

VML:CD  
Vicki Lukritz  
3810 6221

8 March 2019

Sir/Madam

Notice is hereby given that a Meeting of the **GOVERNANCE COMMITTEE** is to be held in the **Council Chambers** on the 2nd Floor of the Council Administration Building, 45 Roderick Street, Ipswich commencing at **12.30 pm or 10 minutes after the conclusion of the Environment Committee, whichever is the earlier** on **Tuesday, 12 March 2019**.

<b><u>MEMBERS OF THE GOVERNANCE COMMITTEE</u></b>	
Greg Chemello (Interim Administrator) <b>(Chairperson)</b>	

Yours faithfully

**CHIEF EXECUTIVE OFFICER**

## GOVERNANCE COMMITTEE AGENDA

12.30 pm or 10 minutes after the conclusion of the Environment  
Committee, whichever is the earlier on, 12 March 2019  
Council Chambers

Item No.	Item Title	Officer
1	**Queensland Urban Utilities Quarterly Report for the Quarter Ended December 2018	A/SCOM
2	Request for Rates Concession – 3 Haly Court, Gales	RPC
3	Request for Rates Concession – 83, 84 and 85 Cherside Road, East Ipswich	RPC
4	Rate Notice – Issue Dates 2019–2020	RPC
5	Changes to Civic Centre Fees and Charges Structure	CCPAM
6	Month-end Performance – January 2019	FM
7	Fees and Charges Minor Amendments	TAM
8	Quote or Tender Consideration Plan: Intergraph (Hexagon) Spatial Software Agreement	IICTM
9	Membership of Audit and Risk Management Committee	ASM
LATE ITEM 10	**Budget Amendment – February 2019	FM

\*\* Item includes confidential papers

**GOVERNANCE COMMITTEE NO. 2019(03)**

**12 MARCH 2019**

AGENDA

1. **\*\*QUEENSLAND URBAN UTILITIES QUARTERLY REPORT FOR THE QUARTER ENDED DECEMBER 2018**

With reference to a report by the Acting Strategic Client Office Manager dated 28 February 2019 concerning Queensland Urban Utilities' (QUU) Quarterly Report for the quarter ended 31 December 2018.

**RECOMMENDATION**

That the report be received and the contents noted.

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2. **REQUEST FOR RATES CONCESSION – 3 HALY COURT, GAILES**

With reference to a report by the Rates/Property Coordinator dated 27 February 2019 concerning a request from the Kanduboda Mindfulness Meditation Centre Inc., for a rates concession of the general rates on their property at 3 Haly Court, Gales.

**RECOMMENDATION**

That the Interim Administrator of Ipswich City Council resolve:

That the request for the rate concession, 100% remission of the differential general rates, for the property at 3 Haly Court, Gales, owned by the Kanduboda Mindfulness Meditation Centre Inc., be granted and backdated to 16 December 2018 (date of occupation).

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3. **REQUEST FOR RATES CONCESSION – 83, 84 AND 85 CHERMSIDE ROAD, EAST IPSWICH**

With reference to a report by the Rates/Property Coordinator dated 27 February 2019 concerning a request from the Alzheimer's Association Of Queensland Inc., for a rates concession of the general rates on their properties at 83, 84 and 85 Chermiside Road, East Ipswich.

## RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the request for the rate concession, 100% remission of the differential general rates, for the properties at 83, 84 and 85 Chermside Road, East Ipswich, owned by the Alzheimer's Association Of Queensland Inc., be granted and backdated to 1 January 2019.

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### 4. RATE NOTICE – ISSUE DATES 2019–2020

With reference to a report by the Rates/Property Coordinator dated 19 February 2019 concerning the proposed rate issue timetable for the year ending 30 June 2020.

## RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the timetable for the issue of rate notices for the 2019–2020 financial year, as detailed below, be adopted:

Period	Issue Date	Due Date	Since last Due Date
July-Sept 2019	Friday, 12 July 2019	Thursday, 15 August 2019	13 Weeks
Oct-Dec 2019	Friday, 11 October 2019	Thursday, 14 November 2019	13 Weeks
Jan-March 2020	Friday, 10 January 2020	Thursday, 13 February 2020	13 Weeks
April-June 2020	Thursday, 9 April 2020	Thursday, 14 May 2020	13 Weeks

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### 5. CHANGES TO CIVIC CENTRE FEES AND CHARGES STRUCTURE

With reference to a report by the Civic Centre and Performing Arts Manager dated 4 March 2019 concerning changes to the Civic Centre's Fees and Charges structure.

## RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve to note the amended Fees and Charges structure for the Civic Centre for implementation from 1 July 2019.

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### 6. MONTH-END PERFORMANCE – JANUARY 2019

With reference to a report by the Finance Manager dated 25 February 2019 concerning Council performance for the period ending 31 January 2019, submitted in accordance with Section 204 of the *Local Government Regulation 2012*.

RECOMMENDATION

That the report be received and the contents noted.

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7. FEES AND CHARGES MINOR AMENDMENTS

With reference to a report by the Treasury Accounting Manager dated 4 March 2019 concerning proposed minor amendments to Council's current fees and charges.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve that the amendments to Fees and Charges, as detailed in Attachment A to the report by the Treasury Accounting Manager dated 28 February 2019, be adopted.

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8. QUOTE OR TENDER CONSIDERATION PLAN: INTERGRAPH (HEXAGON) SPATIAL SOFTWARE AGREEMENT

With reference to a report by the Interim Information and Communications Technology (ICT) Manager dated 19 February 2019 concerning the Quote or Tender Consideration Plan for the Intergraph (Hexagon) Spatial Software Agreement.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan to ensure Council can utilise a robust and industry leading spatial platform in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
  - B. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan to ensure Council can utilise a robust and industry leading spatial platform as set out in Attachment A to the report by the Interim Information and Communications Technology Manager dated 19 February 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
  - C. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with (Hexagon) Spatial Software for a spatial platform on the same terms and conditions as the current contract with (Hexagon) Spatial Software.
  - D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.
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9. MEMBERSHIP OF AUDIT AND RISK MANAGEMENT COMMITTEE

With reference to a report by the Administration Support Manager dated 5 March 2019 concerning the extension of two Interim Management Committee members being Mr Rob Jones and Mr Stan Gallo to the Audit and Risk Management Committee.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Mr Rob Jones (Member of the Interim Management Committee) be extended as a member of the Audit and Risk Management Committee for the period to 31 December 2019.
- B. That Mr Stan Gallo (Member of the Interim Management Committee) be extended as a member of the Audit and Risk Management Committee for the period to 31 December 2019.

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**LATE ITEM**

10. \*\*BUDGET AMENDMENT – FEBRUARY 2019

With reference to a report by the Finance Manager dated 6 March 2019 concerning amendment of the 2018-2020 budget, submitted in accordance with Section 170(3) of the Local Government Regulation 2012.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the proposed amended 2018 2019 Budget and Long Term Financial Forecast, as detailed in Attachments A, B and C to the report by the Finance Manager dated 6 March 2019, be adopted.

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\*\* Item includes confidential papers

and any other items as considered necessary.

<b>Governance Committee</b>
Mtg Date: 12.03.2019
<b>Authorisation: Andrew Knight</b>

GT:GT  
Objective: A5368085

28 February 2019

## MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: ACTING STRATEGIC CLIENT OFFICE MANAGER

RE: QUEENSLAND URBAN UTILITIES  
QUARTERLY REPORT FOR THE QUARTER ENDED DECEMBER 2018

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### **INTRODUCTION**

This is a report by the Acting Strategic Client Office Manager dated 28 February 2019 concerning Queensland Urban Utilities' (QUU) Quarterly Report for the quarter ended 31 December 2018.

### **RELATED PARTIES**

Supplier: Central SEQ Distributor-Retailer Authority trading as Queensland Urban Utilities  
ABN: 86 673 835 011  
Address: Level 2, 15 Green Square Close, FORTITUDE VALLEY, QLD 4006

### **ADVANCE IPSWICH THEME LINKAGE**

Listening, leading and financial management

### **PURPOSE OF REPORT/BACKGROUND**

The Participation Agreement (Agreement) between QUU and its five shareholding councils was established under the requirements of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*. Under the Agreement, QUU is required to provide a quarterly report to shareholding councils that allows for informed assessment on QUU's operations, financial performance and emerging issues that may impact on performance/participation returns and progress towards the strategic objectives of QUU's Corporate Plan 2018-2023 as reflected in QUU's Operational Plan 2018-2019. The purpose of this report is to provide a high-level overview of QUU's Quarterly Report for the quarter ended 31 December 2018.

## **DISCUSSION**

A review of the report for the quarter ended December 2018 (Attachment A) highlighted the following key points:

- Report structure based on the four strategic goals of QUU's Corporate Plan: Constructive Culture, Foundational Success, Environmental Leadership and Social and Economic Leadership.
- Strategic success measures – Quarterly targets met with the exception of measures under the goal Foundational Success which were close to target and are a focus for QUU moving forward.
- Financial management – Year to date after tax earnings on track to achieve the forecast Corporate Plan result. Whilst cash contributions from development activity are marginally ahead of the year to date budget, QUU consider it premature to determine whether this trend will continue and as a result, have not adjusted the end of year forecast.
- Participation returns – On 31 January 2019, Council received payment of its interim participation return for 2018-2019 (based on Council's participation rate of 12.222%).
- Infrastructure delivery – QUU's capital program delivery spend in Ipswich was ahead of the year to date forecast. At this stage of the financial year, QUU is on target to deliver the approved 2018-2019 capital budget for the Ipswich local government area.
- Customer service standards – In the December 2018 quarter, QUU achieved target against all of its published service standards.
- Water security – Ongoing partnership with Seqwater on water security initiatives including drought planning and future planning for the Western Corridor Recycled Water Scheme. In the quarter, QUU released its 2017/18 Drinking Water Quality Management Plan Report which includes improvements implemented to ensure the drinking water provided in partnership with Seqwater continues to be safe and reliable.
- Customer strategy – development continued on QUU's new Customer Strategy which will focus on three critical levels of customer acceptance: trust (meet my needs); value (meet my expectations); and pride (lead the way).
- Trade waste management – Continued delivery of the electronic trade waste tracking digital platform with barcoded devices now fully installed in the Ipswich metropolitan area. These devices (which reduce paperwork and improve process efficiency) provide identification and tracking information to improve the management of trade waste and identify potential savings for commercial customers.

## **RESOURCE IMPLICATIONS**

There are no resourcing or budgeting implications.

**RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

**LEGAL/ POLICY BASIS**

This report and its recommendations are consistent with the following legislative and other provisions:

- Section 20 of the South-East Queensland Water (Distribution and Retail Restructuring) Act 2009
- Clause 15.1 of the Participation Agreement, Central SEQ Distributor-Retailer Authority

**COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation.

**CONCLUSION**

QUU continued implementation of its strategic initiatives of the new Corporate Plan in the December 2018 quarter and maintained its focus on operational performance achieving all of its published service standards.

QUU anticipate reporting against the new strategic goal of Constructive Culture commencing in the June 2019 quarter.

**CONFIDENTIAL BACKGROUND PAPERS:**

Name of Attachment	Confidential Attachment
<a href="#">QUU Quarterly Report –December 2018</a>	Attachment A

**RECOMMENDATION:**

That the report be received and the contents noted.

Greg Thomas  
**ACTING STRATEGIC CLIENT OFFICE MANAGER**

I concur with the recommendation contained in this report.

Andrew Knight  
**CHIEF OPERATING OFFICER  
(FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

TEH: TEH  
A5378626

27 February 2019

**MEMORANDUM**

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)  
FROM: RATES PROPERTY COORDINATOR  
RE: REQUEST FOR RATES CONCESSION – 3 HALY COURT GAILES

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**INTRODUCTION**

This is a report by the Rates/Property Coordinator dated 27 February 2019 concerning a request from the Kanduboda Mindfulness Meditation Centre Inc., for a rates concession of the general rates on their property at 3 Haly Court, GAILES QLD 4300 (refer to Attachment A).

**RELATED PARTIES**

There are no related party matters associated with this report

**ADVANCE IPSWICH THEME LINKAGE**

Listening Leading, and Finance Management

**PURPOSE OF REPORT/BACKGROUND**

Council Rates Concession Policy allows for a general rate concession of a 100% remission of the differential general rates on properties that meet the criteria outlined in the policy (refer to Attachment B).

The Kanduboda Mindfulness Meditation Centre Inc., have requested a rate concession on their property at 3 Haly Court, GAILES. They are a non-profit organisation, established in February 2016 for the benefit of people from all backgrounds and ages interested in learning and applying meditation techniques taught by the Buddha.

In accordance with the Rates Concession Policy adopted by Council on 27 June 2017, this organisation meets the criteria to be granted a rate remission.

The activities undertaken on the property are considered to contribute to 'providing assistance or encouragement for the arts or cultural development', and accordingly the property is considered eligible to be granted a rates concession.

#### **RESOURCE IMPLICATIONS**

There are no resourcing implications. Potential rates concessions are routinely factored into revenue projections.

#### **RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

#### **LEGAL/POLICY BASIS**

This report and its recommendations are consistent with the following legislative provisions:  
*Local Government Act 2009*  
Rates Concession Policy

#### **COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation. Prior to the appointment of the Interim Administrator, the relevant Divisional Councillors were consulted at the time of application before a recommendation was made to Council.

#### **CONCLUSION**

The Kanduboda Mindfulness Meditation Centre Inc. meets the policy criteria to enable the granting of a rates remission.

#### **ATTACHMENTS**

<b>Name of Attachment</b>	<b>Attachment</b>
<a href="#">Letter requesting rates concession</a>	Attachment A
<a href="#">Rate Concession Policy</a>	Attachment B

#### **RECOMMENDATION:**

That the Interim Administrator of Ipswich City Council resolve:

That the request for the rate concession, 100% remission of the differential general rates, for the property at 3 Haly Court, GAILES QLD 4300 owned by the Kanduboda Mindfulness Meditation Centre Inc., be granted and backdated to 16 December 2018 (date of occupation).

Tina Huggins  
**RATES/PROPERTY COORDINATOR**

I concur with the recommendation/s contained in this report.

Richard Bennett  
**STRATEGIC CLIENT OFFICE MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight  
**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

ATTACHMENT A

Ipswich City Council  
Ipswich City

Kanduboda Mindfulness  
Meditation Centre  
3 Haly Crt  
Gailes @LD 4300

16.01.19

Dear Sir Madam

This is to inform that the the organisation  
Kanduboda Mindfulness Meditation Centre has moved into  
3 Haly Crt Gailes @LD 4300 as at 16.12.18  
This organisation is a charity and is a not for profit  
organisation.

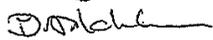
The property is no longer under management of the  
realty and hence no longer an investment. But  
is owner occupied now.

Can you please adjust the rates as we now should  
get charged at a lower rate.

Also for the last quarter Oct, Nov, Dec 2018  
can we get reimbursement for the period  
from 16 Dec - 31 Dec 2018, as we moved in  
to the property on the 16<sup>th</sup> Dec.

Please note that our mailing address is 3 Haly Crt  
Gailes @LD 4300, notes.

Thanking you



Devaki Alahakone  
Secretary

04786 30888





**THE CONSTITUTION OF THE**

**KANDUBODA MINDFULNESS MEDITATION CENTRE**

Incorporated in the State of Queensland

Date of Incorporation: 26 February 2016      Inc. No. IA55651

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The constitution for the Kanduboda Mindfulness Meditation Centre Inc. according to the requirement of the Incorporation Act of Queensland 1981.

## **1. Name**

- 1.1. The name of the incorporated association shall be: Kanduboda Mindfulness Meditation Centre Inc. It will be referred to as The Association in this document and the management committee of the Association will be referred to as The Committee.

## **2. Objectives**

- 2.1. The objectives for which The Association is established are –
  - a) To hold seven-day mindfulness meditation retreats (residential) in Brisbane on a regular basis. Retreats may be held in other locations in the future as required.
  - b) To hold weekly mindfulness meditation classes in Cairns.
  - c) To conduct mindfulness training for interested participants, facilitators and teachers in Cairns, Brisbane and other locations as required.
  - d) To provide a safe and conducive place for people to undertake longer meditation retreats.
  - e) To offer mindfulness meditation classes to general members of the public who may benefit from meditation practice.
  - f) To promote an understanding of the doctrine and philosophy of the Buddha.
  - g) To foster inter-religion harmony, mutual understanding, tolerance and respect for other religious beliefs.
  - h) To promote peace and harmony within The Association and the community.

## **3. Affiliation with Kanduboda Siyane International Insight Meditation Centre in Sri Lanka and Bodhi Tree Forest Monastery and Vipassana Retreat Centre in New South Wales, Australia**

- 3.1. An affiliation exists between the Kanduboda Siyane International Insight Meditation Centre in Sri Lanka and Kanduboda Mindfulness Meditation Centre Inc.
- 3.2. Approval was given by the chief monk of Kanduboda Siyane International Insight Meditation Centre on 13 February 2016 to use 'Kanduboda' in the name of The Association.
- 3.3. Kanduboda Siyane International Insight Meditation Centre has agreed for resident monks and nuns to visit Australia and lead meditation classes and retreats on behalf of The Association.

- 3.4. Whilst an affiliation exists between the two organisations, Kanduboda Mindfulness Meditation Centre Inc. is responsible for the administration of its own affairs and is not an Australian branch of Kanduboda Siyane International Insight Meditation Centre.
- 3.5. Kanduboda Mindfulness Meditation Centre Inc. shall also always be affiliated with Bodhi Tree Forest Monastery and Vipassana Retreat Centre in New South Wales, Australia. As per clause 3.4, Kanduboda Mindfulness Centre Inc. is responsible for the administration of its own affairs and is not a branch of Bodhi Tree Forest Monastery and Vipassana Retreat Centre.

#### **4. Powers**

- 4.1. The Association has, in the exercise of its affairs, as the powers of an Individual.
- 4.2. The Association shall have such powers as are necessary or convenient for the furtherance of its objectives or any of them, more specifically are the following.
- a) the purchase, taking on lease or exchange and the hiring or otherwise acquiring of real or personal property;
  - b) the buying, selling and supplying of, and dealing in, goods and services of all kinds;
  - c) the construction, maintenance and alteration of buildings or works;
  - d) the acceptance of any gift, whether subject to a special trust, mortgage, lease or otherwise;
  - e) the taking of such steps from time to time as The Committee may deem expedient for the purpose of procuring of contributions to the funds of The Association, whether by way of donation, subscriptions or otherwise;
  - f) the production, printing and publishing of such newspapers, periodicals, books, leaflets, or other documents or communication material and their distribution as The Committee or the members in general meeting may think desirable;
  - g) the borrowing and raising of money in such manner and on such terms as The Committee may think fit or, as may be approved or directed by resolution passed at a general meeting of the members;
  - h) the investment of any funds The Association not immediately required for any of its objects or purposes in such manner as The Committee may determine;
  - i) The making of gifts, subscriptions, donations to any institution, or authority whose objects are solely of a charitable nature;
  - j) the employment and payment of staff which in the opinion of The Committee are necessary for the furtherance of the objectives of the association and on such terms and conditions decided by The Committee;
  - k) the doing of all other lawful matters as are incidental or conducive to the attainment of the basic objectives of The Association;

- l) making expenditure of funds of The Association in furtherance of the objects of The Association.
- 4.3. The Association may take over the funds and other assets and liabilities of the present unincorporated association known as the **Mindfulness Training Society**.

## **5. Membership**

- 5.1. Members shall consist of only ordinary members and the number will be unlimited.
- 5.2. Any person 18 years of age and older, interested in learning and practising the teachings of the Buddha, and is agreeable to abide by the rules and regulations of The Association may apply for the membership of The Association.

## **6. Rights of members**

- 6.1. Members shall be entitled to attend all Annual General Meetings and Special General Meetings of The Association, but shall be entitled to vote at such meetings of The Association if they have been members of The Association for a continuous period of at least three calendar months immediately prior to the date of the meeting.
- 6.2. Members shall be eligible for election to any office or to The Committee of The Association, only if they have been members of The Association for a continuous period of not less than **12** calendar months immediately prior to the date of such election.
- 6.3. The foregoing clauses 6.1 and 6.2 will not apply to members appointed within a period of one month of the formation of The Association
- 6.4. Members shall have the right to appeal against rejection or termination of membership.

## **7. Membership fee**

- 7.1. The membership fee,
  - a) Shall be such an annual sum members shall from time to time decide at any general meeting. The annual fee is \$20.00 per family or individual and \$10.00 for pensioners, students over 18 years of age, unemployed and the disabled.
  - b) Shall be payable annually and in such manner as The Committee shall from time to time determine.
  - c) Can be changed by the members at a general meeting of The Association with a vote of two thirds of the members present.

## **8. Application for membership**

- 8.1. Application for membership of The Association:
  - a) shall be invited at the beginning of each financial year;

- b) shall be in writing in a specified membership form available at the centre (see Appendix 1—Membership form);
- c) shall be signed by the applicant;
- d) shall be accompanied by the annual membership fee
- e) shall be lodged with the secretary of The Association.

## **9. Admission and rejection of members**

- 9.1. At the next meeting of The Committee after the receipt of the application along with the application fee (clause 7.1), the secretary shall refer the application to The Committee who shall thereupon determine the admission or rejection of the applicant.
- 9.2. The decision for admission or rejection of the applicant will be based on The Committee's knowledge about the known conduct of the applicant and if their behaviour would be deemed injurious or prejudicial to the character or interest of The Association.
- 9.3. Two members of The Committee must propose and second the membership application before a vote of The Committee proceeds for their admission or rejection for membership of The Association.
- 9.4. Any applicant who receives a majority of the votes of the members of The Committee present at the meeting shall be accepted as a member of The Association.
- 9.5. The secretary shall move, within seven days, to notify the applicant in writing, of approval or rejection of his/her application for membership of The Association.
- 9.6. Successful applicant shall enter the Register of members to be kept by the secretary, whereupon the applicant becomes a member of the Association.

## **10. Register of Membership**

- 10.1. The Committee shall keep a register of members of The Association.
- 10.2. The following particulars of the members shall be recorded in it;
  - a) names and addresses of the members;
  - b) date of admission;
  - c) date of resignation, termination, reinstatement; and
  - d) any other particulars that the Committee or members at any general meeting may require from time to time.
- 10.3. The register shall be open for inspection at all reasonable times by any member who previously applies to the secretary for such inspection.

However, the management committee may, on the application of a member of the association, withhold information about the member (other than the members full name) from the register available for inspection if the management

committee has reasonable grounds for believing the disclosure of the information would put the member at risk of harm.

## **11. Cessation of membership**

- 11.1. A person shall cease to be a member:
  - a) on death;
  - b) resignation;
  - c) termination under the rule 12;
  - d) failure to renew the annual subscription within the specified period.
- 11.2. On receipt of notice that a person has ceased to be a member, the secretary shall make an entry to that effect in the register.

## **12. Resignation**

- 12.1. A member may resign by notice given to the secretary in writing, the resignation to take effect from the date of receipt by the secretary or from such later date specified in the notice, whichever is later.

## **13. Termination of membership.**

- 13.1. If a member:
  - a) fails to comply with any of the provisions of these rules, or
  - b) conduct himself or herself in a manner considered to be injurious or prejudicial to the character or interest of The Association, The Committee shall consider whether the member's membership shall be terminated.
- 13.2. The member concerned shall be given a full and fair opportunity of presenting the member's case and if The Committee resolves to terminate the membership it shall instruct the secretary to advise the member in writing accordingly.

## **14. Appeal against rejection or termination of membership**

- 14.1. A person whose application for membership has been rejected or whose membership has been terminated, may within 1 month of receiving written notification thereof, lodge with the secretary written notice or the person's intention to appeal against the decision of The Committee.

- 14.2. Upon receipt of such notification the secretary shall convene, within 3 months of the date of receipt by the secretary of the notice, a general meeting to determine the appeal.
- 14.3. At any such meeting the applicant and the management or those members thereof who rejected the application for membership or terminated the membership shall have the opportunity of presenting its or their case.
- 14.4. The appeal shall be determined by the vote of the members present at such meeting.
- 14.5. Where a person whose application is rejected, does not appeal against the decision within the time prescribed by these rules or so appealed but the appeal is unsuccessful, the secretary shall forthwith refund the amount of any fee paid.

## **15. Administration**

- 15.1. There shall be a committee of management hereafter called “The Committee”, which shall be the governing body of The Association, in which shall be vested the sole authority if the overall management of The Association including the determination of all financial matters including the quantum of subscriptions leviable and other payments.
- 15.2. The Committee may exercise all the powers and functions of The Association other than those are specifically required to be exercised by the members at a general meeting.
- 15.3. Medium of communication shall be in English. Sinhala (language of Sri Lanka) may be used whenever necessary.

## **16. Membership of the management committee or “The Committee”**

- 16.1. The management committee of the association consists of a president, secretary, treasurer and any other members the association members elect at a general meeting.
- 16.2. No person can hold more than one post in the Committee.

## **17. Patrons**

- 17.1. The chief monk of The Buddhist Vihara (Temple) of Queensland Inc. in Goodna QLD and the chief monk of Bodhi Tree Forest Monastery and Vipassana Retreat Centre in Tullera NSW shall be the ex-officio Patrons of The Association.
- 17.2. The role of the Patrons is to provide advice and guidance to The Committee about the activities of The Association. The Patrons have no official decision-making

power or authority over the activities or responsibilities of The Association or The Committee.

- 17.3. The Committee will seek advice from the Patrons about the appointment of resident monks and nuns from Kanduboda Siyane International Insight Meditation Centre in Sri Lanka.
- 17.4. Any matters arising with regard to the conduct of the clergy shall be referred to the Patrons for guidance and may be dealt with by the patrons in agreement with The Committee.

## **18. President of The Association**

- 18.1. The president will be responsible for seeking guidance and advice from the Patrons on behalf of The Committee and The Association. This responsibility may be delegated to the Secretary or Treasurer as required.

## **19. Election of the Committee**

- 19.1. The first Committee of the Association will be elected from those persons who attend the inaugural meeting of the Association who have been duly enrolled as members and whose membership has been recorded by an acting secretary appointed for the inaugural meeting.
- 19.2. Subject to the first Committee which shall be elected at the inaugural meeting The Committee shall be elected at the annual general meeting and shall hold office until the next annual general meeting which must be held within **14** calendar months of the preceding annual general meeting.

## **20. Eligibility for candidacy**

- 20.1. Being a member of The Association for a continuous period of not less than **12** calendar months immediately prior to the date of the annual general meeting.

## **21. Nomination of officers**

- a) Any two members of the Association shall be at liberty to nominate any other member (candidate).
- b) The nomination shall be in writing and signed by the candidate, proposer and seconder, who are current membership holders.
- c) The nomination papers shall be lodged with the secretary of The Association with a certificate from the treasurer confirming the membership dues of the candidate, at least 14 days prior to the date of the annual general meeting.

- d) The treasurer shall do likewise, give a list of the names of members entitled to vote at the election.

## **22. Conduct of election of officers**

- a) Election of the committee members shall take place at the annual general meeting.
- b) If the number of nominations received for a position is the same as the number of officers to be elected, those persons nominated shall be elected.
- c) If the number of nominations received for a position is less than the number to be elected, those persons nominated shall be deemed to be elected, and further nominations shall be received at the annual general meeting.
- d) If the nominations received exceeds the number of vacancies to be filled, a secret ballot shall be held as The Committee may direct.

## **23. Term of office in The Committee**

- 23.1. There is no limit to the term of office a person can hold on The Committee. This provision will be reviewed during the first five years of operations of The Association.

## **24. Resignation of members of The Committee**

- 24.1. Any member of The Committee may resign from membership of The Committee at any time by giving notice in writing to the secretary but such resignation shall take effect at the time such a notice is received by the secretary unless a later date is specified in the notice when it shall take effect on the later date.

## **25. Removal from office of a member of The Committee**

- a) If The Association has reasons to believe that the member has mismanaged or misconducted the affairs of The Association, or behaved in a manner detrimental to the interests of The Association, such a member may be removed from office at a general meeting of The Association where that member shall be given opportunity to fully present the member's case.
- b) The question of removal shall be determined by the vote of the members present at such a general meeting.
- c) There is no right of appeal against a member's removal from office under this section.

## 26. Temporary leave of absence

- 26.1. The Committee may grant leave of absence to a member, for a specific period, upon request by that member.

## 27. Vacancies on The Committee

- 27.1. A vacancy on The Committee may be filled by appointment made by The Committee, and the member appointed to fill that vacancy shall hold office until the next annual general meeting.

## 28. The functions and powers of The Committee

- 28.1. Except as otherwise provided by these rules and subject to resolutions of the members of The Association carried at any general meeting The Committee
- a) Shall have the general control and management of the administration of the affairs, property and funds of The Association; and
  - b) Shall have authority to interpret the meaning of these rules and any matter relating to The Association on which these rules are silent.
- 28.2. The Committee may exercise all the powers of The Association as mentioned under powers in section 4.
- 28.3. It is the sole responsibility of The Committee to provide for and look after the health and the personal needs of the resident monks.

## 29. Meetings of the Committee

- a) The Committee shall meet as required to exercise its functions.
- b) The Committee must decide how to be called.
- c) Notice of a meeting is to be given in the way decided by The Committee.
- d) More than one-half of the members elected, one of who is the president, shall constitute **the quorum** for the transaction of the business of a meeting of The Committee.
- e) The president shall preside as the chairperson at every meeting, and if the president is not there within 10 minutes after the time appointed, another committee member shall be the chair person.
- f) No business shall be transacted unless the quorum is present, and if within half an hour of the time appointed for the meeting, a quorum is not present the meeting shall be adjourned to another day, time and place as The Committee may determine, unless the meeting was a special meeting, in which case it lapses. If the quorum is not present at the adjourned meeting, the meeting shall lapse.

- g) Questions arising at any meeting of The Committee shall be decided by a majority of votes and, in the case equality of votes, the question shall be deemed to be decided in the negative.
- h) One member shall have only one vote on any question arising at the meeting.
- i) The secretary shall write full and accurate minutes of all questions, matters, resolutions and other proceedings of every general and management committee meeting to be entered in a book to be open for inspection at all reasonable times by any member who previously applies to the secretary for that inspection;
- j) For the purpose of ensuring the accuracy of the recording of such minutes, the minutes of every management committee meeting shall be signed by the chairperson of that meeting or the chairperson of the next succeeding management committee meeting verifying their accuracy.
- k) A special meeting of The Committee shall be convened by the secretary on the requisition in writing signed by not less than one-third of the members of The Committee, clearly stating the reasons for calling such a meeting and the nature of the business to be transacted there in.
- l) Not less than 14 days notice shall be given by the secretary to members of The Committee of any special meeting of The Committee.
- m) All decisions made by The Committee shall be provided to the Patrons for information.
- n) A member of the management committee must not vote on a question about a contract or proposed contract with the association if the member has an interest in the contract or proposed contract and if the member does vote, the member's vote must not be counted.

### **30. Sub-committee**

- 30.1. The Committee may delegate any of its powers to a sub-committee consisting of much members of The Association as The Committee thinks fit.
- 30.2. Any sub-committee so formed shall in the exercise of the powers delegated conform to any regulations that may be imposed on it by the management.
- 30.3. A sub-committee may elect a chairperson of its meetings.
- 30.4. Questions arising at any meeting shall be determined by majority of votes of the members present and, in the case of an equality of votes, the question shall be deemed to be decided in the negative.

### **31. First general meeting**

- 31.1. The first general meeting must not be less than **one** month and not more than **six** months after the day The Association is incorporated.
- 31.2. The Committee must decide where the meeting is to be held.
- 31.3. The business to be transacted at the first meeting must include the appointment of an **auditor**.

### **32. First annual general meeting**

- 32.1. The first annual general meeting must be held within **18** months after the day the association is incorporated.

### **33. Subsequent annual general meetings**

- 33.1. Each subsequent annual general meeting must be held-
  - a) at least once each year, and
  - b) within two months after the end of The Association's previous financial year.
  - c) The financial year of The Association shall commence on the **1<sup>st</sup> of July**.

### **34. Business to be transacted at annual general meeting**

- 34.1. The business of the annual general meeting shall be;
  - a) the receiving of the statement of income and expenditure, assets and liabilities and of mortgaged, charges and securities affecting the property of the last financial year.
  - b) The receiving of the auditor's report on the financial affairs of The Association for the last financial year;
  - c) The presenting of the audited statement to the meeting for adoption
  - d) The election of members of The Committee
  - e) The appointment of an auditor
  - f) To transact those matters of business specifically referred to in the notice calling the meeting
  - g) Consideration of any matter within objects, or relating to the affairs, of The Association, which The Committee considers a matter of major importance or urgency, may if time permits, be included in the business in the annual general meeting.
  - h) The minutes of any annual general meeting shall be signed by the chairperson of that meeting or the chairperson of the next succeeding general meeting.

