waste collection and skip bin services. At these displays there was also a strong focus on providing information to residents on the correct use of the kerbside recycling service in order to reduce contamination levels within the service. There was also a lot of interest from residents regarding recycling.
- A display was also provided at the Lowood Show to promote Council's commercial waste collection services that are available for local businesses.





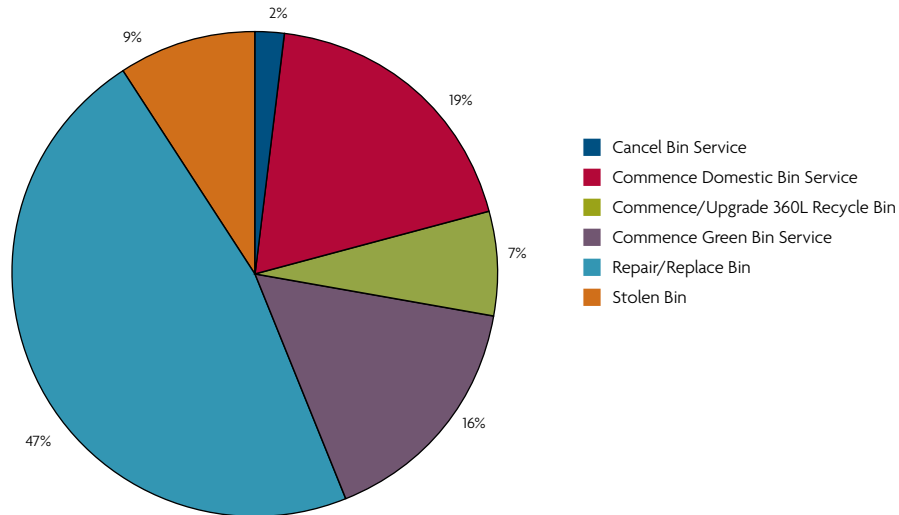
## PERFORMANCE AND CORPORATE OBJECTIVES

KEY RESULT AREA	INDICATOR	AVERAGE MONTHLY RESULTS
PROVIDE VALUE TO CUSTOMERS	Number of domestic refuse and recycling missed services complaints per 1,000 rated services	2.25
	Number of domestic refuse and recycling bins repaired or replaced per 1,000 bins rated services	4.67
ACHIEVE OPERATIONAL EXCELLENCE	Missed services requests completed within 1 working day	98.5%
	Service commencement and cancellation actions within 5 working days of notification	93.7%
	Requests for bin repair/replacement actioned within 5 working days	96.9%
	Requests for bin theft actioned within 5 working days	94.4%
BE A GOOD NEIGHBOUR	% waste diverted from landfill by IWS commercial waste services	19.2%
	% waste diverted from landfill by kerbside green waste service	4.2%
	% waste diverted from landfill by kerbside recycling service	19.3%
	% Recycling and Refuse Centre waste diverted from landfill	51.7%
	% waste diverted from landfill by domestic collection and disposal services	33.4%
	% waste diverted from landfill by commercial, domestic and transfer services	29.1%
PROVIDE VALUE TO SHAREHOLDER	Debtors Days Outstanding	28.7
PROMOTE A CLIMATE FOR ACTION IN THE WORKFORCE	Absenteeism - State Award	6.2%
	Absenteeism - Federal Award	1.6%
	Loss Time Injury (LTI)	1.4

## NUMBER OF DOMESTIC SERVICE REQUESTS

YEAR	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Total	9,985	11,901	15,350	12,510	12,252

### DOMESTIC SERVICE REQUESTS 2013-2014



## 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 performance for the 2013-2014 financial year.

NET MARGIN		
	Target	Result
2013-2014	23.7%	27.7%

## BUSINESS RETURNS

JUNE 2014			
	Actual (\$000')	Budget (\$000')	Variance (\$000')
Operational Revenue	28,746	29,086	-340
Operational Expenditure	16,211	17,248	1,037
Surplus on Expenditure	12,535	11,838	697

## TAXATION EQUIVALENTS

INCOME TAX		
YEAR	PAID	PROVISION
2010-11	Finalised in Dec 2011	\$1,965,291
2011-12	This includes \$413,107 for the Final Income Tax Payment for 2010-2011 which was paid in the 2011-12 year	\$2,914,546
2012-13	Finalised 15 December 2013	\$3,295,167
2013-14	Finalised 15 December 2014	\$3,185,692

PAYROLL TAX		
YEAR	PAID	PROVISION
2010-11	Finalised in Oct 2011	\$263,219
2011-12	End of June 2012	\$236,245
2012-13	Finalised 31 Oct 2013	\$235,356
2013-14	Finalised 31 Oct 2014	\$263,942

LAND TAX		
YEAR	PAID	PROVISION
2010-11	Finalised in Oct 2011	\$70,086
2011-12	End of June 2012	\$70,086
2012-13	Finalised 31 Oct 2013	\$60,582
2013-14	Finalised 31 Oct 2014	\$36,709



## COMMUNITY SERVICE OBLIGATIONS

IPSWICH WASTE COMMUNITY SERVICE OBLIGATIONS		
DESCRIPTION	VALUE	NUMER OF SERVICES
Provision of waste removal services at Ipswich community events.	\$40,174	<ul style="list-style-type: none"> <li>• 18 x RORO general waste services</li> <li>• 1 x 8m cardboard services</li> <li>• 10 x Commingled industrial services</li> <li>• 5x3m cardboard</li> <li>• 43 general waste industrial services</li> <li>• 249 x Commingled 240L services</li> <li>• 1,093 x general waste 240L services</li> <li>• 12 general waste skip services</li> </ul> <p>Funded by Community &amp; Cultural Services &amp; Works, Parks &amp; Recreation (WPR) Departments budget.</p>
Provision of free fortnightly recycling services to schools in Ipswich to support Council's Waste Education Program.	\$8,270	<p>2,649 collections - 240L paper or Commingled recycling services.</p> <p>Funded by WPR waste education budget.</p>
Subsidised householder waste disposal at the Riverview and Rosewood Recycling & Refuse Centres.	\$491,514	<p>Operational costs at the Recycling and Refuse Centres were \$ 17.71 per customer for 2013-2014. With revenue offsets from recycling activities, a subsidy of \$2.60 per customer was incurred for householder waste disposal.</p> <p>Funded by IWS budget</p>
Subsidised waste disposal at the Riverview Recycling and Refuse Centre for community groups.	\$12,223	<p>Individual groups are nominated a free disposal limit set by the WPR Dept. budget.</p>
Provision of free recycling services to residents that request additional kerbside recycling services.	\$5,187	<p>1,482 fortnightly services.</p> <p>Funded by IWS budget.</p>
Provision of free recycling services for dialysis patients and people with disabilities that require additional kerbside recycling services.	\$2,125	<p>607 fortnightly services.</p> <p>Funded by IWS budget.</p>







# STATUTORY INFORMATION

The following pages outline the following:

- Equal Employment Opportunity and Diversity
- Integrated Risk Management
- Documents Available for Public Access
- Internal Audit
- Council Meetings
- Grants to Community Organisations
- Remuneration
- Policies
- Special Levies
- Complaints
- Code of Competitive Conduct
- Tenders
- Registers
- Orders
- Travel

## 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. This year additional focus has been placed on Code of Conduct awareness and Contact Officer training and support. Continuing education and awareness plays an important role in promoting a workplace free from discrimination.

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

In June 2014 all Contact Officers were provided with refresher training conducted by the Anti-Discrimination Commission of Queensland to provide a suite of tools and strategies to enable them to provide assistance and support to employees across Council.

To ensure all existing staff is aware of their obligations under the Code of Conduct, including the principles of Equal Employment Opportunity and Workplace Diversity, compulsory refresher training for all employees was commenced in March 2014.

## INTEGRATED RISK MANAGEMENT

The function of the Integrated Risk Management Section is to ensure that the risks and opportunities inherent in the provision of Council's services to the Ipswich community are managed in a prudent manner and that Council's activities are conducted so as to ensure compliance with the relevant laws and regulations. The branch also assists Council in providing timely, accurate and relevant support for key business processes and decision making whilst providing the means for regular monitoring and reporting of the implications for Council of its risks.

Risk Management establishes a process for identifying, analysing and mitigating risks that could prevent Council from effectively achieving its business objectives, priorities and outcomes. As the process of risk management has gained prominence in recent years and is recognised as a key component of good governance, Council has established a Risk Management Section to advise and make recommendations on matters pertaining to risk. This is designed to enhance the normal decision making process of Council by contributing a greater insight into risks and their impacts. The intention is to build on the appreciation of risk management by the officers of each department and business unit, so that effective risk management becomes embedded in the decision making process at all levels.

An ongoing impact of Risk Management has been a sustained and significant reduction in both the number and value of insurance claims made on Council. This reduction has been achieved by early identification and treatment of areas of potential claims and a more professional approach to claims management. As a consequence, the rate of our insurance premiums has held steady at a time when premium rises have been extensive and the value of our insured assets has increased considerably.





## 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 had a liaison role with the Crime and Misconduct Commission (CMC) and the aim was for all or most official misconduct investigations to be conducted and managed in-house. This role will now continue with the Crime and Corruption Commission (CCC) of investigating crime and corruption. (*Crime and Corruption Act 2001* took effect from 1 July 2014 which formally transitioned the CMC to the CCC.)

### AUTHORITY AND INDEPENDENCE

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

- Internal Audit Manager and staff of the Internal Audit Branch are authorised to review all areas of Council and have full, free and unrestricted access to all Council's activities, records, property and personnel. Council activities include entities over which Council has direct management, sponsorship or financial control
- Internal Audit has no executive or managerial powers, functions, authorities or duties and is not involved in the day-to-day operations of Council, except those activities relating to the administration and management of Internal Audit activities
- Internal Audit is not responsible for designing, installing or maintaining systems, procedures or controls, but advises on these matters and provides assurance to management that completed systems will contribute to the achievement of intended corporate objectives. If an Internal Audit officer is involved in such activities, any post-implementation audits would be conducted by another officer of the Internal Audit Branch or by staff independent of the Branch
- Internal Audit is able to observe and provide advice on Council 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, frequency and timing of examinations and the content of audit reports.

### INTERNAL AUDIT'S APPROACH AND COVERAGE

The Ipswich City Council's Three Year Internal Audit Plan and its Annual Internal Audit Plan are developed on a risk basis that is currently preferred 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 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 2014 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 2013–2014 year achieved an average satisfaction rating of 88%.

## 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 continue to position itself as a partner 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 reinvent our approach or find innovative ways to serve the organisation.

## AUDITS PERFORMED

The result of the 2013–2014 Audit Program, as at 30 June 2014, is detailed in the following table.

AUDITABLE AREA	STATUS
Animal Management	In Progress
Budget Management	In Progress
Business Activity Statement (BAS) Preparation	Completed
Cloud Computing	In Progress
Contract Management	In Progress
ECM – Records Storage, Classification and Retrieval	Completed
Enterprise Resource Planning (ERP) Observation/Advice	Completed
Flood Damage Management	Completed
Investigation and Compliance	Completed
Internal Financial Control	Completed
Phone Contract Management	Completed
Plant Hire	Completed
Portfolio, Program and Project Management (PPPM)	Postponed to 2015/16
Procurement Process Alignment	Postponed to 2015/16
Security of Council Assets and People	Completed
Social Media	Postponed to 2014/15
Tender Evaluation	Completed
Waste Drivers Time and Attendance Recording	Completed
Ipswich Waste Services Management Systems Review	Completed

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

## AUDIT COMMITTEE RELATED OUTPUT

NUMBER OF	2013-2014	2012-2013
Audit Committee meetings held	5	5
Internal Audit recommendations reviewed and considered finalised	88	91
Internal Audit Reports/Tasks reviewed by the Audit Committee	18	12
External Audit recommendations reviewed and considered finalised	5	3
External Audit Reports reviewed by the Audit Committee	1	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 Misconduct Investigations.