### **35. Special general meeting**

- 35.1. A general meeting other than the annual general meeting shall be called a special general meeting.
- 35.2. The secretary shall convene a special general meeting by sending out notice of the meeting within **14** days of:
  - a) being direct to do so by The Committee when ever it thinks fit; or
  - b) being given a requisition in writing signed by not less than 1/3 of the
  - c) members presently on The Committee or not less than the number of ordinary members of The Association which equals double the number of members presently on The Committee plus 1; or
  - d) being given a notice in writing of an intention to appeal against the decision of The Committee to reject an application for membership or to terminate the membership of any person.
- 31.3 A requisition shall clearly state the reasons why such special general meeting is being convened and the name of the business to be transacted thereat.

### **36. Notice of general meeting**

- 36.1. The secretary shall convene all general meetings of The Association by giving not less than **14** days notice of any such meeting to the members of The Association.
- 36.2. The manner by which such notice shall be given shall be determined by The Committee.
- 36.3. However, notice of any meeting convened for the purpose of hearing and determining the appeal of a member against the rejection or termination of member's membership by The Committee, shall be given in writing.
- 36.4. Notice of a general meeting shall clearly state the nature of the business to be discussed thereafter.

### **37. Quorum at general meeting**

- 37.1. At any general meeting the number of members required to constitute a quorum will be more than half of the members elected to the committee.
- 37.2. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.
- 37.3. If within 30 minutes from the time appointed for the commencement of a general meeting, a quorum is not present, the meeting shall stand adjourned to the same day in the next week, at the same time and the same place, unless a different time and place is specified by the chairman at the time of adjournment or by written notice to the members given before the date to which the meeting is adjourned.

### **38. Procedure at general meeting**

- 38.1. The president shall preside as the chairperson at every general meeting, and if the president is not there within 10 minutes after the time appointed, another committee member shall be the chairperson.
- 38.2. Every question, matter or resolution shall be decided by a majority of votes of the members present.
- 38.3. Every member present shall be entitled to one vote and in the case of an equality of vote the chairperson shall have a second or casting vote.
- 38.4. No member shall be entitled to vote at any general meeting if the member's annual subscription is more than one month in arrears at the date of the meeting.
- 38.5. Voting shall be done by show of hands or a division of members, unless not less than one-fifth of the members present demand a ballot, in which event there shall be a secret ballot.
- 38.6. The chairperson can appoint two members to conduct the secret ballot in such a manner as the chairperson shall determine and the result of the ballot as declared by the chairperson shall be deemed to be the resolution of the meeting at which the ballot was demanded.
- 38.7. A member may vote in person or by proxy.
- 38.8. The secretary shall write full and accurate minutes of all questions, matters, resolutions and other proceedings of every general meeting and shall be signed by the chairperson of that meeting or the chairperson of the next succeeding general meeting.

### **39. By – laws**

- 39.1. The Committee may from time to time make, amend or repeal by – laws, not inconsistent with these rules, for the internal management of The Association and any by – law may be set aside by a general meeting of members.

### **40. Alteration of rules**

- 40.1. Subject to the provision of the *Associations Incorporation Act 1981*, these rules may be amended, rescinded or added to from time to time by a special resolution carried at any general meeting.
- 40.2. However an amendment, rescission or addition is valid only if it is registered by the chief executive.

## **41. Common seal**

- 41.1. There shall be a seal of The Association which contain the name of The Association.
- 41.2. The seal shall be used on all documents and instruments used in the conduct of the business of The Association, and in particular:
- a) contracts which is made between parties would be by law required to be in writing under seal;
  - b) an instrument appointing a person as agent or attorney of The Association to execute deeds on his/her behalf;
  - c) transactions touching the acquisition, changing or disposal of any real or personal property of The Association
  - d) At all times the seal shall be in the custody of the secretary, and shall be used only by the authority of The Committee and every instrument or document to which the seal is affixed shall be done by the president or such other person as may be appointed by The Committee for that purpose.

## **42. Financial affairs of The Association**

- 42.1. **Funds**
- a) The funds of The Association shall be derived from annual subscriptions, donations and such other sources as determined by The Committee
  - b) The funds of The Association shall be kept in the name of The Association in financial institutions decided by The Committee
  - c) All moneys shall be deposited as soon as practicable after receipt thereof.
- 42.2. **Passing of accounts**
- a) All expenditure shall be approved or ratified at a management committee meeting
  - b) All amounts of **\$100.00** or over shall be paid by cheque signed by any two committee members authorized from time to time by The Committee
  - c) Cheques shall be crossed "not negotiable" except those in payment of wages, allowances or petty cash recoupments which may be open.
  - d) Any expenditure over **\$5000.00** per occasion/item should be referred to the general membership. Clause 30.1(a)
  - e) Petty cash – The Committee shall determine the amount of petty cash, which shall be kept on the imprest system
  - f) The treasurer is permitted to settle all bills pertaining to the expenses of the Meditation Centre expenses and expenses of maintaining the priest/s, and spend **\$100.00** per month towards any incidental expenses of The Association. Such

expenses should be tabled at the next management committee meeting with proper invoices/receipts for approval.

**42.3. Duties of the treasurer**

- a) Collect and receive all moneys due to The Association and make all payments authorized by The Committee
- b) Issue an official receipt for membership fees received, and enter all donations in the gift/donations book maintained for the purpose.
- c) Keep correct accounts and books showing the financial affairs of The Association with full detail of all receipts and expenditure pertaining to the activities of The Association
- d) Make available such books and accounts referred to above for inspection by members of The Association if so required.
- e) The treasurer shall ensure that the accounts of The Association are audited before the annual general meeting and for that purpose shall forward the books of account to the auditor within 14 days after the financial year.
- f) As soon as practicable after the end of each financial year the treasurer shall cause to be prepared a statement containing the particulars of-
  - a. the income and expenditure for the financial year just ended; and
  - b. the assets and liabilities and of all mortgages, charges and securities affecting the property of The Association at the close of the year.
- g) The auditor must examine the statement prepared under the subsection 38.3 (h) and present a report on it to the secretary before the next annual general meeting following the financial year for which the audit was made
- h) The income and property of The Association must be used solely in promoting The Association's objects and exercising The Association's powers.

**43. Unauthorized activities**

- 43.1. A person or organisation shall not, without the clear authority of The Association:
- a) do any act which may involve The Association in any liability; or
  - b) organise any effort to raise funds for or on behalf of The Association.

**44. Documents**

- 44.1. The Committee shall provide for the safe custody of books, documents, instruments of title and securities of The Association.

**45. Financial year**

- 45.1. The financial year of The Association shall close on the **30 of June** in each year.

#### **46. Distribution of surplus assets to another entity.**

- 46.1. This section applies if The Association is wound-up under Part 10 of the Act and there are surplus assets.
- 46.2. The surplus assets shall not be distributed among the members but must be given to another entity:
- a) that has objectives similar to The Association's objectives; and
  - b) the rules of which prohibit the distribution of the entity's income and assets to its members.
- 46.3. In this section "surplus assets" has the meaning given by the section 92 (3) of the Act.

#### **47. Dissolution of the Association**

- 47.1. The Association shall not be dissolved except:
- a) in the event of the membership being less than 5 persons: or
  - b) by the special resolution of not less than 2/3 of the total membership of The Association.

#### **48. Rules of the Association.**

- 48.1. All members shall be bound by these rules.
- 48.2. The secretary shall ensure that a copy of the rules and any amendments are available to:
- a) each member;
  - b) the branch of the bank or banks at which the business of The Association is conducted; and
  - c) the Registrar.
- 48.3. Where the rules of this Constitution of The Association are found to be insufficient or inadequate with respect to the Queensland Associations Incorporation Act 1981, the rules of the said Act will prevail.

END OF CONSTITUTION

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**Appendix 1**

**KANDUBODA MINDFULNESS MEDITATION CENTRE INC**

**Membership Application Form**

**New members:** Please complete the entire form.

**Membership renewals:** Please enter name, payment details and any changes to personal details.

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**Personal Details**

Name:

Address:

Telephone:

Email address:

---

**Payment Details**

Membership type (please circle):      Individual/Family      Student/Pensioner

Method of payment (please circle):      Cheque      Cash      EFT

- Cheques are payable to "Kanduboda Mindfulness Meditation Centre Inc".
- Membership fees are for the current financial year and not for 12 months from date of payment.
- Membership commences from the date of the meeting at which application is approved.

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**I hereby wish to apply for membership and/or renew my membership of Kanduboda Mindfulness Meditation Centre Inc. I agree to be bound by its rules and regulations as outlined in the Constitution.**

Signature:

Date:

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Please send the completed membership application form to The Secretary, The Kanduboda Mindfulness Meditation Centre Inc at [kandubodacentre@gmail.com](mailto:kandubodacentre@gmail.com).

On receipt of the completed membership application form, the Secretary shall refer the application to the next meeting of the Committee of Kanduboda Mindfulness Meditation Centre for consideration. Applicants will be notified of the Committee's decision within seven days of the meeting.

	<b>RATES CONCESSION POLICY</b>	<b>Document No: A4241069</b>
<p><b>1.1 Objectives:</b> The objective of this policy is to describe the criteria that determine which properties council may consider eligible for a rates concession and how an application for concession is processed and administered over time.</p>		
<p><b>1.2 Regulatory Authority:</b>  Local Government Act 2009, Chapter 4 Rates and Charges, Part 10 Concessions  Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 10 Concessions  Australian Charities and Not-for-profits Commission  Charities Act 2013 (Commonwealth)  Charitable Funds Act 1958 (Queensland)  Office of Fair Trading Queensland, Associations, Charities and Not for Profits</p> <p><b>1.3 Policy Statement:</b>  The Rates Concession Policy shall be applied in accordance with Council’s Revenue Policy and Budget and Rating Resolutions with the result that eligible property owners undertaking specified activities at the property receive a concession on their rates.</p> <p><b>1.4 Scope:</b>  The core matters addressed by the policy include which type of entities or landowners are eligible to be considered for a concession and the types of activities being conducted at the property that could be determined as qualifying for a concession.</p> <p>This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy deals with such matters.</p> <p>This policy does not consider whether land is eligible to be exempt from rating, such determinations are made by reference to the appropriate legislation.</p> <p><u>Eligible Property Owners</u>  Property owners that are eligible to be considered for a concession:</p> <ul style="list-style-type: none"> <li>• Charities; or</li> <li>• Incorporated Associations and Not for Profit Organisations; or</li> <li>• Property Owners that are natural persons suffering hardship,</li> </ul> <p>For a property owner to be granted a concession by Council, they must not only be an eligible property owner but Council must be satisfied that activities being conducted on the property or services being delivered from the property are consistent with activities described as eligible for a concession.</p>		

Eligible Activities at the property

Eligible activities or services delivered at the property considered eligible to be considered for a concession.

Eligible Property Owner	Eligible Activities or Services Delivered at the property
Charities	<ul style="list-style-type: none"><li>• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or</li><li>• The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or</li><li>• To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or</li><li>• The assistance or encouragement for the arts or cultural development; or</li><li>• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.</li></ul>
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"><li>• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or</li><li>• The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or</li><li>• The assistance or encouragement for the arts or cultural development; or</li><li>• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider; or</li><li>• The provision of facilities for the conduct of amateur sport or recreational activities subject to any revenue from licensed premises, entrance fees or membership fees being deemed incidental to the main activity of conducting the sporting or recreational activities.</li></ul>
Property Owners suffering hardship	<ul style="list-style-type: none"><li>• Property is owner occupied: and</li><li>• Hardship status is confirmed by a financial assessment of the property owner's circumstances.</li></ul>

Concession applicable if Council resolves to allow concession	
Eligible Property Owner	Concession
Charities	<ul style="list-style-type: none"> <li>• General Rates Concession of 100%</li> </ul>
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"> <li>• General Rates Concession of 100%</li> </ul>
Property Owners suffering hardship	<ul style="list-style-type: none"> <li>• Deferral of liability to pay rates for 6 months. Rates will still accrue over this period to be paid after the deferral period of 6 months.</li> </ul>

**1.5 Roles and responsibilities:**

Council Officers in the Rating and Billing Team respond to enquiries and process applications for Concessions in accordance with Policy and Procedure. For approved concessions they make the necessary adjustments to the rates levied.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Council, Recommendations for Concessions are presented to Council and do not take effect until Council has resolved to grant the concession.

Council, reviews concessions annually and makes a resolution each financial year of the concessions to be applied.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

**1.6 Definitions:**

Charity as defined by reference to the Australian Charities and Not-for-profits Commission, Charities Act 2013 (Commonwealth), Charitable Funds Act 1958 (Queensland) and the Office of Fair Trading Queensland published information concerning: Associations, Charities and Not for Profits organisations.

A Not for Profit or Incorporated Organisation is an organisations that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation. Such an organisation is usually currently registered with the Australian Charities and Not for Profits Commission and the Office of Fair Trading Queensland.

Property owner suffering hardship is a natural person that can demonstrate that payment of rates within the prescribed time period will or has affected the well being of one or more individuals residing at the property in such a way as to constitute an unreasonable outcome based on present community standards.

**1.7 Policy Author:**

Strategic Client Office Manager is responsible for maintaining of this policy.

**Date of Council Resolution:** 27 June 2017

**Committee Reference and Date:** City Management, Finance and Community Engagement Board No. 2017(06) of 20 June 2017

**No. of Resolution:** 4

**Date to be reviewed:** 27 June 2019

TEH: TEH  
A5378648

27 February 2019

## MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: RATES PROPERTY COORDINATOR

RE: REQUEST FOR RATES CONCESSION – 83 84 AND 85 CHERMSIDE ROAD EAST  
IPSWICH

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### **INTRODUCTION**

This is a report by the Rates/Property Coordinator dated 27 February 2019 concerning a request from the Alzheimer's Association Of Queensland Inc., for a rates concession of the general rates on their properties at 83, 84 and 85 Chermside Road, EAST IPSWICH QLD 4305 (refer to Attachment A).

### **RELATED PARTIES**

There are no related party matters associated with this report

### **ADVANCE IPSWICH THEME LINKAGE**

Listening Leading, and Finance Management

### **PURPOSE OF REPORT/BACKGROUND**

Council Rates Concession Policy allows for a general rate concession of a 100% remission of the differential general rates on properties that meet the criteria outlined in the policy (refer to Attachment B).

The Alzheimer's Association of Queensland Inc., have requested a rate concession on their properties at 83, 84 and 85 Chermside Road, EAST IPSWICH QLD 4305. The Association provides state-wide support, education, information and direct care services to people diagnosed with dementia and their carers. The Association has been working to challenge stereotypes and develop innovative programs that support independence in older age. All clients are provided with support regardless of their financial situation.

In accordance with the Rates Concession Policy adopted by Council on 27 June 2017, this organisation meets the criteria to be granted a rate remission.

The activities undertaken on the property are considered to contribute and 'provide relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage', and accordingly the property is considered eligible to be granted a rates concession.

#### **ATTACHMENTS**

<b>Name of Attachment</b>	<b>Attachment</b>
<a href="#">Letter requesting rates concession</a>	 Attachment A
<a href="#">Rate Concession Policy</a>	Attachment B

#### **RESOURCE IMPLICATIONS**

There are no resourcing implications. Potential rates concessions are routinely factored into revenue projections.

#### **RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

#### **LEGAL/POLICY BASIS**

This report and its recommendations are consistent with the following legislative provisions:  
*Local Government Act 2009*  
Rates Concession Policy

#### **COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation. Prior to the appointment of the Interim Administrator, the relevant Divisional Councillors were consulted at the time of application before a recommendation was made to Council.

#### **CONCLUSION**

The Alzheimer's Association of Queensland Inc. meets the policy criteria to enable the granting of a rates remission.

## **RECOMMENDATION**

That the Interim Administrator of Ipswich City Council resolve:

That the request for the rate concession, 100% remission of the differential general rates, for the properties at 83, 84 and 85 Chermside Road, EAST IPSWICH QLD 4305 owned by the Alzheimer's Association Of Queensland Inc., be granted and backdated to 1 January 2019.

Tina Huggins

**RATES/PROPERTY COORDINATOR**

I concur with the recommendation/s contained in this report.

Richard Bennett

**STRATEGIC CLIENT OFFICE MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight

**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

**From:**  
**Sent:** > Monday, 21 January 2019 9:11 AM  
**To:** ICC Customer Requests  
**Subject:** Rates Concession Application  
**Attachments:** doc00621020190121090916.pdf

Good Morning,

Please find attached letter as application for rates concession for Alzheimer's Association of Queensland. I have also attached a copy of our registration with the ACNC.

If you require any further information or documentation please let me know.

Thank you.

Warm Regards,

Alzheimer's Queensland  
47 Tryon Street, Upper Mt Gravatt QLD 4122  
Ph. (07) 3422 3000 | Fax. (07) 3343 2557  
Dementia Help Line: 1800 639 331  
Education Enquiries: 1800 180 023  
website: [www.alzheimersonline.org](http://www.alzheimersonline.org)





21 January 2019

Ipswich City Council  
PO Box 191  
Ipswich QLD 4305

To Whom It May Concern:

Please accept this letter as application for Rate Concession for the Alzheimer's Association of Queensland, a registered not-for-profit organization.

Alzheimer's Association of Queensland provides state-wide support, education, information and direct care services to people diagnosed with dementia and their carers. The Association has been working to challenge stereotypes and develop innovative programs that promote wellbeing and support independence in older age. All clients are provided with support regardless of their financial situation.

We wish to apply for rates concession on the below listed properties:

- 83 Chermside Road, East Ipswich QLD 4305
- 84 Chermside Road, East Ipswich QLD 4305
- 85 Chermside Road, East Ipswich QLD 4305

Please find attached our Certificate of Incorporation and Registration under the ACNC.

If you require any further information please contact my office on 07 3422 3000.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Vilma De La Flor", is written over a light grey background.

Vilma De La Flor  
Senior Accountant  
Alzheimer's Association of Queensland





Australian  
Charities and  
Not-for-profits  
Commission

## ACNC Charity Register Summary

### Alzheimer's Association Of Queensland Inc

Charity Details	
Name	Alzheimer's Association Of Queensland Inc
Other Name	ALZHEIMERS QUEENSLAND
Charity ABN	<u>74688640790</u>
Charity Address for Service	accounts@alzheimersonline.org
Charity Street Address	47 Tryon St UPPER MOUNT GRAVATT QLD 4122 AUSTRALIA
Website	
E-Mail	resource@alzheimersonline.org
Phone	

About the Charity	
Date Established	01/01/1983
Who the Charity Benefits	Aboriginal and Torres Strait Islander people Adult - 25 to under 65 Adults - 65 and over Females Gay, lesbian, bisexual, transgender or intersex persons Males People from a culturally and linguistically diverse background People with chronic illness (including terminal illness) People with Disabilities Veterans and/or their families Others Charities
Size of Charity	Large
Financial Year End	30/06

#### Using the information on the Register

Information on this Register has been provided to the ACNC by the charity or transferred from the Australian Taxation Office (ATO) and the Australian Business Register (ABR). If information is not shown, this may be because the charity has not yet provided the information or because the ACNC is progressively confirming and uploading information received. The ACNC may also approve information be withheld from the Register in certain circumstances. The Register will be updated over time as we work through the information received and any applications for information to be withheld. Read more about information on the Register.



Australian  
Charities and  
Not-for-profits  
Commission

## ACNC Charity Register Summary

### Alzheimer's Association Of Queensland Inc

Where the Charity Operates	
Operating State(s)	Queensland
Operates in (Countries)	

Registration Details	
Entity Type	Charity
Sub-Entity Type	2014 Public benevolent institution (01/01/2014) 2014 Advancing health (01/01/2014)
Registration Status	Registered
Basic Religious Charity	N

Responsible Persons	
Position	Name
President	MICHAEL AMERENA
Board Member	PETER BALL
Board Member	JOHN PAYNE
Board Member	HENRY WILLIAMS
Vice president	STEVE SMITH
Board Member	SILVANA CAMILLERI
Board Member	JENNY SCHROOR
Director	VILMA DE LA FLOR

Registration Status History	
Effective Date	Status
03/12/2012	Registered

SubType History		
Start Date	End Date	Entity Subtypes
1/01/2014		2014 Advancing health

Using the information on the Register  
Information on this Register has been provided to the ACNC by the charity or transferred from the Australian Taxation Office (ATO) and the Australian Business Register (ABR). If information is not shown, this may be because the charity has not yet provided the information or because the ACNC is progressively confirming and uploading information received. The ACNC may also approve information be withheld from the Register in certain circumstances. The Register will be updated over time as we work through the information received and any applications for information to be withheld. Read more about [information on the Register](#).



FORM 2

QUEENSLAND

ASSOCIATIONS INCORPORATION ACT 1981

Section 12  
Regulation 7

No. ....925 .....

CERTIFICATE OF INCORPORATION  
OF AN ASSOCIATION

*This is to Certify*

that

..... A.D.A.R.D.A. QLD INC previously incorporated on the thirteenth day of May 1985, did on  
the sixth day of July 1992 change its name and  
.....  
is, on and from the .....fourteenth..... day of..... August....., 19 92,  
incorporated under the Associations Incorporation Act 1981. , in the name of  
ALZHEIMER'S ASSOCIATION OF QUEENSLAND INC



Director-General  
Department of Justice.



## Model rules

### 1 Interpretation

(1) In these rules—

*Act* means the *Associations Incorporation Act 1981*.

*present*—

- (a) at a management committee meeting, see rule 23(6); or
  - (b) at a general meeting, see rule 37(2).
- (2) A word or expression that is not defined in these model rules, but is defined in the Act has, if the context permits, the meaning given by the Act.

### 2 Name

The name of the incorporated association is [*to be completed*] (*the association*).

### 3 Objects

The objects of the association are—

[*the objects should be stated fully*]

### 4 Powers

- (1) The association has the powers of an individual.
- (2) The association may, for example—
  - (a) enter into contracts; and
  - (b) acquire, hold, deal with and dispose of property; and
  - (c) make charges for services and facilities it supplies; and
  - (d) do other things necessary or convenient to be done in carrying out its affairs.
- (3) The association may take over the funds and other assets and liabilities of the present unincorporated association known as the [*to be completed*] (*the unincorporated association*).
- (4) The association may also issue secured and unsecured notes, debentures and debenture stock for the association.

### 5 Classes of members

- (1) The membership of the association consists of ordinary members, and any of the following classes of members— [*the names of the classes (if any) should be stated fully*]
- (2) The number of ordinary members is unlimited.

### 6 Automatic membership

A person who, on the day the association is incorporated, was a member of the unincorporated association and who, on or before a day fixed by the management committee, agrees in writing to become a member of the incorporated association, must be admitted by the management committee—

- (a) to the equivalent class of membership of the association as the member held in the unincorporated association; or
- (b) if there is no equivalent class of membership—as an ordinary member.

### 7 New membership

- (1) An applicant for membership of the association must be proposed by 1 member of the association (*the proposer*) and seconded by another member (*the seconder*).

- (2) An application for membership must be—
  - (a) in writing; and
  - (b) signed by the applicant and the applicants proposer and seconder; and
  - (c) in the form decided by the management committee.

### **8 Membership fees**

- (1) The membership fee for each ordinary membership and for each other class of membership (if any)—
  - (a) is the amount decided by the members from time to time at a general meeting; and
  - (b) is payable when, and in the way, the management committee decides.
- (2) A member of the incorporated association who, before becoming a member, has paid the members annual subscription for membership of the unincorporated association on or before a day fixed by the management committee, is not liable to pay a further amount of annual subscription for the period before the day fixed by the management committee as the day on which the next annual subscription is payable.

### **9 Admission and rejection of new members**

- (1) The management committee must consider an application for membership at the next committee meeting held after it receives—
  - (a) the application for membership; and
  - (b) the appropriate membership fee for the application.
- (2) The management committee must ensure that, as soon as possible after the person applies to become a member of the association, and before the management committee considers the persons application, the person is advised—
  - (a) whether or not the association has public liability insurance; and
  - (b) if the association has public liability insurance—the amount of the insurance.
- (3) The management committee must decide at the meeting whether to accept or reject the application.
- (4) If a majority of the members of the management committee present at the meeting vote to accept the applicant as a member, the applicant must be accepted as a member for the class of membership applied for.
- (5) The secretary of the association must, as soon as practicable after the management committee decides to accept or reject an application, give the applicant a written notice of the decision.

### **10 When membership ends**

- (1) A member may resign from the association by giving a written notice of resignation to the secretary.
- (2) The resignation takes effect at—
  - (a) the time the notice is received by the secretary; or
  - (b) if a later time is stated in the notice—the later time.
- (3) The management committee may terminate a members membership if the member—
  - (a) is convicted of an indictable offence; or
  - (b) does not comply with any of the provisions of these rules; or
  - (c) has membership fees in arrears for at least 2 months; or
  - (d) conducts himself or herself in a way considered to be injurious or prejudicial to the character or interests of the association.
- (4) Before the management committee terminates a members membership, the committee must give the member a full and fair opportunity to show why the membership should not be terminated.

(5) If, after considering all representations made by the member, the management committee decides to terminate the membership, the secretary of the committee must give the member a written notice of the decision.

### **11 Appeal against rejection or termination of membership**

(1) A person whose application for membership has been rejected, or whose membership has been terminated, may give the secretary written notice of the persons intention to appeal against the decision.

(2) A notice of intention to appeal must be given to the secretary within 1 month after the person receives written notice of the decision.

(3) If the secretary receives a notice of intention to appeal, the secretary must, within 1 month after receiving the notice, call a general meeting to decide the appeal.

### **12 General meeting to decide appeal**

(1) The general meeting to decide an appeal must be held within 3 months after the secretary receives the notice of intention to appeal.

(2) At the meeting, the applicant must be given a full and fair opportunity to show why the application should not be rejected or the membership should not be terminated.

(3) Also, the management committee and the members of the committee who rejected the application or terminated the membership must be given a full and fair opportunity to show why the application should be rejected or the membership should be terminated.

(4) An appeal must be decided by a majority vote of the members present and eligible to vote at the meeting.

(5) If a person whose application for membership has been rejected does not appeal against the decision within 1 month after receiving written notice of the decision, or the person appeals but the appeal is unsuccessful, the secretary must, as soon as practicable, refund the membership fee paid by the person.

### **13 Register of members**

(1) The management committee must keep a register of members of the association.

(2) The register must include the following particulars for each member—

(a) the full name of the member;

(b) the postal or residential address of the member;

(c) the date of admission as a member;

(d) the date of death or time of resignation of the member;

(e) details about the termination or reinstatement of membership;

(f) any other particulars the management committee or the members at a general meeting decide.

(3) The register must be open for inspection by members of the association at all reasonable times.

(4) A member must contact the secretary to arrange an inspection of the register.

(5) However, the management committee may, on the application of a member of the association, withhold information about the member (other than the members full name) from the register available for inspection if the management committee has reasonable grounds for believing the disclosure of the information would put the member at risk of harm.

### **14 Prohibition on use of information on register of members**

(1) A member of the association must not—

- (a) use information obtained from the register of members of the association to contact, or send material to, another member of the association for the purpose of advertising for political, religious, charitable or commercial purposes; or
  - (b) disclose information obtained from the register to someone else, knowing that the information is likely to be used to contact, or send material to, another member of the association for the purpose of advertising for political, religious, charitable or commercial purposes.
- (2) Subrule (1) does not apply if the use or disclosure of the information is approved by the association.

### **15 Appointment or election of secretary**

(1) The secretary must be an individual residing in Queensland, or in another State but not more than 65km from the Queensland border, who is—

- (a) a member of the association elected by the association as secretary; or
- (b) any of the following persons appointed by the management committee as secretary—
  - (i) a member of the associations management committee;
  - (ii) another member of the association;
  - (iii) another person.

(2) If the association has not elected an interim officer as secretary for the association before its incorporation, the members of the management committee must ensure a secretary is appointed or elected for the association within 1 month after incorporation.

(3) If a vacancy happens in the office of secretary, the members of the management committee must ensure a secretary is appointed or elected for the association within 1 month after the vacancy happens.

(4) If the management committee appoints a person mentioned in subrule (1)(b)(ii) as secretary, other than to fill a casual vacancy on the management committee, the person does not become a member of the management committee.

(5) However, if the management committee appoints a person mentioned in subrule (1)(b)(ii) as secretary to fill a casual vacancy on the management committee, the person becomes a member of the management committee.

(6) If the management committee appoints a person mentioned in subrule (1)(b)(iii) as secretary, the person does not become a member of the management committee.

(7) In this rule— *casual vacancy*, on a management committee, means a vacancy that happens when an elected member of the management committee resigns, dies or otherwise stops holding office.

### **16 Removal of secretary**

(1) The management committee of the association may at any time remove a person appointed by the committee as the secretary.

(2) If the management committee removes a secretary who is a person mentioned in rule 15(1)(b)(i), the person remains a member of the management committee.

(3) If the management committee removes a secretary who is a person mentioned in rule 15(1)(b)(ii) and who has been appointed to a casual vacancy on the management committee under rule 15(5), the person remains a member of the management committee.

### **17 Functions of secretary**

The secretary's functions include, but are not limited to—

- (a) calling meetings of the association, including preparing notices of a meeting and of the business to be conducted at the meeting in consultation with the president of the association; and

- (b) keeping minutes of each meeting; and
- (c) keeping copies of all correspondence and other documents relating to the association; and
- (d) maintaining the register of members of the association.

### **18 Membership of management committee**

- (1) The management committee of the association consists of a president, treasurer, and any other members the association members elect at a general meeting.
- (2) A member of the management committee, other than a secretary appointed by the management committee under rule 15(1)(b)(iii), must be a member of the association.
- (3) At each annual general meeting of the association, the members of the management committee must retire from office, but are eligible, on nomination, for re-election.
- (4) A member of the association may be appointed to a casual vacancy on the management committee under rule 21.

### **19 Electing the management committee**

- (1) A member of the management committee may only be elected as follows—
  - (a) any 2 members of the association may nominate another member (the *candidate*) to serve as a member of the management committee;
  - (b) the nomination must be—
    - (i) in writing; and
    - (ii) signed by the candidate and the members who nominated him or her; and
    - (iii) given to the secretary at least 14 days before the annual general meeting at which the election is to be held;
  - (c) each member of the association present and eligible to vote at the annual general meeting may vote for 1 candidate for each vacant position on the management committee;
  - (d) if, at the start of the meeting, there are not enough candidates nominated, nominations may be taken from the floor of the meeting.
- (2) A person may be a candidate only if the person—
  - (a) is an adult; and
  - (b) is not ineligible to be elected as a member under section 61A of the Act.
- (3) A list of the candidates names in alphabetical order, with the names of the members who nominated each candidate, must be posted in a conspicuous place in the office or usual place of meeting of the association for at least 7 days immediately preceding the annual general meeting.
- (4) If required by the management committee, balloting lists must be prepared containing the names of the candidates in alphabetical order.
- (5) The management committee must ensure that, before a candidate is elected as a member of the management committee, the candidate is advised—
  - (a) whether or not the association has public liability insurance; and
  - (b) if the association has public liability insurance—the amount of the insurance.

### **20 Resignation, removal or vacation of office of management committee member**

- (1) A member of the management committee may resign from the committee by giving written notice of resignation to the secretary.
- (2) The resignation takes effect at—
  - (a) the time the notice is received by the secretary; or
  - (b) if a later time is stated in the notice—the later time.

- (3) A member may be removed from office at a general meeting of the association if a majority of the members present and eligible to vote at the meeting vote in favour of removing the member.
- (4) Before a vote of members is taken about removing the member from office, the member must be given a full and fair opportunity to show cause why he or she should not be removed from office.
- (5) A member has no right of appeal against the members removal from office under this rule.
- (6) A member immediately vacates the office of member in the circumstances mentioned in section 64(2) of the Act.

## **21 Vacancies on management committee**

- (1) If a casual vacancy happens on the management committee, the continuing members of the committee may appoint another member of the association to fill the vacancy until the next annual general meeting.
- (2) The continuing members of the management committee may act despite a casual vacancy on the management committee.
- (3) However, if the number of committee members is less than the number fixed under rule 24(1) as a quorum of the management committee, the continuing members may act only to—
  - (a) increase the number of management committee members to the number required for a quorum; or
  - (b) call a general meeting of the association.

## **22 Functions of management committee**

- (1) Subject to these rules or a resolution of the members of the association carried at a general meeting, the management committee has the general control and management of the administration of the affairs, property and funds of the association.
- (2) The management committee has authority to interpret the meaning of these rules and any matter relating to the association on which the rules are silent, but any interpretation must have regard to the Act, including any regulation made under the Act.

*Note—*

The Act prevails if the associations rules are inconsistent with the Act—see section 1B of the Act.

- (3) The management committee may exercise the powers of the association—
  - (a) to borrow, raise or secure the payment of amounts in a way the members of the association decide; and
  - (b) to secure the amounts mentioned in paragraph (a) or the payment or performance of any debt, liability, contract, guarantee or other engagement incurred or to be entered into by the association in any way, including by the issue of debentures (perpetual or otherwise) charged upon the whole or part of the associations property, both present and future; and
  - (c) to purchase, redeem or pay off any securities issued; and
  - (d) to borrow amounts from members and pay interest on the amounts borrowed; and
  - (e) to mortgage or charge the whole or part of its property; and
  - (f) to issue debentures and other securities, whether outright or as security for any debt, liability or obligation of the association; and
  - (g) to provide and pay off any securities issued; and
  - (h) to invest in a way the members of the association may from time to time decide.
- (4) For subrule (3)(d), the rate of interest must not be more than the current rate being charged for overdrawn accounts on money lent (regardless of the term of the loan) by—
  - (a) the financial institution for the association; or
  - (b) if there is more than 1 financial institution for the association—the financial institution nominated by the management committee.

### **23 Meetings of management committee**

- (1) Subject to this rule, the management committee may meet and conduct its proceedings as it considers appropriate.
- (2) The management committee must meet at least once every 4 months to exercise its functions.
- (3) The management committee must decide how a meeting is to be called.
- (4) Notice of a meeting is to be given in the way decided by the management committee.
- (5) The management committee may hold meetings, or permit a committee member to take part in its meetings, by using any technology that reasonably allows the member to hear and take part in discussions as they happen.
- (6) A committee member who participates in the meeting as mentioned in subrule (5) is taken to be present at the meeting.
- (7) A question arising at a committee meeting is to be decided by a majority vote of members of the committee present at the meeting and, if the votes are equal, the question is decided in the negative.
- (8) A member of the management committee must not vote on a question about a contract or proposed contract with the association if the member has an interest in the contract or proposed contract and, if the member does vote, the members vote must not be counted.
- (9) The president is to preside as chairperson at a management committee meeting.
- (10) If there is no president or if the president is not present within 10 minutes after the time fixed for a management committee meeting, the members may choose 1 of their number to preside as chairperson at the meeting.

### **24 Quorum for, and adjournment of, management committee meeting**

- (1) At a management committee meeting, more than 50% of the members elected to the committee as at the close of the last general meeting of the members form a quorum.
- (2) If there is no quorum within 30 minutes after the time fixed for a management committee meeting called on the request of members of the committee, the meeting lapses.
- (3) If there is no quorum within 30 minutes after the time fixed for a management committee meeting called other than on the request of the members of the committee—
  - (a) the meeting is to be adjourned for at least 1 day; and
  - (b) the members of the management committee who are present are to decide the day, time and place of the adjourned meeting.
- (4) If, at an adjourned meeting mentioned in subrule (3), there is no quorum within 30 minutes after the time fixed for the meeting, the meeting lapses.

### **25 Special meeting of management committee**

- (1) If the secretary receives a written request signed by at least 33% of the members of the management committee, the secretary must call a special meeting of the committee by giving each member of the committee notice of the meeting within 14 days after the secretary receives the request.
- (2) If the secretary is unable or unwilling to call the special meeting, the president must call the meeting.
- (3) A request for a special meeting must state—
  - (a) why the special meeting is called; and
  - (b) the business to be conducted at the meeting.
- (4) A notice of a special meeting must state—
  - (a) the day, time and place of the meeting; and
  - (b) the business to be conducted at the meeting.

(5) A special meeting of the management committee must be held within 14 days after notice of the meeting is given to the members of the management committee.

### **26 Minutes of management committee meetings**

(1) The secretary must ensure full and accurate minutes of all questions, matters, resolutions and other proceedings of each management committee meeting are entered in a minute book.

(2) To ensure the accuracy of the minutes, the minutes of each management committee meeting must be signed by the chairperson of the meeting, or the chairperson of the next management committee meeting, verifying their accuracy.

### **27 Appointment of subcommittees**

(1) The management committee may appoint a subcommittee consisting of members of the association considered appropriate by the committee to help with the conduct of the associations operations.

(2) A member of the subcommittee who is not a member of the management committee is not entitled to vote at a management committee meeting.

(3) A subcommittee may elect a chairperson of its meetings.

(4) If a chairperson is not elected, or if the chairperson is not present within 10 minutes after the time fixed for a meeting, the members present may choose 1 of their number to be chairperson of the meeting.

(5) A subcommittee may meet and adjourn as it considers appropriate.

(6) A question arising at a subcommittee meeting is to be decided by a majority vote of the members present at the meeting and, if the votes are equal, the question is decided in the negative.

### **28 Acts not affected by defects or disqualifications**

(1) An act performed by the management committee, a subcommittee or a person acting as a member of the management committee is taken to have been validly performed.

(2) Subrule (1) applies even if the act was performed when—

(a) there was a defect in the appointment of a member of the management committee, subcommittee or person acting as a member of the management committee; or

(b) a management committee member, subcommittee member or person acting as a member of the management committee was disqualified from being a member.

### **29 Resolutions of management committee without meeting**

(1) A written resolution signed by each member of the management committee is as valid and effectual as if it had been passed at a committee meeting that was properly called and held.

(2) A resolution mentioned in subrule (1) may consist of several documents in like form, each signed by 1 or more members of the committee.

### **30 First annual general meeting**

The first annual general meeting must be held within 6 months after the end date of the association's first reportable financial year.

### **31 Subsequent annual general meetings**

Each subsequent annual general meeting must be held—

(a) at least once each year; and

(b) within 6 months after the end date of the association's reportable financial year.

**32 Business to be conducted at annual general meeting of level 1 incorporated associations and particular level 2 and 3 incorporated associations**

- (1) This rule applies only if the association is—
  - (a) a level 1 incorporated association; or
  - (b) a level 2 incorporated association to which section 59 of the Act applies; or
  - (c) a level 3 incorporated association to which section 59 of the Act applies.
- (2) The following business must be conducted at each annual general meeting of the association—
  - (a) receiving the association's financial statement, and audit report, for the last reportable financial year;
  - (b) presenting the financial statement and audit report to the meeting for adoption;
  - (c) electing members of the management committee;
  - (d) for a level 1 incorporated association—appointing an auditor or an accountant for the present financial year;
  - (e) for a level 2 incorporated association, or a level 3 incorporated association, to which section 59 of the Act applies—appointing an auditor, an accountant or an approved person for the present financial year.

**33 Business to be conducted at annual general meeting of other level 2 incorporated associations**

- (1) This rule applies only if the association is a level 2 incorporated association to which section 59A of the Act applies.
- (2) The following business must be conducted at each annual general meeting of the association—
  - (a) receiving the association's financial statement, and signed statement, for the last reportable financial year;
  - (b) presenting the financial statement and signed statement to the meeting for adoption;
  - (c) electing members of the management committee;
  - (d) appointing an auditor, an accountant or an approved person for the present financial year.

**34 Business to be conducted at annual general meeting of other level 3 incorporated associations**

- (1) This rule applies only if the association is a level 3 incorporated association to which section 59B of the Act applies.
- (2) The following business must be conducted at each annual general meeting of the association—
  - (a) receiving the association's financial statement, and signed statement, for the last reportable financial year;
  - (b) presenting the financial statement and signed statement to the meeting for adoption;
  - (c) electing members of the management committee.

**35 Notice of general meeting**

- (1) The secretary may call a general meeting of the association.
- (2) The secretary must give at least 14 days notice of the meeting to each member of the association.
- (3) If the secretary is unable or unwilling to call the meeting, the president must call the meeting.
- (4) The management committee may decide the way in which the notice must be given.
- (5) However, notice of the following meetings must be given in writing—

- (a) a meeting called to hear and decide the appeal of a person against the management committee's decision—
  - (i) to reject the person's application for membership of the association; or
  - (ii) to terminate the person's membership of the association;
- (b) a meeting called to hear and decide a proposed special resolution of the association.
- (6) A notice of a general meeting must state the business to be conducted at the meeting.

### **36 Quorum for, and adjournment of, general meeting**

- (1) The quorum for a general meeting is at least the number of members elected or appointed to the management committee at the close of the association's last general meeting plus 1.
- (2) However, if all members of the association are members of the management committee, the quorum is the total number of members less 1.
- (3) No business may be conducted at a general meeting unless there is a quorum of members when the meeting proceeds to business.
- (4) If there is no quorum within 30 minutes after the time fixed for a general meeting called on the request of members of the management committee or the association, the meeting lapses.
- (5) If there is no quorum within 30 minutes after the time fixed for a general meeting called other than on the request of members of the management committee or the association—
  - (a) the meeting is to be adjourned for at least 7 days; and
  - (b) the management committee is to decide the day, time and place of the adjourned meeting.
- (6) The chairperson may, with the consent of any meeting at which there is a quorum, and must if directed by the meeting, adjourn the meeting from time to time and from place to place.
- (7) If a meeting is adjourned under subrule (6), only the business left unfinished at the meeting from which the adjournment took place may be conducted at the adjourned meeting.
- (8) The secretary is not required to give the members notice of an adjournment or of the business to be conducted at an adjourned meeting unless a meeting is adjourned for at least 30 days.
- (9) If a meeting is adjourned for at least 30 days, notice of the adjourned meeting must be given in the same way notice is given for an original meeting.

### **37 Procedure at general meeting**

- (1) A member may take part and vote in a general meeting in person, by proxy, by attorney or by using any technology that reasonably allows the member to hear and take part in discussions as they happen.
- (2) A member who participates in a meeting as mentioned in subrule (1) is taken to be present at the meeting.
- (3) At each general meeting—
  - (a) the president is to preside as chairperson; and
  - (b) if there is no president or if the president is not present within 15 minutes after the time fixed for the meeting or is unwilling to act, the members present must elect 1 of their number to be chairperson of the meeting; and
  - (c) the chairperson must conduct the meeting in a proper and orderly way.

### **38 Voting at general meeting**

- (1) At a general meeting, each question, matter or resolution, other than a special resolution, must be decided by a majority of votes of the members present.

- (2) Each member present and eligible to vote is entitled to 1 vote only and, if the votes are equal, the chairperson has a casting vote as well as a primary vote.
- (3) A member is not entitled to vote at a general meeting if the member's annual subscription is in arrears at the date of the meeting.
- (4) The method of voting is to be decided by the management committee.
- (5) However, if at least 20% of the members present demand a secret ballot, voting must be by secret ballot.
- (6) If a secret ballot is held, the chairperson must appoint 2 members to conduct the secret ballot in the way the chairperson decides.
- (7) The result of a secret ballot as declared by the chairperson is taken to be a resolution of the meeting at which the ballot was held.

**39 Special general meeting**

- (1) The secretary must call a special general meeting by giving each member of the association notice of the meeting within 14 days after—
  - (a) being directed to call the meeting by the management committee; or
  - (b) being given a written request signed by—
    - (i) at least 33% of the number of members of the management committee when the request is signed; or
    - (ii) at least the number of ordinary members of the association equal to double the number of members of the association on the management committee when the request is signed plus 1; or
  - (c) being given a written notice of an intention to appeal against the decision of the management committee—
    - (i) to reject an application for membership; or
    - (ii) to terminate a person's membership.
- (2) A request mentioned in subrule (1)(b) must state—
  - (a) why the special general meeting is being called; and
  - (b) the business to be conducted at the meeting.
- (3) A special general meeting must be held within 3 months after the secretary—
  - (a) is directed to call the meeting by the management committee; or
  - (b) is given the written request mentioned in subrule (1)(b); or
  - (c) is given the written notice of an intention to appeal mentioned in subrule (1)(c).
- (4) If the secretary is unable or unwilling to call the special meeting, the president must call the meeting.

**40 Proxies**

- (1) An instrument appointing a proxy must be in writing and be in the following or similar form—

[Name of association]:  
 I, \_\_\_\_\_ of \_\_\_\_\_, being  
 a member of the association, appoint \_\_\_\_\_ of \_\_\_\_\_  
 as my proxy to vote for me on my behalf at the (annual) general meeting of the association, to  
 be held on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
 and at any adjournment of the meeting.  
 Signed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ .

Signature

- (2) The instrument appointing a proxy must—
  - (a) if the appointor is an individual—be signed by the appointor or the appointor's attorney properly authorised in writing; or
  - (b) if the appointor is a corporation—
    - (i) be under seal; or
    - (ii) be signed by a properly authorised officer or attorney of the corporation.
- (3) A proxy may be a member of the association or another person.
- (4) The instrument appointing a proxy is taken to confer authority to demand or join in demanding a secret ballot.
- (5) Each instrument appointing a proxy must be given to the secretary before the start of the meeting or adjourned meeting at which the person named in the instrument proposes to vote.
- (6) Unless otherwise instructed by the appointor, the proxy may vote as the proxy considers appropriate.
- (7) If a member wants a proxy to vote for or against a resolution, the instrument appointing the proxy must be in the following or similar form—

[Name of association]:  
I, \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_ being  
a member of the association, appoint \_\_\_\_\_  
of \_\_\_\_\_  
as my proxy to vote for me on my behalf at the (annual) general meeting of the association, to  
be held on the \_\_\_\_\_ day of \_\_\_\_\_  
20\_\_\_\_\_  
and at any adjournment of the meeting.  
Signed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_ .

Signature

This form is to be used \*in favour of/\*against [*strike out whichever is not wanted*] the following resolutions—

[List relevant resolutions]

#### 41 Minutes of general meetings

- (1) The secretary must ensure full and accurate minutes of all questions, matters, resolutions and other proceedings of each general meeting are entered in a minute book.
- (2) To ensure the accuracy of the minutes—
  - (a) the minutes of each general meeting must be signed by the chairperson of the meeting, or the chairperson of the next general meeting, verifying their accuracy; and
  - (b) the minutes of each annual general meeting must be signed by the chairperson of the meeting, or the chairperson of the next meeting of the association that is a general meeting or annual general meeting, verifying their accuracy.
- (3) If asked by a member of the association, the secretary must, within 28 days after the request is made—
  - (a) make the minute book for a particular general meeting available for inspection by the member at a mutually agreed time and place; and
  - (b) give the member copies of the minutes of the meeting.
- (4) The association may require the member to pay the reasonable costs of providing copies of the minutes.

#### 42 By-laws

- (1) The management committee may make, amend or repeal by-laws, not inconsistent with these rules, for the internal management of the association.
- (2) A by-law may be set aside by a vote of members at a general meeting of the association.

#### 43 Alteration of rules

- (1) Subject to the Act, these rules may be amended, repealed or added to by a special resolution carried at a general meeting.
- (2) However an amendment, repeal or addition is valid only if it is registered by the chief executive.

#### **44 Common seal**

- (1) The management committee must ensure the association has a common seal.
- (2) The common seal must be—
  - (a) kept securely by the management committee; and
  - (b) used only under the authority of the management committee.
- (3) Each instrument to which the seal is attached must be signed by a member of the management committee and countersigned by—
  - (a) the secretary; or
  - (b) another member of the management committee; or
  - (c) someone authorised by the management committee.

#### **45 Funds and accounts**

- (1) The funds of the association must be kept in an account in the name of the association in a financial institution decided by the management committee.
- (2) Records and accounts must be kept in the English language showing full and accurate particulars of the financial affairs of the association.
- (3) All amounts must be deposited in the financial institution account as soon as practicable after receipt.
- (4) A payment by the association of \$100 or more must be made by cheque or electronic funds transfer.
- (5) If a payment of \$100 or more is made by cheque, the cheque must be signed by any 2 of the following—
  - (a) the president;
  - (b) the secretary;
  - (c) the treasurer;
  - (d) any 1 of 3 other members of the association who have been authorised by the management committee to sign cheques issued by the association.
- (6) However, 1 of the persons who signs the cheque must be the president, the secretary or the treasurer.
- (7) Cheques, other than cheques for wages, allowances or petty cash recoupment, must be crossed not negotiable.
- (8) A petty cash account must be kept on the imprest system, and the management committee must decide the amount of petty cash to be kept in the account.
- (9) All expenditure must be approved or ratified at a management committee meeting.

#### **46 General financial matters**

- (1) On behalf of the management committee, the treasurer must, as soon as practicable after the end date of each financial year, ensure a financial statement for its last reportable financial year is prepared.
- (2) The income and property of the association must be used solely in promoting the association's objects and exercising the association's powers.

#### **47 Documents**

The management committee must ensure the safe custody of books, documents, instruments of title and securities of the association.

#### **48 Financial year**

The end date of the association's financial year is [*insert date*] in each year.

#### **49 Distribution of surplus assets to another entity**

- (1) This rule applies if the association—
  - (a) is wound-up under part 10 of the Act; and
  - (b) has surplus assets.
- (2) The surplus assets must not be distributed among the members of the association.
- (3) The surplus assets must be given to another entity—
  - (a) having objects similar to the association's objects; and
  - (b) the rules of which prohibit the distribution of the entity's income and assets to its members.
- (4) In this rule— *surplus assets* see section 92(3) of the Act..

	<b>RATES CONCESSION POLICY</b>	<b>Document No: A4241069</b>
<p><b>1.1 Objectives:</b> The objective of this policy is to describe the criteria that determine which properties council may consider eligible for a rates concession and how an application for concession is processed and administered over time.</p>		
<p><b>1.2 Regulatory Authority:</b>  Local Government Act 2009, Chapter 4 Rates and Charges, Part 10 Concessions  Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 10 Concessions  Australian Charities and Not-for-profits Commission  Charities Act 2013 (Commonwealth)  Charitable Funds Act 1958 (Queensland)  Office of Fair Trading Queensland, Associations, Charities and Not for Profits</p>		
<p><b>1.3 Policy Statement:</b>  The Rates Concession Policy shall be applied in accordance with Council’s Revenue Policy and Budget and Rating Resolutions with the result that eligible property owners undertaking specified activities at the property receive a concession on their rates.</p>		
<p><b>1.4 Scope:</b>  The core matters addressed by the policy include which type of entities or landowners are eligible to be considered for a concession and the types of activities being conducted at the property that could be determined as qualifying for a concession.</p>		
<p>This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy deals with such matters.</p>		
<p>This policy does not consider whether land is eligible to be exempt from rating, such determinations are made by reference to the appropriate legislation.</p>		
<p><u>Eligible Property Owners</u>  Property owners that are eligible to be considered for a concession:</p> <ul style="list-style-type: none"> <li>• Charities; or</li> <li>• Incorporated Associations and Not for Profit Organisations; or</li> <li>• Property Owners that are natural persons suffering hardship,</li> </ul> <p>For a property owner to be granted a concession by Council, they must not only be an eligible property owner but Council must be satisfied that activities being conducted on the property or services being delivered from the property are consistent with activities described as eligible for a concession.</p>		

Eligible Activities at the property

Eligible activities or services delivered at the property considered eligible to be considered for a concession.

Eligible Property Owner	Eligible Activities or Services Delivered at the property
Charities	<ul style="list-style-type: none"><li>• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or</li><li>• The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or</li><li>• To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or</li><li>• The assistance or encouragement for the arts or cultural development; or</li><li>• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.</li></ul>
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"><li>• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or</li><li>• The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or</li><li>• The assistance or encouragement for the arts or cultural development; or</li><li>• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider; or</li><li>• The provision of facilities for the conduct of amateur sport or recreational activities subject to any revenue from licensed premises, entrance fees or membership fees being deemed incidental to the main activity of conducting the sporting or recreational activities.</li></ul>
Property Owners suffering hardship	<ul style="list-style-type: none"><li>• Property is owner occupied: and</li><li>• Hardship status is confirmed by a financial assessment of the property owner's circumstances.</li></ul>

Concession applicable if Council resolves to allow concession	
Eligible Property Owner	Concession
Charities	<ul style="list-style-type: none"> <li>• General Rates Concession of 100%</li> </ul>
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"> <li>• General Rates Concession of 100%</li> </ul>
Property Owners suffering hardship	<ul style="list-style-type: none"> <li>• Deferral of liability to pay rates for 6 months. Rates will still accrue over this period to be paid after the deferral period of 6 months.</li> </ul>

**1.5 Roles and responsibilities:**

Council Officers in the Rating and Billing Team respond to enquiries and process applications for Concessions in accordance with Policy and Procedure. For approved concessions they make the necessary adjustments to the rates levied.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Council, Recommendations for Concessions are presented to Council and do not take effect until Council has resolved to grant the concession.

Council, reviews concessions annually and makes a resolution each financial year of the concessions to be applied.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

**1.6 Definitions:**

Charity as defined by reference to the Australian Charities and Not-for-profits Commission, Charities Act 2013 (Commonwealth), Charitable Funds Act 1958 (Queensland) and the Office of Fair Trading Queensland published information concerning: Associations, Charities and Not for Profits organisations.

A Not for Profit or Incorporated Organisation is an organisations that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation. Such an organisation is usually currently registered with the Australian Charities and Not for Profits Commission and the Office of Fair Trading Queensland.

Property owner suffering hardship is a natural person that can demonstrate that payment of rates within the prescribed time period will or has affected the well being of one or more individuals residing at the property in such a way as to constitute an unreasonable outcome based on present community standards.

**1.7 Policy Author:**

Strategic Client Office Manager is responsible for maintaining of this policy.

**Date of Council Resolution:** 27 June 2017

**Committee Reference and Date:** City Management, Finance and Community Engagement Board No. 2017(06) of 20 June 2017

**No. of Resolution:** 4

**Date to be reviewed:** 27 June 2019

TEH: TEH  
A5376979

19 February 2019

**MEMORANDUM**

TO: STRATEGIC CLIENT OPERATIONS MANAGER

FROM: RATES PROPERTY COORDINATOR

RE: RATE NOTICE - ISSUE DATES 2019-2020

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**INTRODUCTION**

This is a report by the Rates/Property Coordinator dated 19 February 2019 concerning the proposed rate issue timetable for the year ending 30 June 2020.

**RELATED PARTIES**

There are no related party matters associated with this report

**ADVANCE IPSWICH THEME LINKAGE**

Listening Leading, and Finance Management

**PURPOSE OF REPORT/BACKGROUND**

Council adopts a timetable for the issue of rate notices and the due dates for payment each financial year. The next rate notice is due to issue on 12 April 2019 and, where practical, a 13 week period between due dates in successive quarters is maintained. The rate notices need to be issued at least 30 days before the due date.

Issue/due dates adopted for the 2018-2019 financial year are set out below:

Period	Issue Date	Due Date	Since last Due Date
July-Sept 2018	Friday, 13 July 2018	Thursday, 16 August 2018	13 Weeks
Oct-Dec 2018	Friday, 12 October 2018	Thursday, 15 November 2018	13 Weeks
Jan-March 2019	Friday, 11 January 2019	Thursday, 14 February 2019	13 Weeks
April-June 2019	Friday, 12 April 2019	Thursday, 16 May 2019	13 Weeks

The following is the proposed timetable for the next financial year, 2019-2020, taking into account the need to print and issue rate notices earlier to account for the change in 'Regular Post' postage service times and benefit from more cost effective postage compared to Priority Post. The proposed issue date for April 2020 has been adjusted to Thursday 9 April 2020 due to Easter falling on the 10 April 2020:

Period	Issue Date	Due Date	Since last Due Date
July-Sept 2019	Friday, 12 July 2019	Thursday, 15 August 2019	13 Weeks
Oct-Dec 2019	Friday, 11 October 2019	Thursday, 14 November 2019	13 Weeks
Jan-March 2020	Friday, 10 January 2020	Thursday, 13 February 2020	13 Weeks
April-June 2020	Thursday, 9 April 2020	Thursday, 14 May 2020	13 Weeks

The issue date of the next quarter's rate notice is displayed on each rate notice.

#### **RESOURCE IMPLICATIONS**

There are no resourcing implications apart from some minor savings in postage costs.

#### **RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications associated with this report.

#### **LEGAL/POLICY BASIS**

*This report and its recommendations are consistent with the following legislative provisions:*  
Local Government Regulation 2012

#### **COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation

#### **CONCLUSION**

Issue Dates for Rates Notices as detailed in this report are recommended.

## RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the timetable for the issue of rate notices for the 2019-2020 financial year, as detailed below, be adopted:

Period	Issue Date	Due Date	Since last Due Date
July-Sept 2019	Friday, 12 July 2019	Thursday, 15 August 2019	13 Weeks
Oct-Dec 2019	Friday, 11 October 2019	Thursday, 14 November 2019	13 Weeks
Jan-March 2020	Friday, 10 January 2020	Thursday, 13 February 2020	13 Weeks
April-June 2020	Thursday, 9 April 2020	Thursday, 14 May 2020	13 Weeks

Tina Huggins  
**RATES/PROPERTY COORDINATOR**

I concur with the recommendation/s contained in this report.

Richard Bennett  
**STRATEGIC CLIENT OFFICE MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight  
**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

<b>Governance Committee</b>
Mtg Date: 12.03.2019
<b>Authorisation:</b> Caroline McMahon

4 March 2019

**MEMORANDUM**

TO: CHIEF OPERATING OFFICER  
(ARTS, SOCIAL DEVELOPMENT AND COMMUNITY ENGAGEMENT)

FROM: CIVIC CENTRE AND PERFORMING ARTS MANAGER

RE: CHANGES TO CIVIC CENTRE FEES AND CHARGES STRUCTURE

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**INTRODUCTION**

This is a report by the Civic Centre and Performing Arts Manager dated 4 March 2019 concerning changes to the Civic Centre's Fees and Charges structure.

**RELATED PARTIES**

There are no related party matters associated with this report.

**ADVANCE IPSWICH THEME LINKAGE**

Listening, Leading and Financial Management.

**PURPOSE OF REPORT/BACKGROUND**

The annual Fees and Charges for the Civic Centre form part of the wider Council Fees and Charges publication, which is released annually and published via the Ipswich City Council website. Fees and charges represent approximately 55% of the annual revenue generated by Civic Centre operations.

The current list of Fees and Charges for the Civic Centre has evolved over time. Traditionally the majority have increased each year, with selected (community) hire fees increasing every second year. The Fees and Charges provide different price points for Commercial vs Community based organisations.

## **Summary of Business Needs**

Ipswich Civic Centre is looking to consolidate its fees and charges structure by providing a simplified charging matrix that will ensure the following:

1. Ease and consistency of application of charges by the responsible officer;
2. Transparency of charges for all community and commercial organisations;
3. Increased efficiency of the end-to-end process, from quoting through to invoicing;
4. Improved visibility and accuracy of business statistics, and
5. Ability to reliably measure Council's support of local community organisations

## **CURRENT OPERATIONS**

The current fees and charges for the Civic Centre span over 120 line items. (Refer to Attachment A.) Fees and charges vary for commercial and community customers. The majority of cost estimates provided to customers are put together on a bespoke basis, dependent on the individual nature of their performance or event. There is currently no ability to bundle or package for prescribed levels of service delivery.

## **Application of Fees and Charges**

Fees and charges applied vary, dependant on the type, quantity, quality and length of time the goods and services are required. For the application of fee reduction, there are three options: waiving, discounting and adjusting.

### **1. Waiving of Fees and Charges**

Civic Centre may waive particular fees for community and commercial groups as a means of supporting the community group or securing the business from the commercial client. Such fees generally include room hire and selected equipment hire. As a general rule, fees are not waived where there are direct costs to the supply (e.g. food, beverage, equipment sub-hire, labour). Waiving of fees is discretionary and is only undertaken by approved officers within the Civic Centre. Waiving of fees is recorded in the Event Management diary system (Event Pro), with invoicing processed through Pathways. Total amount of waived fees are not reflected on the invoice.

### **2. Application of Discount on Fees and Charges**

Civic Centre may offer discounted rates on particular fees to community and commercial clients. At times, fees will be discounted to a 'cost recovery' position, however this is only applicable to community groups and for low cost items. Discounts on fees are applied inconsistently, dependant on the needs of the individual groups. Discounting of fees is discretionary and is only undertaken by approved officers within the Civic Centre. Discounting of fees is recorded in the Event Management diary system (Event Pro), with invoicing processed through Pathways. Total amount of discounted fees are not reflected on the invoice.

### **3. Adjustment of Fees and Charges**

Adjustment of fees is undertaken in light of the failure by Civic Centre staff and management to deliver on expectations and or agreed goods and services for the client. Proposed fee adjustments are approved by the Manager prior to any final fee being presented to the client. Adjustment of fees is recorded in the Event Management diary system (Event Pro), with invoicing processed through Pathways. Total amount of adjusted fee is not reflected on the invoice.

## **NEW FEES AND CHARGES STRUCTURE**

Through consolidation of its fees and charges structure (refer to Attachment B), the Civic Centre aims to achieve consistency, transparency and improved efficiency. With fewer than 60 line items (compared to the current 120), application of fees and charges will be further simplified through bundling and package options. A standard discount would be applied for community groups. (Fee waivers and adjustments would still be applied as appropriate.)

### **Efficiency**

Current charging and invoicing is complicated and takes significant time as each line item currently must have a discount applied in order to receive the full value of that discount. A simplified and standardised structure will allow officers to quickly and efficiently close out accounts and issue invoices.

### **Consistency of Application of fees and charges**

One process for all officers to follow will remove variability. With the upgrade of the Civic Centre's event management system, the ability to apply a standard charging methodology across all clients, commercial or community, will ensure consistency and fairness.

### **Transparency**

The application of a standard discount across all cost line items removes the margin for error and or oversight by the responsible officer, thereby ensuring no one community based association or corporate business receives greater discounts than another for the same product or service.

### **Visibility of business statistics**

Regular and consistent reporting provides senior management visibility of the event facilities and their operational performance and requirements. Adoption of a streamlined charges and fee structure will provide greater accuracy in forecasting and meeting business objectives for seasonal, promotional or ad-hoc initiatives.

### **Measurement of "in kind" support**

This revised fees and charges structure will allow Council to accurately identify the 'in kind' support provided to local community groups, potentially providing the ability to measure this against identified community and social outcomes.

### **Financial Implications**

The proposed 2019-2020 fees and charges will reflect a substantial increase from previous years on the 'gross billable' amount that can be charged, as all fees and charges published will be at the commercial rate only. However testing of this model indicates that future billings (with discounts applied) will show a 'net billable' amount similar to previous years' advertised charges, apart from the minimal increases that are applied on an annual basis. (Refer to Attachment B.)

### **RESOURCE IMPLICATIONS**

The proposed change to the Fees and Charges structure will result in increased levels of transparency and consistency for both the charging officers and recipients of accounts.

### **RISK MANAGEMENT IMPLICATIONS**

Given that the net billable fees and charges will remain within existing parameters (including increases for 2019-2020), no risks have been identified.

### **LEGAL/POLICY BASIS**

*This report and its recommendations are consistent with the following legislative provisions:  
Local Government Regulation 2012*

### **COMMUNITY AND OTHER CONSULTATION**

To assist in the validation of the new structure, a major local community theatre group was used as a test case for the revised charging process. Feedback from the client indicated a much cleaner and simplified billing summary, and that charges were commensurate with last year's account.

### **CONCLUSION**

Moving towards a rationalised fee structure and simplified charging matrix will result in increased consistency and transparency of Civic Centre fees and charges for both community and commercial users.

### **ATTACHMENTS:**

Name of Attachment	Attachment
<a href="#">Attachment A – Existing 2018-2019 Fees and Charges pages 99-106 Ipswich Civic Centre</a>	 Attachment A
<a href="#">Attachment B - Proposed 2019-2020 Fees and Charges</a>	 Attachment B

**RECOMMENDATION:**

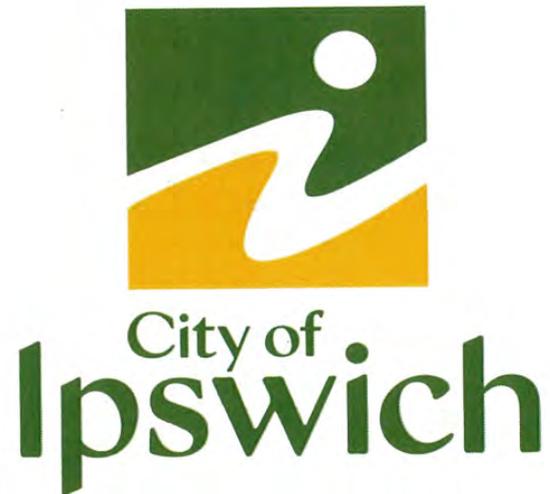
That the Interim Administrator of Ipswich City Council resolve to note the amended Fees and Charges structure for the Civic Centre for implementation from 1 July 2019.

Don Stewart  
**CIVIC CENTRE AND PERFORMING ARTS MANAGER**

I concur with the recommendation/s contained in this report.

Caroline McMahon  
**CHIEF OPERATING OFFICER**  
**(ARTS, SOCIAL DEVELOPMENT AND COMMUNITY ENGAGEMENT)**

*“Together, we proudly enhance the quality of life for our community”*



**Register of  
Fees and Charges**

**2018-2019**

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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**(a) W. G. Hayden Humanities Building (Charges per meeting room)** [continued]

Conference Room (First Floor): Monday to Saturday – Half day (up to 4 hours)	\$100.00	Local Government Act s262(3)(c)	#	
Conference Room (First Floor): Monday to Saturday – Full day (4 to 8 hours)	\$195.00	Local Government Act s262(3)(c)	#	

**(b) Office Rental Accommodation**

Office Rental Accommodation: Base Rate per square metre	\$300.00	Local Government Act s262(3)(c)	#	
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**2. Ipswich Civic Centre**

The charges are on a daily basis, per hour or per unit. Rates for longer-term hire or frequent use may be available upon application

"Community" means - Ipswich based school/not for profit organisation/amateur performance group.

The Civic Centre also quotes for non-standard requirements as required to meet the specific needs of customers.

Fee structures are based on cost recovery and benchmarking of other Qld Theatres and venues to meet customer requirements.