## DOCUMENTS AVAILABLE FOR PUBLIC ACCESS

DOCUMENT	Document Available via Council's Internet Site - <a href="http://www.ipswich.qld.gov.au">www.ipswich.qld.gov.au</a>	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>		✓		✓	
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>		✓		✓	

DOCUMENT	Document Available via Council's Internet Site - <a href="http://www.ipswich.qld.gov.au">www.ipswich.qld.gov.au</a>	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
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		✓		✓	
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>		✓		✓	
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>	✓				



DOCUMENT	Document Available via Council's Internet Site - <a href="http://www.ipswich.qld.gov.au">www.ipswich.qld.gov.au</a>	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
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(l) 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		✓		✓	
Each study, report or explanatory statement prepared in relation to the preparation of each of the following: <ul style="list-style-type: none"> <li>i. a local planning instrument</li> <li>ii. a priority infrastructure plan</li> <li>iii. an infrastructure charges schedule</li> </ul>		✓		✓	
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		✓		✓	
Code of Conduct (Councillors)	✓	✓		✓	
Code of Conduct (Employees)	✓	✓		✓	

DOCUMENT	Document Available via Council's Internet Site - <a href="http://www.ipswich.qld.gov.au">www.ipswich.qld.gov.au</a>	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
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		✓			
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	✓	✓		✓	

DOCUMENT	Document Available via Council's Internet Site - <a href="http://www.ipswich.qld.gov.au">www.ipswich.qld.gov.au</a>	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
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		✓			
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	✓				



## 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	107 132	52 60	24 24	100 132	77 84	57 60	58 60	72 72	64 72	48 72	60 60
Council Ordinary Meetings Attended	No. of Meetings	13 13	13 13	13 13	11 13	13 13	11 13	12 13	13 13	13 13	11 13	13 13

## COMMITTEE MEMBERSHIP

### PARKS, SPORT AND RECREATION COMMITTEE

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

### HEALTH AND COMMUNITY SAFETY COMMITTEE

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

### ENVIRONMENT AND CONSERVATION COMMITTEE

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

### PLANNING AND DEVELOPMENT COMMITTEE

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

### CITY INFRASTRUCTURE COMMITTEE

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

### ECONOMIC DEVELOPMENT AND SUSTAINABILITY COMMITTEE

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

### ARTS, COMMUNITY AND CULTURAL SERVICES COMMITTEE

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

### TOURISM AND LIBRARIES COMMITTEE

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

### YOUTH AND SENIORS COMMITTEE

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

### COMMUNITY AND CUSTOMER SERVICE COMMITTEE

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

## 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 2013-2014 financial year, the Community and Cultural Services Department managed grants, donations, bursaries and sponsorships totalling \$1,382,379 as follows:

Citywide Donations	\$511,630
Community Development Grants	\$75,490
Community Development Christmas Grants	\$29,675
Divisional Donations	\$546,187
Cultural Grants	\$12,786
Marketing Sponsorships (excludes Corporate Sponsorships)	\$113,500
Regional Arts Development Fund (RADF)	\$88,111
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 2013-2014 year, the following senior contract employee packages were paid:

- 3 senior contract employee with a total remuneration package in the range of \$150,000-\$250,000
- 4 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

The following Resolution was made at Council's Ordinary Meeting of 31 January 2013:

"That Council, in accordance with section 42(5) of the *Local Government (Operations) Regulation 2010*, adopt by resolution the payment of remuneration to the Mayor, the Deputy Mayor and other Councillors of Ipswich City Council as follows:

- **Mayor** - The amount determined by the Tribunal for the Mayor of Ipswich
- **Deputy Mayor** - The amount determined by the Tribunal for the Deputy Mayor of Ipswich
- **Other Councillors** - The amount determined by the Tribunal for a Councillor of Ipswich

That the policy be effective from 1 January 2013."

Council's superannuation contribution on behalf of all councillors was 12% of their remuneration. During the 2013–2014 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, 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 2013-2014 financial year:

COUNCILLOR	REMUNERATION 2013-2014	SUPERANNUATION 2013-2014
Cr P Pisasale	\$179,305.67	\$21,290.84
Cr Morrison	\$107,460.15	\$12,895.43
Cr Tully	\$107,460.15	\$12,895.43
Cr Attwood	\$121,788.17	\$14,614.75
Cr Casas	\$107,460.15	\$12,895.43
Cr Morrow	\$107,460.15	\$12,895.43
Cr Bromage	\$107,460.15	\$12,895.43
Cr Antonioli	\$107,216.25	\$12,895.43
Cr C Pisasale	\$107,460.15	\$12,895.43
Cr Ireland	\$107,460.15	\$12,895.43
Cr Pahlke	\$107,460.15	\$12,895.43





## 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 CabCharge 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 tools 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 2013 – 2014 financial year, Council provided office space and other facilities and the cost of representing the City as follows:

- Cr P Pisasale \$85,768
- Cr Morrison \$85,576
- Cr Tully \$92,339
- Cr Attwood \$93,534
- Cr Casas \$74,354
- Cr Morrow \$71,602
- Cr Bromage \$84,175
- Cr Antonioli \$26,147
- Cr C Pisasale \$97,509
- Cr Ireland \$78,561
- Cr Pahlke \$103,696.



## REVENUE POLICY 2013-2014

### 1. OBJECTIVES

The objective of this policy is to help ensure consistency between the Council's long-term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2013-2014 budget process.

### 2. REGULATORY AUTHORITY

- *Local Government Act 2009*
- *Local Government Regulation 2012* (section 193)

### 3. POLICY STATEMENT

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

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

Council has adopted a set of revenue policies relating to the making and levying of rates, utility charges and fees, the granting of concessions and the recovery of unpaid rates, charges and fees.

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

#### 3.1. Levying rates and charges (section 193 (1)(A)(I))

Council intends to apply the following principles for levying rates and charges.

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

- the benefits of a service or facility are available to all residents;
- concessions are applicable to groups or individuals based on their lower capacity to pay;
- it is not cost-effective to levy user charges;
- not doing so provides net economic benefits in attracting and retaining businesses; and
- in the opinion of Council, such charges do not meet the objectives of the Financial Plan.

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

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

#### 3.1.1 General rates

More specifically, Council intends to adopt a Differential General Rate for various categories of land within the City. Differential General Rates will be levied on all rateable land in the City. It is recognised that a single rate applied to the City would result in a substantial disparity in the general rate contributed by each category of land.

For properties that are rented or used for commercial activities a higher rate may be applied than that applied to properties that generate no income such as residential properties occupied by the property owner. This reflects the revenue-producing capacity of rented properties and properties used for commercial activities.

Differential general rate categories, described in the Revenue Statement, are reviewed each 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 to generate revenue sufficient to meet the:

- difference between the outlays of Council's Programs less any ordinary business or trading income, grants, subsidies or contributions received in respect of those programs and any internal financial accommodation arranged;
- that recognise the different revenue-producing potential of land in the City; and,
- that recognise the differing level of benefits that ratepayers, who own different categories of land receive from Council services and facilities.

##### 3.1.1.1 Minimum rate

Due to the cost of providing the minimum service to the ratepayer, Council has determined that an equitable contribution per property is to apply in providing this service and the basis of such a charge is made irrespective of where that property is located or its valuation.

Council has also determined that land in some categories may have a different minimum rate to that applying to other categories.

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

#### **3.1.1.2 Assessable value**

The value of land, as determined by the Valuer-General in accordance with the *Land Valuation Act 2010*, will be used by Council as the basis for applying the Differential General Rate.

#### **3.1.1.3 Limitation on rate increases**

Council intends to limit the increase in rates levied for some categories of Differential General Rates to moderate the impact of rapid, uneven and significant changes in land values across the City.

#### **3.1.1.4 Special charges**

Council may elect to levy special charges, on a year by year basis, for Safe City initiatives, rural fire brigades, and other facilities/services which are of special benefit to particular areas of the City. The proceeds of each charge are directed towards the costs of the relevant initiative or facility.

#### **3.1.1.5 Separate charges**

A separate 'Enviroplan' charge will be levied equally on all rateable land within the City 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 land, regardless of their value. Revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

#### **3.1.2 Utility charges**

Utility charges for waste management are set having regard for:

- performance targets in the Ipswich Waste Services Annual Performance Plans;
- the cost of provision of the services and infrastructure and an appropriate return on assets;
- pricing oversight requirements of the Queensland Competition Authority;
- the lower capacity to pay of groups or individuals who meet specified criteria in applicable Council concession policies.

Some waste management charges are supplied by special agreement. The charges negotiated still have regard to the factors above.

#### **3.1.2.1 Waste management charges**

Council's waste management charges are applied on a per service basis. All costs associated with providing solid waste collection, transport and disposal services are recovered by applying the waste management charge rate.

#### **3.2 Discount**

It is Council's policy to encourage prompt payment of rates and charges by offering discount for full payment of the rates notice 30 days from the issue of the rate notice. Discount shall not apply to utility charges, separate charges, fire levies, rural fire resources levy and arrears of any rate or charge.

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

#### **3.3 Granting concessions for rates and charges (section 193(1)(A)(II))**

Council intends to apply the following principles for granting concessions for rates and charges:

- where existing concessions are in place, Council will grant concessions where there is a need to resolve anomalies in order to ensure equitable treatment for groups and individuals in similar circumstances;
- Council will have regard to the lower capacity to pay of groups or individuals who meet specified criteria;
- that the requirements for concessions be clear and transparent in order to ensure the equitable treatment of all beneficiaries.

In accordance with Section 193(1)(b), Council intends to grant concessions for rates and charges for the following purposes:

- a part remission of the differential general rate and Enviroplan separate charge to qualifying pensioners; and
- for certain other charges, Council allows concessions at set percentages to sporting, cultural and other organisations according to specified criteria.

### 3.4 Recovering overdue rates and charges (section 193(1)(A)(III))

Council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers. Council intends to apply the following principles for recovering overdue rates and charges:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- 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; and
- flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

### 3.5 Interest

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

### 3.6 Cost-recovery fees (section 193(1)(A)(IV))

Cost-Recovery fees are charged for services related to obtaining Council's approval to establish and operate activities which are otherwise prohibited. Council intends to apply the following user pays principles for cost-recovery fees, after taking account of:

- any amounts prescribed by State legislation;
- the need to optimise compliance with relevant laws.

All cost-recovery fees set by Council are included in the Register of Cost-Recovery Fees which is open for inspection at Council's public office.

### 3.7 Other revenue

#### 3.7.1 Commercial fees

Commercial fees are charged for other services provided by Council. The fees are set having regard to the user pays principle; that Council is entitled to a fair return on its investment; the fees charged by any alternate providers; and, the lower capacity to pay of groups or individuals who meet specified criteria.

#### 3.7.2 Other revenue

Other revenue, such as investment income, sale or disposal of assets and grants, is pursued and collected on the basis of Council taking advantage of opportunities to maximise the efficient use of resources under its control.

### 3.8 Funding of physical and social infrastructure (section 193(1)(C))

Ipswich City is experiencing significant development and has adopted a level of infrastructure charges which are paid by the developer as a contribution towards the cost of providing trunk infrastructure as part of the development application. Specific charges are detailed in the policies and other materials supporting Council's town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Region, it may be necessary to bring forward physical and social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

### 4. SCOPE

N/A

### 5. ROLES AND RESPONSIBILITIES

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



Climb by B Cuskelly  
Enviroplan Photographic Competition Entrant



## PENSIONER REMISSION OF RATES POLICY

### 1. QUALIFYING PENSIONS

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.

## RATE CONCESSION 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.

### 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.

## REBATES AND CONCESSIONS GRANTED 2013-14

Councillor Granted Pensioner Remission	\$1,668,292
Council Granted Non-Profit/Sporting Bodies Concessions	\$386,626
<b>Total</b>	<b>\$2,054,919</b>



## 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 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 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 commercial business units. The authority to borrow is drawn from Section 34 of the *Statutory Bodies Financial Arrangements Act 1982*.

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 2013-2014 is an increase of \$13.7 million to \$430.6 million from the previous level of \$416.9 million. Table 1 and 2 reflects the actual loan balances and movements for 2013-2014 and estimated balances and movements for the next nine financial years.

Table 1

LOAN LIABILITIES	2013-2014 ACTUALS \$'000	2014-2015 ESTIMATED \$'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
Opening Balance	416,970	430,608	446,047	449,799	441,926	432,552	421,590	399,163	375,411	352,444
add New Borrowings	25,000	68,200	20,000	10,000	10,000	10,000	0	0	0	0
less Principal Repayments	(11,362)	(52,761)	(16,248)	(17,873)	(19,374)	(20,962)	(22,427)	(23,752)	(22,976)	(21,859)
Closing Balance	430,608	446,047	449,799	441,926	432,552	421,590	399,163	375,411	352,444	330,585
Borrowing Costs	21,049	21,657	22,100	21,951	21,434	20,830	19,857	18,532	17,141	15,913

Table 1 has been updated to reflect actual results for 2013-2014 and the latest budget estimates 2014-2015 to 2022-2023.

Table 2

LOAN LIABILITIES	2013-2014 ACTUALS \$'000	2014-2015 ESTIMATED \$'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
Opening Balance	214,456	228,094	243,533	247,285	239,412	230,038	219,076	196,649	172,897	149,930
add New Borrowings	25,000	68,200	20,000	10,000	10,000	10,000	0	0	0	0
less Principal Repayments	(11,362)	(52,761)	(16,248)	(17,873)	(19,374)	(20,962)	(22,427)	(23,752)	(22,967)	(21,859)
Closing Balance	228,094	243,533	247,285	239,412	230,038	219,076	196,649	172,897	149,930	128,071
Borrowing Costs	12,948	13,517	13,960	13,811	13,294	12,690	11,717	10,392	9,001	7,773

Table 2 reflects the actual results for 2013-2014 and the latest budget estimates for 2014-2015 to 2022-2023 but excludes the debt for funding Council's investment in Queensland Urban Utilities.

## 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 \$40.00 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.

At its meeting of 26 June 2013, the Council adopted 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 Governance 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* (Qld) Administrative Action Complaints received during the 2013-2014 year were:

Administrative Action Complaints received 2013-2014	13
Resolved Administrative Action Complaints under Council's Complaints Management Process	12
Number of Unresolved Administrative Action Complaints	1
Number of Unresolved Administrative Action Complaints from 2012-2013 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 2013-2014 year and Council applied the Code of Competitive Conduct to the following business activities:

- Ipswich Waste
- Building Certification Section
- 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 2013-2014 financial year.