**2.1 Auditorium**

**2.1.1 Commercial Auditorium Hire**

Commercial Auditorium Hire – Day Rate	Standard* Commercial use venue hire/package below OR 10% Gross Box Office, whichever is the greater	Local Government Act s262(3)(c)	#	
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**2.1.2 Community Auditorium Hire**

Standard* Commercial Hire (minimum 3 hours): Monday to Sunday per hour	\$335.00	Local Government Act s262(3)(c)	#	
Standard* Commercial Hire (minimum 3 hours): Public Holiday per hour	\$570.00	Local Government Act s262(3)(c)	#	
Community Use (minimum 3 hours): Monday to Sunday per hour	\$189.00	Local Government Act s262(3)(c)	#	
Community Use (minimum 3 hours): Public Holiday -per hour	\$275.00	Local Government Act s262(3)(c)	#	
Standard* Commercial Package (maximum 9 hours): Monday to Sunday	\$1,520.00	Local Government Act s262(3)(c)	#	
Standard* Commercial Package (maximum 9 hours): Public Holiday	\$2,550.00	Local Government Act s262(3)(c)	#	
Community Package (maximum 9 hours): Monday to Sunday	\$1,070.00	Local Government Act s262(3)(c)	#	
Community Package (maximum 9 hours): Public Holiday	\$1,907.00	Local Government Act s262(3)(c)	#	

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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### 2.1.2 Community Auditorium Hire [continued]

7 Day Week Hire	By Quote	Local Government Act s262(3)(c)	#	
Single Day Performance Package (between 8am & midnight)	By Quote	Local Government Act s262(3)(c)	#	
Maximum of 9 continuous hours charged per hour at 6 hours of Bump-In Rate and 3 hours of Performance Rate.				
Gallery Usher and Cleaning Charge – per performance	\$185.00	Local Government Act s262(3)(c)	#	

### 2.1.3 Auditorium Floor Plan Set Up

Seating /Floor Plan Set Up/Surcharge (once per season)	\$305.00	Local Government Act s262(3)(c)	#	
Additional Cleaning Charge per hour (applies to rehearsals)	\$60.00	Local Government Act s262(3)(c)	#	

### 2.1.4 Auditorium Rehearsals

Rehearsal only on a Friday and Saturday night at commercial hire rates.

Commercial Use (Minimum 3 hours): Monday to Sunday per hour	\$165.00	Local Government Act s262(3)(c)	#	
Commercial Use (Minimum 3 hours): Public Holiday per hour	\$325.00	Local Government Act s262(3)(c)	#	
Community Use (Minimum 3 hours): Monday to Sunday per hour	\$97.00	Local Government Act s262(3)(c)	#	
Community Use (Minimum 3 hours): Public Holidays per hour	\$194.00	Local Government Act s262(3)(c)	#	

### 2.1.5 Set Up and Bump Out Charges

Monday to Sunday per hour	\$95.00	Local Government Act s262(3)(c)	#	
Public Holidays per hour (minimum 3 hours)	\$195.00	Local Government Act s262(3)(c)	#	

## 2.2 Studio 188 Venue

### 2.2.1 Sundry Fees

Seating /Floor Plan Set Up/Surcharge (once per season)	\$135.00	Local Government Act s262(3)(c)	#	
Cleaning Charge Per Hour	\$70.00	Local Government Act s262(3)(c)	#	

### 2.2.2 Hire – Performance/Function/Rehearsal Rate (Standard Technical Rig)

Commercial Use (minimum 3 hours): Monday to Sunday per hour	\$135.00	Local Government Act s262(3)(c)	#	
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Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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## 2.2.2 Hire – Performance/Function/Rehearsal Rate (Standard Technical Rig) [continued]

Commercial Use (minimum 3 hours): Public Holiday per hour	By Quote	Local Government Act s262(3)(c)	#	
Community Use (minimum 3 hours): Monday to Sunday per hour	\$61.00	Local Government Act s262(3)(c)	#	
Community Use (minimum 3 hours): Public Holiday -per hour	By Quote	Local Government Act s262(3)(c)	#	

## 2.3 Box Office Services

Per event creation & set of Tickets	\$105.00	Local Government Act s262(3)(c)	#	
Community Ticket Sales Commission – each	\$2.05	Local Government Act s262(3)(c)	#	
Commercial Ticket Sales Commission – each	\$3.90	Local Government Act s262(3)(c)	#	
Commercial Ticket Sales Commission – each (where tickets are over \$35.00)	\$4.40	Local Government Act s262(3)(c)	#	
Merchandising – 10% Commission on gross sales (incl GST) – (Not applicable to 'Community' organisations).	10% of Gross Sales	Local Government Act s262(3)(c)	#	
Exchange fee – by exception and with manager approval	\$10.00	Local Government Act s262(3)(c)	#	

## 2.4 Technical Services

Note: Community Discount may be available upon application.

### 2.4.1 Theatre Technical Standing Charge

Theatre 'Standing Charge' a single charge for each theatre season – includes initial stage set up and consumables.	\$70.00	Local Government Act s262(3)(c)	#	
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### 2.4.2 Technical Equipment

Note: The Packaging of technical equipment may be available upon application.

Audio STD – In house audience speaker system	\$145.00	Local Government Act s262(3)(c)	#	
Audio STD – Theatre Digital audio mixer – Digico	\$80.00	Local Government Act s262(3)(c)	#	
Audio Portable analogue console – Allen & Heath	\$60.00	Local Government Act s262(3)(c)	#	
Audio STD – Pair 10" foldback speakers complete with amplifiers	\$60.00	Local Government Act s262(3)(c)	#	
Audio Pair 15" foldback speakers complete with amplifiers – Nexo	\$60.00	Local Government Act s262(3)(c)	#	
Audio Pair of 15" speakers complete with amplifiers – EV	\$60.00	Local Government Act s262(3)(c)	#	
Audio CD or Minidisc player	No Charge	Local Government Act s262(3)(c)	#	

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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## 2.4.2 Technical Equipment [continued]

Audio Portable PA system – Yamaha	\$60.00	Local Government Act s262(3)(c)	#	
Audio Klark Teknik EQ	\$24.00	Local Government Act s262(3)(c)	#	
Audio Hire of Tireless microphones*	\$85.00	Local Government Act s262(3)(c)	#	
Audio Cable Microphone	No Charge	Local Government Act s262(3)(c)		
Audio Consumables	Actual Cost plus 30%	Local Government Act s262(3)(c)	#	
AV Theatre data projector Panasonic 5000 ANSI-lumens	\$245.00	Local Government Act s262(3)(c)	#	
AV 11 ft Theatre projection screen	\$40.00	Local Government Act s262(3)(c)	#	
AV Portable Optima 2500 ANSI-lumen data projector and screen (laptop not provided)	\$95.00	Local Government Act s262(3)(c)	#	
AV Data switcher	\$49.00	Local Government Act s262(3)(c)	#	
AV VGA Cat5 Ballin system	\$7.50	Local Government Act s262(3)(c)	#	
AV Laptop	\$75.00	Local Government Act s262(3)(c)	#	
AV DVD player	\$29.00	Local Government Act s262(3)(c)	#	
AV Portable LCD TV & DVD player	\$85.00	Local Government Act s262(3)(c)	#	
LX STD – In house standard lighting rig	\$190.00	Local Government Act s262(3)(c)	#	
LX STD – Theatre lighting console – GrandMA	\$85.00	Local Government Act s262(3)(c)	#	
LX Portable lighting console – MA Node	\$60.00	Local Government Act s262(3)(c)	#	
LX LED parcan – Proshop	\$15.00	Local Government Act s262(3)(c)	#	
LX Standard parcan	\$7.50	Local Government Act s262(3)(c)	#	
LX Moving head intelligent lighting fixture (mover)	\$95.00	Local Government Act s262(3)(c)	#	
LX Rigging – lighting tree	\$28.00	Local Government Act s262(3)(c)	#	
LX Followspot – Each unit per Performance	\$75.00	Local Government Act s262(3)(c)	#	
EFX Smoke or Haze machine	\$75.00	Local Government Act s262(3)(c)	#	
Hire in of additional lighting, AV, Audio, Staging or other special equipment	Actual Cost plus 10%	Local Government Act s262(3)(c)	#	

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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### 2.4.3 Staging (cost of labour additional)

Lectern Hire	\$18.00	Local Government Act s262(3)(c)	#	
Porta Floor charge per section 2.44 x 1.22m	\$18.00	Local Government Act s262(3)(c)	#	
Sica folding stage per section 2.4 x 1.8m	\$30.00	Local Government Act s262(3)(c)	#	

### 2.4.4 Piano

Grand Piano – Performance/Rehearsal	\$100.00	Local Government Act s262(3)(c)	#	
Upright Piano – Performance/Rehearsal	\$70.00	Local Government Act s262(3)(c)	#	
Piano Tuning Fee	\$245.00	Local Government Act s262(3)(c)	#	

### 2.5 Marketing Services

Display Ad Placement and Target Marketing per hour	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
Media Promotional package	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
Theatre Strip Advertising Package A placement in local papers	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
Theatre Strip Advertising Package B placement in local papers	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
E Flyer Target Marketing per campaign	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
Direct Mail Target Marketing per item	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	
Outdoor Advertising per campaign	Actual Cost Plus 15%	Local Government Act s262(3)(c)	#	

### 2.6 Auditorium Function Venue Hire

Monday to Sunday– Half Day (up to 4 hours)	\$720.00	Local Government Act s262(3)(c)	#	
Monday to Sunday – Full Day (up to 8 hours)	\$1,420.00	Local Government Act s262(3)(c)	#	
Public Holiday – per hour (Minimum 4 hours)	\$340.00	Local Government Act s262(3)(c)	#	

### 2.7 Cunningham Room

Monday to Sunday– Half Day (up to 4 hours)	\$430.00	Local Government Act s262(3)(c)	#	
Monday to Sunday – Full Day (up to 8 hours)	\$860.00	Local Government Act s262(3)(c)	#	

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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### 2.7 Cunningham Room [continued]

Public Holiday – per hour (Minimum 4 hours)	\$205.00	Local Government Act s262(3)(c)	#	
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### 2.8 Lockyer Room

Monday to Sunday– Half Day (up to 4 hours)	\$295.00	Local Government Act s262(3)(c)	#	
Monday to Sunday – Full Day (up to 8 hours)	\$590.00	Local Government Act s262(3)(c)	#	
Public Holiday – per hour (Minimum 4 hours)	\$175.00	Local Government Act s262(3)(c)	#	

### 2.9 Logan Room

Monday to Sunday– Half Day (up to 4 hours)	\$135.00	Local Government Act s262(3)(c)	#	
Monday to Sunday – Full Day (up to 8 hours)	\$265.00	Local Government Act s262(3)(c)	#	
Public Holiday	By Quote	Local Government Act s262(3)(c)	#	

### 2.10 Function Room Floor Plan Set Up

Function packages	Function packages of room hire and catering may be available upon application.	Local Government Act s262(3)(c)	#	
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### 2.11 Foyer or Terrace Hire

Foyer or Terrace	\$175.00	Local Government Act s262(3)(c)	#	
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### 2.12 Labour Charge Out

Front of House / Usher package	\$690.00	Local Government Act s262(3)(c)	#	
Front of House / Usher service per patron (capped at \$600.00)	\$2.05	Local Government Act s262(3)(c)	#	
Security Staff per hour	\$90.00	Local Government Act s262(3)(c)	#	
Technical Officer (per hour) for bump-in/out, rigging, design and/or technical operational purposes,	\$70.00	Local Government Act s262(3)(c)	#	
Front of House / Functions Coordinator per hour	\$70.00	Local Government Act s262(3)(c)	#	
Front of House Ushers (one for every 150 guests)	\$60.00	Local Government Act s262(3)(c)	#	
Cleaning charges per hour	\$60.00	Local Government Act s262(3)(c)	#	

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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## 2.12 Labour Charge Out [continued]

Wait service per hour	\$60.00	Local Government Act s262(3)(c)	#	
General staff / Merchandise sellers per hour	\$60.00	Local Government Act s262(3)(c)	#	
Labour charge penalty rates apply for overtime and Public Holidays.	At award rates	Local Government Act s262(3)(c)	#	

## 2.13 Catering Charges

Note: Minimum charge of 3 hours may apply / staff require a meal break every 5 hours

Meals, Light Catering, Confectionery, Drinks & Alcohol: Charges for meals, light catering, confectionery, refreshments and liquor at market rates.	By Quote	Local Government Act s262(3)(c)	#	
Corkage Service Fee (per bottle) charitable events only	\$14.00	Local Government Act s262(3)(c)	#	

## 2.14 Equipment Hire

The charges are on a daily basis, per hour or per unit. Rates for longer-term hire or frequent use may be available upon application.

Tablecloths – each	\$16.00	Local Government Act s262(3)(c)	#	
Hospitality service items per unit	By Quote	Local Government Act s262(3)(c)	#	
Fee to secure a non performance based booking	A prepayment of 10% of the estimated value of the event is required at the time of booking, or \$500, whichever is the greater.	Local Government Act s262(3)(c)	#	

## 3. North Ipswich Reserve Corporate Centre

Conference and event packages of room hire and catering are available upon application

### 3.1 Facilities Hire

#### 3.1.1 Community

Community Hire – North & South Room: Monday – Sunday (full day, up to 8 hours)	\$410.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – North & South Room: Monday – Sunday (half day, up to 4 hours)	\$220.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – North & South Room: Public Holiday (per hour, minimum 4 hours)	\$190.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – North Room: Monday – Sunday (full day, up to 8 hours)	\$220.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – North Room: Monday – Sunday (half day, up to 4 hours)	\$110.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – North Room: Public Holiday (per hour, minimum 4 hours)	\$190.00	Local Law 4 (Permits) s7, s11	#	(a)

Name	Year 18/19 Fee (incl. GST)	Legislative Provision / Head of Power	GST	LGS s97(2)
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### 3.1.1 Community [continued]

Community Hire – South Room: Monday – Sunday (full day, up to 8 hours)	\$220.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – South Room: Monday – Sunday (half day, up to 4 hours)	\$110.00	Local Law 4 (Permits) s7, s11	#	(a)
Community Hire – South Room: Public Holiday (per hour, minimum 4 hours)	\$190.00	Local Law 4 (Permits) s7, s11	#	(a)

### 3.1.2 Commercial

Commercial Hire – North & South Room: Monday – Sunday (full day, up to 8 hours)	\$840.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – North & South Room: Monday – Sunday (half day, up to 4 hours)	\$420.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – North & South Room: Public Holiday (per hour, minimum 4 hours)	\$250.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – North Room: Monday – Sunday (full day, up to 8 hours)	\$440.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – North Room: Monday – Sunday (half day, up to 4 hours)	\$220.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – North Room: Public Holiday (per hour, minimum 4 hours)	\$250.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – South Room: Monday – Sunday (full day, up to 8 hours)	\$440.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – South Room: Monday – Sunday (half day, up to 4 hours)	\$220.00	Local Law 4 (Permits) s7, s11	#	(a)
Commercial Hire – South Room: Public Holiday (per hour, minimum 4 hours)	\$250.00	Local Law 4 (Permits) s7, s11	#	(a)

## 4. Library Services

Fees and charges apply at all Ipswich Library branches, unless specified otherwise.

### 4.1 Information Access

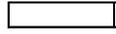
#### 4.1.1 Overdue, Lost and Cancelled Items

Invoice fee for overdue items	\$5.00	Local Government Act s262(3)(c)	#	
Invoice is sent after 21 days overdue, and includes administration cost.				
Overdue grace period of seven days from due date before overdue fees commence				
Fees for Lost or Irreparably Damaged Books, Magazines, Audio Visual Items and Electronic Devices: Original purchase price to be charged as per bibliographic record	By Quote	Local Government Act s262(3)(c)	#	

## 2019/20 FEES & CHARGES

		Fees & Charges		
		2018 / 2019		2019 / 2020
VENUE HIRE		Commercial	Community	Commercial (Pre discount)
G Hogg Auditorium	Community Hire = 50% Discount	\$ 1,520.00	\$ 760.00	\$ 1,570.00
Bump in & Bump Out per hour - Monday to Sunday (Min 3hrs)	Community Hire = 50% Discount	\$ 95.00	\$ 47.50	\$ 120.00
Bump in & Bump Out per hour - Public Holiday (Min 3hrs)	Community Hire = 50% Discount	\$ 195.00	\$ 97.50	\$ 205.00
Cunningham Room	Community Hire = 50% Discount	\$ 860.00	\$ 430.00	\$ 890.00
Lockyer Room	Community Hire = 50% Discount	\$ 590.00	\$ 295.00	\$ 610.00
Logan Room	Community Hire = 50% Discount	\$ 265.00	\$ 132.50	\$ 275.00
Terrace / Foyer (Civic Centre)	Community Hire = 50% Discount	\$ 175.00	\$ 87.50	\$ 185.00
Studio 188	Community Hire = 50% Discount	\$ 600.00	\$ 300.00	\$ 600.00
North Ipswich Reserve Corporate Centre	Community Hire = 50% Discount	\$ 840.00	\$ 420.00	\$ 900.00
North Ipswich Reserve Corporate Centre North or South	Community Hire = 50% Discount	\$ 440.00	\$ 220.00	\$ 500.00
<b>VENUE FLOOR PLAN AND SET-UP (STANDARD)</b>				
G Hogg Auditorium (once per season)	These rates are not discounted as these are the charges applied to lay up the space involving labour	\$ 305.00		\$ 315.00
Cunningham Room		\$ 135.00		\$ 140.00
Lockyer Room		\$ 70.00		\$ 70.00
Logan Room		\$ 70.00		\$ 70.00
Terrace / Foyer (Civic Centre)		\$ 135.00		\$ 70.00
Studio 188		\$ 135.00		\$ 70.00
North Ipswich Reserve Corporate Centre		\$ 305.00		\$ 175.00
<b>OTHER FEES</b>				
Event Deposit - (based on Estimated Revenue of event)	Tiered deposit amounts to reflect estimated value of events - applicable to all hirers of the venue			< \$1,000 = \$200 > \$1,000 - < \$5,000 = \$500 > \$5,000 = 10%
Performance Deposit	Applicable to all Hirers of the venue	\$ 500.00		\$ 500.00
Cleaning Charge - applied per Performance	Applicable to all Hirers of the venue	\$ 185.00		\$ 190.00
Standing Theatre Technical Charge (Consumables)	Applicable to all Hirers of the venue	\$ 70.00		\$ 75.00
<b>BOX OFFICE SERVICES</b>				
Per event creation and set of Tickets	Applicable to all Hirers of the venue - cost of labour	\$ 105.00	\$ 105.00	\$ 110.00
Ticket Commission - Commercial > \$35.00 per ticket	Community rate less 50% of commercial	\$ 4.60	\$ 2.30	\$ 4.60
Ticket Commission - Commercial < \$35.00 per ticket	Community rate less 50% of commercial	\$ 4.10	\$ 2.05	\$ 4.10
Ticket Refund / Exchange Commission - Commercial > \$35.00 per ticket	Community rate less 50% of commercial	\$ 4.60	\$ 2.30	\$ 4.60
Ticket Refund / Exchange Commission - Commercial < \$35.00 per ticket	Community rate less 50% of commercial	\$ 4.10	\$ 2.05	\$ 4.10
<b>LABOUR CHARGE OUT (per hour)</b>				
Front of House Usher Package		\$ 690.00		\$ 720.00
Security		\$ 90.00		\$ 65.00
Technical Officer (Rehearsal Only)	Community Discount at 15% of Hourly Rate	\$ 70.00	\$ 60.00	\$ 70.00
Cleaning staff		\$ 70.00		\$ 60.00

Merchandise / General Staff		\$ 60.00		\$ 60.00
Penalty rates as per applicable industrial award apply for overtime, weekends and Public Holidays				
<b>TECHNICAL CHARGES</b>				
Cunningham Room Std AV Package - Microphone, Lectern, Data Projector & Screen	Includes data projector, screen, lectern, microphone facilities and on site technician for connectivity. 2019/20 charges are more in line with competitors than previous years	\$ 85.00	\$ 42.50	\$ 120.00
Lockyer Room Std AV Package - Microphone, Lectern, Data Proj & Screen		\$ 85.00	\$ 42.50	\$ 120.00
Logan Room Standard AV Package - Data Projector & Screen		\$ 85.00	\$ 42.50	\$ 120.00
All other technical requirements	By quote			



JK: CM  
A5373099

25 February 2019

## MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)  
FROM: FINANCE MANAGER  
RE: MONTH-END PERFORMANCE - JANUARY 2019

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### **INTRODUCTION**

This is a report by the Finance Manager dated 25 February 2019 concerning Council performance for the period ending 31 January 2019, submitted in accordance with Section 204 of the *Local Government Regulation 2012*.

### **RELATED PARTIES**

There are no related party matters associated with this report.

### **ADVANCE IPSWICH THEME LINKAGE**

Strengthening our local economy and building prosperity

### **PURPOSE OF REPORT/BACKGROUND**

Section 204 of the *Local Government Regulation 2012* requires a monthly report to be submitted to Council in respect of the performance of Council's budget.

The performance report normally includes Human Resource information including leave balances and sick leave trends however following the implementation and go-live of the new payroll system, this information is currently not available and we are working with the project team to finalise the report development.

### **DISCUSSION**

The Total Net Result (including capital revenues) for Ipswich City Council as at 31 January 2019, as set out on Page 2 of the attached Monthly Performance Report, is \$100.5m compared to a YTD budget of \$91m. Council's operating surplus (excluding capital revenue) is approx. \$52.4m compared to a YTD budget of \$33.4m. Council's full year budget surplus is \$8m.

The operating surplus is overstated as at the end of January by approx. \$2.5m as a result of incorrect employee liability expense journals being posted from the new payroll system. This is being corrected with ICT and journals including the additional cost have been posted in February. The reason for the large surplus as at 31 January compared to the full year budget, is due to Council's quarterly rating cycle in which rates were issued in January.

Council's current operating surplus is above budget due to increased revenue and lower than expected expenses YTD including:

#### *Operating Revenue*

- Additional fees and charges are \$1.5m above budget YTD primarily due to 3 large development applications received due to Koala Policy changes. If these applications were withdrawn then Council would be required to issue refunds of the fees received.
- Interest revenue is approx. \$1.3m above budget due to higher than forecast cash balances arising from lower than expected capital expenditure (refer comment below).
- Other cash revenue is above budget primarily due to higher than forecast tax and dividend payments from Queensland Urban Utilities (\$3.5m).

#### *Operating Expenses*

- As mentioned above, employee expenses are understated by approx. \$2.5m due to incorrect employee liability journals being posted from the new payroll system. This has been corrected in February to ensure accurate costs are reflected.
- Materials and services are below budget primarily due to timing differences and are expected to align closer to budget by year end.
- The finance costs are below budget by approx. \$900k due to lower interest expenses. Council's timing of anticipated borrowing requirements has changed due to reduced capital expenditure YTD than forecast.
- Other cash expenses are below budget due to the timing of a \$2m payment towards Springfield Central Hall and reduced community donations.
- Depreciation expenditure is \$1.5m below YTD forecast budget and is currently being analysed. It is expected to come closer to budget by year end after WIP is capitalised.

#### *Capital Expenditure*

Capital expenditure as at 31 January is considerably below year to date forecasts. Approximately \$47m has been expended to 31 January compared to a YTD forecast expenditure of \$98m. The full year capital expenditure budget is \$198m including \$70m towards the CBD redevelopment.

- The original delivery program of the CBD redevelopment forecast that approx. \$35m of expenditure would have been incurred YTD including the purchase of land. Minimal expenditure has been incurred by Council this financial year to date. Contracts have recently been awarded for the Nicolas Street upgrade.

In addition due to delays in the timing of the CBD redevelopment, it is not anticipated that original budgeted estimated spend of \$70m will be fully expended in the 18/19 year. Now that various approvals have been received and tenders issued for the constructions of the Admin Building, Library and Civic Space, the CBD redevelopment team are re phasing the estimated cashflow timings for the project. Any change to the estimated costs for 18/19 year will be reflected in a future budget amendment.

- The capital portfolio delivered by the Infrastructure Services (IS) Department is approx. \$15m behind YTD forecast. Actual costs to date are \$28m compared to a YTD budget of \$43m. Regulatory approvals, service relocations and contractual delays have resulted in interruptions to the delivery of the capital program.

The IS Department has indicated that at least \$15m expenditure on the 2018-2019 capital program will be deferred until the 2019-2020 year. The majority of these are multi-year projects and the changes will be reflected in a future budget amendment.

- The IS Department are undertaking a detailed review on a number of projects to determine the estimated cost at completion, with a particular focus on projects where tender costs and construction estimates have been forecasted higher than budgets.

#### *Cashflow*

Council's cash and cash equivalents balance as at 31 January 2019 was \$154m compared to forecast position of \$130m. The additional cash held is a result of the increased revenues and reduced operating and capital expenditure mentioned above.

Council's investments are made in accordance with Council's Investment Policy (adopted as part of the annual budget) with an average return percentage of 2.52%.

#### **RESOURCE IMPLICATIONS**

Council's proposed budget amendment submitted to the Governance Committee for consideration includes suggested amendments in line with the variances noted above in this report.

#### **RISK MANAGEMENT IMPLICATIONS**

The implications of the financial results YTD will be monitored by management and any changes or risks to Council's forecast position will be considered as part of Council's budget amendments.

#### **LEGAL/POLICY BASIS**

*This report and its recommendations are consistent with the following legislative provisions:*

Section 204 of the *Local Government Regulation 2012*.

**COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation.

**CONCLUSION**

The monthly performance report for January 2019 is included at Attachment A.

**ATTACHMENT/S**

Name of Attachment	Attachment
<a href="#">January 2019 Monthly Performance Report</a>	Attachment A

**RECOMMENDATION**

That the report be received and the contents noted.

Jeffery Keech

**FINANCE MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight

**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*



City of  
**Ipswich**

**Ipswich City Council**

**Performance Report**

**January 2019**

**Ipswich City Council - Summary Financial Results**

	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	FY Budget \$'000	EOY Forecast \$'000	Detail Page ref:
<b>Net Result as at 31 January 2019:</b>						
<b>Cash Operational Revenue</b>						
Net Rates and Utilities	148,290	148,537	(247)	201,642	201,642	Page 9
Fees and Charges	18,430	16,876	1,554	29,751	29,751	Page 10
Operational Grants and Contributions	7,402	7,986	(584)	16,957	16,957	Page 11
Interest	3,002	1,687	1,315	2,905	3,002	Page 12
Other Cash Revenue	30,445	25,597	4,848	40,594	40,594	"
<b>Total Cash Operational Revenue</b>	<b>207,569</b>	<b>200,683</b>	<b>6,886</b>	<b>291,849</b>	<b>291,946</b>	
<b>Cash Operational Expenses</b>						
Employee Expenses*	54,595	57,235	2,640	96,081	97,806	Page 13
Materials and Services#	47,918	51,676	3,758	90,004	90,004	"
Finance costs	7,541	8,528	987	14,882	14,882	"
Other Cash Expenses	3,237	6,764	3,527	10,250	10,250	"
	<b>113,291</b>	<b>124,203</b>	<b>10,912</b>	<b>211,217</b>	<b>212,942</b>	
<b>Cash Operational Result</b>	<b>94,278</b>	<b>76,480</b>	<b>17,798</b>	<b>80,632</b>	<b>79,004</b>	
<b>Non-Cash Operational Revenue</b>						
Gain on Asset Disposal	161	0	161	0	161	Page 12
Internal Revenue	15,008	14,413	595	23,504	23,504	"
<b>Total Non-Cash Operational Revenue</b>	<b>15,169</b>	<b>14,413</b>	<b>756</b>	<b>23,504</b>	<b>23,665</b>	
<b>Non-Cash Operational Expense</b>						
Depreciation	38,871	40,394	1,523	68,075	68,075	Page 13
Loss on Asset Disposal	1,109	0	(1,109)	0	1,109	"
Internal Expense	13,741	12,865	(876)	20,850	20,850	"
<b>Total Non-Cash Operational Expense</b>	<b>53,721</b>	<b>53,259</b>	<b>(462)</b>	<b>88,925</b>	<b>90,034</b>	
<b>Net Result before Capital</b>	<b>55,726</b>	<b>37,634</b>	<b>18,092</b>	<b>15,211</b>	<b>12,635</b>	
<b>Capital</b>						
Capital Grants	2,956	2,104	852	4,722	4,722	Page 11
Donated Asset Revenue	38,459	39,151	(692)	67,122	67,122	"
Contributions	3,383	12,103	(8,720)	20,737	20,737	"
<b>Total Capital</b>	<b>44,798</b>	<b>53,358</b>	<b>(8,560)</b>	<b>92,581</b>	<b>92,581</b>	
<b>Total Net Result</b>	<b>100,524</b>	<b>90,992</b>	<b>9,532</b>	<b>107,792</b>	<b>105,216</b>	
<b>Capital Program as at 31 January 2019:</b>						
<b>Cash Capital Items</b>						
Asset Construction and Purchase	46,916	98,015	51,099	198,131	198,131	Page 14
<b>Non-cash Capital Items</b>						
Donated Assets	38,459	37,993	(466)	67,122	67,122	"
<b>Total Capital Program</b>	<b>85,375</b>	<b>136,008</b>	<b>50,633</b>	<b>265,253</b>	<b>265,253</b>	

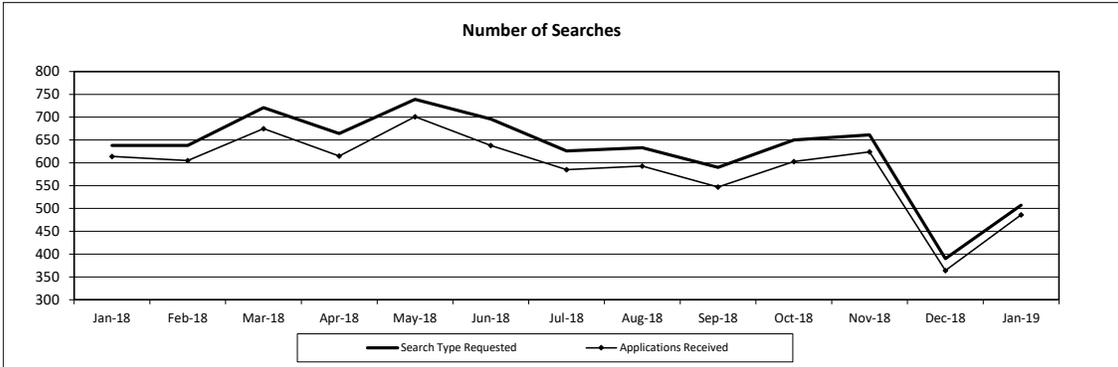
\* Including contract labour

# excluding contract labour

For information on individual line items, please refer to the relevant section of the report.

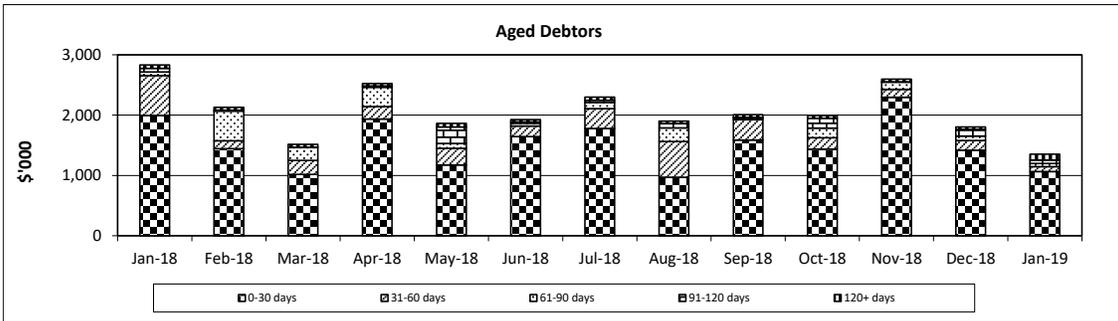
**Additional Performance Information:**

**Property Searches:**



	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Search Type Requested	638	638	721	664	739	696	626	633	590	650	661	390	507
Applications Received	614	605	675	615	701	638	585	593	547	603	624	364	486

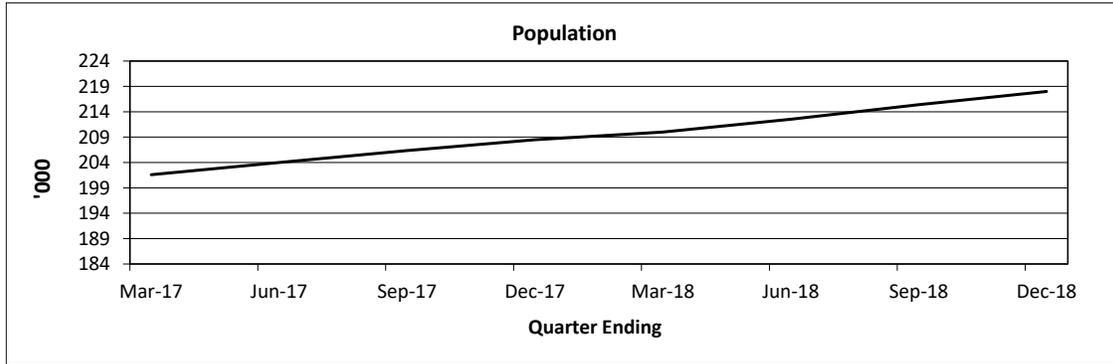
**Aged Debtors:**



	Jan-18 \$'000	Feb-18 \$'000	Mar-18 \$'000	Apr-18 \$'000	May-18 \$'000	Jun-18 \$'000	Jul-18 \$'000	Aug-18 \$'000	Sep-18 \$'000	Oct-18 \$'000	Nov-18 \$'000	Dec-18 \$'000	Jan-19 \$'000
0-30 days	1,995	1,443	1,016	1,936	1,174	1,645	1,778	969	1,589	1,438	2,295	1,418	1,063
31-60 days	661	132	233	207	276	173	331	594	338	188	133	159	83
61-90 days	60	491	215	319	82	47	102	226	25	158	118	77	53
91-120 days	60	16	5	21	273	22	34	69	11	165	5	109	55
120+ days	57	49	46	43	59	40	53	42	46	42	44	42	99

Satisfactory results overall.