## CHANGES 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 2013-2014 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 2013-2014 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 2013-2014, overseas travel paid by Ipswich City Council to the value of \$67,538 were undertaken by Ipswich City Council employees or Councillors, details of which are:

DESTINATION/PURPOSE	TRAVELLER/POSITION
Kaohsiung - Taiwan, Hong Kong, Shanghai – China Asia Pacific Cities Summit & meetings NB. SEQCOM covered flights, registration transfers and accommodation in Taiwan	Mayor Paul Pisasale
Janin, China CK Trading - by invitation NB. Airfares, accommodation and transfers organised and paid by CK Trading	Mayor Paul Pisasale
London, UK LGAQ Shared Services Study Tour	Cr V Attwood, Cr C Pisasale
USA Disaster Management Study Tour	Cr C Bromage, Chris Watters COO HSRS
Taiwan Tzu Chi Foundation NB. Tzu Chi Foundation covered all costs of flights, accommodation, transfers, etc	Mayor Paul Pisasale

## COUNCIL INVITES YOUR FEEDBACK

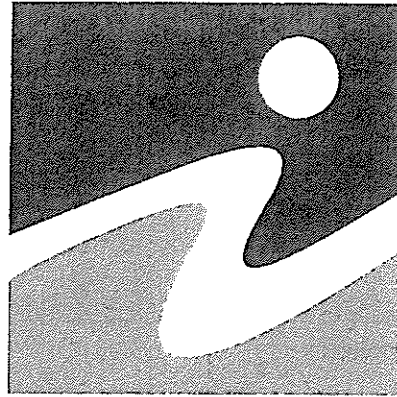
This document is published by Council in accordance with the requirements of the *Local Government Regulation 2012*. Ipswich City Council complies with the legislation and welcomes all enquiries and comments.



# FINANCIAL STATEMENTS

The following pages contain the Annual Financial Statements for the year ended 30 June 2014.





City of  
**Ipswich**

**2013-2014**

**Annual Financial Statements**

**for the year ended**

**30 June 2014**



# Annual Financial Statements

For the Year Ended 30 June 2014

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IPSWICH CITY COUNCIL

# UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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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 2014 Council had 69,448 rateable properties (June 2013: 68,313) and an estimated population of 185,094.

At 30 June 2014, 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 2014

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### **Significant Items**

**Asset Revaluations** –Revaluations were conducted on land, buildings and structures and infrastructure assets during 2013-2014 by Cardno (QLD) Pty Ltd (refer Note 20).

The revaluation of land, buildings and infrastructure assets in 2013-2014 resulted in an increase of Council's asset portfolio by \$143m. During the 2013-2014 financial year Council undertook to engage a registered independent valuer experienced in local government infrastructure asset valuation. Additionally, it invested considerable resources in developing the strategic asset management plans of Council. This work has assisted the development of more accurate data supporting the fixed asset registers of Council and allows better planning of future investment in assets. The 2013-2014 valuation has resulted in a material increment in the cases of flooding and drainage assets of \$161m and building assets of \$22m. Furthermore, the increment of \$161m for flooding and drainage assets is due to an increase of 35 per cent in replacement costs for drainage assets. While there was a material decrement for road and bridge assets of \$26m, land assets of \$13m and other assets of \$1m.

**Fair Value Measurement** - The application of new accounting standard *AASB 13 Fair Value Measurement* requires an increased amount of disclosure in relation to fair value measurements for both assets and liabilities. Fair value of an asset or liability is measured using either an active market for identical assets; inputs other than quoted prices that are directly or indirectly observable; or fair values derived from data not observable in a market. Infrastructure assets valued using the depreciated replacement cost (DRC) method use data that is not observable outside the Council, as a result greater disclosure in the amount of information is required to be disclosed. Council's application of AASB 13 has not resulted in any material changes to Council's accounting policies, but has resulted in greater disclosure (refer Note 20(c)).



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IPSWICH CITY COUNCIL

# UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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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.

Since the economic slow-down experienced over the last 4 years, the financial year ending the 30 June 2014 has indicated a slight recovery in economic growth. With the Ipswich region estimated to be growing at 2.09 per cent Council is focused on investing in the future through investment of capital projects and delivery of services to the community, while at the same time committed to keep costs down.

For the 12 months ending 30 June 2014 Council has reported a Net Surplus of \$61.9m. This represents a decrease of \$54.5m on the 30 June 2013 figure of \$116.5m. This has resulted from an increase of \$11.7m in expenses and a decrease in revenue of \$42.8m.

Further analysis follows:

#### **Revenue**

1. Net rates and utility charges have increased by 7.6% or \$9.9m (refer Note 3).
2. Fees and charges have increased by 27.6% or \$5.1m mainly due to an increase in developer charges of \$4.4m, animal registration fees of \$0.1m and traffic and parking fees of \$0.5m (refer Note 4).
3. Sales contracts and recoverable works have decreased by 40.9% or \$2m.
4. Government grants have decreased by 56.8% or \$23.3m mainly due to a decrease in grants for capital purposes that relate to the flood recovery project. During the year Council received \$6.5m in grants from the Queensland Reconstruction Authority (QRA), while in the comparable year Council received grants of \$26.4m from QRA. Also, there was a decrease in grants relating to financial assistance of \$2.6m, roads maintenance project of \$0.3m and the bikeway construction project of \$0.3m (refer Note 5).
5. Cash contributions have decreased by 5.2% or \$1m due to revenue relating to developer infrastructure agreements (refer Note 5).
6. Income from donated assets has decreased by 54.33% or \$34.1m mainly due to donated infrastructure assets received in the comparable year relating to projects at Hoepner Road Bundamba and Smith-Monash Road. While during the year Council received donated infrastructure assets relating to projects at Southern Cross Circuit and David Morrison Way (refer Note 5).
7. Interest revenue has decreased by 19.4 % or \$4.2m due to low returns currently offered for term deposits (refer Note 6).
8. Other revenue has increased by 7.6% or \$2.4m due to an increase of \$3.8m in dividends paid by Queensland Urban Utilities (QUU). This increase was offset by a decrease in other sundry receipts of \$1.2m (refer Note 7).

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IPSWICH CITY COUNCIL

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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

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

##### Expenses:

1. Employee expenses have increased by 2.4% or \$1.9m (refer Note 9).
2. Materials and services costs have decreased by 1.8% or \$1.2m (refer to Note 10). This decrease in material and service costs compares favourably against the estimated 2.2% increase for general expenses incurred by the Queensland Government.
3. Depreciation costs increased by 18.3% or \$6.9m due to an increase in depreciation of Roads, Bridges and Footpaths (\$4.5m) and Buildings and Structures (\$4.3m). This increase was offset by a decrease in depreciation for Plant and Equipment (\$1.7m), Other Structures (\$0.1m) and Flood and Drainage (\$0.1m) (refer Note 11).
4. Finance costs have increased by 17.4% or \$3.2m due to an increase in charges relating to QTC loans (\$2.1m), the present value for provision of employee leave entitlements (\$0.8m) and market realisation charges (\$0.3m) for QTC loans (refer Note 12).
5. Other expenses have decreased by 24.1% or \$1.7m mainly due to a decrease in general expenses (\$2.2m). This decrease was offset by an increase in donations paid to community organisations (\$0.4m) and Council's insurance premiums (\$0.1m) (refer Note 13).

#### ***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 2014.

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 2014, there was an increase of \$233.4m in total assets and an increase of \$27.7m in total liabilities resulting in a net increase in Council's community equity of \$205.7m.

The \$233.4m increase in total assets is attributable to an increase in property, plant and equipment of \$218.1m (refer Note 20), cash and cash equivalents of \$4.1m (refer Note 15), trade and other receivables of \$5.2m (refer Note 17), non-current investments of \$7.8m (refer to Note 16 (ii)) and other financial assets of \$1m (refer Note 19). This was offset by a decrease in current investments of \$2m (refer Note 16 (i)) and intangibles of \$0.8m (refer Note 21).

The \$27.7m increase in total liabilities is due to an increase in borrowings of \$13.6m (refer Note 23) and provisions of \$16.8m (refer Note 24), other liabilities of \$7.9m (refer Note 25). This increase was offset by a decrease in trade and other payables of \$10.6m (refer Note 22).

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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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 2014, there was:

- total inflows of \$298.4m, and
- total outflows of \$294.3m

This resulted in a net increase in cash of \$4.1m for the year ended 30 June 2014.

Cash flows from investments were down when compared to the prior year with redemption in term deposits of \$2m (2013: \$12m) and repayments from equity investments (ICP Pty Ltd) of \$1.5m (2013: \$2m). This result is expected in the current economic environment.

While for borrowings Council acquired a loan advance of \$25m as partial funding for Council's trunk infrastructure and capital programs and made redemptions of \$11.3m.

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 2014. Both of these Statements show that the increase in total equity is comprised of:

- a net increase of \$62.7m in the Accumulated Surplus
- a net increase of \$143m 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 26 – 28.



IPSWICH CITY COUNCIL

**STATEMENT OF COMPREHENSIVE INCOME**

For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>Revenue and Other Income:</b>			
<b>Recurrent Revenue</b>			
Net rates and utility charges	3	141,634	131,640
Fees and charges	4	23,637	18,518
Sales contracts and recoverable works		2,931	4,957
Grants and contributions	5 (i)	15,028	15,861
Interest revenue	6	17,571	21,788
Other revenue	7	33,284	30,929
		<b>234,085</b>	<b>223,693</b>
<b>Capital Revenue</b>			
Grants, subsidies, contributions and donations	5 (ii)	57,673	110,375
<b>Total Revenue</b>		<b>291,758</b>	<b>334,068</b>
<b>Capital Income</b>			
	8	(155)	292
<b>Total Income</b>		<b>291,603</b>	<b>334,360</b>
<b>Expenses:</b>			
<b>Recurrent Expenses</b>			
Employee expenses	9	(80,007)	(78,103)
Materials and services	10	(66,278)	(67,515)
Depreciation	11,20	(44,438)	(37,557)
Amortisation	21	(9,724)	(7,221)
Finance costs	12	(21,329)	(18,169)
Other expenses	13	(5,463)	(7,196)
		<b>(227,240)</b>	<b>(215,761)</b>
<b>Capital Expenses</b>			
	14	(2,427)	(2,144)
<b>Total Expenses</b>		<b>(229,667)</b>	<b>(217,905)</b>
<b>Net Result</b>		<b>61,936</b>	<b>116,455</b>
<b>Other Comprehensive Income/(Loss):</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	26	143,644	272,086
Share of other comprehensive income from associates	16	159	18,845
<b>Total Other Comprehensive Income/(Loss) for the year</b>		<b>143,803</b>	<b>290,931</b>
<b>Total Comprehensive Income/(Loss) for the year</b>		<b>205,739</b>	<b>407,386</b>

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 2014

	Note	2014 \$'000s	2013 \$'000s
<b>Current Assets</b>			
Cash and cash equivalents	15	37,736	33,661
Investments	16 (i)	44,000	46,000
Trade and other receivables	17 (i)	21,347	17,909
Inventories	18	718	690
Other financial assets	19	3,016	2,027
		<b>106,817</b>	<b>100,287</b>
<b>Non-current Assets</b>			
Investments	16 (ii)	360,091	352,294
Trade and other receivables	17 (ii)	260,265	258,477
Property, plant and equipment	20	2,186,729	1,968,594
Intangible assets	21	26,741	27,560
		<b>2,833,826</b>	<b>2,606,925</b>
<b>TOTAL ASSETS</b>		<b>2,940,643</b>	<b>2,707,212</b>
<b>Current Liabilities</b>			
Trade and other payables	22 (i)	21,334	32,036
Borrowings	23 (i)	52,761	11,211
Provisions	24 (i)	4,954	4,072
Other liabilities	25 (i)	2,024	25
		<b>81,073</b>	<b>47,344</b>
<b>Non-current Liabilities</b>			
Trade and other payables	22 (ii)	1,014	996
Borrowings	23 (ii)	377,871	405,759
Provisions	24 (ii)	31,580	15,634
Other liabilities	25 (ii)	47,071	41,184
		<b>457,536</b>	<b>463,573</b>
<b>TOTAL LIABILITIES</b>		<b>538,609</b>	<b>510,917</b>
<b>NET COMMUNITY ASSETS</b>		<b>2,402,034</b>	<b>2,196,295</b>
<b>Community Equity</b>			
Asset revaluation surplus	26	651,121	508,107
Reserves	27	-	-
Accumulated surplus	28	1,750,913	1,688,188
<b>TOTAL COMMUNITY EQUITY</b>		<b>2,402,034</b>	<b>2,196,295</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 2014

	Note	2014 \$'000s	2013 \$'000s
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers		196,278	191,716
Payments to suppliers and employees		(181,595)	(183,517)
		14,683	8,199
Grants, Subsidies and Contributions		42,219	59,541
Interest received		14,131	18,335
QUU Tax Equivalents Revenue	7	5,963	5,924
QUU Participation Return		8,675	4,777
Borrowing costs		(21,082)	(20,718)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	29	<b>64,589</b>	<b>76,058</b>
<b>Cash Flows from Investing Activities:</b>			
Payments for property, plant and equipment		(70,362)	(112,990)
Payments for intangible assets	21	(9,336)	(14,339)
Net transfer (to) from cash investment	16 (i)	2,000	12,000
Advance for loan to controlled entities		(569)	(674)
Repayment of loans from controlled entities		1,510	2,000
Proceeds from sale of property plant and equipment	8	2,581	3,238
<b>Net Cash Inflow (Outflow) from Investing Activities</b>		<b>(74,176)</b>	<b>(110,765)</b>
<b>Cash Flows from Financing Activities:</b>			
Proceeds from borrowings	23	25,000	231,835
Repayment of borrowings	23	(11,338)	(213,365)
<b>Net Cash Inflow (Outflow) from Financing Activities</b>		<b>13,662</b>	<b>18,470</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents Held</b>		<b>4,075</b>	<b>(16,237)</b>
Cash and Cash Equivalents at Beginning of Reporting Period		33,661	49,898
<b>Cash and Cash Equivalents at End of Reporting Period</b>	15	<b>37,736</b>	<b>33,661</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 2014

	TOTAL		Accumulated Surplus		Asset Revaluation Surplus		Reserves	
Note	2014	2013	2014	2013	2014	2013	2014	2013
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Balance at beginning of period	2,196,295	1,776,158	1,688,188	1,468,749	508,107	236,029	0	71,380
Effect of correction of an error								
Adjustment relating to AASB Interpretation 18 - June 2011 balance	-	13,011	-	13,011	-	-	-	-
Prior period error relating to work in progress / assets	-	(213)	-	(213)	-	-	-	-
Prior period error relating share of profit of associate	-	(47)	-	(47)	-	-	-	-
Restated Balances	2,196,295	1,788,909	1,688,188	1,481,500	508,107	236,029	0	71,380
Net operating surplus / (deficit)	61,936	116,455	61,936	116,455	-	-	-	-
Other comprehensive income for the year								
Increase/(Decrease) in Asset Revaluation Surplus	143,644	272,086	-	-	143,644	272,086	-	-
Share of other comprehensive income from associate	159	18,845	159	18,845	-	-	-	-
Total comprehensive income for the year	205,739	407,386	62,095	135,300	143,644	272,086	-	-
Transfers to reserves	-	-	-	(7,268)	-	-	-	7,268
Transfers from reserves	-	-	-	3,290	-	-	-	(9,290)
Transfer from asset revaluation surplus	-	-	630	8	(630)	(8)	-	-
Transfer to the accumulated surplus due to the closure of the reserve	-	-	-	75,358	-	-	-	(75,358)
Balance at end of period	2,402,034	2,196,295	1,750,913	1,688,188	651,121	508,107	0	0

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



## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**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 2013 to 30 June 2014 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.