Population:

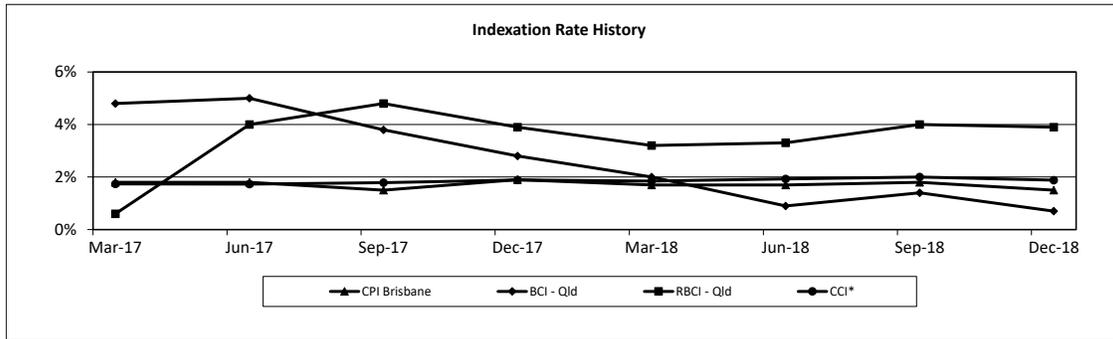


	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Population	202	204	206	209	210	213	215	218

Growth in Waste Domestic Services:

	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Growth per quarter:	0.83%	1.25%	1.26%	1.13%	0.93%	1.16%	1.30%	1.23%

Indexation Rate History:



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
CPI Brisbane	1.80%	1.80%	1.50%	1.90%	1.70%	1.70%	1.80%	1.50%
BCI - Qld	4.80%	5.00%	3.80%	2.80%	2.00%	0.90%	1.40%	0.70%
RBCI - Qld	0.60%	4.00%	4.80%	3.90%	3.20%	3.30%	4.00%	3.90%
CCI*	1.74%	1.73%	1.79%	1.89%	1.85%	1.93%	2.00%	1.88%

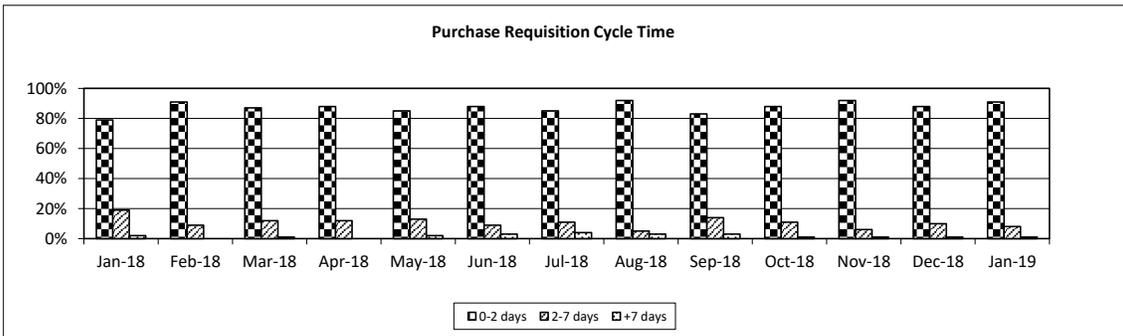
CPI = Consumer Price Index; BCI = Building Construction Index; RBCI = Roads and Bridges Construction Index; CCI = Council Cost Index

**Invoices Paid within Terms:**

	Jul-18		Aug-18		Sep-18		Oct-18		Nov-18		Dec-18		Jan-19	
Total invoices paid	5,838		5,494		4,998		5,373		4,508		4,949		4,510	
	Count	\$												
% paid within terms	94%	94%	91%	97%	90%	96%	92%	97%	94%	96%	97%	93%	89%	92%
% paid <1 week outside terms	3%	3%	2%	1%	1%	1%	3%	1%	1%	1%	1%	2%	4%	5%
% paid >1 week outside terms	3%	3%	7%	2%	9%	3%	5%	3%	5%	3%	2%	5%	7%	3%

Satisfactory results.

**Purchase Requisition Cycle Time:**

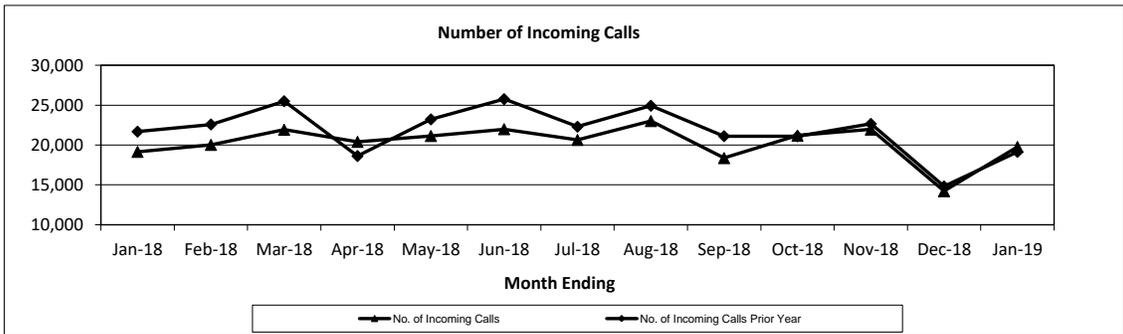


Key performance indicator for this activity is two days.

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
0-2 days	79%	91%	87%	88%	85%	88%	85%	92%	83%	88%	92%	88%	91%
2-7 days	19%	9%	12%	12%	13%	9%	11%	5%	14%	11%	6%	10%	8%
+7 days	2%	0%	1%	0%	2%	3%	4%	3%	3%	1%	1%	1%	1%

Purchase Requisition Cycle Time has improved and meets Council standards.

**Number of Incoming phone calls - All Council (excluding BCC After Hours and Helpdesk)**



	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
No. of Incoming Calls	19,147	20,027	21,922	20,397	21,153	21,986	20,634	23,017	18,369	21,200	21,959	14,215	19,765
No. of Incoming Calls Prior Year	21,681	22,579	25,508	18,637	23,222	25,768	22,308	24,933	21,109	21,097	22,656	14,818	19,147

**Statement of Cashflows**

	July Actuals	July Budget	August Actuals	August Budget	September Actuals	September Budget	October Actuals	October Budget	November Actuals	November Budget	December Actuals	December Budget	January Actuals	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	
<b>Cashflows from Operating Activities</b>																				
Receipts from Customers	(4,364)	(4,620)	(40,761)	(40,994)	(4,816)	(4,279)	(8,245)	(4,337)	(37,295)	(41,294)	(4,001)	(4,403)	(9,085)	(4,425)	(42,092)	(4,509)	(4,417)	(41,995)	(2,564)	
General Rates and Utilities Charges	(3,380)	(2,721)	(2,477)	(2,409)	(3,574)	(2,407)	(1,219)	(2,667)	(2,709)	(2,266)	(2,872)	(2,200)	(2,873)	(2,207)	(2,167)	(2,421)	(2,513)	(2,257)	(1,288)	
Fees and Charges	29	(574)	(768)	(574)	(1,166)	(574)	(203)	(579)	(99)	(574)	(374)	(742)	(706)	(574)	(574)	(574)	(574)	(574)	(493)	
Operating Contributions	(206)	(615)	(1,465)	(938)	(240)	(256)	(32)	(186)	(1,588)	(988)	(480)	(286)	(103)	(535)	(976)	(208)	(184)	(959)	(3,439)	
Operating Grants and Subsidies	(3,420)	(1,381)	(2,235)	(1,359)	(2,236)	(1,403)	(2,313)	(1,856)	(637)	(1,293)	(4,303)	(1,463)	(1,915)	(1,102)	(1,073)	(1,359)	(1,363)	(1,219)	(837)	
Other Income	(129)	(1,729)	(152)	(1,729)	384	(1,729)	(2,044)	(1,729)	(215)	(1,729)	(520)	(1,729)	(708)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)	(3,939)	
Capital Contributions					(295)		19	(164)	(2,544)	(1,854)			168	(86)		(30)		(1,782)	(1,152)	
Capital Grants and Subsidies	(11,469)	(11,640)	(47,963)	(47,523)	(11,944)	(10,647)	(14,036)	(11,518)	(45,086)	(49,907)	(12,551)	(10,824)	(15,223)	(10,658)	(48,611)	(10,830)	(10,780)	(50,515)	(13,713)	
Payments to Suppliers and Employees	6,179	8,985	8,394	7,183	6,631	7,249	8,317	8,999	6,542	7,225	8,562	9,095	8,041	7,237	7,232	7,328	9,020	7,256	7,155	
Employee Payments	7,350	10,762	11,068	8,001	6,629	7,185	6,727	8,115	7,241	6,864	6,286	8,130	6,752	6,132	7,414	7,420	7,100	7,467	8,616	
Supplier Payments	532	746	735	639	297	651	569	713	512	2,659	504	658	403	1,022	653	614	747	639	3,623	
Other Expenses	14,062	20,493	20,197	15,823	13,557	15,085	15,613	17,828	14,296	16,748	15,352	17,884	15,197	14,391	15,299	15,362	16,866	15,362	19,394	
Interest Received	(317)	(216)	(570)	(270)	(482)	(269)	(408)	(209)	(207)	(254)	(455)	(268)	(417)	(201)	(233)	(260)	(186)	(245)	(276)	
Borrowing Costs	8	9	9	9	3,130	3,096	(28)	(28)	1,022		3,084	3,819	(6)			3,584			3,503	
<b>Net Cash Outflow (Inflow) from Operating Activities</b>	<b>2,283</b>	<b>8,636</b>	<b>(28,328)</b>	<b>(31,970)</b>	<b>4,261</b>	<b>7,266</b>	<b>1,140</b>	<b>6,011</b>	<b>(29,976)</b>	<b>(33,413)</b>	<b>5,431</b>	<b>10,611</b>	<b>(449)</b>	<b>3,532</b>	<b>(33,544)</b>	<b>7,856</b>	<b>5,899</b>	<b>(35,380)</b>	<b>8,908</b>	
<b>Cashflows from Investing Activities</b>																				
Payments for property, plant and equipment*	7,913	8,312	6,839	9,715	5,691	13,823	5,797	12,298	3,060	22,484	11,270	25,293	6,557	18,999	20,037	22,608	20,259	24,265	41,517	
Dividends Received	(4,765)		(2,500)		(12,792)	(5,300)	300	(828)	600	(2,050)	(700)	(7,627)	(9,452)	(944)	(944)	(5,423)	(537)	(537)	1,825	
Proceeds from sale of (payments for) equity investments	600	(1,398)	1,400	(502)	200	(4,167)	300		27										(14,889)	
Transfers to/from subsidiary entities																				
<b>Net Cash Outflow (Inflow) from Investing Activities</b>	<b>3,748</b>	<b>6,914</b>	<b>5,738</b>	<b>9,213</b>	<b>(6,901)</b>	<b>4,357</b>	<b>6,097</b>	<b>11,470</b>	<b>3,687</b>	<b>20,885</b>	<b>16,966</b>	<b>16,966</b>	<b>(2,899)</b>	<b>18,054</b>	<b>19,099</b>	<b>17,185</b>	<b>19,722</b>	<b>23,728</b>	<b>28,454</b>	
<b>Cashflows from Financing Activities</b>																				
Proceeds from Borrowings					4,973	4,961	39		(1,012)		5,020	6,328	15			6,404			(101,000)	
Redemption of Borrowings																			22,467	
Interest free loan (proceeds) redemption																				
Working Capital (Proceeds) Redemption																				
<b>Net Cash Outflow (Inflow) from Financing Activities</b>					<b>4,973</b>	<b>4,961</b>	<b>39</b>		<b>(1,012)</b>		<b>5,020</b>	<b>6,328</b>	<b>15</b>			<b>6,404</b>			<b>(78,533)</b>	
Net Decrease (Increase) in Cash Held	6,032	15,550	(22,590)	(22,758)	2,334	16,583	7,276	17,571	(27,301)	(12,978)	22,921	33,905	(3,333)	21,587	(14,451)	31,446	25,622	(11,670)	(41,171)	
Cash at Beginning of Period	139,601	139,601	133,567	133,567	156,141	156,141	153,825	153,825	146,549	146,549	173,850	173,850	151,175	151,175	154,434	168,885	137,440	111,818	123,488	
<b>Cash at End of Reporting Period</b>	<b>133,567</b>	<b>124,051</b>	<b>156,141</b>	<b>156,325</b>	<b>153,825</b>	<b>139,557</b>	<b>146,549</b>	<b>136,254</b>	<b>173,850</b>	<b>159,572</b>	<b>151,175</b>	<b>139,945</b>	<b>154,434</b>	<b>129,589</b>	<b>168,885</b>	<b>137,440</b>	<b>111,818</b>	<b>123,488</b>	<b>164,658</b>	

The end of year cash balance is \$164.6 million.

**Departmental Breakdown**

Revenue and Expense: ☹️<1% or \$50k worse than budget whichever is greater; ☹️<5% or \$125k worse than budget whichever is greater; 😊>=5% or >=\$125k worse than budget whichever is greater.  
Capital: Within 5% or \$50k+/- budget whichever is greater; ☹️ within 10% or \$250k +/- budget whichever is greater; ☹️ more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 January 2019:

**Departmental Controlled:**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Arts, Social Development and Community Engagement</b> Revenue	☹️	😊	☹️	☹️	☹️	😊	😊						😊
Employee Expenses*	😊	😊	😊	😊	😊	😊	😊						😊
Other Expense Categories**	😊	😊	😊	😊	😊	😊	😊						😊
Capital	😊	😊	😊	😊	U	U	U						😊

Satisfactory results for expenses and revenue.  
Capital expenditure under budget by \$111k or 19.6%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Economic Development and Marketing</b> Revenue	😊	😊	😊	☹️	😊	☹️	😊						😊
Employee Expenses*	😊	😊	😊	😊	😊	😊	😊						😊
Other Expense Categories**	😊	😊	😊	😊	😊	😊	😊						😊
Capital	n/a												

Satisfactory results for revenue and expenses.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Infrastructure Services Department</b> Revenue	n/a												
Employee Expenses*	😊	😊	😊	😊	😊	😊	😊						😊
Other Expense Categories**	😊	😊	😊	😊	☹️	☹️	😊						😊
Capital	😊	😊	😊	U	U	U	U						😊

Satisfactory results for expenses  
Capital expenditure under budget for infrastructure program \$15m or 35.1%. See pages 15-18 for details.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Finance and Corporate Services Department</b> Revenue	😊	😊	😊	😊	😊	☹️	😊						😊
Employee Expenses*	😊	😊	😊	😊	😊	😊	😊						😊
Other Expense Categories**	😊	😊	😊	😊	😊	😊	😊						😊
Capital	U	U	U	U	U	U	U						😊

Satisfactory results for revenue and expenses.  
Capital expenditure under budget by \$35m or 92.1%.

\* Employee expenses including Labour Contracts  
\*\* Operational Expense excluding the above

**Departmental Breakdown**

Revenue and Expense: 😊 <1% or \$50k worse than budget whichever is greater; 😐 <5% or \$125k worse than budget whichever is greater; 😞 >=5% or >=\$125k worse than budget whichever is greater.  
Capital: Within 5% or \$50k +/- budget whichever is greater; 😊 within 10% or \$250k +/- budget whichever is greater; 😐 more than 10% or >\$250k +/- budget whichever is greater. U=under; O=over

Trend of year to date results as at 31 January 2019:

**Departmental Controlled:**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Works, Parks and Recreation Department</b>	Revenue	😊	😊	😊	😊	😊	😊						😊
	Employee Expenses*	😊	😊	😊	😊	😊	😊						😊
	Other Expense Categories**	😊	😊	😊	😊	😊	😊						😊
	Capital	U😊	O😊	O😊	O😊	O😊	O😊	O😊					😊

Satisfactory results for revenue and expenses.

Capital expenditure over budget for Infrastructure Program \$54k or 0.5%. Capital expenditure for fleet and equipment purchases under budget \$61k or 2.0%.

Capital expenditure for IWS under budget \$225k or 32.7%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Health, Security and Regulatory Services Department</b>	Revenue	😊	😊	😊	😊	😊	😊						😊
	Employee Expenses*	😊	😊	😊	😊	😊	😊						😊
	Other Expense Categories**	😊	😊	😊	😊	😊	😊						😊
	Capital	U😊	O😊	U😊	U😊	O😊	U😊	U😊					😊

Satisfactory results for revenue and expenses.

Capital expenditure under budget \$195k or 44.2%.

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Planning and Development Department</b>	Revenue	😊	😊	😊	😊	😊	😊						😊
	Employee Expenses*	😊	😊	😊	😊	😊	😊						😊
	Other Expense Categories**	😊	😊	😊	😊	😊	😊						😊
	Capital	n/a											

Satisfactory results for revenue and employee expenses. Other expense categories over budget \$237k or 29.2%.

**Corporate Controlled:**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY
<b>Corporate Items</b>	Revenue	😊	😊	😊	😊	😊	😊						😊
	Expenses	😊	😊	😊	😊	😊	😊						😊
	Capital	U😊	😊	U😊	U😊	U😊	U😊	U😊					😊

Satisfactory results for corporate controlled expenses. Corporate controlled revenue under budget \$8.7m or 4.7%.

Capital expenditure under budget on donated assets \$466k or 1.2%.

\* Employee expenses including Labour Contracts  
\*\* Operational Expense excluding the above

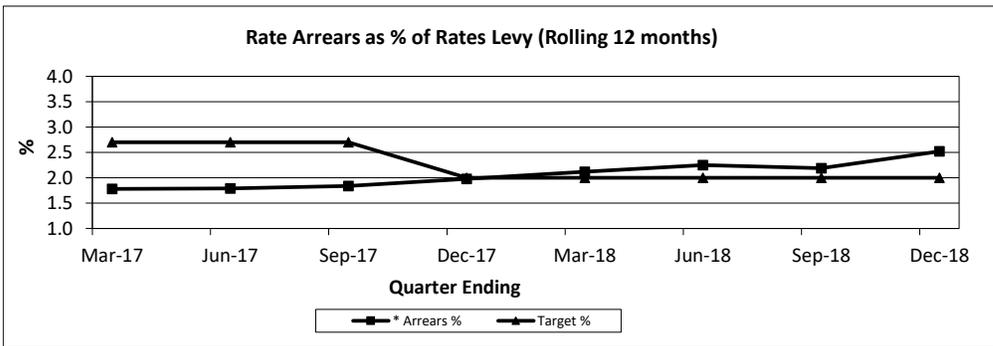
**Revenue**

**Net Rates and Utilities:**

	YTD Act	YTD Bud	YTD Var	FY Budget	FY F'cast	
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
General Rates	129,304	129,325	(21)	178,134	73%	178,134
Utilities and Other Charges	25,513	25,594	(81)	34,370	74%	34,370
Discounts/Remissions	(6,527)	(6,382)	(145)	(10,862)	60%	(10,862)
	<b>148,290</b>	<b>148,537</b>	<b>(247)</b>	<b>201,642</b>	<b>74%</b>	<b>201,642</b>

Satisfactory results overall.

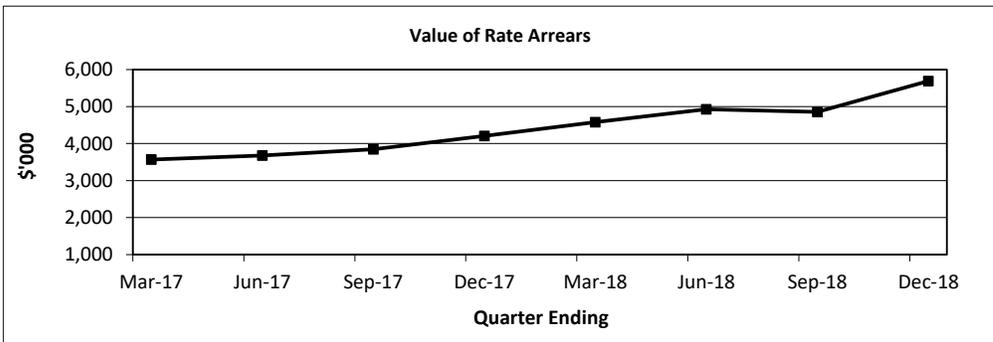
**Rate Arrears as at 31 December 2018:**



	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
* Arrears %	1.78	1.79	1.84	1.98	2.12	2.25	2.19	2.52
Target %	2.70	2.70	2.70	2.00	2.00	2.00	2.00	2.00

\* Rolling 12 month average

**Value of Rate Arrears:**



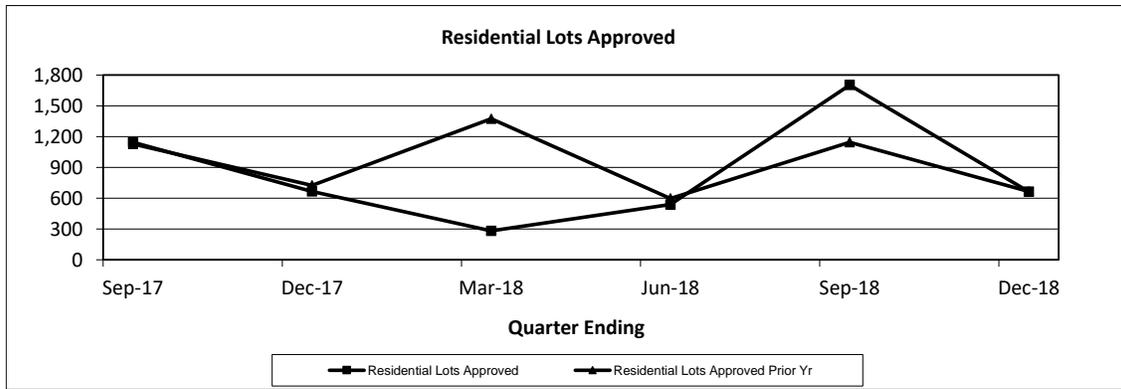
	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
\$'000	3,568	3,680	3,844	4,207	4,579	4,929	4,853	5,690

**Fees and Charges:**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Planning Fees	9,760	8,408	1,352	14,865	66%	14,865
Hlth Animal Cemetery Fees	837	783	54	1,920	44%	1,920
Traffic and Reg Park Fees	1,763	1,777	(14)	3,086	57%	3,086
Waste Fees	4,375	3,854	521	6,608	66%	6,608
Other Fees	1,695	2,054	(359)	3,272	52%	3,272
	<b>18,430</b>	<b>16,876</b>	<b>1,554</b>	<b>29,751</b>	<b>62%</b>	<b>29,751</b>

Satisfactory results overall. Development Planning Branch revenue increased dramatically in December owing to the lodgement of 3 major applications to pre-empt the State Government Koala Policy changes. However there is the potential for the applications to be withdrawn and refunds to be processed.

**Residential Lots Approved:**



	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
<b>Residential Lots Approved</b>	1,144	665	282	538	1,702	663
<b>Residential Lots Approved Prior Yr</b>	1,127	724	1,374	597	1,144	665

**Grants and Contributions:**

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Operational Grants	4,114	3,794	320	9,879	42%	9,879
Capital Grants	2,956	2,104	852	4,722	63%	4,722
Donated Asset Revenue	38,459	39,151	(692)	67,122	57%	67,122
*Operational Cash Contributions	3,288	4,192	(904)	7,078	46%	7,078
*Capital Cash Contributions	3,383	12,103	(8,720)	20,737	16%	20,737
	<b>52,200</b>	<b>61,344</b>	<b>(9,144)</b>	<b>109,538</b>	<b>48%</b>	<b>109,538</b>

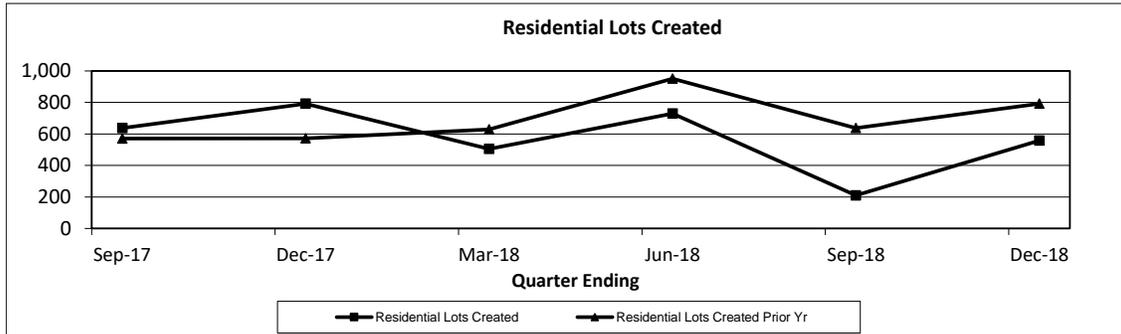
Cash contributions are developer driven and will be monitored closely.

**\*Cash Contribution Actuals Breakdown YTD:**

	Footpaths \$'000	Open Space \$'000	Roads \$'000	Social \$'000	Others \$'000	Grand Total \$'000
Operational Cash Contribution	0	887	621	0	368	1,875
Capital Cash Contribution	0	0	1,967	0	0	1,967
	<b>0</b>	<b>887</b>	<b>2,588</b>	<b>0</b>	<b>368</b>	<b>3,842</b>
Balance Sheet Movement YTD:						
Open Space NCL	0	2,536	0	0	0	2,536
Stormwater NCL	0	0	0	0	1,097	1,097
Social NCL	0	0	0	720	0	720
Footpaths NCL	117	0	0	0	0	117
Streetscape NCL	0	0	0	0	0	0
	<b>117</b>	<b>2,536</b>	<b>0</b>	<b>720</b>	<b>1,097</b>	<b>4,469</b>
<b>Total Cash Contributions</b>	<b>117</b>	<b>3,422</b>	<b>2,588</b>	<b>720</b>	<b>1,464</b>	<b>8,312</b>

Other operational cash contributions include \$388k relating to funds received from Ipswich Events Corporation, vegetation retention (\$95k), Queen's Parks Nature Centre (\$24k).

**Residential Lots Created:**



	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
<b>Residential Lots Created</b>	637	792	505	730	210	558
<b>Residential Lots Created Prior Yr</b>	571	572	629	951	637	792

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January 2019

**Other Revenue Sources:**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Sales, Recoverable Works	1,837	1,715	122	2,978	62%	2,978
Interest	3,002	1,687	1,315	2,905	103%	3,002
Other Revenue	28,608	23,882	4,726	37,616	76%	37,616
Gain on Asset Disposal	161	0	161	0	n/a	161
Internal Revenue	15,008	14,413	595	23,504	64%	23,504
	<b>48,616</b>	<b>41,697</b>	<b>6,919</b>	<b>67,003</b>	<b>73%</b>	<b>67,261</b>

Satisfactory results overall. Interest revenue over budget due to a higher amount of investments resulting from higher than forecasted cash balance. Gain on asset disposal relates to sale of fleet vehicles. Other revenue over budget due to receiving a higher than forecasted dividend and QUU tax payment.

**Expense**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	46,568	50,618	4,050	85,287	55%	85,287
Overtime	970	929	(41)	1,559	62%	1,559
Allowances	288	157	(131)	263	110%	288
Other employee costs	11,250	13,902	2,652	23,486	48%	23,486
<b>Total Labour Opex + Capex</b>	<b>59,076</b>	<b>65,606</b>	<b>6,530</b>	<b>110,595</b>	<b>53%</b>	<b>110,620</b>
<i>Less Capitalised Labour</i>	(7,796)	(9,452)	(1,656)	(16,129)	48%	(16,129)
Opex Labour before Contractors	<b>51,280</b>	<b>56,154</b>	<b>4,874</b>	<b>94,466</b>	<b>54%</b>	<b>94,491</b>
<i>Plus Contract Opex Labour</i>	3,315	1,081	(2,234)	1,615	205%	3,315
Opex Labour incl Contractors	<b>54,595</b>	<b>57,235</b>	<b>2,640</b>	<b>96,081</b>	<b>57%</b>	<b>97,806</b>

Satisfactory results overall. Other employee costs currently understated Council wide following the implementation of go-live of the new payroll system in mid-November. A request to rectify the issue has been raised with the vendor and work is underway.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Communication	892	975	83	1,691	53%	1,691
Materials	4,680	7,036	2,356	12,639	37%	12,639
Motor Vehicle Expenses	1,417	2,050	633	3,237	44%	3,237
Other Goods	1,851	1,956	105	3,291	56%	3,291
Other Services	6,797	7,156	359	12,254	55%	12,254
Service Contracts	17,523	21,562	4,039	36,255	48%	36,255
Utilities Expenses	5,723	5,828	105	10,454	55%	10,454
Consultants	2,353	1,796	(557)	3,110	76%	3,110
Other Materials and Services	6,682	3,317	(3,365)	7,073	94%	7,073
	<b>47,918</b>	<b>51,676</b>	<b>3,758</b>	<b>90,004</b>	<b>53%</b>	<b>90,004</b>

**Other Expense Sources:**

Depreciation	38,871	40,394	1,523	68,075	57%	68,075
Finance Costs	7,541	8,528	987	14,882	51%	14,882
Other Expenses	3,237	6,764	3,527	10,250	32%	10,250
Loss on disposal assets	1,109	0	(1,109)	0	n/a	1,109
Internal Expenses	13,741	12,865	(876)	20,850	66%	20,850
	<b>64,499</b>	<b>68,551</b>	<b>4,052</b>	<b>114,057</b>	<b>57%</b>	<b>115,166</b>

**TOTAL** **112,417** **120,227** **7,810** **204,061** **55%** **205,170**

Satisfactory results overall. Materials and services under budget primarily in Works Parks and Recreation Department. Service contracts under budget due to a reduction in open space maintenance due to drier weather conditions. Other expenses primarily under budget due to delay in contribution to be made for Springfield Central Sports Hall, payment expected before June.

Loss on asset disposals primarily relates to partial retirement of infrastructure network assets.

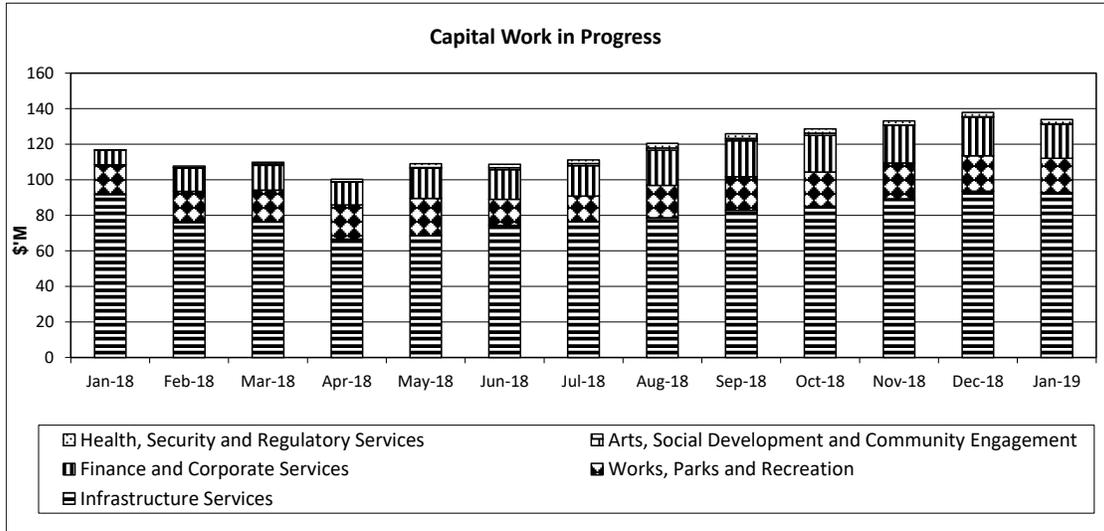
Depreciation under budget and analysis is currently underway.