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

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

The accrual basis of accounting has been used.

**(b) Date of Authorisation**

The financial report was authorised for issue on the date it was submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

**(c) 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 1p and Note 20), impairment of property, plant and equipment (Note 1v), provisions (Note 24), commitments (Note 30) and contingent liabilities (Note 36).

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(d) 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. However, the application of AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 for the first time this year has resulted in greater disclosures. At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

	Effective for annual report periods beginning on or after:
AASB 9 <i>Financial Instruments</i> (December 2009)	1/1/2017
AASB 10 <i>Consolidated Financial Statements</i>	1/1/2014
AASB 11 <i>Joint Arrangements</i>	1/1/2014
AASB 12 <i>Disclosure of interests in other entities</i>	1/1/2014
AASB 127 <i>Separate Financial Statements</i> (replaces the existing standard together with AASB 10)	1/1/2014
AASB 128 <i>Investments in Associates and Joint Ventures</i> (replaces the existing standard)	1/1/2014
AASB 1055 <i>Budgetary Reporting</i>	1/7/2014
2009-11 <i>Amendments to Australian Accounting Standards arising from AASB 9</i> (December 2009)	1/1/2015
AASB 2010-7 <i>Amendments to Australian Accounting Standards arising from AASB 9</i> (December 2010)	1/1/2015
AASB 2011-7 <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards</i>	1/1/2014
AASB 2012-3 <i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities</i> [AASB 132]	1/1/2014
AASB 2013-3 <i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets</i>	1/1/2014
AASB 2013-4 <i>Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting</i> [AASB 139]	1/1/2014
AASB 2013-5 <i>Amendments to Australian Accounting Standards – Investment Entities</i> [AASB 1, AASB 3, AASB 7, AASB 10, AASB 12, AASB 107, AASB 112, AASB 124, AASB 127, AASB 132, AASB 134, and AASB 139]	1/1/2014
AASB 2013-6 <i>Amendments to AASB 136 arising from Reduced Disclosure Requirements</i>	1/1/2014
AASB 2013-7 <i>Amendments to AASB 1038 arising from AASB 10 in relation to consolidation and interests of policyholders</i> [ASB 1038]	1/1/2014
AASB 2013-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities</i> [AASB 10, AASB 12 and AASB 1049]	1/1/2014
AASB 2013-9 <i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i> [Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 Jan 2014; Part C Financial Instruments – 1 Jan 2015]	
Interpretation 21 <i>Levies</i>	1/1/2014

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

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

**AASB 9 Financial Instruments (effective from 1 January 2017)**

AASB 9, which replaces AASB 139 *Financial Instruments; Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2017 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 2017.

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

The following accounting standards apply to Council as from reporting periods beginning on or after 1 January 2014:

AASB 10 Consolidated Financial Statements

AASB 11 Joint Arrangements

AASB 12 Disclosure of Interests in Other Entities

AASB 127 Separate Financial Statements

AASB 128 Investments in Associates and Joint Ventures

AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards

AASB 2013-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities

These standards aim to improve the accounting requirements for consolidated financial statements, joint arrangements and off balance sheet vehicles.

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 1 (f).

AASB 11 deals with the concept of joint control and sets out new principles for determining the type of joint arrangement that exists, which in turn dictates the accounting treatment. The new categories of joint arrangements under AASB 11 are more aligned to the actual rights and obligations of the parties to the arrangement. Council does not currently have any joint arrangements.

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 1 (f).

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

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

**AASB 124 Related Party Disclosures (effective from 1 July 2014)**

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.

**(e) 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 32 for information purposes only).

**(f) 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 2013-14 and are available on request. All of Council's controlled entities are audited 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 COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(f) Controlled Entities (continued)**

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.

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 I 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.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(f) Controlled Entities (continued)**

Ipswich City Developments Pty Ltd

Ipswich City Developments Pty Ltd (ICD) was incorporated on 13 January 2012. Council has 100% ownership of ICD. 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 urban development projects that it believes will achieve this goal.

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.

Ipswich Mayor's Carols by Candlelight Fund Incorporated

The Ipswich Mayor's Carols by Candlelight Fund was incorporated on the 7 January 2011. The fund was established for the purpose of securing funds for the annual public Christmas carols event. The Ipswich Mayor's Carols by Candlelight Fund Incorporated ceased to be a controlled entity from the 1 July 2013.

**(g) 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.

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.

**(h) National Competition Policy**

The Council has reviewed its activities and has identified two that are business activities during the 2013-2014 financial year. Details of these activities can be found at Note 34.

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IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

**(i) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end. Term deposits are classified as investments and are subject to an insignificant risk of changes in value.

As part of Council's investment portfolio strategy, Council currently maintains a cash fund with Queensland Treasury Corporation (QTC) that is highly liquid in nature and subject to cash conversion at Council's discretion without interest penalty. Consequently this has been classified as cash for purposes of the Statement of Cash Flows.

**(j) 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 participant loan issued to Queensland Urban Utilities (QUU) is anticipated to be held in perpetuity on an interest only repayment basis. The loan provided to Ipswich City Properties Pty Ltd (ICP) is on an interest only repayment basis.

**(k) Allowance for Impairment**

Council's ability to collect amounts disclosed within other debtors receivable is assessed at year end and an allowance is made for the impairment. Where it is no longer considered probable that the amount owing will be collected the carrying amount is reduced for impairment. Generally, debts greater than 90 days outstanding are considered to be impaired, however these terms are adjusted in specific circumstances where it is still probable that the debt owing will be recovered. Council's maximum credit risk exposure for receivables owing to it as at 30 June is equal to the carrying amount of these assets as disclosed in Note 17 to the Financial Statements. The loss is recognised in other expenses. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Council is empowered under the provisions of the *Local Government Act 2009* to recover rates and utility charges greater than three years overdue by selling the land upon which the rates and utility charges were levied. Based on Council's ability to recover overdue rates and utility charges on freehold land, no allowance for impairment has been raised on these receivables.

**(l) Inventories**

Stores and raw materials held for resale are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost.

Inventories held for distribution are goods to be supplied at no, or nominal, charge and goods to be used for the provision of services at no, or nominal, charge. These goods are valued at the lower of cost, adjusted where applicable, for any loss of service potential.

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

**(m) Other Assets**

Other assets are recognised at cost.

**(n) 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:

<b>Financial Assets</b>	<b>Categorisation</b>
Cash and Cash Equivalents	Refer note 1 (i)
Investments	Financial assets available for sale (at cost) Refer note 1 (q) and (r)
Trade and Other Receivables	Loans and receivables (at amortised cost) Refer note 1 (j)
<b>Financial Liabilities</b>	
Trade and Other Payables	Financial liability (at cost) Refer note 1 (w)
Borrowings	Financial liability (at amortised cost) Refer note 1 (x)

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.

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 23 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 33.

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



IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

**(o) Leased Plant and Equipment**

Council presently leases a variety of assets for its general use under which the Council does not assume substantially all the risks and benefits incidental to the ownership of the asset. Payments made under these operating leases are expensed in equal instalments over the accounting periods covered by the lease terms, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property. Council does not currently have any finance leases.

**(p) 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 20):

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

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*, the Non-Current Asset Statement of Accounting Policy provides for an asset recognition threshold of \$1 for land assets, \$5,000 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. All other items of property, plant and equipment are capitalised.

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.

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IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

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

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 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 tri-annually. 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 of all non-infrastructure assets in Year 1, while for Years 2 and 3 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 on a tri-annual basis 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 20(b) and (c).

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.

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. Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by Council but is controlled by the State pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

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.

## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**1. Summary of Significant Accounting Policies (continued)****(p) Property, Plant and Equipment (continued)**Depreciation (continued)

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 20.

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.

**(q) 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.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(r) 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 16).

**(s) 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 seven 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.

**(t) 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.

**(u) Biological Assets**

The Council operates a nursery to produce bedding plants and trees for its own use. In view of the immaterial nature of this operation the accounting procedures related to biological assets have not been applied. The costs incurred in this operation are included in Council's general operations as they are incurred.



## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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

All non-current physical and intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use.

An impairment loss is expensed immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the Asset Revaluation Surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

**(w) 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.

**(x) 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.

**(y) Liabilities - Employee Benefits**

Ipswich City Council has recognised liabilities for employee benefits for such items as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee entitlements are assessed at each reporting date. Employee benefit entitlements are calculated at current pay levels as adjusted for inflation and likely future changes in salary level. Where it is expected that the leave will be taken in the next 12 months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

**(i) Wages and Salaries**

A liability for wages and salaries owing to employees at reporting date has been recognised within the Financial Statements at current pay rates in respect of employee's services up to that date. The liability is treated as an accrued expense and is reported in Note 22 as a payable.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

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

**(ii) Superannuation**

For Council employees, the superannuation expense incurred during the reporting period is equal to the amount of the contribution Council has made to the Queensland Local Government Employees' Superannuation Fund on behalf of its employees. Details of these arrangements are set out in Note 31 to these Financial Statements.

**(iii) 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 22 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.

**(iv) 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 24 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.

**(v) Sick Leave**

No recognition of sick leave has been made in these Financial Statements as sick leave is non-vesting to the employee; therefore it is not paid out upon the employee termination.

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

Developer contributions due 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 36 (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 the 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).

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(aa) 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 24 (ii). The unwinding of the effect of discounting on the provision is recognised as a finance cost.

**(ab) 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.

In the financial year ended 30 June 2012, and previous years, an equivalent amount was transferred from retained earnings to the relevant reserve until the funds were expended. Unspent non-reciprocal capital grants were placed in the unspent capital grants reserve. On 26 June 2013, Council passed a resolution to close all existing reserves and account for these restrictions using an internal management accounting system. Internal restrictions that have been placed on Council's cash and cash equivalents are now disclosed in Note 15.

**(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.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

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

**(ab) Revenue (continued)**

(iv) Non-Cash Contributions (continued)

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) Rental Income

Rental revenue from investment and other property is recognised as income on a periodic straight line basis over the lease term.

(iv) 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.

**(ac) Components of Equity**

(i) Asset Revaluation Surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in this surplus. Increases and decreases on revaluation are offset within a class of assets. Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense. Where an asset is disposed of no adjustment is made to the asset revaluation surplus. The amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

(ii) Accumulated Surplus

The accumulated surplus represents Council's net wealth in assets and liabilities which must be maintained if Council is to continue to maintain its existing asset base and its present operating capability.



## IPSWICH CITY COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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

*(ad) 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.

*(ae) Correction of Error*

In a review of Council's investment in Queensland Urban Utilities (QUU) it was identified that a prior year's participation return was overstated and Council should have recognised a share in QUU's other comprehensive income. In the 2011-12 financial year, Council's calculation of a 12.222% share of QUU's net profit was overstated by \$47,000 as the original calculation was based on QUU's unaudited statements. Also, in accordance with AASB128 Investments in Associates it was identified that Council should have recognised a 12.222% share of QUU's asset revaluation surplus of \$18,825,000 and defined benefit plan actuarial gains (losses) of \$20,000. This resulted in an increase of \$18,845,000 to the participation rights in QUU for the balance reported as at the 30 June 2013. These errors were recognised against accumulated surplus in the respective 1 July 2012 and 30 June 2013 balances.

It was identified that the receivable for the shareholder loan to QUU was overstated as fleet assets transferred to QUU in June 2010 were not recognised in the balance of the receivable. The receivable was reduced by \$212,743 and the error was recognised against the accumulated surplus.

In the process of reviewing Council's obligation relating to developer contributions, it was discovered that the balance of the liability was overstated by \$13,011,365. Initially when the liability was recognised in 2010-11 the value of the open space liability was overstated by 30%. As this discrepancy related to a prior period a correction of \$13,011,365 has been made to account for this accordingly.