**Capital Expenditure**

Results as at 31 January 2019:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Department Controlled	46,916	98,015	51,099	198,131	24%	198,131
Corporate Controlled	38,459	37,993	(466)	67,122	57%	67,122
	<b>85,375</b>	<b>136,008</b>	<b>50,633</b>	<b>265,253</b>	<b>32%</b>	<b>265,253</b>

**Capital Work in Progress Current Balance (\$'000):**



	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
	\$M												
Infrastructure Services	91.64	75.89	76.19	66.60	68.47	74.33	76.48	78.60	82.85	84.99	89.33	93.58	92.76
Works, Parks and Recreation	16.82	17.56	18.02	19.22	21.05	14.67	14.37	18.23	18.91	19.31	20.08	19.92	19.29
Finance and Corporate Services	8.22	13.25	13.90	12.90	16.95	16.70	17.09	19.78	20.20	20.70	21.19	21.81	19.17
Arts, Social Development and Community Engagement	0.08	0.10	0.78	0.11	0.44	1.05	1.19	1.31	1.35	1.20	0.16	0.17	0.24
Health, Security and Regulatory Services	0.03	0.90	0.96	1.48	2.14	1.96	2.07	2.56	2.58	2.41	2.41	2.44	2.44
	<b>116.79</b>	<b>107.70</b>	<b>109.85</b>	<b>100.31</b>	<b>109.05</b>	<b>108.71</b>	<b>111.20</b>	<b>120.48</b>	<b>125.89</b>	<b>128.62</b>	<b>133.17</b>	<b>137.91</b>	<b>133.90</b>

The above figures exclude infrastructure credits and donated assets.

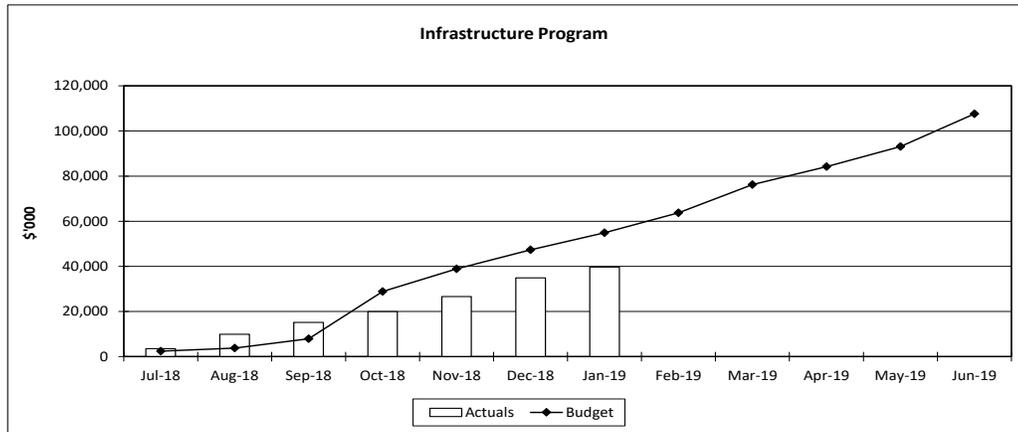
**CWIP Balance by Project Status (as % of total):**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Concept	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%
Design	7%	8%	8%	9%	4%	4%	4%	3%	2%	2%	2%	1%	2%
Delivery	44%	56%	53%	63%	70%	71%	68%	71%	65%	66%	58%	65%	62%
Completion	47%	34%	37%	26%	24%	23%	26%	25%	32%	31%	39%	33%	35%

**Infrastructure Capital Portfolio by Delivery Department**

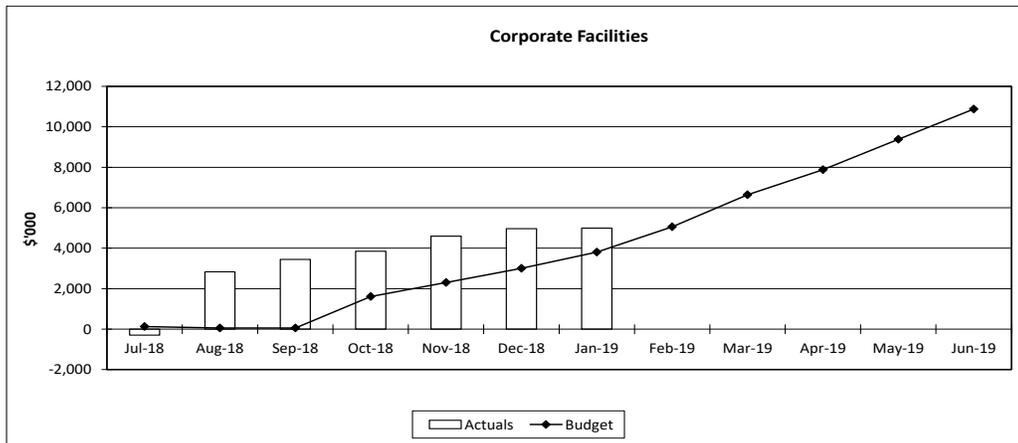
Results as at 31 January 2019:

Department Controlled	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Infrastructure Portfolio - IS	28,083	43,304	15,221	82,372	34%	82,372
Infrastructure Portfolio - WP	11,626	11,572	(54)	25,198	46%	25,198
<b>Total</b>	<b>39,709</b>	<b>54,876</b>	<b>15,167</b>	<b>107,570</b>	<b>37%</b>	<b>107,570</b>



**Infrastructure Capital Expenditure by Program**

**Corporate Facilities**

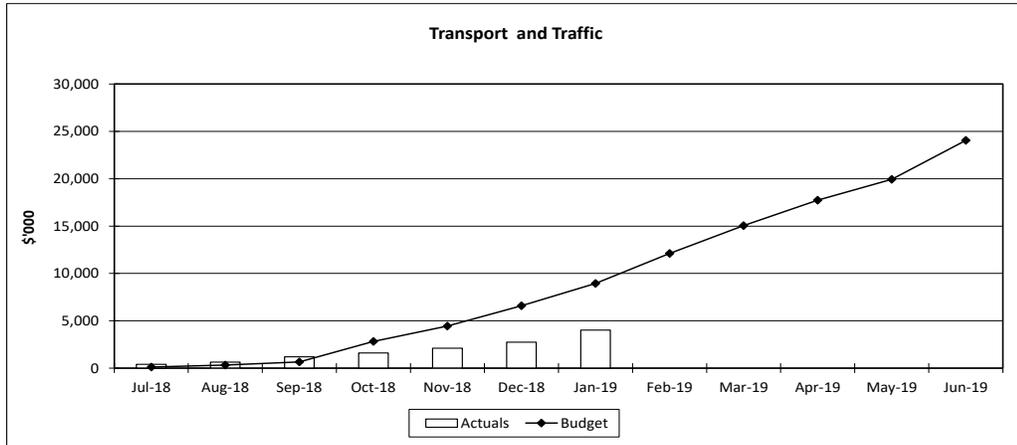


**Comments per IS** - 2018 -2019 Estimated Financial Expenditure \$2.9m.

**Comments per WPR** - Over budget YTD, due to the internal purchase/transfer of Fire Station 101 from Council's controlled company and will be adjusted in an upcoming budget amendment. Final project in relation to the Riverview Depot upgrade has commenced and anticipated move early 2019.

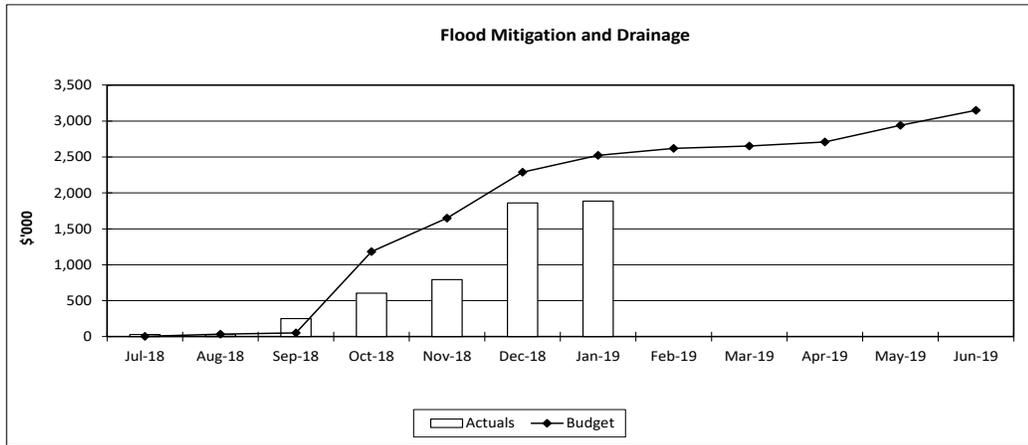
**Infrastructure Capital Expenditure by Program con't**

**Transport and Traffic**



Comments per IS - 2018 -2019 Estimated Financial Expenditure \$22.2m.

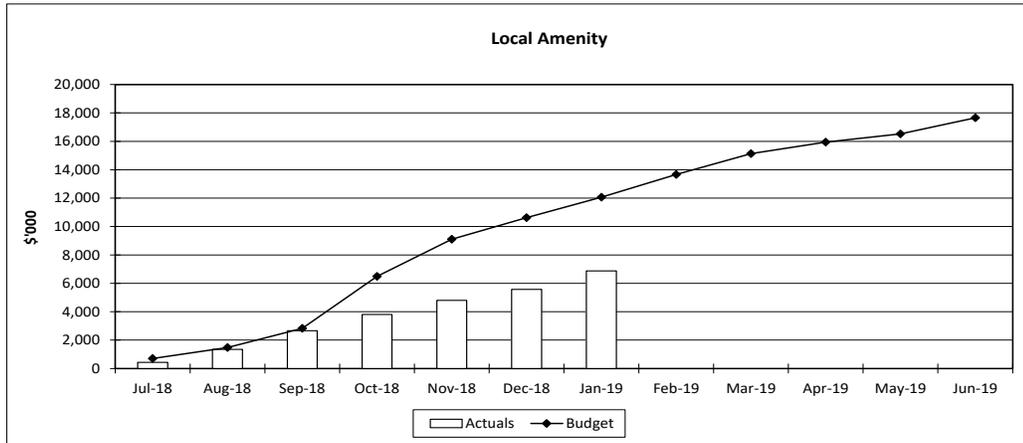
**Flood Mitigation and Drainage**



Comments per IS - 2018 -2019 Estimated Financial Expenditure 3.1m.

**Infrastructure Capital Expenditure by Program con't**

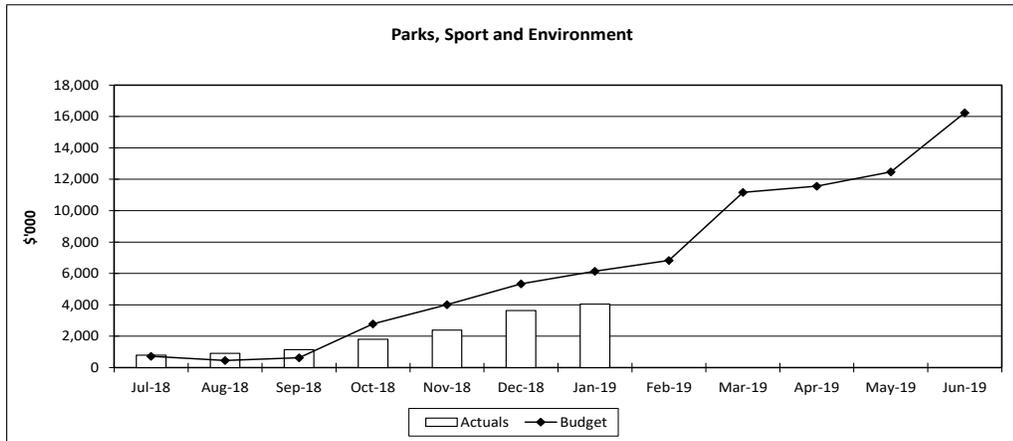
**Local Amenity**



**Comments per IS** - 2018 -2019 Estimated Financial Expenditure \$16.2m.

**Comments per WPR** - Behind YTD budget due to phasing for Beautiful Ipswich. Currently finalising program of work for divisions 7 and 8. Commencing delivery phase for Divisions 4 and 5.

**Parks, Sport and Recreation**

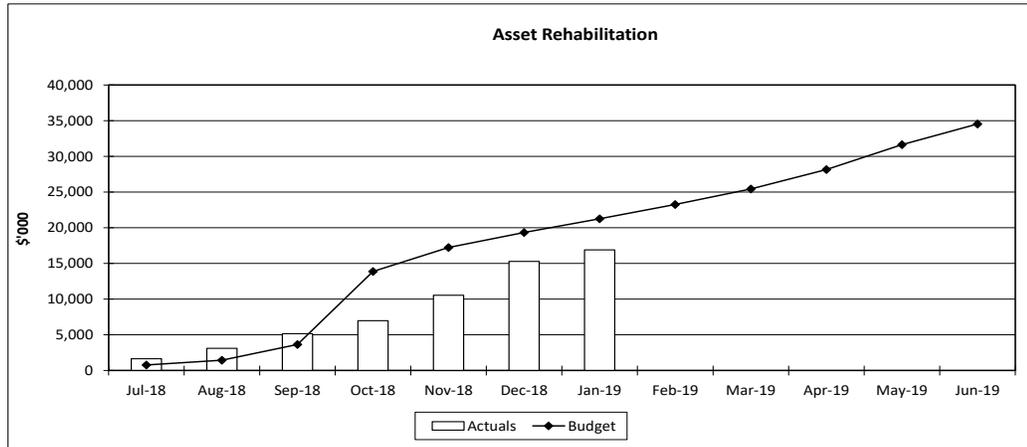


**Comments per IS** - 2018 -2019 Estimated Financial Expenditure \$3.8m.

**Comments per WPR** - On budget YTD, Program of work currently on schedule. Forecasted expenditure is expected to be \$4.2m under budget at end of year, due to Council's commitment towards the Northern sports field that will not occur in the 2018/19 Financial year as the work currently being undertaken by the developer is behind schedule. .

**Infrastructure Capital Expenditure by Program con't**

**Asset Rehabilitation**



**Comments per IS** - 2018 -2019 Estimated Financial Expenditure \$24m.

**Comments per WPR** - Slightly under budget due to 2 projects currently on hold. Offset by Office Relocation and fit out works that are required for 101 Limestone Street and 143 Brisbane Street and funds will be adjusted in the next Budget Amendment. Program rehabilitation work currently on schedule.

# Arts, Social Development and Community Engagement Department

## Performance Report

### January 2019

#### Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Civic Centre Service Fees	74	100	(26)	192	39%	192
Library Fees and Fines	2	32	(30)	55	4%	55
Other Fees	247	222	25	322	77%	322
Operational Grants	1,649	1,801	(152)	2,401	69%	2,401
Capital Grants	0	0	0	0	n/a	0
Other Revenue	1,325	938	387	1,547	86%	1,547
Internal Revenue	208	180	28	337	62%	337
	<b>3,505</b>	<b>3,273</b>	<b>232</b>	<b>4,854</b>	<b>72%</b>	<b>4,854</b>
<b>Corporate Controlled</b>						
Donated Asset Revenue	43	14	29	28	154%	43
Cash Contributions	0	1,988	(1,988)	3,407	0%	3,407
Hdwks Credit Consumption	0	0	0	0	n/a	0
	<b>43</b>	<b>2,002</b>	<b>(1,959)</b>	<b>3,435</b>	<b>1%</b>	<b>3,450</b>
<b>TOTAL</b>	<b>3,548</b>	<b>5,275</b>	<b>(1,727)</b>	<b>8,289</b>	<b>43%</b>	<b>8,304</b>

Satisfactory results overall. Operational grants under budget due to a reduction in Home Assist Secure offset by additional library grants, to be considered in the next budget amendment. Other revenue over budget primarily due to increased Ti Tree Bioenergy revenue.

Cash contributions will be monitored.

**Department Controlled Expenses**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	5,023	5,639	616	9,495	53%	9,495
Overtime	149	104	(45)	174	86%	174
Allowances	38	11	(27)	18	211%	38
Other employee costs	1,203	1,477	274	2,491	48%	2,491
<b>Total Labour Opex + Capex</b>	<b>6,413</b>	<b>7,231</b>	<b>818</b>	<b>12,178</b>	<b>53%</b>	<b>12,198</b>
<i>Less recovery/charge out</i>	(6)	27	33	0	n/a	0
Opex Labour before Contractors	<b>6,407</b>	<b>7,258</b>	<b>851</b>	<b>12,178</b>	<b>53%</b>	<b>12,198</b>
<i>Plus Contract Opex Labour</i>	199	145	(54)	278	72%	278
Opex Labour incl Contractors	<b>6,606</b>	<b>7,403</b>	<b>797</b>	<b>12,456</b>	<b>53%</b>	<b>12,476</b>

Satisfactory results overall. Employee expenses under budget due to delay in filling vacant positions, expected to be filled over the coming months.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	188	176	(12)	315	60%	315
Materials	174	309	135	1,327	13%	1,327
Other Goods	673	715	42	1,226	55%	1,226
Other Services	999	1,485	486	2,292	44%	2,292
Service Contracts	536	602	66	1,081	50%	1,081
Other Materials and Services	128	166	38	268	48%	268
	2,698	3,453	755	6,509	41%	6,509
<b>Other Expense Sources</b>						
Other Expenses	507	1,298	791	2,705	19%	2,705
Internal Expenses	221	264	43	463	48%	463
	<b>3,426</b>	<b>5,015</b>	<b>1,589</b>	<b>9,677</b>	<b>35%</b>	<b>9,677</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>10,032</b>	<b>12,418</b>	<b>2,386</b>	<b>22,133</b>	<b>45%</b>	<b>22,153</b>

**Corporate Controlled Expenses**

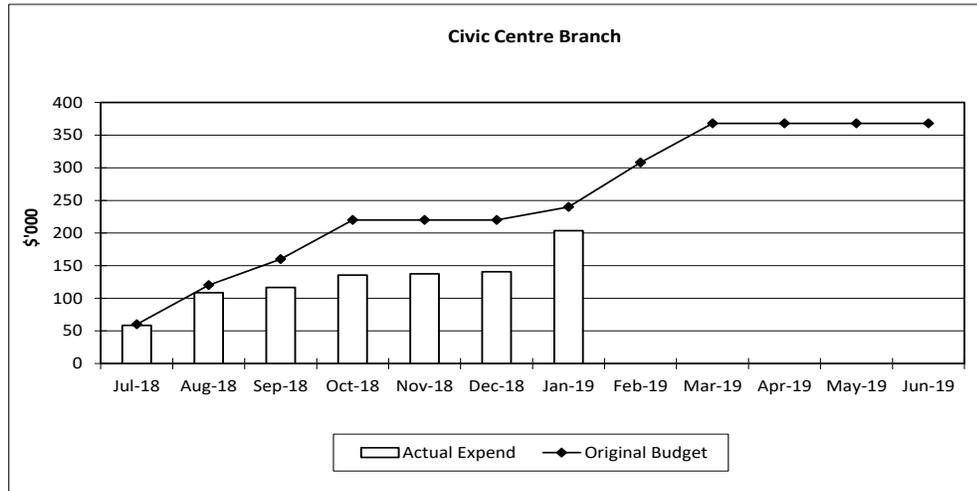
Depreciation	152	154	2	258	59%	258
Finance Costs	0	0	0	0	n/a	0
Loss on Disposal Assets	7	0	(7)	0	n/a	7
<b>TOTAL CORPORATE CONTROLLED</b>	<b>159</b>	<b>154</b>	<b>(5)</b>	<b>258</b>	<b>62%</b>	<b>265</b>

Satisfactory results overall. Other services under budget in the library branch, through commitments and planned expenditure this is expected to meet full year budget and rephasing needs to be actioned to better reflect timing of the actuals. Other expenses under budget primarily relating to community donations.

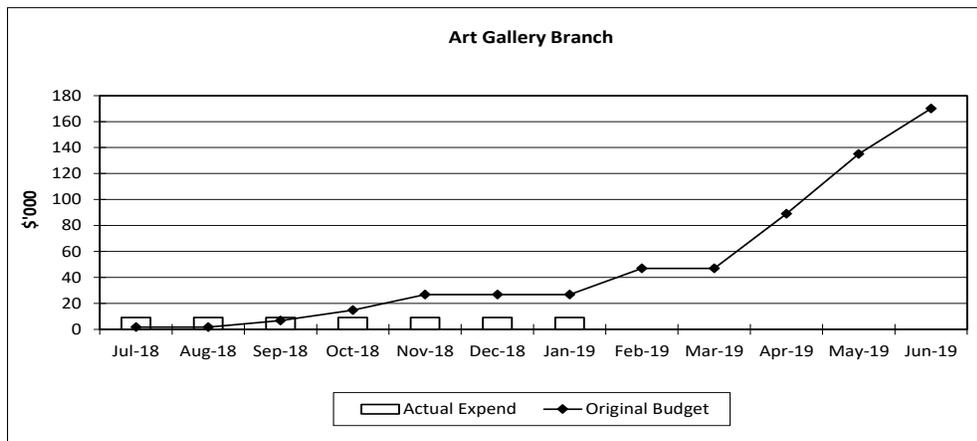
**ASDCE Capital Expenditure by Program**

Results as at 31 January 2019:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Department controlled	456	567	111	1,845	25%	1,845

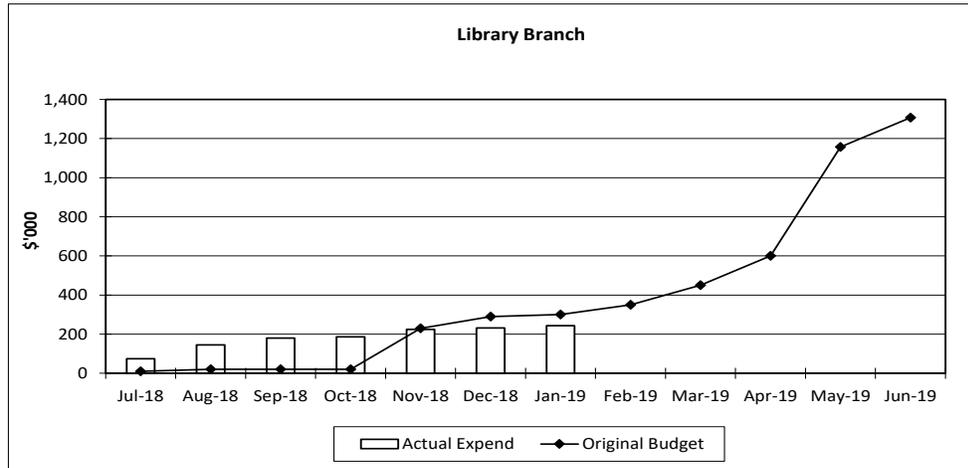


Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
DCH00022	Civic Centre Assets	204	240	Phasing of capital expenditure to be actioned due to supplier delays. Expect to finalise purchases prior to calendar year end.



Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	9	27	Slightly behind budget, no issues, expected to be on budget by June 2019.

**ASDCE Capital Expenditure by Program con't**



Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
DEA00010/DEL10018	Library Capital Purchases	244	300	No issues

# Economic Development and Marketing

## Performance Report

### January 2019

#### Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Operational Grants	2	0	2	0	n/a	2
Other Revenue	391	392	(1)	1,150	34%	1,150
Internal Revenue	0	0	0	0	n/a	0
	<b>393</b>	<b>392</b>	<b>1</b>	<b>1,150</b>	<b>34%</b>	<b>1,152</b>
<b>Corporate Controlled</b>						
Cash Contributions	388	0	388	0	n/a	388
	<b>388</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>n/a</b>	<b>388</b>
<b>TOTAL</b>	<b>781</b>	<b>392</b>	<b>389</b>	<b>1,150</b>	<b>68%</b>	<b>1,540</b>

Satisfactory results overall.

Cash contributions revenue relates to funds received from Ipswich Events Corporation.

**Department Controlled Expenses**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	2,224	2,449	225	4,121	54%	4,121
Overtime	43	32	(11)	54	80%	54
Allowances	7	15	8	25	28%	25
Other employee costs	560	706	146	1,202	47%	1,202
<b>Total Labour Opex + Capex</b>	<b>2,834</b>	<b>3,202</b>	<b>368</b>	<b>5,402</b>	<b>52%</b>	<b>5,402</b>
<i>Less Capitalised Labour</i>	13	(6)	(19)	(20)	(65%)	13
Opex Labour before Contractors	<b>2,847</b>	<b>3,196</b>	<b>349</b>	<b>5,382</b>	<b>53%</b>	<b>5,415</b>
<i>Plus Contract Opex Labour</i>	275	0	(275)	0	n/a	275
Opex Labour incl Contractors	<b>3,122</b>	<b>3,196</b>	<b>74</b>	<b>5,382</b>	<b>58%</b>	<b>5,690</b>

Satisfactory results overall.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	788	733	(55)	2,373	33%	2,373
Communication	0	0	0	0	n/a	0
Other Goods	68	94	26	163	42%	163
Other Services	561	1,052	491	1,964	29%	1,964
Service Contracts	66	60	(6)	100	66%	100
Entertainment	56	39	(17)	67	84%	67
Other Materials and Services	107	110	3	278	38%	278
	1,646	2,088	442	4,945	33%	4,945
<b>Other Expense Sources</b>						
Other Expenses	21	67	46	115	18%	115
Internal Expenses	71	68	(3)	127	56%	127
	<b>1,738</b>	<b>2,223</b>	<b>485</b>	<b>5,187</b>	<b>34%</b>	<b>5,187</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>4,860</b>	<b>5,419</b>	<b>559</b>	<b>10,569</b>	<b>46%</b>	<b>10,877</b>

**Corporate Controlled Expenses**

Depreciation	2	1	(1)	1	200%	2
Other Finance Costs	0	0	0	0	n/a	0
<b>TOTAL CORPORATE CONTROLLED</b>	<b>2</b>	<b>1</b>	<b>(1)</b>	<b>1</b>	<b>200%</b>	<b>2</b>

Satisfactory results overall. Other services under budget in the Events Branch and will be monitored closely.

# Infrastructure Services Department

## Performance Report

### January 2019

#### Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Other Fees and Charges	0	0	0	0	n/a	0
Sales, Recoverable works	0	0	0	0	n/a	0
Capital Grants	0	0	0	0	n/a	0
Other Revenue	0	0	0	0	n/a	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>
<b>Corporate Controlled</b>						
Donated Asset Revenue	38,416	31,122	7,294	53,354	72%	53,354
Cash Contributions	4,665	6,104	(1,439)	10,461	45%	10,461
	<b>43,081</b>	<b>37,226</b>	<b>5,855</b>	<b>63,815</b>	<b>68%</b>	<b>63,815</b>
<b>TOTAL</b>	<b>43,081</b>	<b>37,226</b>	<b>5,855</b>	<b>63,815</b>	<b>68%</b>	<b>63,815</b>

Cash contributions are developer driven and will be closely monitored.

**Department Controlled Expenses**

**General Ledger**

**Employee Expenses (incl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	4,856	5,972	1,116	10,053	48%	10,053
Contract (opex and capex)	599	0	(599)	0	n/a	599
Overtime	64	49	(15)	82	78%	82
Allowances	3	15	12	25	12%	25
Other employee costs	1,135	1,629	494	2,743	41%	2,743
<b>Total Labour Opex + Capex</b>	<b>6,657</b>	<b>7,665</b>	<b>1,008</b>	<b>12,903</b>	<b>52%</b>	<b>13,502</b>

**Labour Breakdown (Project Ledger)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
<b>Capex</b>						
Wages	5,103	6,755	1,652	11,385	45%	11,385
Contract	558	0	(558)	0	n/a	558
	<b>5,661</b>	<b>6,755</b>	<b>1,094</b>	<b>11,385</b>	<b>50%</b>	<b>11,943</b>
<b>Opex</b>						
Wages	905	919	14	1,572	58%	1,572
Contract	41	0	(41)	0	n/a	41
	<b>946</b>	<b>919</b>	<b>(27)</b>	<b>1,572</b>	<b>60%</b>	<b>1,613</b>
<b>Total Project Labour (opex and capex)</b>	<b>6,607</b>	<b>7,674</b>	<b>1,067</b>	<b>12,957</b>	<b>51%</b>	<b>13,556</b>

Satisfactory results overall. Employee wages under budget due to delay in filling vacant positions partly offset by labour contracts.

**Department Controlled Expenses (con't)**

**Materials and Services (excl. Labour Contracts)**

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
Service Contracts	9	281	272	482	2%	482
Consultants	558	488	(70)	849	66%	849
Other Materials and Services	170	170	0	351	48%	351
	<u>737</u>	<u>939</u>	<u>202</u>	<u>1,682</u>	<u>44%</u>	<u>1,682</u>
<b>Other Expense Sources</b>						
Other Expenses	33	0	(33)	0	n/a	33
Internal Expenses	213	7	(206)	14	1521%	213
	<u>246</u>	<u>7</u>	<u>(239)</u>	<u>14</u>	<u>1757%</u>	<u>246</u>
<b>TOTAL DEPARTMENT CONTROLLED EXPENSES (excl. Labour)</b>	<b>983</b>	<b>946</b>	<b>(37)</b>	<b>1,696</b>	<b>58%</b>	<b>1,928</b>

**Corporate Controlled Expenses**

Depreciation	76	70	(6)	119	64%	119
Other Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	3	0	(3)	0	n/a	3
<b>TOTAL CORPORATE CONTROLLED</b>	<b>79</b>	<b>70</b>	<b>(9)</b>	<b>119</b>	<b>66%</b>	<b>122</b>

Service contracts under budget relating to divisional allocation, IS and WPR to review the opportunity to transfer these funds to street lighting projects. Consultants over budget due to the expensing of capital projects (flood mitigation investigations) from previous financial years. Internal expenses over budget due to under utilisation of plant and equipment and expensing of capital projects.

# Finance and Corporate Services Department

## Performance Report

### January 2019

#### Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
<b>Department Controlled</b>						
Utilities and Other Charges	65	53	12	85	76%	85
Change of Ownership Fees	440	535	(95)	714	62%	714
Other Fees and Charges	572	822	(250)	1,408	41%	1,408
Sales, Recoverable works	0	0	0	0	n/a	0
Operational Grants	1,369	1,096	273	4,148	33%	4,148
Capital Grants	0	0	0	0	n/a	0
Other Revenue	25,095	21,395	3,700	32,943	76%	32,943
Internal revenue	1,080	1,081	(1)	1,854	58%	1,854
	<b>28,621</b>	<b>24,982</b>	<b>3,639</b>	<b>41,152</b>	<b>70%</b>	<b>41,152</b>
<b>Corporate Controlled</b>						
General Rates	129,304	129,325	(21)	178,134	73%	178,134
Discounts/Remissions	(6,484)	(6,325)	(159)	(10,787)	60%	(10,787)
Net Rates and Utilities	122,820	123,000	(180)	167,347	73%	167,347
Cash Donations and Contributions	0	0	0	0	n/a	0
Interest	2,728	1,546	1,182	2,660	103%	2,728
Gain on Asset Disposal	0	0	0	0	n/a	0
Tax Equivalents Revenue	4,044	3,709	335	5,343	76%	5,343
	<b>129,592</b>	<b>128,255</b>	<b>1,337</b>	<b>175,350</b>	<b>74%</b>	<b>175,418</b>
<b>TOTAL</b>	<b>158,213</b>	<b>153,237</b>	<b>4,976</b>	<b>216,502</b>	<b>73%</b>	<b>216,570</b>

Satisfactory results overall. Other fees and charges under budget due to less than expected volume of property searches. Other revenue over budget due to receiving a higher than expected dividend and QUU tax payment. Interest revenue over budget due to a higher amount of investments resulting from higher than forecasted cash balance.

## Department Controlled Expenses

### Employee Expenses

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	9,905	10,764	859	18,171	55%	18,171
Overtime	27	7	(20)	11	245%	27
Allowances	29	55	26	93	31%	93
Other employee costs	2,303	3,023	720	5,118	45%	5,118
<b>Total Labour Opex + Capex</b>	<b>12,264</b>	<b>13,849</b>	<b>1,585</b>	<b>23,393</b>	<b>52%</b>	<b>23,409</b>
<i>Less Capitalised Labour</i>	(1,412)	(1,408)	4	(2,408)	59%	(2,408)
Opex Labour before Contractors	<b>10,852</b>	<b>12,441</b>	<b>1,589</b>	<b>20,985</b>	<b>52%</b>	<b>21,001</b>
<i>Plus Contract Opex Labour</i>	991	431	(560)	640	155%	991
Opex Labour incl Contractors	<b>11,843</b>	<b>12,872</b>	<b>1,029</b>	<b>21,625</b>	<b>55%</b>	<b>21,992</b>

Satisfactory results overall.