These errors have been corrected by adjusting the opening balances at 1 July 2012 and the comparative amounts for 30 June 2013. The adjustments are as follows:

Adjusted	Note	1 July 2012 Pre-Adjusted \$'000s	Adjusted \$'000s	1 July 2012 Adjusted \$'000s	30 June 2013 Pre-Adjusted \$'000s	Adjusted \$'000s	30 June 2013 Adjusted \$'000s
<b>Balance Sheet</b>							
<u>Non-Current Assets</u>							
Participation rights in QUU	16	325,559	(47)	325,512	333,349	18,845	352,194
Loan to QUU	17	202,522	(213)	202,309	202,309	-	202,309
<u>Non-Current Liabilities</u>							
Other Liabilities	25	54,857	(13,011)	41,846	41,184	-	41,184
<u>Equity</u>							
Accumulated Surplus	28	1,468,749	12,751	1,481,500	1,669,343	18,845	1,688,188

## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**(af) Carbon Pricing**

The Clean Energy Legislation enacted in 2011 established the carbon pricing mechanism (CPM) to operate from 1 July 2012. Under the CPM, Council is not liable to surrender emissions units as covered emissions levels are below the threshold.

Commonwealth Treasury modelling of the CPM has forecast a range of increases, including a 10% rise in the cost of electricity, between a 1% and 3% rise in the cost of emissions-intensive products and services and a 0.7% increase in the general CPI. The increases included in Council's 2013-14 Budget calculations are in line with the Commonwealth Treasury forecasts.

The Australian Federal Government abolished the carbon tax with effect from 1 July 2014. The carbon tax repeal legislation received the Royal Assent on 17 July 2014.

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**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:

- Community and Cultural Services - Community services and facilities including cultural, welfare, marketing and recreational services.
- Health, Security and Regulatory Services - Services include environmental, health, security and compliance.
- Infrastructure Services - Providing and maintaining infrastructure.
- Finance and Corporate Services - The support functions of management of the Council's finance, legal, administration, governance, human resources and information technology.
- Planning and Development - Management of the development of the shire and approval processes for development and building.
- Works, Parks and Recreation - Provide planning and maintenance for the City's infrastructure network, parks, sport and recreation.
- Office of the Chief Executive Officer - The support function of Council's economic development and internal audit.

**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.

IPSWICH CITY COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

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		
	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s
Community and Cultural	2,235	2,621	3,339	3,172	5,574	5,793
Infrastructure Services	-	-	477	682	477	682
Finance and Corporate Services	8,532	29,461	171,380	162,854	179,912	192,315
Works, Parks and Recreation	6,570	8,582	75,089	110,742	81,659	119,324
Health, Security and Regulatory Services	379	383	4,338	3,538	4,777	3,921
Planning and Development	-	-	11,210	7,083	11,210	7,083
Ipswich Waste Services	2	-	28,954	27,727	28,956	27,727
less Internal Eliminations	-	-	(20,962)	(22,485)	(20,962)	(22,485)
TOTAL	17,718	41,047	273,885	293,313	291,603	334,360

Expenses, Net Result and Total Assets have been attributed to the following functions:

Functions	Expenses			Net Result			Total Assets		
	2014 \$'000s	2013 \$'000s	2014 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2014 \$'000s	2013 \$'000s	2013 \$'000s
	2014 \$'000s	2013 \$'000s	2014 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2014 \$'000s	2013 \$'000s	2013 \$'000s
Community and Cultural	22,263	21,754	(16,689)	(15,961)	6,480	7,780	6,480	7,780	7,780
Infrastructure Services	1,753	1,366	(1,276)	(684)	53,128	62,666	53,128	62,666	62,666
Finance and Corporate Services	72,672	67,722	107,240	124,593	50,690	73,696	50,690	73,696	73,696
Works, Parks and Recreation	110,581	107,730	(28,922)	11,594	2,084,253	1,855,892	2,084,253	1,855,892	1,855,892
Health, Security and Regulatory Services	11,635	10,002	(6,858)	(5,081)	2,483	3,057	2,483	3,057	3,057
Planning and Development	10,801	10,459	409	(3,376)	-	-	-	-	-
Ipswich Waste Services	20,924	21,357	8,032	6,370	17,216	12,449	17,216	12,449	12,449
less Internal Eliminations	(20,962)	(22,485)	-	-	726,393	691,672	726,393	691,672	691,672
TOTAL	229,667	217,905	61,936	116,455	2,940,643	2,707,212	2,940,643	2,707,212	2,707,212



IPSWICH CITY COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>3 Rates and Utility Charges:</b>			
General rates		126,360	117,389
Water sales and charges		(23)	(57)
Garbage charges		20,845	19,659
Property related charges		3,088	3,098
<b>Total Rates and Utility Charges</b>		<b>150,270</b>	<b>140,089</b>
Less: Discounts		(7,012)	(6,911)
Less: Pensioner remissions		(1,624)	(1,538)
<b>Net Rates and Utility Charges</b>		<b>141,634</b>	<b>131,640</b>
The State Government subsidised the pensioners' liability for rates to the value of:		1,668	1,653
Council has recognised the following amount as revenue in this financial year representing rates paid in advance:		3,015	3,003
<b>4 Fees and Charges</b>			
Fees and charges were earned from:			
Town planning and development charges		10,805	6,440
Waste disposal fees and charges		6,335	6,252
Health regulation, animal control and cemeteries		4,058	3,418
Other administrative charges		1,848	1,875
Change of ownership fees		395	319
Civic centre services		108	127
Library fees and fines		88	87
<b>Total Fees and Charges</b>		<b>23,637</b>	<b>18,518</b>
<b>5 Government Grants, Contributions and Donations</b>			
Government grants, contributions and donations are analysed as follows:			
(i) Recurrent			
Cash contributions – for operational purposes		7,625	5,751
Government grants and subsidies		4,088	4,143
General purpose government grants		3,315	5,967
<b>Total Recurrent Government Grants, Contributions and Donations</b>		<b>15,028</b>	<b>15,861</b>
(ii) Capital			
Contributions of physical assets	20	28,627	62,677
Cash contributions – constrained for capital purposes		10,616	13,498
Government grants and subsidies constrained for capital purposes		10,315	30,936
Contributions in accordance with Springfield infrastructure Agreement		8,115	3,264
<b>Total Capital Government Grants, Contributions and Donations</b>		<b>57,673</b>	<b>110,375</b>
<b>Total Government Grants, Contributions and Donations</b>		<b>72,701</b>	<b>126,236</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'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		3,315	5,967
Developer contributions for infrastructure	25	10,091	6,485
		<u>13,406</u>	<u>12,452</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		-	3,135
Developer contributions for infrastructure	25	968	5,541
		<u>968</u>	<u>8,676</u>
<b>6 Interest Revenue</b>			
Interest from investments		3,421	4,097
Penalty interest from overdue rates and utility charges		297	262
Interest on ICP and ICD loans		3,778	3,706
Interest on QUU loans		10,075	13,723
<b>Total Interest Revenue</b>		<u>17,571</u>	<u>21,788</u>
<b>7 Other Revenue</b>			
Resourcing fees		5,556	5,533
Other sundry receipts		3,181	4,376
Rental of facilities		742	1,009
Vehicle lease fees		356	297
Commissions		299	311
Hire of facilities		315	307
Sale of stock/merchandise		559	558
QUU Participation return		16,310	12,610
Dividend Revenue		3	4
QUU tax equivalents revenue		5,963	5,924
<b>Total Other Revenue</b>		<u>33,284</u>	<u>30,929</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>8 Capital Income</b>			
<b>Gain on Asset Sales of Property, Plant and Equipment</b>			
Land			
Proceeds from sale		571	60
Less: Book value of assets sold		(628)	(40)
Gain (Loss) on sale of Land		(57)	20
Plant and Equipment			
Proceeds from sale		3,145	3,178
Less: Book value of assets sold		(2,978)	(2,898)
Gain (Loss) on sale of Plant and Equipment		167	280
Other Assets			
Proceeds from sale		40	1
Less: Book value of assets sold		(370)	(9)
Gain (Loss) on sale of Other Assets		(330)	(8)
Intangibles			
Proceeds from sale		496	-
Less: Book value of assets sold		(431)	-
Gain (Loss) on sale of Intangibles		65	-
<b>Total Gain on Asset Sales of Property, Plant and Equipment</b>		<b>(155)</b>	<b>292</b>
<b>Total Capital Income</b>		<b>(155)</b>	<b>292</b>
<b>9 Employee Expenses</b>			
Salaries and wages		72,850	72,055
Councillor's remuneration		1,268	1,228
Annual, sick and long service leave entitlements		8,877	8,883
Superannuation	31	9,013	8,969
Workers compensation		1,581	1,584
Fringe benefits tax		433	674
less capitalised employee costs		(14,015)	(15,090)
<b>Total Employee Expenses</b>		<b>80,007</b>	<b>78,103</b>
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		655	733
Depot and Outdoor Staff		382	383
<b>Total Full Time Equivalent Employees</b>		<b>1,048</b>	<b>1,127</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>10 Materials and Services</b>		
Advertising and marketing	1,097	1,391
Communications	1,398	1,794
Consultants	1,883	3,405
Contractors	26,657	26,232
Goods and Services	8,303	9,625
Legal	1,584	1,014
Materials	6,764	9,314
Minor Equipment	117	173
Rentals	1,032	675
Repairs and maintenance	9,767	8,799
Travel, Conferences and Entertainment	416	504
Utilities	9,061	7,866
Less Capitalised Expenses	(1,801)	(3,277)
<b>Total Materials and Services</b>	<b>66,278</b>	<b>67,515</b>
<b>11 Depreciation</b>		
Roads, bridges and footpaths	18,084	13,635
Flooding and drainage infrastructure	6,343	6,460
<b>Total Infrastructure Depreciation</b>	<b>24,427</b>	<b>20,095</b>
Plant and equipment	8,859	10,553
Buildings and structures	11,061	6,708
Other assets	91	201
<b>Total Non-infrastructure Depreciation</b>	<b>20,011</b>	<b>17,462</b>
<b>Total Depreciation</b>	<b>44,438</b>	<b>37,557</b>
<b>12 Finance Costs</b>		
Finance costs charged by the Queensland Treasury Corporation	21,059	19,008
Finance costs associated with the present value of provision for employee leave entitlements	(166)	(924)
Market Value Realisation Charge	-	(377)
Bank charges	436	462
<b>Total Finance Costs</b>	<b>21,329</b>	<b>18,169</b>

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 2013 there was a slight increase in market value of borrowings of \$0.5m, due to re-financing of debt related to Council's Participating Local Government Loan with QUU. A decrease of \$0.1m was also recognised in 2013 upon an early repayment of borrowings. In 2014 there was no market realisation charge.



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>13 Other Expenses</b>		
Operating leases rentals	1,404	1,330
Donations paid to community organisations	2,124	1,694
Council's insurance premiums	1,124	1,043
General expenses	598	2,921
Bad debts written off	1	21
Audit of the annual financial statements by the Auditor-General of Queensland	184	216
Allowance for impairment	28	(29)
<b>Total Other Expenses</b>	<u><u>5,463</u></u>	<u><u>7,196</u></u>
<b>14 Capital Expenses</b>		
<b>Loss on Write Off of Assets</b>		
Net book value of assets written off:		
Land	(911)	-
Buildings	(1,411)	(1,628)
Plant and equipment	(96)	(421)
Infrastructure	(7)	(95)
Other assets	(2)	-
<b>Net (Loss) on Write Off of Assets</b>	<u><u>(2,427)</u></u>	<u><u>(2,144)</u></u>
<b>Total Capital Expenses</b>	<u><u>(2,427)</u></u>	<u><u>(2,144)</u></u>
<b>15 Cash and Cash Equivalents</b>		
Cash and Cash Equivalents		
Cash at bank and on hand	4,437	5,748
Deposits at call	33,299	27,913
<b>Balance as per Statement of Cash Flows</b>	<u><u>37,736</u></u>	<u><u>33,661</u></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+.

**IPSWICH CITY COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the Year Ended 30 June 2014**

	2014 \$'000s	2013 \$'000s
<b>15 Cash and Cash Equivalents (continued)</b>		
Councils 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	1,303	2,245
Internally imposed expenditure restrictions at the reporting date:		
Future Enviroplan program	2,291	2,300
<b>Total unspent restricted cash</b>	<u>3,594</u>	<u>4,545</u>
<b>16 Investments</b>		
(i) Current		
Term Deposits	<u>44,000</u>	<u>46,000</u>
	<u>44,000</u>	<u>46,000</u>
Term deposits are held with various financial institutions with credit ratings ranging from BBB- to AA-.		
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	<u>359,991</u>	<u>352,194</u>
	<u>360,091</u>	<u>352,294</u>
<b>Total Investments</b>	<u>404,091</u>	<u>398,294</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 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).