### Materials and Services (excl. Labour Contracts)

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Communication	862	970	108	1,680	51%	1,680
Other Goods	799	932	133	1,564	51%	1,564
Other Services	2,977	3,165	188	5,461	55%	5,461
Service Contracts	4,873	5,005	132	8,289	59%	8,289
Legal Expenses	674	321	(353)	552	122%	674
Other Materials and Services	1,289	1,058	(231)	1,698	76%	1,698
	11,474	11,451	(23)	19,244	60%	19,366
<b>Other Expense Sources</b>						
Finance Costs	315	324	9	577	55%	577
Other Expenses	1,733	2,373	640	3,867	45%	3,867
Internal expenses	105	207	102	336	31%	336
Community Services Expense	274	274	0	470	58%	470
	<b>13,901</b>	<b>14,629</b>	<b>728</b>	<b>24,494</b>	<b>57%</b>	<b>24,616</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>25,744</b>	<b>27,501</b>	<b>1,757</b>	<b>46,119</b>	<b>56%</b>	<b>46,608</b>

### Corporate Controlled

Depreciation	4,536	4,465	(71)	7,595	60%	7,595
Loss on disposal assets	0	0	0	0	n/a	0
QTC Finance Costs	7,026	8,003	977	13,969	50%	13,969
Other Finance Costs	0	0	0	0	n/a	0
<b>TOTAL CORPORATE CONTROLLED</b>	<b>11,562</b>	<b>12,468</b>	<b>906</b>	<b>21,564</b>	<b>54%</b>	<b>21,564</b>

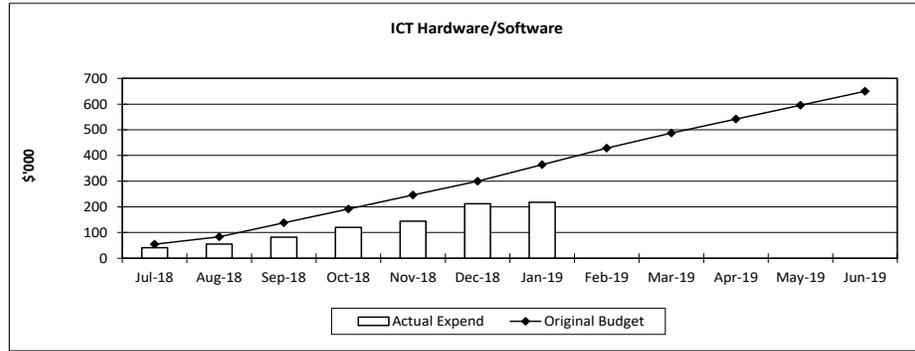
Satisfactory results overall. Other services primarily under budget in the People and Culture Branch due to a delay in training and award programs. Service contracts primarily under budget in Strategic Client Branch representing bonus service levels not achieved. Legal expenses over budget due to various legal matters and will be monitored closely.

Satisfactory results for corporate controlled expenditure.

**FC Capital Expenditure by Program**

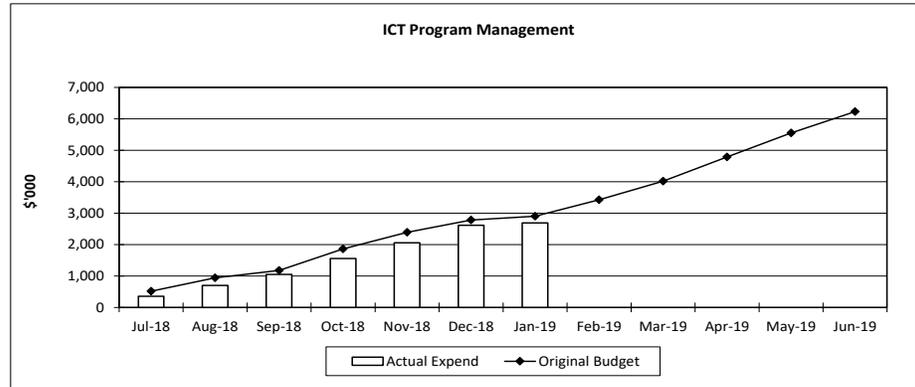
Results as at 31 January 2019:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Department Controlled*	3,029	38,374	35,345	77,115	4%	77,115



**Major Projects**

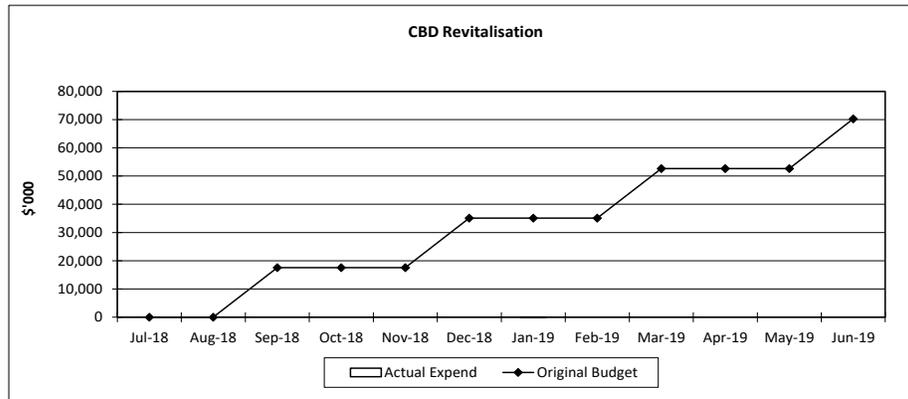
Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	FIT00111/ICT Hardware Capex	218	364	Satisfactory result.



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	2,688	2,900	Satisfactory result.

**FC Capital Expenditure by Program con't**



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	123	35,110	Behind schedule due to delays, work expected to resume shortly.

# Works, Parks and Recreation Department

## Performance Report

### January 2019

#### Excluding Ipswich Waste

#### Revenue

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Utilities and Other Charges	3,085	2,972	113	3,962	78%	3,962
Traffic and Reg Park Fees	678	733	(55)	1,265	54%	1,265
Other Fees and Charges	10	0	10	0	n/a	10
Sales, Recoverable Works	1,837	1,715	122	2,978	62%	2,978
Operational Grants	978	820	158	3,147	31%	3,147
Capital Grants	2,956	2,104	852	4,722	63%	4,722
Other Revenue	1,697	1,082	615	1,867	91%	1,867
Internal Revenue	8,339	8,530	(191)	14,407	58%	14,407
	<b>19,580</b>	<b>17,956</b>	<b>1,624</b>	<b>32,348</b>	<b>61%</b>	<b>32,358</b>
<b>Corporate Controlled</b>						
Discounts/Remissions	(43)	(57)	14	(75)	57%	(75)
Donated Asset Revenue	0	8,015	(8,015)	13,740	0%	13,740
Cash Contributions	1,617	8,198	(6,581)	13,942	12%	13,942
Interest	0	0	0	0	n/a	0
Gain on Disposal/Revaluation	158	0	158	0	n/a	158
	<b>1,732</b>	<b>16,156</b>	<b>(14,424)</b>	<b>27,607</b>	<b>6%</b>	<b>27,765</b>
<b>TOTAL</b>	<b>21,312</b>	<b>34,112</b>	<b>(12,800)</b>	<b>59,955</b>	<b>36%</b>	<b>60,123</b>

Satisfactory results overall. Capital grants over budget relates to 2017/18 Passenger Transport Accessible Infrastructure Program together with funding for a change room at Limestone Park Netball Courts. Other revenue over budget primarily relates to insurance funds received as restitution for works associated with the 2017/2018 weather events. Internal revenue under budget do to lower equipment utilisation. These items will be included for consideration in the next budget amendment.

Cash contributions and donated asset revenue are developer driven.

**Department Controlled Expenses**

**Excluding Ipswich Waste**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	13,942	14,365	423	24,205	58%	24,205
Overtime	356	448	92	752	47%	752
Allowances	107	45	(62)	75	143%	107
Other employee costs	3,471	3,899	428	6,575	53%	6,575
<b>Total Labour Opex + Capex</b>	<b>17,876</b>	<b>18,757</b>	<b>881</b>	<b>31,607</b>	<b>57%</b>	<b>31,639</b>
<i>Less Capitalised Labour</i>	(1,289)	(1,318)	(29)	(2,349)	55%	(2,349)
Opex Labour before Contractors	<b>16,587</b>	<b>17,439</b>	<b>852</b>	<b>29,258</b>	<b>57%</b>	<b>29,290</b>
<i>Plus Contract Opex Labour</i>	812	84	(728)	120	677%	812
Opex Labour incl Contractors	<b>17,399</b>	<b>17,523</b>	<b>124</b>	<b>29,378</b>	<b>59%</b>	<b>30,102</b>

Satisfactory results overall.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Maintenance	2,547	66	(2,481)	116	2196%	2,547
Materials	4,384	6,511	2,127	10,958	40%	10,958
Motor Vehicle Expenses	1,398	2,045	647	3,227	43%	3,227
Service Contracts	6,670	10,246	3,576	17,146	39%	17,146
Utilities Expenses	5,591	5,674	83	10,199	55%	10,199
Consultants	748	455	(293)	840	89%	840
Other Materials and Services	2,766	1,517	(1,249)	2,574	107%	2,766
	<b>24,104</b>	<b>26,514</b>	<b>2,410</b>	<b>45,060</b>	<b>53%</b>	<b>47,683</b>
<b>Other Expense Sources</b>						
Other Expenses	857	2,996	2,139	3,523	24%	3,523
Internal Expenses	3,416	3,293	(123)	5,547	62%	5,547
Finance Costs	0	0	0	0	n/a	0
	<b>28,377</b>	<b>32,803</b>	<b>4,426</b>	<b>54,130</b>	<b>52%</b>	<b>56,753</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>45,776</b>	<b>50,326</b>	<b>4,550</b>	<b>83,508</b>	<b>55%</b>	<b>86,855</b>

**Corporate Controlled**

Depreciation	33,204	34,984	1,780	58,869	56%	58,869
QTC Finance Costs	201	201	0	336	60%	336
Other Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	1,054	0	(1,054)	0	n/a	1,054
<b>TOTAL CORPORATE CONTROLLED</b>	<b>34,459</b>	<b>35,185</b>	<b>726</b>	<b>59,205</b>	<b>58%</b>	<b>60,259</b>

Satisfactory results overall. Materials and services, maintenance and motor vehicle expenses over budget due to higher than expected prices on fuel and maintenance. Service contracts under budget due to a reduction in open space maintenance due to drier weather conditions. Other expenses primarily under budget due to delay in contribution to be made for Springfield Central Sports Hall, payment expected before June.

Loss on asset disposals relates to partial retirement of infrastructure network assets.

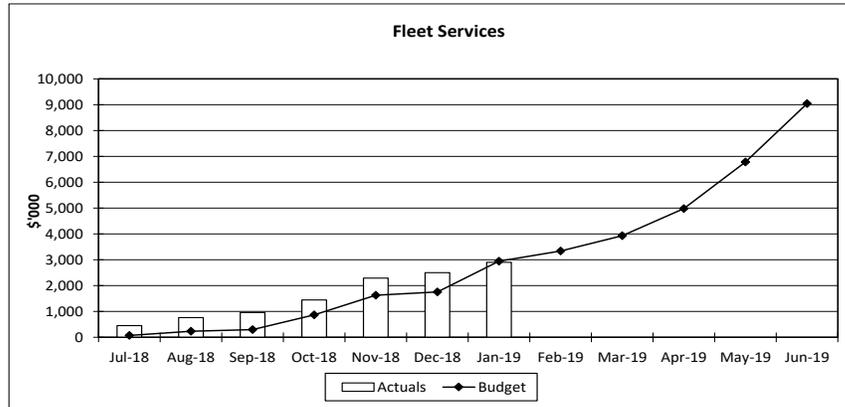
Depreciation is under budget and is currently under review.

**WP Capital Expenditure by Program**

**Non-Infrastructure Program and excluding Ipswich Waste**

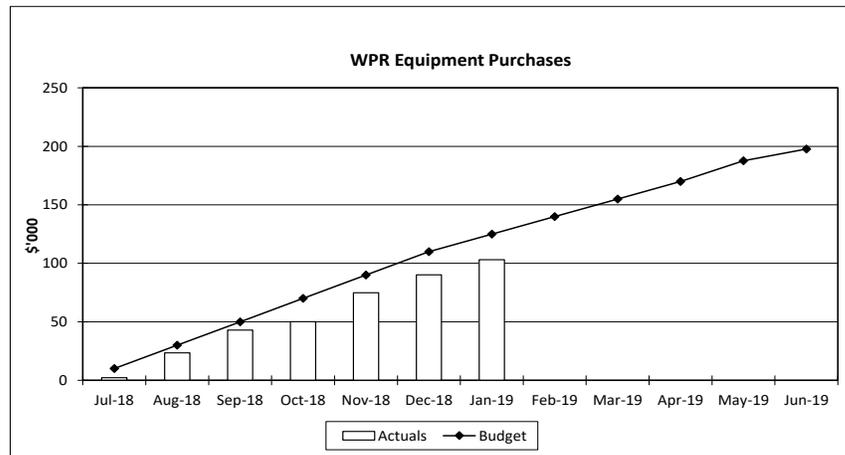
Results as at 31 January 2019:

Department Controlled	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	% Achieved	FY F'cast \$'000
Fleet	2,904	2,943	39	9,044	32%	9,044
WPR - Equipment	103	125	22	198	52%	198
<b>Total Department Controlled</b>	<b>3,007</b>	<b>3,068</b>	<b>61</b>	<b>9,242</b>	<b>33%</b>	<b>9,242</b>



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various	2,904	2,943	No issues. All scheduled replacements for Major Plant, Trucks and Waste Trucks have been ordered and vehicle replacement is on schedule.



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various	103	125	Slightly behind YTD budget. Equipment replaced when required.

# Ipswich Waste

## Performance Report

### January 2019

#### Revenue

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
<b>Department Controlled</b>						
Garbage Charges Revenue	22,337	22,457	(120)	30,131	74%	30,131
Net Rates and Utilities	22,337	22,457	(120)	30,131	74%	30,131
Waste Disposal Fees	4,375	3,854	521	6,608	66%	6,608
Operational Grants	0	0	0	0	n/a	0
Other Revenue	58	58	0	81	72%	81
Internal Revenue	1,063	638	425	1,094	97%	1,094
	<b>27,833</b>	<b>27,007</b>	<b>826</b>	<b>37,914</b>	<b>73%</b>	<b>37,914</b>
<b>Corporate Controlled</b>						
Interest	274	141	133	245	112%	274
	<b>274</b>	<b>141</b>	<b>133</b>	<b>245</b>	<b>112%</b>	<b>274</b>
<b>TOTAL</b>	<b>28,107</b>	<b>27,148</b>	<b>959</b>	<b>38,159</b>	<b>74%</b>	<b>38,188</b>

Satisfactory results overall. Waste disposal fees over budget due to most services trending above expectations. Internal revenue offset by internal expenses.

IWS Performance Report  
January 2019

**Department Controlled Expenses**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	2,283	2,616	333	4,405	52%	4,405
Overtime	281	247	(34)	415	68%	415
Allowances	75	11	(64)	19	395%	75
Other employee costs	526	705	179	1,188	44%	1,188
<b>Total Labour Opex + Capex</b>	<b>3,165</b>	<b>3,579</b>	<b>414</b>	<b>6,027</b>	<b>53%</b>	<b>6,083</b>
<i>Less recovery/charge out</i>	7	13	6	0	n/a	7
Opex Labour before Contractors	<b>3,172</b>	<b>3,592</b>	<b>420</b>	<b>6,027</b>	<b>53%</b>	<b>6,090</b>
<i>Plus Contract Opex Labour</i>	605	267	(338)	417	145%	605
Opex Labour incl Contractors	<b>3,777</b>	<b>3,859</b>	<b>82</b>	<b>6,444</b>	<b>59%</b>	<b>6,695</b>

Satisfactory results overall.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Advertising	30	73	43	142	21%	142
Maintenance	47	107	60	183	26%	183
Materials	58	122	64	208	28%	208
Service Contracts	2,821	2,718	(103)	4,639	61%	4,639
Other Materials and Services	258	158	(100)	243	106%	258
	3,214	3,178	(36)	5,415	59%	5,430
<b>Other Expense Sources</b>						
Other Expenses	51	5	(46)	9	567%	51
Internal Expenses	4,991	4,653	(338)	7,894	63%	7,894
	<b>8,256</b>	<b>7,836</b>	<b>(420)</b>	<b>13,318</b>	<b>62%</b>	<b>13,375</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>12,033</b>	<b>11,695</b>	<b>(338)</b>	<b>19,762</b>	<b>61%</b>	<b>20,070</b>

**Corporate Controlled Expenses**

Depreciation	449	465	16	797	56%	797
Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	37	0	(37)	0	n/a	37
Tax Equivalents Expense	4,044	3,709	(335)	5,343	76%	5,343
<b>TOTAL CORPORATE CONTROLLED</b>	<b>4,530</b>	<b>4,174</b>	<b>(356)</b>	<b>6,140</b>	<b>74%</b>	<b>6,177</b>

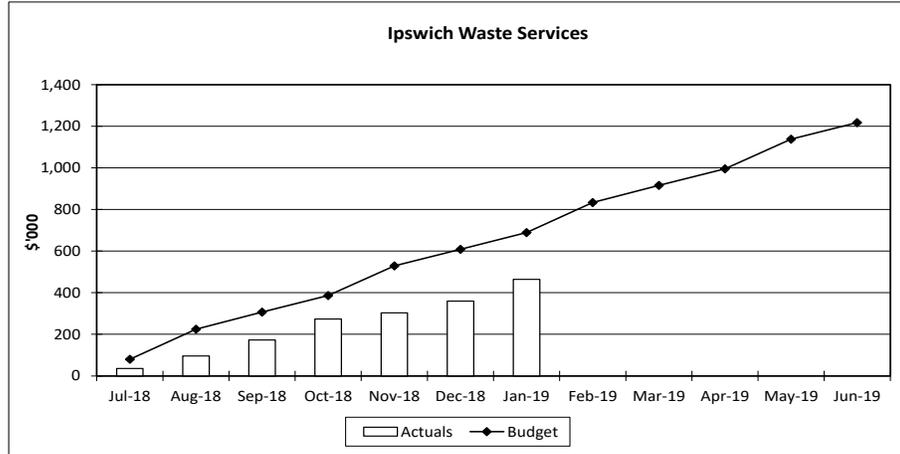
Satisfactory results overall. Service contracts over budget due to kerbside waste disposal fees, Internal expenses offset by internal revenue.

**Waste Capital Expenditure by Project or Program Areas:**

**Ipswich Waste**

Results as at 31 January 2019:

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
<b>Department Controlled</b>	464	689	225	1,218	38%	1,218



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	464	689	No budget implications. Bins replaced as required and according to city growth.

# Health, Security and Regulatory Services Department Performance Report

## January 2019

**Revenue**

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Utilities and Other Charges	26	112	(86)	192	14%	192
Net Rates and Utilities	26	112	(86)	192	14%	192
Hlth Animal Cemetery Fees	837	783	54	1,920	44%	1,920
Traffic and Reg Park Fees	1,086	1,043	43	1,820	60%	1,820
Other Fees	311	313	(2)	541	57%	541
Operational Grants	116	78	38	183	63%	183
Capital Grants	0	0	0	0	n/a	0
Other Revenue	25	15	10	25	100%	25
	<b>2,401</b>	<b>2,344</b>	<b>57</b>	<b>4,681</b>	<b>51%</b>	<b>4,681</b>
<b>Corporate Controlled</b>						
Gain on Disposal/Revaluation	0	0	0	0	n/a	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>
<b>TOTAL</b>						
	<b>2,401</b>	<b>2,344</b>	<b>57</b>	<b>4,681</b>	<b>51%</b>	<b>4,681</b>

Satisfactory results overall. Utilities and other charges relates to the recovery of clearing overgrown allotments and is expected to be underspent by year end. This will be included for consideration in the upcoming budget amendment. Health, animal and cemetery fees are over budget due to higher than expected parking compliance and dog registration revenue. Operational grants relate to payments received earlier than expected for Childhood vaccination services.

**Department Controlled Expenses**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	3,252	3,508	256	5,905	55%	5,905
Overtime	50	27	(23)	45	111%	50
Allowances	26	3	(23)	5	520%	26
Other employee costs	820	960	140	1,619	51%	1,619
<b>Total Labour Opex + Capex</b>	<b>4,148</b>	<b>4,498</b>	<b>350</b>	<b>7,574</b>	<b>55%</b>	<b>7,600</b>
<i>Less recovery/charge out</i>	(12)	(4)	8	0	n/a	0
Opex Labour before Contractors	<b>4,136</b>	<b>4,494</b>	<b>358</b>	<b>7,574</b>	<b>55%</b>	<b>7,600</b>
<i>Plus Contract Opex Labour</i>	398	155	(243)	160	249%	398
Opex Labour incl Contractors	<b>4,534</b>	<b>4,649</b>	<b>115</b>	<b>7,734</b>	<b>59%</b>	<b>7,998</b>

Satisfactory results overall.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Maintenance	10	13	3	43	23%	43
Other Services	359	347	(12)	657	55%	657
Service Contracts	2,549	2,651	102	4,518	56%	4,518
Other Materials and Services	258	408	150	859	30%	859
	3,176	3,419	243	6,077	52%	6,077
<b>Other Expense Sources</b>						
Other Expenses	20	16	(4)	21	95%	21
Internal Expenses	235	219	(16)	370	64%	370
	<b>3,431</b>	<b>3,654</b>	<b>223</b>	<b>6,468</b>	<b>53%</b>	<b>6,468</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>7,965</b>	<b>8,303</b>	<b>338</b>	<b>14,202</b>	<b>56%</b>	<b>14,466</b>

**Corporate Controlled Expenses**

Depreciation	452	254	(198)	436	104%	452
Finance Costs	0	0	0	0	n/a	0
Loss on disposal assets	8	0	(8)	0	n/a	8
<b>TOTAL CORPORATE CONTROLLED</b>	<b>460</b>	<b>254</b>	<b>(206)</b>	<b>436</b>	<b>106%</b>	<b>460</b>

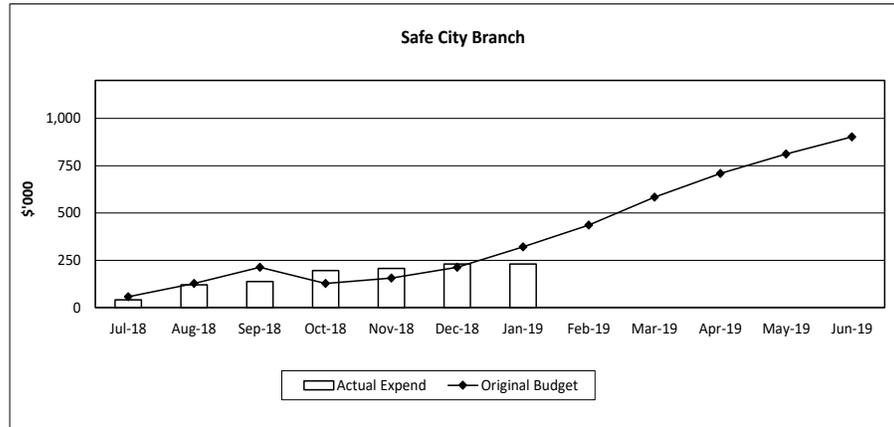
Satisfactory results overall. Service Contracts under budget and is currently under review. Other Materials and Services primarily under budget in Strategic Policy and Systems Branch and is being monitored.

Depreciation is over budget and will be monitored.

**Health, Security and Regulatory Services Department**

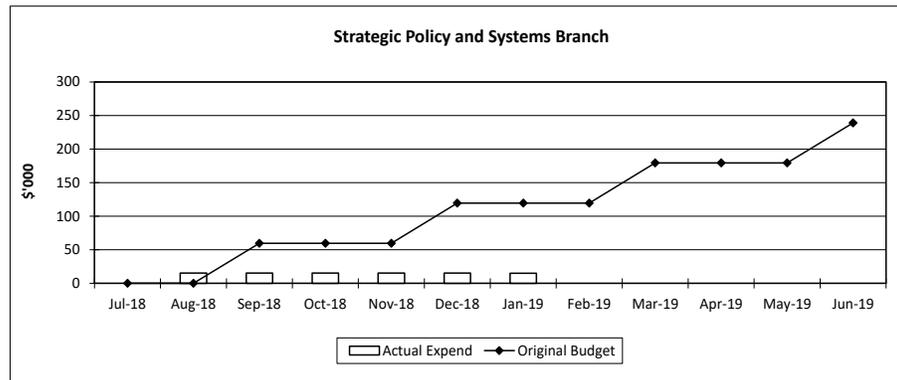
Results as at 31 January 2019:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget \$'000	FY F'cast % Achieved	FY F'cast \$'000
Department Controlled	246	441	195	1,141	22%	1,141



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	231	321	No budget implications.



**Major Projects**

Project No.	Project Name	YTD Actual \$'000	YTD Budget \$'000	Explanations/Mitigations
	Various Projects	15	120	No budget implications.

# Planning and Development Department

## Performance Report

### January 2019

#### Revenue:

	YTD Act \$'000	YTD Bud \$'000	YTD Var \$'000	FY Budget		FY F'cast \$'000
				\$'000	% Achieved	
<b>Department Controlled</b>						
Town Planning Develop Fees	9,760	8,408	1,352	14,865	66%	14,865
Other Fees	39	30	9	41	95%	41
Govt Grant Subsidy	0	0	0	0	n/a	0
Other Revenue	18	3	15	4	n/a	18
Community Service Revenue	274	274	0	470	58%	470
	<b>10,091</b>	<b>8,715</b>	<b>1,376</b>	<b>15,380</b>	<b>66%</b>	<b>15,394</b>
<b>Corporate Controlled</b>						
Cash Contributions	0	5	(5)	5	0%	5
Interest	0	0	0	0	n/a	0
	<b>0</b>	<b>5</b>	<b>(5)</b>	<b>5</b>	<b>0%</b>	<b>5</b>
<b>TOTAL</b>	<b>10,091</b>	<b>8,720</b>	<b>1,371</b>	<b>15,385</b>	<b>66%</b>	<b>15,399</b>

Satisfactory results overall. Development Planning Branch revenue increased dramatically in December owing to the lodgement of 3 major applications to pre-empt the State Government Koala Policy changes. However there is the potential for the applications to be withdrawn and refunds to be processed.

**Department Controlled Expenses**

**Employee Expenses**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Wages (opex and capex)	5,083	5,306	223	8,931	57%	8,931
Overtime	1	15	14	25	4%	25
Allowances	3	2	(1)	3	100%	3
Other employee costs	1,238	1,508	270	2,550	49%	2,550
<b>Total Labour Opex + Capex</b>	<b>6,325</b>	<b>6,831</b>	<b>506</b>	<b>11,509</b>	<b>55%</b>	<b>11,509</b>
<i>Less recovery/charge out</i>	5	0	(5)	0	n/a	5
Opex Labour before Contractors	<b>6,330</b>	<b>6,831</b>	<b>501</b>	<b>11,509</b>	<b>55%</b>	<b>11,514</b>
<i>Plus Contract Opex Labour</i>	0	0	0	0	n/a	0
Opex Labour incl Contractors	<b>6,330</b>	<b>6,831</b>	<b>501</b>	<b>11,509</b>	<b>55%</b>	<b>11,514</b>

Satisfactory results overall. Employee wages under budget due to vacant positions and will be filled over the coming months.

**Materials and Services (excl. Labour Contracts)**

	YTD Act	YTD Bud	YTD Var	FY Budget		FY F'cast
	\$'000	\$'000	\$'000	\$'000	% Achieved	\$'000
Legal Expenses	750	379	(371)	650	115%	750
Consultants	32	87	55	149	21%	149
Other Materials and Services	83	168	85	273	30%	273
	<b>865</b>	<b>634</b>	<b>(231)</b>	<b>1,072</b>	<b>81%</b>	<b>1,172</b>
<b>Other Expense Sources</b>						
Other Expenses	14	9	(5)	11	127%	14
Internal Expenses	169	168	(1)	285	59%	285
	<b>1,048</b>	<b>811</b>	<b>(237)</b>	<b>1,368</b>	<b>77%</b>	<b>1,471</b>
<b>TOTAL DEPARTMENT CONTROLLED</b>	<b>7,378</b>	<b>7,642</b>	<b>264</b>	<b>12,877</b>	<b>57%</b>	<b>12,985</b>

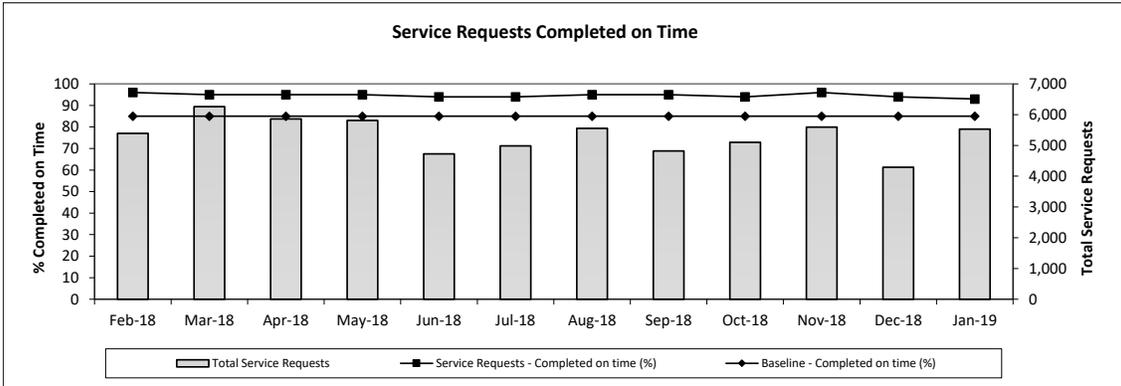
**Corporate Controlled**

Depreciation	0	1	1	1	0%	1
Finance Costs	0	0	0	0	n/a	0
<b>TOTAL CORPORATE CONTROLLED</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0%</b>	<b>1</b>

Satisfactory results overall. Legal expenses over budget due to various legal appeals and will be monitored closely.

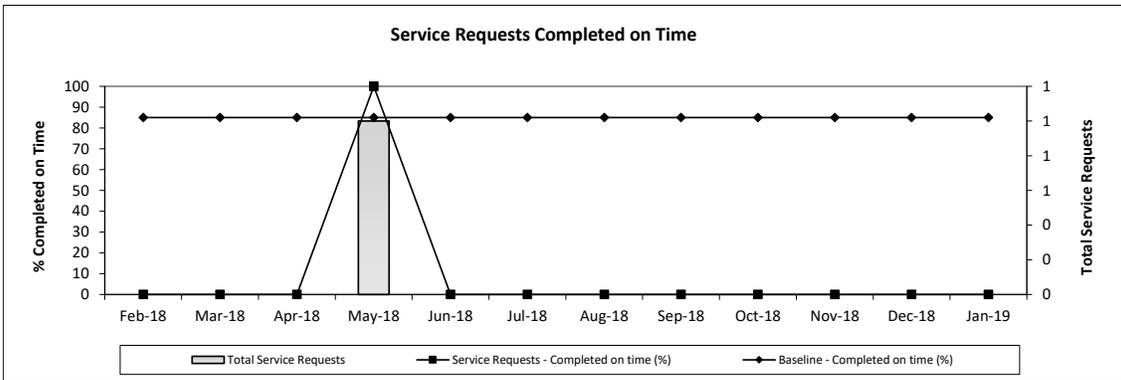
**Customer Engagement System**

All Council:



All Council	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	96	95	95	95	94	94	95	95	94	96	94	93
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	5,391	6,261	5,861	5,811	4,725	4,985	5,554	4,820	5,100	5,595	4,291	5,529

Arts, Social Development and Community Development Department:

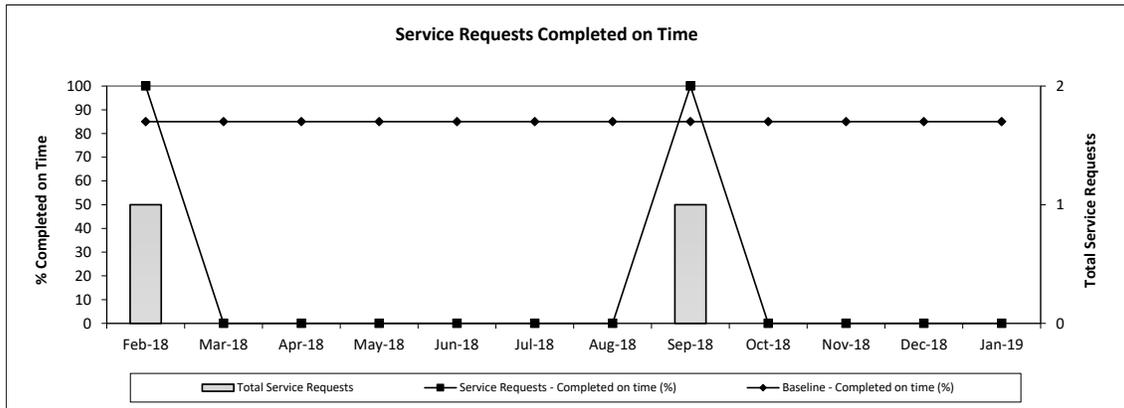


AS	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	0	0	0	100	0	0	0	0	0	0	0	0
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	0	0	0	1	0	0	0	0	0	0	0	0

**January**

No service requests received in January.