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>16 Investments (continued)</b>		
(c) Participation rights in QUU		
Opening balance	352,194	325,512
Additional share of profit of associate	16,310	12,610
Additional share of other comprehensive income	159	18,845
Less dividends received and accrued	(8,672)	(4,773)
Balance at the end of period	<u>359,991</u>	<u>352,194</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	277,361	215,592
Non-current assets	<u>5,043,233</u>	<u>4,949,103</u>
	<u>5,320,594</u>	<u>5,164,695</u>
Current liabilities	230,033	195,240
Non-current liabilities	<u>2,172,346</u>	<u>2,115,042</u>
	<u>2,402,378</u>	<u>2,310,282</u>
Net assets	<u>2,918,216</u>	<u>2,854,413</u>

Extract from the associate's statement of comprehensive income:

Revenue	1,069,076	950,939
Net profit	<u>133,451</u>	<u>103,181</u>
Share of associate's net profit	<u>16,310</u>	<u>12,610</u>

**17 Trade and Other Receivables**

(i) Current		
Trade debtors	16,171	12,734
Rates and utility charges	1,917	2,516
Loan to Ipswich City Developments Pty Ltd	1,048	-
GST recoverable	996	1,077
Interest on debts	268	242
Interest on investments	157	217
Interest on loans receivable	840	1,144
Less: Allowance for impairment	(50)	(21)
	<u>21,347</u>	<u>17,909</u>
(ii) Non-current		
Loan to QUU	202,309	202,309
Loan to Ipswich City Properties Pty Ltd	57,956	55,419
Loan to Ipswich City Developments Pty Ltd	-	750
	<u>260,265</u>	<u>258,477</u>
<b>Total Trade and Other Receivables</b>	<u>281,612</u>	<u>276,386</u>

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>17 Trade and Other Receivables (continued)</b>		
Interest was charged on outstanding rates and utility charges at a rate of 11% (June 2013: 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 (j)).		
Loans provided to QUU, ICP and ICD are provided at a commercial rate considering the risk profile of each organisation. These loans are provided on an interest only repayment basis. The Participant Loan issued to QUU is for a fixed term of ten years and is due to mature in 30 June 2023. These loans are non-current with no expectation that the loans will be repaid upon maturity and is expected to be re-financed and continued in perpetuity. The loans provided to ICP and ICD does not have a principal repayment schedule. However, the loan provided to ICD functions similar to a line of credit facility, it is anticipated that the existing balance will be fully repaid during the next financial year and that further advances will be provided to 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.		
Movement in accumulated impairment losses:		
Opening balance for impairment at 1 July	(21)	(50)
Impairment debts written off during the year	1	-
Additional impairments recognised	(50)	-
Impairments reversed	20	29
Closing balance for impairment at 30 June	<u>(50)</u>	<u>(21)</u>
<b>18 Inventories</b>		
Stores and raw materials	591	541
Other inventories	127	149
<b>Total Inventories</b>	<u>718</u>	<u>690</u>
<b>19 Other Financial Assets</b>		
Current		
Prepayments	3,016	2,027
<b>Total Other Financial Assets</b>	<u>3,016</u>	<u>2,027</u>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

20 (a) Property, Plant and Equipment	Note	Total Property, Plant and Equipment	Capital Work in Progress			Land			Buildings & Structures		
			Cost			Fair Value			Fair Value		
			2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s
<b>Property, Plant and Equipment Value</b>											
Opening Gross Value at 1 July		2,358,603	2,032,189	1,439,909	143,925	167,966	325,852	253,690			
Additions at cost	5	119,096	157,231	-	-	13,118	21,471	33,526			
Contributed assets at valuation		28,627	62,677	-	-	24,557	-	-			
Capital expenditure during the year		110,378	171,027	110,378	171,027	-	-	-			
Transfer from capital expenditure to additions and contributed assets		(123,432)	(195,357)	(123,432)	(195,357)	-	-	-			
Transfer from capital expenditure to intangible assets	21	(9,336)	(14,339)	(9,336)	(14,339)	-	-	-			
Asset Disposal	8	(9,335)	(9,181)	-	-	-	-	-			
Assets written off	14	(5,690)	(6,447)	-	-	-	-	-			
Transfers (to) from other classes		-	-	-	-	-	-	-			
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	26	176,241	172,349	-	-	-	-	-			
Impairment	26	-	(10,199)	-	-	-	-	-			
Capital expenditure written off to expense		-	(1,347)	-	-	-	-	-			
<b>Total Closing Gross Value as at 30 June</b>		<b>2,644,552</b>	<b>2,358,603</b>	<b>81,519</b>	<b>103,909</b>	<b>277,564</b>	<b>375,648</b>	<b>325,852</b>			
<b>Accumulated Depreciation</b>											
Opening Accumulated Depreciation at 1 July		390,009	472,924	-	-	-	-	-			
Depreciation provided in period	11	44,438	37,557	-	-	-	-	-			
Accum depreciation on disposal	8	(5,959)	(6,234)	-	-	-	-	-			
Accum depreciation on write-off	14	(3,263)	(4,303)	-	-	-	-	-			
Transfers (to) from other classes		-	-	-	-	-	-	-			
Revaluation (increments) decrements	26	32,598	(109,351)	-	-	-	-	-			
Impairment	26	-	(584)	-	-	-	-	-			
<b>Total Closing Accumulated Depreciation at 30 June</b>		<b>457,823</b>	<b>390,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,781</b>	<b>120,301</b>			
<b>Closing Written Down Value</b>		<b>2,186,729</b>	<b>1,968,594</b>	<b>81,519</b>	<b>103,909</b>	<b>277,564</b>	<b>236,867</b>	<b>205,551</b>			
Residual Value											
Range of estimated useful life in years				Not Depreciated	Not Depreciated	Not Depreciated	3 - 100 Years	3 - 100 Years			
Additions comprise:											
Infrastructure Renewals		49,164	51,410	-	-	-	-	-			
Other additions		98,559	168,498	-	-	39,353	21,471	33,526			
<b>Total Additions</b>		<b>147,723</b>	<b>219,908</b>	<b>-</b>	<b>-</b>	<b>39,353</b>	<b>21,471</b>	<b>33,526</b>			

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

## 20 (a) 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		
	2014 \$'000s	2013 \$'000s		2014 \$'000s	2013 \$'000s		2014 \$'000s	2013 \$'000s		2014 \$'000s	2013 \$'000s	
<b>Property, Plant and Equipment Value</b>												
Opening Gross Value at 1 July	105,409	99,090		1,000,819	855,398		538,897	506,730		6,153	5,990	
Additions at cost	9,822	18,440		50,065	74,942		5,962	16,967		156	238	
Contributed assets at valuation	13	18		14,086	22,511		6,559	15,569		256	22	
Capital expenditure during the year	-	-		-	-		-	-		-	-	
Transfer from capital expenditure to additions and contributed assets	-	-		-	-		-	-		-	-	
Transfer from capital expenditure to intangible assets	-	-		-	-		-	-		-	-	
Asset Disposal	(8,934)	(9,132)		-	-		-	-		(973)	(9)	
Assets written off	(1,589)	(2,895)		(17)	(208)		-	-		(112)	(82)	
Transfers (to) from other classes	158	102		(33,448)	55,808		191,784	-		(158)	(6)	
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	-	-		-	(7,632)		-	(369)		(1,120)	-	
Capital expenditure written off to expense	-	(214)		-	-		-	-		-	-	
Total Closing Gross Value as at 30 June	104,929	105,409		1,031,505	1,000,819		743,182	538,897		4,802	6,153	
<b>Accumulated Depreciation</b>												
Opening Accumulated Depreciation at 1 July	53,287	51,430		139,567	180,341		75,092	137,183		1,662	1,548	
Depreciation provided in period	8,859	10,553		18,084	13,635		6,343	6,460		91	201	
Accum depreciation on disposals	(5,956)	(6,234)		-	-		-	-		(3)	-	
Accum depreciation on write-off	(1,443)	(2,474)		(10)	(113)		-	-		(110)	(82)	
Transfers (to) from other classes	133	20		-	(53,700)		30,708	(68,500)		(133)	(5)	
Revaluation (increments) decrements	-	-		(7,229)	-		-	-		-	-	
Impairment	-	(8)		-	(496)		-	(51)		-	-	
Total Closing Accumulated Depreciation at 30 June	54,880	53,287		150,512	139,667		112,143	75,092		1,507	1,662	
<b>Closing Written Down Value</b>												
Residual Value	50,049	52,122		880,993	861,152		631,039	463,805		3,295	4,491	
Range of estimated useful life in years	1 - 40 Years	1 - 40 Years		15 - 100 Years	15 - 100 Years		15 - 100 Years	15 - 100 Years		1 Year	1 Year	
Artworks are not depreciated.										Artworks are not depreciated.		
<b>Additions comprise:</b>												
Infrastructure Renewals	10,421	10,105		262,891	278,370		34,302	41,605		-	-	
Other additions	4,773	11,274		39,852	32,237		4,539	7,899		-	-	
	5,062	7,184		24,299	65,216		7,962	24,637		412	260	
Total Additions	9,885	18,458		64,151	97,453		12,501	32,536		412	260	

## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**20 (b) Valuation of Property, Plant and Equipment**

<b>Class of Asset</b>	<b>Date of Last Valuation</b>	<b>Valuation Type</b>	<b>Technique</b>
Land (i)	June 2014	Independent Valuation	Indexation/Market Value
Buildings and Structures (ii)	June 2014	Independent Valuation	Depreciated Replacement Cost
Infrastructure (iii),(v)	June 2014	Independent Valuation/Internal	Depreciated Replacement Cost
Artworks (iv)	June 2014	Independent Valuation	Market Value

**(i) Land**

Land was revalued during 2014 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 advised that there was no movement in land prices in the past year, therefore no desktop indexation of Council land in 2014. However, a full formal valuation for 21 parcels of donated land to Council and 20 parcels of land indexed in 2013 were formally revalued. Any changes in valuation of these 41 parcels of land have been brought to account in the asset revaluation surplus (see Note 26).

**(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.

**(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.

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.

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**20 (b) Valuation of Property, Plant and Equipment (continued)**

**(iv) Artwork**

Artworks are recorded as a sub-class of other assets. A formal valuation of Council's artworks collection was undertaken by Ross Searle of Ross Searle and Associates in June 2014. Ross Searle has tertiary undergraduate training in Art History and postgraduate training in Museum Studies. It was determined that there were significant changes to the values and these decrements were brought to account in the asset revaluation surplus (see Note 26) for year ended 30 June 2014.

**(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 \$70m 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.

**20 (c) Fair Value Measurement**

**(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 23 is provided by the Queensland Treasury Corporation (Level 2).

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.



## IPSWICH CITY COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

## 20 (c) Fair Value Measurement (continued)

## (i) Recognised fair value measurements (continued)

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 2014. Comparative information has not been provided as allowed by the transitional provisions of AASB 13 Fair Value Measurement.

At 30 June 2014	Note	Level 2 (Significant other observable inputs) \$'000s	Level 3 (Significant unobservable inputs) \$'000s	Total
<b>Recurring fair value measurements</b>				
Land	20	303,007	-	303,007
Buildings and Structures	20	-	236,867	236,867
Roads, Bridges and Footpaths	20	-	880,993	880,993
Flooding and Drainage Infrastructure	20	-	631,040	631,040
		<u>303,007</u>	<u>1,748,900</u>	<u>2,051,907</u>

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

Council adopted AASB 13 Fair Value Measurement for the first time this financial year and has reviewed each valuation to ensure compliance with the requirements of the new standard. There have been no changes in valuation techniques as a result of this review.

*Specific valuation techniques used to value Council assets comprise:***Land (level 2)**

Land fair values were determined by independent valuer, Cardno (QLD) Pty Ltd effective 30 June 2014. 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.

Any changes in valuation have been brought to account in the asset revaluation surplus (see Note 26).

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

**20 (c) Fair Value Measurement (continued)**

**(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)**

**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 of recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook.) 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, residual value at the time the asset is considered to be no longer available for use 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), the estimates of residual value, 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)	1 - 5 (100% - 0%)	The higher the condition rating, the higher the fair value

**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.

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**20 (c) 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**

**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.

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>2</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.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
 For the Year Ended 30 June 2014

**20 (c) 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**

*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. In Cardno's assessment of residual value for roads, they were reviewed and agreed on with Council that residual values would be 40% for pavement.

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 and residual values are disclosed in Note 20.

**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 and residual values are disclosed in Note 20.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

**20 (c) 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**

**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 and residual values are disclosed in Note 20.

**1 (b) Roads, Bridges, Footpaths and Drainage Network - Sensitivity of valuation to unobservable inputs.**

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.
Residual Value	\$0 - \$262,891 (Roads, Bridges and Footpaths) \$0 - \$34,302 (Drainages)	The higher the residual value 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 20. 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 (p). 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 2014

	2014 \$'000s	2013 \$'000s
<b>21 Intangible assets</b>		
Opening gross carrying value	57,168	42,839
Acquisitions	9,336	14,339
Asset written off	(1,587)	(10)
Asset disposal	(511)	-
Closing balance at carrying value	<u>64,406</u>	<u>57,168</u>
<b>Accumulated Amortisation</b>		
Opening accumulated amortisation	29,608	22,397
Amortisation in the period	9,724	7,221
Asset written off	(1,587)	(10)
Asset disposal	(80)	-
Total Closing Accumulated Amortisation	<u>37,665</u>	<u>29,608</u>
Net carrying value at end of financial year	<u><u>26,741</u></u>	<u><u>27,560</u></u>
<b>22 Trade and Other Payables</b>		
(i) Current		
Trade and sundry creditors	14,568	25,237
Annual leave	5,261	5,307
Accrued wages and salaries	16	18
Accrued interest payable	1,309	1,331
Retention allowances	180	143
	<u>21,334</u>	<u>32,036</u>
(ii) Non-current		
Annual leave	740	763
Retention allowances	274	233
	<u>1,014</u>	<u>996</u>
Total Trade and Other Payables	<u><u>22,348</u></u>	<u><u>33,032</u></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 2014

	2014 \$'000s	2013 \$'000s
<b>23 Borrowings</b>		
(i) Current loans	52,761	11,211
(ii) Non-current loans	377,871	405,759
<b>Total Borrowings</b>	<u><u>430,632</u></u>	<u><u>416,970</u></u>
Movements within QTC loan borrowings during the year were comprised of the following:		
Opening balance at the beginning of financial year	416,970	398,877
New loans	25,000	231,835
Market value realisation charge	-	(377)
Principal loan debt redemption	<u>(11,338)</u>	<u>(213,365)</u>
Book value at end of financial year	<u><u>430,632</u></u>	<u><u>416,970</u></u>

Council has a business card facility with a limit of \$5.0 million (2013: \$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 2014.

As at year end Council maintained 9, 12, 15 year and client specific debt pools (2013: 6, 9, 12, 15 year and floating rate) 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 4.17% to 7.23% with a weighted average of 4.85% (2013: 4.03% to 7.26%, weighted average of 4.98%).

The anticipated final repayment dates at year end range from 15 September 2014 to 31 March 2029 (2013: 15 September 2014 to 14 February 2031). 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 \$70 million.

Market value of QTC borrowings as at 30 June 2014 is \$456,713,385 (2013: \$428,649,327). This represents the value of the debt if Council repaid it at that date. 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 2014

	2014 \$'000s	2013 \$'000s
<b>24 Provisions</b>		
(i) Current		
Long service leave	1,304	1,161
Provision for future infrastructure costs	3,650	2,911
	<u>4,954</u>	<u>4,072</u>
(ii) Non-current		
Long service leave	13,408	14,402
Provision for future infrastructure costs	17,099	168
Provision for restoration costs	1,054	1,054
Provision for perpetual care fund	19	10
	<u>31,580</u>	<u>15,634</u>
<b>Total Provisions</b>	<u>36,534</u>	<u>19,706</u>

Details of movements in provisions:

(a) Provision for Future Infrastructure Costs		
Opening Balance	3,079	4,145
Increase/(decrease) in provision - contributed assets	24,435	3,548
Decrease in provision - consumption	(8,115)	(3,264)
Decrease in provision - payments to developer under clause 51	1,350	(1,350)
Balance at the end of period	<u>20,749</u>	<u>3,079</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	15,563	16,065
Long service leave entitlement arising	2,106	2,129
Long service leave extinguished	(284)	(750)
Long service entitlement paid	(2,673)	(1,881)
Balance at the end of period	<u>14,712</u>	<u>15,563</u>

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>25 Other Liabilities</b>			
(i) Current			
Unearned revenue		1,167	14
Developer Contributions		854	-
Refunds		3	11
		<u>2,024</u>	<u>25</u>
Refunds relate to building applications, licensing, rates and infringements.			
(ii) Non-current			
Developer Contributions		<u>47,071</u>	<u>41,184</u>
		<u>47,071</u>	<u>41,184</u>
<b>Total Other Liabilities</b>		<u>49,095</u>	<u>41,209</u>
<b>a) Developer Contributions</b>			
Opening Balance		41,184	54,857
Adjustment to opening balance that was overstated.	1 (ae)	-	(13,011)
Restated Balances		<u>41,184</u>	<u>41,846</u>
Developer contributions - Open Space, Social and Footpaths		10,091	6,485
Less contributions recognised for operational purposes		(2,332)	(1,606)
Refunds		(16)	-
Early consumption of developer contributions - Social		(34)	-
Drawdown - Recognise revenue for works completed		<u>(968)</u>	<u>(5,541)</u>
Balance at the end of Period		<u>47,925</u>	<u>41,184</u>
<b>26 Asset Revaluation Surplus</b>			
Movements in the asset revaluation surplus were as follows:			
Opening balance		508,107	236,029
Net adjustment to non-current assets at end of 30 June 2014 period to reflect a change in current fair value:			
Land		(12,453)	80,311
Land improvements		-	(49)
Buildings and structures		22,360	21,472
Plant and equipment		-	(203)
Roads, bridges and footpaths infrastructure		(26,219)	102,373
Flooding and drainage infrastructure		161,076	68,182
Other assets		<u>(1,120)</u>	<u>-</u>
Net increment (decrement) on revaluation		<u>143,644</u>	<u>272,086</u>
Transfer Reval Surplus to Retained Earnings for plant and equipment		<u>(630)</u>	<u>(8)</u>
		<u>143,014</u>	<u>272,078</u>
<b>Closing balance</b>		<u>651,121</u>	<u>508,107</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>26 Asset Revaluation Surplus (continued)</b>			
<b>Land</b>			
Opening balance		129,071	48,760
Increments/(decrements)	20	(12,411)	80,238
Reclassification of Land Improvement Reval Reserve		(42)	73
Closing balance		<u>116,618</u>	<u>129,071</u>
<b>Land improvements</b>			
Opening balance		-	57
Transfer Reval Surplus to Retained Earnings for retired Land Improvs Assets	28	-	(8)
Reclassification of Land Improvement Reval Reserve		-	(49)
Closing balance		<u>-</u>	<u>-</u>
<b>Buildings and Structures</b>			
Opening balance		64,913	43,441
Increments/(decrements)	20	22,318	21,499
Reclassification of Land Improvement Reval Reserve		42	(27)
Closing balance		<u>87,273</u>	<u>64,913</u>
<b>Plant and equipment</b>			
Opening balance		630	833
Increments/(decrements)	20	-	(206)
Transfer balance to accumulated surplus		(630)	
Reclassification of Land Improvement Reval Reserve		-	3
Closing balance		<u>-</u>	<u>630</u>
<b>Roads, bridges and footpaths infrastructure</b>			
Opening balance		102,373	-
Increments/(decrements)	20	(26,219)	102,373
Closing balance		<u>76,154</u>	<u>102,373</u>
<b>Flooding and drainage infrastructure</b>			
Opening balance		209,402	141,219
Increments/(decrements)	20	161,076	68,183
Closing balance		<u>370,478</u>	<u>209,402</u>
<b>Other assets</b>			
Opening balance		1,718	1,718
Increments/(decrements)	20	(1,120)	-
Closing balance		<u>598</u>	<u>1,718</u>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>27 Reserves</b>			
Council's cash and cash equivalents are subject to a number of internal restrictions that limit the amount that is available for discretionary or future use. In prior years council accounted for these restrictions using a system of reserves. On 26 June 2013, Council passed a resolution to close all existing reserves and account for these restrictions using an internal management accounting system. The internal restrictions that have been placed on council's cash and cash equivalents are now disclosed in Note 15.			
(i) Reserves held for funding future capital expenditure			
Constrained works reserve		-	-
Capital funding reserve		-	-
		<u>-</u>	<u>-</u>
(ii) Reserves held for funding future recurrent expenditure:			
Specific operational reserve		-	-
		<u>-</u>	<u>-</u>
<b>Total Reserves</b>		<u>-</u>	<u>-</u>
Movements in Reserves are analysed as follows:			
<b>Constrained Works Reserve</b>			
Opening balance		-	51,068
Transfers from accumulated surplus for future expenditure	28	-	5,279
Transfers to accumulated surplus	28	-	(56,347)
Closing balance		<u>-</u>	<u>-</u>
<b>Capital Funding Reserve</b>			
Opening balance		-	18,289
Transfers from accumulated surplus for future expenditure	28	-	147
Transfers to accumulated surplus	28	-	(18,436)
Closing balance		<u>-</u>	<u>-</u>
<b>Specific Operational Reserve</b>			
Opening balance		-	2,023
Transfers from accumulated surplus for future expenditure	28	-	1,842
Transfers to accumulated surplus	28	-	(3,865)
Closing balance		<u>-</u>	<u>-</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	Note	2014 \$'000s	2013 \$'000s
<b>28 Accumulated Surplus</b>			
Movements in accumulated surplus were as follows:			
Opening balance		1,688,188	1,468,749
Adjustment arising from correction of error	1 (ae)	-	12,751
Restated Balances		<u>1,688,188</u>	<u>1,481,500</u>
Net operating surplus / (deficit)		61,936	116,455
Net gain on revaluation of property, plant and equipment (Transfer from ARS).	26	630	8
Share of other comprehensive income from associate	16	159	18,845
Transfers (to)/ from capital reserves for future capital project funding, or from reserve funds that have been expended or closed:			
Constrained works reserve	27	-	51,068
Capital funding reserve	27	-	18,289
Transfers (to)/ from recurrent reserves for future project funding, or from reserve funds that have been expended or closed:			
Specific operational reserve	27	-	2,023
Net transfers from other reserves		-	71,380
Closing balance		<u>1,750,913</u>	<u>1,688,188</u>
<b>29 Reconciliation of Net Result for the year to Net Cash Inflow from Operating Activities</b>			
Net Result		61,936	116,455
Non-cash operating items:			
Depreciation	11	44,438	37,557
Amortisation	21	9,724	7,221
Non-cash donations subsidies and contributions	5 (ii)	(36,742)	(65,941)
Bad Debt Write-off	13	1	21
		<u>17,421</u>	<u>(21,142)</u>
Investing and development activities :			
Net profit (loss) on disposal of non-current assets	8	(155)	292
Loss on write off of assets	14	(2,427)	(2,144)
Write off of aged capital works in progress	20	-	(1,347)
Shares in subsidiaries - participation rights in QUU	16	(7,638)	(7,837)
		<u>(10,220)</u>	<u>(11,036)</u>
Changes in operating assets and liabilities :			
(Increase) decrease in receivables		(2,341)	3,379
(Increase) decrease in inventory		(28)	110
(Increase) decrease in prepayments		126	(1,968)
Increase (decrease) in payables		(9,341)	(7,526)
Increase (decrease) in other liabilities		7,886	(655)
increase (decrease) in provisions		(851)	(1,559)
		<u>(4,549)</u>	<u>(8,219)</u>
Net cash inflow from operating activities		<u>64,588</u>	<u>76,058</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>30 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	12,272	8,992
Community and Cultural - Event Management	968	1,056
Works Parks and Recreation - Road and Traffic Signal Maintenance	907	-
Ipswich Waste Services - Waste disposal	1,630	-
	<u>15,777</u>	<u>10,048</u>
These commitments are payable as follows:		
Not later than one year	<u>15,777</u>	<u>10,048</u>
	<u>15,777</u>	<u>10,048</u>
(ii) Capital commitments		
Capital expenditure contracted for at year end but not recognised in the Financial Statements is comprised of:		
Infrastructure Services - Infrastructure	14,170	6,689
Infrastructure Services - Flood Project	3,005	994
Corporate Finance - Information Technology	1,115	-
	<u>18,290</u>	<u>7,683</u>
These commitments are payable as follows:		
Not later than one year	<u>18,290</u>	<u>7,683</u>
	<u>18,290</u>	<u>7,683</u>
(iii) Operating leases		
Lease rentals included within other expenses total:	<u>1,404</u>	<u>1,330</u>
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Not later than one year	215	213
Later than one year but not later than five years	<u>234</u>	<u>444</u>
	<u>449</u>	<u>657</u>

## IPSWICH CITY COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

**31 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 either 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 72 entities contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 72 entities. Council made 4.47% of the total contributions to the plan for the 2013-14 financial year. The next actuarial investigation will be made as at 1 July 2015.

	Note	2014 \$'000s	2013 \$'000s
The amount of superannuation contributions paid by Ipswich City Council to the Superannuation Fund in this period for the benefit of employees was:	9	<u>8,806</u>	<u>8,777</u>
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:	9	<u>207</u>	<u>192</u>

**IPSWICH CITY COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

	2014 \$'000s	2013 \$'000s
<b>32 External Trust Funds</b>		
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:		
Trust funds held for outside parties		
Bonds and refundable deposits	9,362	9,075
General deposits	6,597	1,245
	<u>15,959</u>	<u>10,320</u>

**33 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 22 - 25.

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 23.

Ipswich City Council measures risk exposure using a variety of methods as follows:

<b>Risk exposure</b>	<b>Measurement method</b>
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 2014

**33 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	
	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s
Financial Assets	53,781	46,409	538	464	538	464
Financial Liabilities	0	0	0	0	0	0
<b>Net</b>	<b>53,781</b>	<b>46,409</b>	<b>538</b>	<b>464</b>	<b>538</b>	<b>464</b>

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2014

## 33. 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 unrecognised 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	
		2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 %	2013 %	2014 \$'000	2013 \$'000
<b>Financial Assets:</b>											
Cash at bank and on hand	15	4,425	5,757	-	-	12	11	2.60%	2.85%	4,437	5,748
Deposits at call	15	33,299	27,913	-	-	-	-	3.48%	4.14%	33,299	27,913
Term deposits	16 (i)	-	-	44,000	46,000	-	-	3.47%	4.07%	44,000	46,000
Receivables		-	-	-	-	-	-	-	-	-	-
Loan to QUU	17 (ii)	-	-	-	-	-	-	-	-	-	-
Loans to ICP and ICD	17 (i) and (ii)	-	-	202,309	202,309	-	-	4.98%	6.78%	202,309	202,309
Other Receivables	17 (i)	-	-	59,004	56,169	-	-	6.59%	6.53%	59,004	56,169
		-	-	1,917	2,516	-	-	11.00%	11.00%	20,299	17,909
<b>Total Financial Assets</b>		<b>37,724</b>	<b>33,650</b>	<b>507,230</b>	<b>305,594</b>	<b>18,394</b>	<b>15,404</b>			<b>353,348</b>	<b>356,048</b>
<b>Financial Liabilities:</b>											
Payables	22 (i)	-	-	-	-	15,893	26,586	-	-	15,893	26,586
Borrowings - floating	23	-	-	-	-	-	-	-	-	-	-
Borrowings - fixed	23	-	-	430,632	416,970	-	-	4.85%	4.98%	430,632	416,970
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>430,632</b>	<b>416,970</b>	<b>15,893</b>	<b>26,586</b>			<b>446,525</b>	<b>443,556</b>
<b>Net Financial Assets and Liabilities</b>		<b>37,724</b>	<b>33,650</b>	<b>(123,402)</b>	<b>(109,976)</b>	<b>2,501</b>	<b>(11,182)</b>			<b>(83,171)</b>	<b>(87,508)</b>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the Year Ended 30 June 2014

QAO  
certified statements

33. Financial Instruments (Continued)

(d) Sensitivity Analysis on Financial Assets and Liabilities

	Balance		Effective Rate		Calculation @ Effective Rate		Calculation @ Effective Rate + 1%		Calculation @ Effective Rate - 1%	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>Financial Liabilities</b>										
<i>Fixed Rate *</i>										
QTC 6Yr Debt Pool - Ipswich City Properties	-	38,830	0.00%	6.54%						
QTC 15Yr Debt Pool - Ipswich City Properties	38,835	-	5.25%	0.00%						
QTC 9Yr Debt Pool - Council Departments #3 A/c	25,980	28,459	7.26%	7.23%						
QTC 9Yr Debt Pool - Council Departments #4 A/c	21,002	-	5.47%	0.00%						
QTC 12Yr Debt Pool - Council Departments #3 A/c	-	22,400	0.00%	6.43%						
QTC 12Yr Debt Pool - Council Departments #4 A/c	35,922	37,875	6.02%	5.94%						
QTC 12Yr Debt Pool - Council Departments #5 A/c	45,035	-	4.57%	0.00%						
QTC 12Yr Debt Pool - Council Departments #6 A/c	-	47,516	0.00%	4.65%						
QTC 15 Yr Debt Pool - Council Departments #5 A/c	53,611	30,025	4.62%	4.99%						
QTC 12Yr Debt Pool - Enviroplan #2 A/c	5,181	5,461	6.03%	5.95%						
QTC 15 Yr Debt Pool - Enviroplan #3 A/c	3,603	-	4.67%	0.00%						
QTC 12Yr Debt Pool - Enviroplan #3 A/c	-	3,801	0.00%	4.65%						
QTC CSOP - QUU Funding Loan	202,502	202,514	4.03%	4.11%						
QTC FRDP - Springfield Town Centre Parkland	286	1,388	5.72%	5.72%						
<b>Total for Calculated Values</b>	<b>431,957</b>	<b>418,309</b>	<b>4.65%</b>	<b>4.98%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Difference from Effective Rate Calculation</b>										
<b>Financial Assets</b>										
<i>Variable Rate</i>										
General Bank Account	4,425	5,737	2.60%	2.85%	115	164	159	221	72	106
QTC Cash Fund - Council Departments	33,299	27,914	3.48%	4.14%	1,160	1,156	1,493	1,495	827	876
<b>Total for Calculated Values</b>	<b>37,724</b>	<b>33,651</b>	<b>3.04%</b>	<b>3.49%</b>	<b>1,275</b>	<b>1,320</b>	<b>1,652</b>	<b>1,716</b>	<b>899</b>	<b>982</b>
<b>Difference from Effective Rate Calculation</b>										
<b>Financial Assets - External Trust Funds</b>										
<i>Variable Rate</i>										
Trust Bank Account	626	126	2.45%	2.70%	15	3	22	5	9	2
QTC Cash Fund - Trust Fund	15,942	12,546	3.48%	4.14%	534	519	587	645	350	394
QTC Cash Fund - Brookwater	89	86	3.48%	4.14%	3	4	4	4	2	3
<b>Total for Calculated Values</b>	<b>16,657</b>	<b>13,758</b>	<b>3.46%</b>	<b>4.14%</b>	<b>549</b>	<b>522</b>	<b>613</b>	<b>654</b>	<b>361</b>	<b>406</b>
<b>Difference from Effective Rate Calculation</b>										
<b>Total for Calculated Values</b>	<b>359,094</b>	<b>350,887</b>	<b>4.65%</b>	<b>4.98%</b>	<b>1,827</b>	<b>1,846</b>	<b>2,365</b>	<b>2,310</b>	<b>1,250</b>	<b>1,381</b>
<b>Difference from Effective Rate Calculation</b>										

\* please note that fixed rate investments is not included in the sensitivity analysis

\* please note that fixed rate debt is not included in the sensitivity analysis

IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**33 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 participant loan issued to QUU and a commercial loan provided to ICP. Owing to the regulatory controls which govern the operations of QUU and 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	2014 \$'000s	2013 \$'000s
Cash and cash equivalents - QTC	33,299	27,913
Cash and cash equivalents - Bank	4,437	5,748
Investments - Other ADI's	44,000	46,000
Receivables - Rates	1,917	2,516
Receivables - Other	279,695	273,870
<b>Total</b>	<b>363,348</b>	<b>356,047</b>

**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>2014</b>	276,525	3,388	62	1,687	(50)	281,612
<b>2013</b>	274,248	1,055	50	1,055	(21)	276,387

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

**33 Financial Instruments (continued)**

**(e) Credit Risk Exposure (continued)**

The following table represents the movement in impairment:

	Opening Balance	Write-Offs	Additions	Impairment Reversed	Closing Balance
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Impairment					
<b>2014</b>	<b>21</b>	<b>(1)</b>	<b>50</b>	<b>(20)</b>	<b>50</b>
<b>2013</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>(29)</b>	<b>21</b>

**(f) 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. These facilities are disclosed in note 23.

	2014 \$'000s	2013 \$'000s
Overdraft - QTC working capital facility	20,000	20,000
Available at 30 June	20,000	20,000

The following table sets out the liquidity risk of financial liabilities held by the Council in a format as it might be provided to management. The amounts disclosed in the maturity analysis represent the contractual undiscounted cash flows at balance date:

**Financial Liabilities**

		0 to 1 year \$'000s	1 to 5 years \$'000s	Over 5 years \$'000s	Total \$'000s
<b>2014</b>	<b>Trade Payables</b>	<b>14,568</b>	<b>-</b>	<b>-</b>	<b>14,568</b>
	<b>Loans</b>	<b>35,093</b>	<b>139,064</b>	<b>388,741</b>	<b>562,898</b>
<b>2013</b>	<b>Trade Payables</b>	<b>25,237</b>	<b>-</b>	<b>-</b>	<b>25,237</b>
	<b>Loans</b>	<b>31,892</b>	<b>155,807</b>	<b>344,124</b>	<b>531,823</b>

The outflows in the above table are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated in the table.



## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**34. 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	
	2014 \$'000s	2013 \$'000s	2014 \$'000s	2013 \$'000s
Revenue for services provided to the Council	-	-	-	-
Revenue for services provided to external clients	2,925	5,113	131	176
Community service obligations			109	106
<b>Total Revenues</b>	<b>2,925</b>	<b>5,113</b>	<b>240</b>	<b>282</b>
<b>Less: Expenditure</b>	<b>2,889</b>	<b>4,349</b>	<b>311</b>	<b>507</b>
<b>Surplus (Deficit)</b>	<b>36</b>	<b>764</b>	<b>(71)</b>	<b>(225)</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

**34. 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 2014 \$'000s	Net Cost 2013 \$'000s
Planning and Development - Building Certification	Concession for building certification services for approved community groups.	109	105
		-	-
	<b>Total CSOs for Planning and Development</b>	<b>109</b>	<b>105</b>

**IPSWICH CITY COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2014

**35. Controlled Entities - Financial Results**

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 2014 follows:

Controlled Entity	Revenue		Expenses		Profit/(Loss)		Assets		Liabilities	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Ipswich City Properties Pty Ltd	5,118	5,934	8,037	39,414	(2,919)	(33,481)	30,704	30,946	58,470	55,793
Ipswich City Developments Pty Ltd	52	202	138	121	(86)	81	1,418	1,063	1,427	987
Ipswich City Developments Enterprises Pty Ltd	1	0	5	0	(4)	0	1	0	5	0
Ipswich City Enterprises Pty Ltd	3	3	7	6	(4)	(3)	121	125	5	5
Ipswich City Enterprises Investments Pty Ltd	1,310	955	53	54	1,257	901	2,945	1,686	52	50
Ipswich Arts Foundation	97	88	77	67	20	21	457	439	13	14
Ipswich Arts Foundation Trust	243	91	256	46	(13)	45	252	264	8	8
Ipswich Mayor's Carols by Candlelight Fund Inc*	-	60	-	58	-	2	-	426	-	-

For details about the function of these entities refer to Note 1 (f).

\* No longer a controlled entity since 1 July 2013.

The above amounts are subject to review by the Queensland Audit Office.

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IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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## 36 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 2014 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

## IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

**36 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****(i) Council**

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 33 cases presently underway. The total maximum exposure is estimated to be \$1,721,069 (2013: \$1,936,039).

**(ii) Controlled Entities**

Ipswich City Properties Pty Ltd has received a legal claim from a property owner adjoining Ipswich City Square for \$1,064,810 plus costs and interest in relation to alleged defective construction of the underground car park in 1985. Indemnity has been granted from the insurers, but conditions are attached. Indemnity has been granted and Council is only liable for \$7,500 of this claim.

With the above exceptions, there were no other known outstanding contingencies as at year end.

**Contingent Assets****(f) Flood Reconstruction**

In the period from November 2010 and January 2011, the Ipswich City Council region was subject to flooding with major flooding occurring on 12th January 2011. After this event, the Queensland Government activated the National Disaster Relief and Recovery Arrangements (NDRRA) funding. Then in January 2013 the Ipswich City Council region was subject to flooding again with major flooding occurring on 28 January 2013.

**Value of claims lodged**

As at 30 June 2014 the Council lodged claims to the Queensland Reconstruction Authority worth:

	January 2011 Flood	January 2013 Flood
Approved claims	\$ 3.8m	\$ 8.1m
Claims submitted but under consideration	\$ 0.2m	\$ 5.2m
Claims to be submitted during 2014/15	Nil	\$ 2.8m



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IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2014

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**37 Events Subsequent to Balance Date**

There was no material adjusting events after the balance date.

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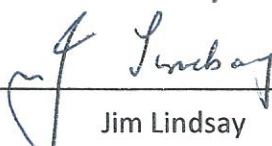
IPSWICH CITY COUNCIL  
**MANAGEMENT CERTIFICATE**  
For the Year Ended 30 June 2014

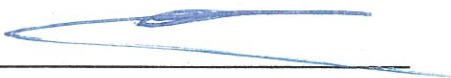
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These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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 69, 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 Victor Attwood  
(Acting Mayor)

Date: 23.10.14.

Date: 23/10/14

## 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 2014, 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 Acting 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 2013 to 30 June 2014 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 A STOLZF CPA  
(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 2014

Measures of Financial Sustainability		Target	2013-2014 Actual \$'000
Council's performance at 30 June 2014 against key financial ratios and targets:			
<b>Operating Surplus Ratio:</b>			
<u>Net Result (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%	2.92%
<u>Total Operating Revenue (excluding Capital Items)</u>			
<b>Asset Sustainability Ratio:</b>			
<u>Capex on Replacement of Assets (Renewals)</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%	110.64%
<u>Depreciation Expense</u>			
<b>Net Financial Liabilities Ratio:</b>			
<u>Total Liabilities less Current Assets</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%	184.46%
<u>Total Operating Revenue (excluding Capital Items)</u>			

**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 2014.



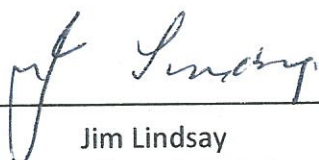
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IPSWICH CITY COUNCIL  
**CERTIFICATE OF ACCURACY**  
For the Year Ended 30 June 2014

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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.



Jim Lindsay  
(Chief Executive Officer)



Councillor Victor Attwood  
(Acting Mayor)

Date: 23/10/14

Date: 23/10/14

## 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 2014, comprising the statement and explanatory note, and certificates given by the Acting 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*

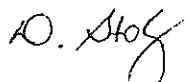
In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Ipswich City Council, for the year ended 30 June 2014, has been accurately calculated.

### *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 2014

Financial Ratios	2013-2014 Actual \$'000	2014-2015 Estimated \$'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

Projected for the years ended

**Working Capital Ratio:**

This ratio indicates the Council's ability to meet its short term obligations as they fall due.

**Current Assets****Current Liabilities (excluding Headworks Credits)**

1.38:1

1.98:1

2.03:1

1.87:1

1.85:1

1.95:1

1.96:1

2.09:1

2.17:1

2.29:1

1.71:1

**Operating Surplus Ratio:**

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.

**Net Result (excluding Capital Items)****Total Operating Revenue (excluding Capital Items)**

2.92%

-0.11%

3.32%

5.10%

6.94%

9.01%

11.29%

13.68%

15.78%

17.74%

19.31%

**Net Financial Liabilities (net method) Ratio:**

This ratio provides an indicator of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues.

(This ratio excludes the loan value of \$202.5m for QUU funding.)

**Total Liabilities less Nominal Water Debt) less Current Assets****Total Operating Revenue less Interest on QUU Loans**

102.36%

132.91%

132.72%

129.91%

121.84%

107.73%

92.35%

75.21%

60.84%

46.50%

49.30%

**Net Financial Liabilities Ratio:**

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.)

**Total Liabilities less Current Assets****Total Operating Revenue (excluding Capital Items)**

184.46%

214.94%

210.80%

203.99%

191.80%

173.89%

154.93%

134.44%

116.77%

99.34%

98.81%

**Asset Sustainability Ratio:**

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.

**Capex on Replacement of Assets (Renewals)****Depreciation Expense**

110.64%

85.26%

76.78%

65.23%

91.55%

94.16%

92.66%

98.15%

99.63%

101.83%

106.28%

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.

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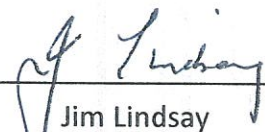
IPSWICH CITY COUNCIL  
**CERTIFICATE OF ACCURACY**


For the long-term financial sustainability statement prepared as at 30 June 2014

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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)

  
\_\_\_\_\_  
Councillor Victor Attwood  
(Acting Mayor)

Date: 23.10.14

Date: 23/10/14