**Economic Development and Marketing Department:**

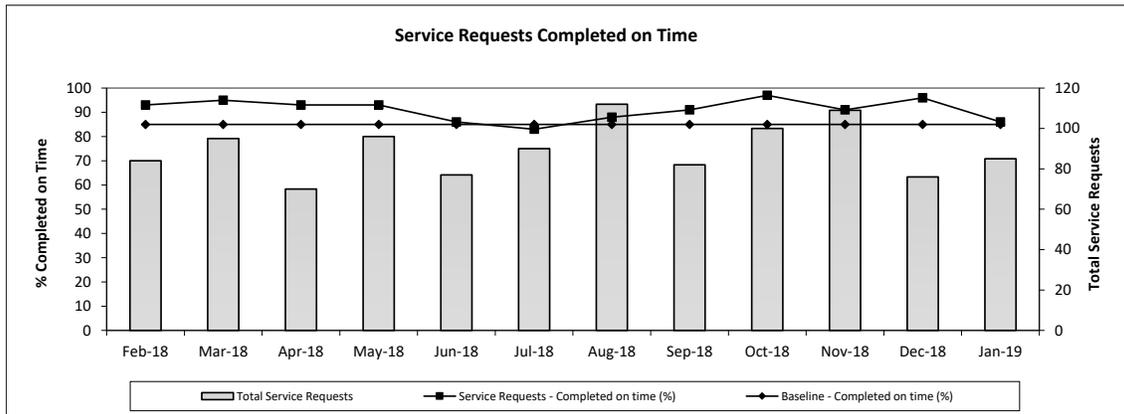


EDM	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	100	0	0	0	0	0	0	100	0	0	0	0
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	1	0	0	0	0	0	0	1	0	0	0	0

**January**

No service requests received in January.

**Infrastructure Services Department:**

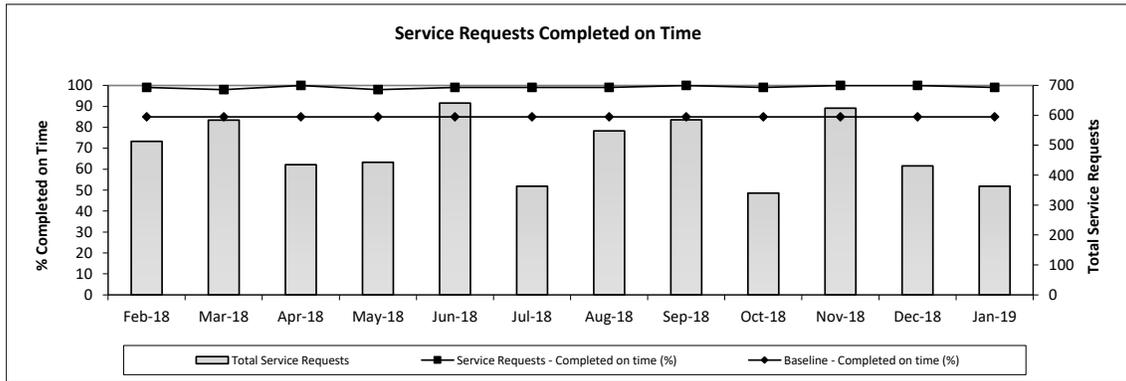


IS	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	93	95	93	93	86	83	88	91	97	91	96	86
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	84	95	70	96	77	90	112	82	100	109	76	85

**January**

The results exceed the baseline for January.

**Finance and Corporate Services Department:**

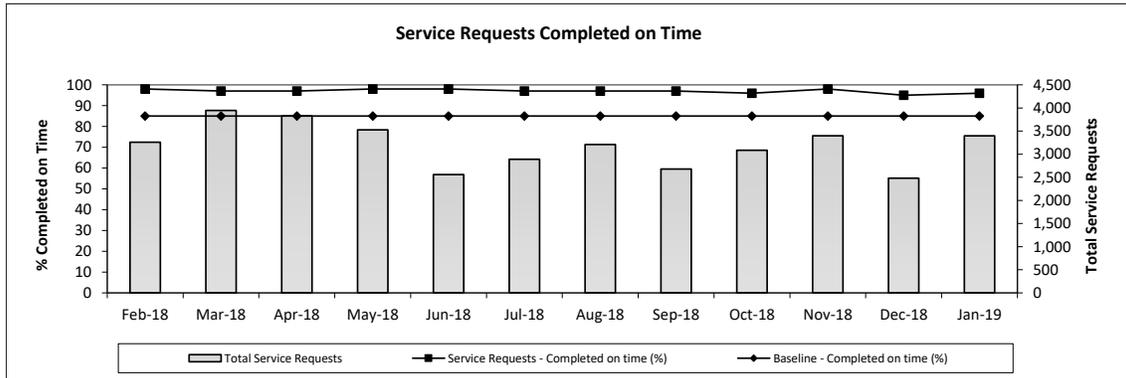


FC	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	99	98	100	98	99	99	99	100	99	100	100	99
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	513	584	435	443	641	363	548	585	340	624	431	363

**January**

The results exceed the baseline for January.

**Works Parks and Recreation Department:**

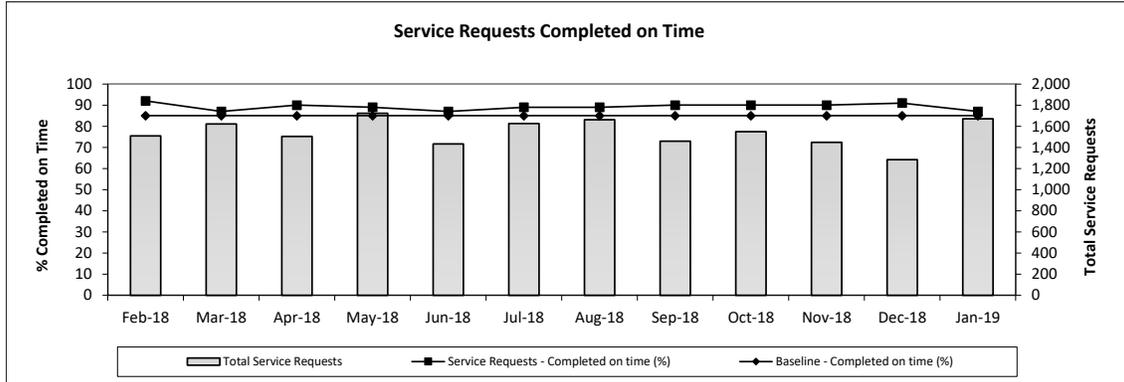


WP	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	98	97	97	98	98	97	97	97	96	98	95	96
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	3,259	3,946	3,827	3,526	2,559	2,890	3,209	2,679	3,085	3,398	2,481	3,397

**January**

The results exceed the baseline for January.

**Health, Security and Regulatory Services Department:**

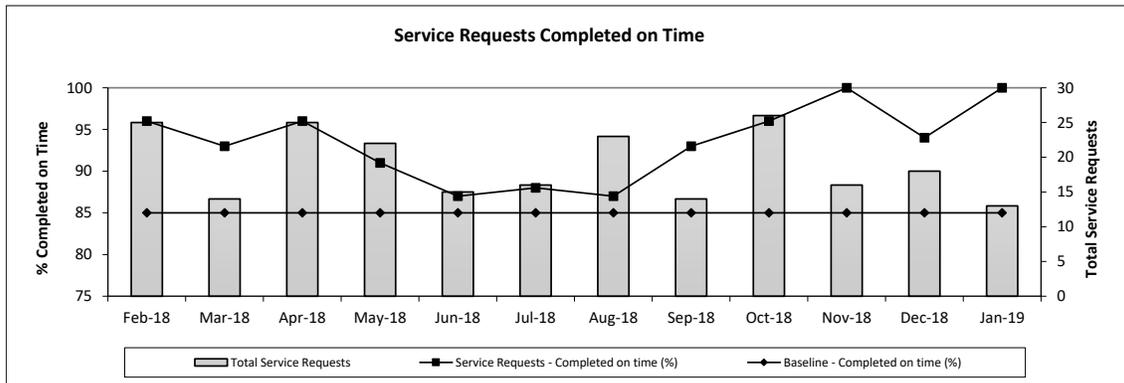


HS	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	92	87	90	89	87	89	89	90	90	90	91	87
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	1,509	1,622	1,504	1,723	1,433	1,626	1,662	1,459	1,549	1,448	1,284	1,671

**January**

The results exceed the baseline for January.

**Planning and Development:**



PD	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Service Requests - Completed on time (%)	96	93	96	91	87	88	87	93	96	100	94	100
Baseline - Completed on time (%)	85	85	85	85	85	85	85	85	85	85	85	85
Total Service Requests	25	14	25	22	15	16	23	14	26	16	18	13

**January**

The results exceed the baseline for January.

**Council Environmental Performance:**

**Waste Generated by Council Departments (Tonnes):**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
<b>AS</b>													
Event Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Commercial and Industrial	0.20	0.20	0.20	0.20	0.20	0.59	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Office Recycling	0.11	0.20	0.68	0.11	0.20	0.01	0.30	0.12	0.01	0.01	0.01	0.01	0.02
Office Commercial and Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS</b>													
Office Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Construction and Demolition	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>FC</b>													
Office Recycling	0.39	0.49	0.40	0.51	0.71	0.60	0.70	1.47	0.12	0.17	0.10	0.39	0.12
Office Waste	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Commercial and Industrial	0.26	0.24	0.26	0.26	0.27	0.26	0.29	0.26	0.24	0.29	0.24	0.26	0.26
<b>WPR</b>													
Event Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
Depot Construction and Demolition	24.38	47.16	46.02	48.92	49.20	65.54	67.00	36.22	21.40	48.76	68.50	20.85	58.60
Depot Commercial and Industrial	18.75	16.75	20.87	17.68	20.85	19.19	18.65	18.65	14.78	18.46	16.47	15.62	18.62
Depot Recycling	11.77	5.13	3.19	4.55	9.32	10.27	8.18	6.85	3.25	5.53	2.89	9.98	6.64
Office Commercial and Industrial	10.40	9.23	9.80	8.74	10.32	9.74	8.34	9.86	8.39	9.41	9.12	7.77	9.91
Office Recycling	4.42	3.61	3.66	3.60	4.91	3.72	4.43	4.69	3.57	3.35	4.30	3.49	3.54
Timber	6.48	10.22	13.36	15.60	11.68	40.96	44.30	28.60	15.38	15.00	8.90	15.92	21.20
Metal collected from Depots	10.72	8.32	-	2.30	9.38	3.64	8.04	4.96	1.16	4.47	7.52	-	3.42
Community Service Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>HS</b>													
Depot Commercial and Industrial	0.38	-	0.19	-	0.29	0.10	-	-	-	-	-	-	-
<b>PD</b>													
Office Recycling	-	-	-	-	-	-	-	-	-	-	-	1.00	-
<b>EX</b>													
Depot Commercial and Industrial	-	-	-	-	-	-	0.10	-	-	-	-	-	-
<b>Total Waste</b>	<b>146.75</b>	<b>177.33</b>	<b>109.28</b>	<b>111.93</b>	<b>117.33</b>	<b>154.62</b>	<b>160.43</b>	<b>111.88</b>	<b>68.50</b>	<b>105.65</b>	<b>118.26</b>	<b>75.48</b>	<b>122.53</b>

\* Education Program Recycling relates to bins supplied to schools/community groups with no charge as part of the education program

\*\* Operational Recycling is all recycling that is produced outside the office

\*\*\* Operational Waste is all waste that is produced outside of the office, such as green waste and timber

\*\*\*\* Public Place Recycling is recycling in a public place, such as a public pool

\*# Park Recycling is recycling from parks

**Community Environmental Performance:**

	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18
Total recycling rate	31.84	33.32	34.34	29.69	35.92	38.06	32.50	31.71	31.5	30.44	27.42	25.12	24.71
%	%	%	%	%	%	%	%	%	%	%	%	%	%
% Waste diverted from landfill*	49.46	45.43	49.88	41.16	51.68	56.52	45.99	42.77	48.74	36.59	37.84	37.47	37.5
*At Riverview Transfer Station													

PJM: BA  
A5376147

4 March 2019

**MEMORANDUM**

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)  
FROM: TREASURY ACCOUNTING MANAGER  
RE: FEES AND CHARGES MINOR AMENDMENTS

---

**INTRODUCTION**

This is a report by the Treasury Accounting Manager dated 4 March 2019 concerning proposed minor amendments to Council's current fees and charges.

**RELATED PARTIES**

There are no related party matters associated with this report.

**ADVANCE IPSWICH THEME LINKAGE**

Listening leading and finance management

**PURPOSE OF REPORT/BACKGROUND**

An annual review and update of the register of fees and charges is coordinated by the Finance Branch. The fees and charges are reviewed by the Council Department that administer the respective services.

The fees and charges for 2018-2019 were considered by Council in May 2018 and adopted with effect from 1 July 2018.

During the financial year, there may be amendments required to the fees and charges to reflect new or changed service delivery arrangements, legislative changes, or changes in market pricing for commercial services.

The following minor amendments have been identified as warranting consideration by Council prior to the next annual review.

## PROPOSED FEES AND CHARGES AMENDMENTS

### Finance and Corporate Services

Council currently applies a Credit Card Surcharge of 1.4% to American Express credit card transactions greater than \$1,000. The intent of this charge is to recover the higher cost of acceptance for Council for this payment method, including the Merchant Service Fee. It is only applied to higher valued transactions so as not to discourage the (AMEX) payment method for lower valued transactions such as quarterly rates payments for residential properties. Due to their lower cost of acceptance, Council does not apply a surcharges to Visa or MasterCard transactions.

The volume of transactions for which the merchant service fee applies is minimal. Over the four years from FY2015 to FY2018, the average revenue per year was approximately \$1,500, impacting an average of only 22 transactions each year. Of this, three quarters of clients were corporate firms or businesses, accounting for over 90% of the fee revenue.

American Express have reduced the Merchant Service Fee to a rate of 0.8% plus GST. In line with the guidance provided by Australian Consumer and Competition Commission (ACCC) it is appropriate that Council reduce it surcharge rate to 0.8% plus GST (equivalent to the current Merchant Service Fee) for those applicable transactions (Attachment A).

### Economic Development and Marketing

*The following new fee is at the request of the Economic Development and Marketing Department.*

The availability of event stalls and mobile food services (“food trucks”) are an increasingly popular component of community events and festivals. This has been evident at recent events coordinated by Council such as Christmas Wonderland and New Year’s Eve.

It is proposed that the fees and charges register make provision for a Site Fee for Event Stalls (Attachment A), payable by the stallholder. The application of a commercial site fee for event stalls is an accepted industry practice. In addition to covering the cost to Council of coordinating and siting the stallholders (many of whom benefit commercially from servicing the event), the payment of an up-front fee is more likely to ensure a stallholder that requests a site will attend the event.

Due to the varied range of potential events, it is proposed that the sites be provided on a “by quote” basis. This allows the responsible officer the flexibility to determine the applicable fee on a per event basis, with consideration of the effort involved from Council, demand for service and prevailing market rates for comparable site fees. Most site fees are expected to be in the range of \$50 - \$150 per site per day.

It is proposed that this fee fall under a new heading of “event services” within Economic Development and Marketing.

## RESOURCE IMPLICATIONS

The amendment to the Credit Card Surcharge will have a nil net impact on Council's finances, given that the reduction in fee revenue corresponds to a reduction in the Merchant Service Fees Council pays American Express. The resource to support this service will remain unchanged.

The Site Fee for Event Stalls will provide a small increase in the revenue of the Economic Development and Marketing Department, estimated to be in the range of \$1,000 - \$1,500 per year, depending on the number of events held. As the coordination of stall attendance at events is an existing component of event management provided by Council, the only impact on resourcing will be minor additional effort in the invoicing process for stallholders.

## RISK MANAGEMENT IMPLICATIONS

The reduction in the surcharge on American Express transactions is consistent with the Australian Consumer and Competition Commission (ACCC) guidance regarding Surcharges.

## LEGAL/POLICY BASIS

*This report and its recommendations are consistent with the following legislative provisions: Competition and Consumer Amendment (Payment Surcharges) Act 2016*

## COMMUNITY AND OTHER CONSULTATION

The contents of this report did not require any community consultation. The inclusion of the Site Fee is at the request of the Economic Development and Marketing Department.

## CONCLUSION

It is recommended that the proposed minor amendments to Councils fees and charges be adopted with immediate effect.

## ATTACHMENT/S

Name of Attachment	Attachment
<a href="#">Proposed amendments to fees and charges – March 2019</a>	Attachment A

**RECOMMENDATION:**

That the Interim Administrator of Ipswich City Council resolve that the amendments to Fees and Charges, as detailed in Attachment A to the report by the Treasury Accounting Manager dated 28 February 2019, be adopted.

Paul Mollenhauer  
**TREASURY ACCOUNTING MANAGER**

I concur with the recommendation/s contained in this report.

Jeffrey Keech  
**FINANCE MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight  
**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*



**Register of  
Fees and Charges**

**2018-2019**

Extract of Proposed Amendments - March 2019

Name	Year 18/19 Fee (Incl. GST)	Legislative Provision / Head of Power    GST    LGS s97(2)
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## ECONOMIC DEVELOPMENT AND MARKETING DEPARTMENT

### 1. Tourism

#### 1.1 Ipswich Visitors Information Centre

Promotional Services Fee: Members of Ipswich Tourism Operators Network (ITON) located within Ipswich City boundaries	No charge	Local Government Act s262(3)(c)
Promotional Services Fee: Members of Ipswich Tourism Operators Network (ITON) located outside Ipswich City boundaries	\$150.00	Local Government Act s262(3)(c)
Promotional Services Fee: Non-members of ITON located within Ipswich City boundaries	\$180.00	Local Government Act # s262(3)(c)
Promotional Services Fee: Non-members of ITON located outside Ipswich City boundaries	\$255.00	Local Government Act # s262(3)(c)
Merchandise – Selected items	By Quote	Local Government Act # s262(3)(c)
Booking Cancellation Fee: Cancellation of tourism bookings in line with specified Terms & Conditions	\$24.00	Local Government Act # s262(3)(c)

### 2. Marketing Services

#### 2.1 Advertising Fee – Street Banners

For six (6) months	\$3,250.00	Local Government Act # s262(3)(c)
Per week (minimum two week booking)	\$850.00	Local Government Act # s262(3)(c)

#### 2.2 International Delegations

Half Day	\$750.00	Local Government Act # s262(3)(c)
Full Day	\$1,100.00	Local Government Act # s262(3)(c)

#### 2.3 City of Ipswich Logo Flags

City of Ipswich Logo Flag – purchase price City of Ipswich Logo Flag (2 metres long x 1 metre wide)	\$150.00	Local Government Act # s262(3)(c)
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#### 2.4 Event Services

Site Fee for Event Stalls	By quote	Local Government Act # s262(3)(c)
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Name	Year 18/19 Fee (Incl. GST)	Legislative Provision / Head of Power    GST    LGS s97(2)
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## FINANCE AND CORPORATE SERVICES DEPARTMENT

### 1. Financial Services

(Continued)

#### 1.3 Dishonor Charges

Dishonour charges – each (includes cheques and direct debits)	Actual Cost	Local Government Act # s262(3)(c)
(Charge equivalent to the actual amount charged to Council by it's financial institution)		

#### 1.4 Tender Documents

Tender Documents in Electronic Form	Available on Council's internet website at no charge	Local Government Act s262(3)(c)
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#### 1.5 Credit Card Surcharge

American Express credit card surcharge	<del>1.4% Surcharge</del> 0.8% Surcharge	Local Government Act # s262(3)(c)
Only applied to transactions greater than \$1,000.		

### 2. Corporate Services

#### 2.1 Corporate Services Documents

Local Laws: Purchase of a copy or part thereof (excluding Town Plan Schedule) – per page	Current Corporate Services photocopy costs	Local Government Regulation 2012 # s14(2)
(For Town Planning Schedules/Documents refer to Planning & Development charges)		
Printed copy of confirmed minutes of Council meetings or part thereof – per page	Current Corporate Services photocopy costs	Local Government Regulation 2012 # s272(5)
Council's Corporate Plan – per copy	No charge	Local Government Regulation 2012 s199
Council's Annual Report – per copy	No charge	Local Government Regulation 2012 s199
Council's Operational Plan – per copy	No charge	Local Government Act s262(3)(c)
Human Resources: Printed copy of Council Job Descriptions or part thereof – per page	No charge	Local Government Act s262(3)(c)

<b>GOVERNANCE COMMITTEE</b>
Mtg Date: 12.03.2019
<b>Authorisation: Andrew Knight</b>

TW:HM  
Objective: A5361882

19 February 2019

### MEMORANDUM

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: INTERIM INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT)  
MANAGER

RE: QUOTE OR TENDER CONSIDERATION PLAN: INTERGRAPH (HEXAGON) SPATIAL  
SOFTWARE AGREEMENT

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#### **INTRODUCTION**

This is a report by the Interim ICT Manager dated 19 February 2019 concerning the Quote or Tender Consideration Plan for the Intergraph (Hexagon) Spatial Software Agreement.

#### **RELATED PARTIES**

Supplier: Intergraph Corporation Pty Ltd  
ABN/ACN: 51 068 119 380/ 068 119 380  
Address: Level 4, 32 Walker Street, NORTH SYDNEY, NSW 2060

#### **ADVANCE IPSWICH THEME LINKAGE**

Strengthening our local economy and building prosperity  
Managing growth and delivering Key Infrastructure  
Caring for our community  
Caring for the environment  
Listening, Leading and Financial Management

## PURPOSE OF REPORT/BACKGROUND

Over time, Council has made significant investment into the ICT spatial category, and now boasts a robust and industry leading spatial platform which offers Council staff and Customers a wide range of spatial functionality that supports many aspects of Council services from strategic planning through to daily operations.

In 2012, as part of Council's investment and rationalisation of its spatial suite, and in particular decommissioning of legacy applications, a highly functional platform was provisioned, capable of meeting Council's needs both current and into the future.

Over recent years the benefits of and opportunities from imagery have come to the fore and Council had become more reliant on the ability to access imagery on a day to day basis. The legacy applications previously commissioned by Council were very limited in regard to how they were able to access and deliver imagery in a managed and efficient manner, resulting in an established requirement for a more efficient and effective solution.

Council invested effort in investigating current industry options and application agnostic solutions to enable users to benefit from more efficient use of imagery. Also, consideration was given to the ability of Council to continuously increase imagery holdings into the future. The solution had to be capable of supporting increasing data sets and increasing use by numerous applications in a suitable manner that overcame historic proprietary based solutions. Ideally the preference was for a solution that was efficient to use, low in maintenance to keep functioning and application independent by using an industry standard delivery method.

Through the investigation process, it became evident that a single, standout solution was most suitable to Council's requirements, providing desired efficiency, industry best practice, data and application agnosticism by using standardised delivery mechanisms. The solution chosen was Hexagon Suite including Apollo and Imagine, *(which were already in use in State and Federal Government including the Defence Force)*.

Council approached a number of suppliers for quotations and chose the most cost effective provider, Intergraph Corporation Pty Ltd (now Hexagon Geospatial Pty Ltd). The investment made to date into the Hexagon Suite is \$133,000 ex GST, in addition to operational effort by the ICT Spatial Team.

At the time, other options considered included GeoServer (Open Source) and ESRI ArcGIS Image Server. Open Source provided insufficient support for our requirements and the ESRI product used a proprietary methodology which also didn't suit our open solution requirements.

To continue utilisation of the existing Hexagon Suite, Council need to renew the licensing maintenance and support agreement. To achieve this, the attached memo details the Quote or Tender Consideration Plan for the Intergraph (Hexagon) Spatial Software Agreement (Attachment A) has been prepared in accordance with section 230(1) (b) of the *Local Government Regulation 2012* to apply for a three (3) year term.

## **BENEFITS TO COMMUNITY AND CUSTOMERS**

The Quote or Tender Consideration Plans align with the Ipswich City Council 5-Year Corporate Plan 2017-2022:

- Goal 1 Strengthening our local economy and building prosperity
  - Strategies : 1, 2, 3, 4, 5 & 6
- Goal 2 Managing growth and delivering Key Infrastructure
  - Strategies : 1, 2, 3, 4, & 5
- Goal 3 Caring for our community
  - Strategies : 1,2,3,4,5,6,7 & 8
- Goal 4 Caring for the environment
  - Strategies : 1,2,3,4,& 5
- Goal 5 Listening, Leading and Financial Management
  - Strategies : 2

The Hexagon Suite (the Suite) provides Council the ability to be able to deliver a scalable solution that is utilised to display imagery through numerous applications. This imagery can be (and is) used as a base display layer for mapping solutions and allows the ability to show current and historic imagery for the City.

Through this Suite, Council can leverage data holdings dating back to 1994 which allows staff and community to identify change across the City over that time. The ability to use imagery such as this provides context in a photographic format to allow staff and public to visualise items or objects that Council wish to demonstrate or make people aware of.

Council Staff utilise this solution in day to day activities for planning, maintenance, and analysis through the internal mapping systems. The community also utilise this Suite through solutions such as Councils Eat Safe program, the Ipswich Planning website and numerous others being planned for the future. The imagery displayed using this Suite is also used for visual context when producing maps for internal Council use and any external map production required for Public or external engagement including Developers, other agencies and Emergency Management.

The efficiencies in using this Suite include managing the data that has to be provided across Council Network and the internet as it automatically scales what is needed to be shown on the fly, thereby limiting the amount of data throughput and bandwidth cost.

Users are able to realise significant performance enhancements with this application. From a content perspective, data is served to clients using the protocol http.

The Suite has the intelligence to provide significant performance enhancement by taking advantage of the underlying infrastructure. Benefits are realised from its native 64-bit architecture and its support for massive imagery. In addition, it is hardware accelerated and has improved cache (memory) control to reduce bandwidth requirements and browser requests.

This Suite was implemented in 2012 under the Design Spatial Data Sets, ICT project FPM00294 following industry analysis and a successful Proof of Concept (POC).

#### **RESOURCE IMPLICATIONS**

There are no resourcing or budgeting implications. The operational costs associated with agreement of this recommendation is \$52,000 excl. GST over a three (3) year term. This is an existing item within the ICT operational budget.

#### **RISK MANAGEMENT IMPLICATIONS**

A risk analysis has been undertaken in relation to this report, with all potential risks assessed identified between low and not applicable. Refer Attachment A, Section 6 for risks and associated mitigation strategies.

#### **LEGAL/ POLICY BASIS**

*This report and its recommendations are consistent with the following legislative provisions:*

- Section 230(1) (a) and (b) of the *Local Government Regulation 2012*

#### **COMMUNITY AND OTHER CONSULTATION**

The contents of this report did not require any community consultation.

#### **CONCLUSION**

To enable Council to continue to leverage the significant investment into the ICT spatial category, Council need to renew the licensing maintenance and support agreement for the core software solution, Hexagon Suite. To achieve this, a Quote or Tender Consideration Plan for the Intergraph (Hexagon) Spatial Software Agreement (Attachment A) has been prepared in accordance with section 230(1) (b) of the *Local Government Regulation 2012* to apply for a three (3) year term, for which Council approval is sought to proceed.

#### **ATTACHMENT**

Name of Attachment	Attachment
<a href="#">Attachment A: Quote or Tender Consideration Plan: Intergraph Software Maintenance Agreement</a>	Attachment A

## **RECOMMENDATION**

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan to ensure Council can utilise a robust and industry leading spatial platform in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- B. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan to ensure Council can utilise a robust and industry leading spatial platform as set out in Attachment A to the report by the Interim Information and Communications Technology Manager dated 19 February 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
- C. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with (Hexagon) Spatial Software for a spatial platform on the same terms and conditions as the current contract with (Hexagon) Spatial Software.
- D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.

Tony Welsh

**INTERIM INFORMATION AND COMMUNICATIONS TECHNOLOGY MANAGER**

I concur with the recommendation contained in this report.

Andrew Knight

**CHIEF OPERATING OFFICER  
(FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

19 February 2019

**MEMORANDUM**

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: INTERIM INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT) MANAGER

RE: QUOTE OR TENDER CONSIDERATION PLAN: INTERGRAPH (HEXAGON) SPATIAL SOFTWARE AGREEMENT

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The renewal of the maintenance agreement for Intergraph (Hexagon) Spatial Software presents a procurement situation where it is not feasible to obtain three (3) independent written quotes or to call for quotes or tenders for the renewal, as required under the Ipswich City Council Procurement Framework.

For such situations, the Local Government Regulation 2012 Section 230 allows a local government to enter into medium and large contractual agreements, without first inviting written quotes or tenders, through the preparation and adoption of a Quote or Tender Consideration Plan.

This Quote or Tender Consideration Plan provides the information required to comply with the regulation and to justify the use of the plan as an effective and appropriate alternative to seeking quotes or to calling for open tenders, in particular for circumstances where the incumbent supplier and service is required to be renewed.

**INTERGRAPH (HEXAGON) SOFTWARE SUITE**

Council's Information and Communications Technology (ICT) goals currently promote that Council leverage, extend and maintain in-place systems and tools to maximise ICT investment into current technologies, as well as to provide fit for purpose applications and platforms to enable the business to efficiently and effectively provide services to the Ipswich (and wider) community.

The ICT Branch are committed to effectively managing and improving the quality and efficiency of ICT systems and services provided to its customers through better delivery of service and value.

The Hexagon Suite (the Suite) is a core solution that allows ICT to maintain a mechanism to distribute and display spatial information in an efficient manner as a service to Council staff and the Community. This may take multiple forms through different platforms.

Key functions and considerations of the Suite of software include:

- Provides a comprehensive data management and delivery solution. This includes the ability to organise geospatial and business data into a centralized library, and with the flexibility to have a variety of delivery options
- As technology evolves, ICT have to consistently deliver geospatial data faster and with less hardware.
  - In comparison benchmarks, the existing Suite consistently delivers more data, more quickly, using less hardware than other image serving products.
  - The Suite supports common industry standards for image deployment, including Esri's GeoServices protocol and Open Geospatial Consortium (OGC) Web Map service specifications.
- For consistency and future proofing ICT solutions, it is important to embrace OGC services as a primary, native implementation for accessing data.
  - This ensures the greatest interoperability and flexibility between solutions.
  - Provides the greatest flexibility for geospatial data delivery, enabling dissemination into any client, on any device.
- The requirement for a highly flexible solution which easily integrates with other Geographic Information System (GIS) environments. The Suite leverages existing business systems, such as Oracle®, Microsoft® SQL Server and PostgreSQL databases.
- The Suite meets proven industry IT standards such as Java EE and REST integrate to integrate into existing business environments, also meeting an organization's security requirements.

There is an ongoing and genuine requirement for the continued provision of the Suite to enable delivery of core spatial system functionality to Council and its Customers.

#### **INTERGRAPH (HEXAGON) SPATIAL SOFTWARE AGREEMENT**

Licensing, maintenance and support agreements for ICT assets and solutions, particularly software, often present the following:

- Software solutions are often commissioned for a number of years following initial investment and implementation. The lifecycle of a core business solution is often excess of five (5) or even ten (10) years. To ensure investment is maximised, ongoing maintenance and support are generally required to ensure the functionality, security and stability of the software is maintained throughout the lifecycle.
- Software solutions enable Council staff to provide services to the community and, as such, solutions are embedded into daily operations. To replace a core business solution, there is a high level of organisational change involved, in addition to technical changes. An ICT sourcing and implementation project can often incur significantly more cost than that of a suitable maintenance arrangement.
- Software solutions that underpin many other solutions can easily become redundant and unsupported if not part of a strategic partnership with the relevant industry.
- It is often difficult to provide a realistic alternative or comparative provider and therefore clear choice against multiple solutions.

- Generally partnering with a long standing and well established industry specialist vendor, the risks to having a redundant solution is decreased.
- Often the proposition is not driven by price but rather by the identifiable quality of the solution and vendor, its fit within the organisation and industry with known support characteristics and a well-defined product road map.

Where an existing solution is considered fit for purpose, Council should continue to leverage, extend, renew and maintain the in-place to maximise the ICT investment. This presents a decreased risk posture and ensures the longevity of a service without compromising the ability to meet future demands and requirements through the provision of the Hexagon Suite of software.

This Quote or Tender Consideration Plan presents the procurement objectives and recommendations to provide continued maintenance and support for the Suite, and seeks approval to enter into a three (3) year agreement with an existing industry specialist partner, with an expected value of \$52,000 ex GST.

## **1. The objectives of the plan**

### **Scope**

This plan has been prepared to assist Council officers to conduct the effective procurement to establish an agreement for the maintenance and support of Intergraph software, in order to continue to leverage existing Suite of software.

### **Plan objective**

This quote or tender consideration plan is intended to fulfil the following objectives:

1. Support the Council's objectives to continue to deliver spatial services to support operations and customer needs and support decision making/ planning
2. Document Council's decision not to seek quotes or tender for the provision of software maintenance to this core imagery solution
3. Establish an agreed support arrangement and identified discounted cost for the next three (3) years
  - a. Commitment to a three (3) year term allows a discounted annual charge
  - b. Ensures that ICT can maintain long term support for a core product
  - c. Increases value for money over time.

While this plan provides an exemption for Council Officers sourcing competitive quotes for the maintenance of Hexagon software, all other areas of the process will proceed in accordance with the Ipswich City Council Procurement Framework.

## **2. How the objectives will be achieved**

Council's objective is to continue to deliver core business ICT services and systems for its operations and to demonstrate that best value for money has been achieved in providing the solution. This objective will be achieved through establishing a suitable agreement for maintenance and support of the Hexagon software for a three (3) year term.

### 3. How the objectives will be measured

Indicators for measuring the delivery of outcomes and success of use of this quote or tender consideration plan include:

1. The provision of ongoing maintenance and support to core spatial software, ensuring reduced risk of security exposure and interruption to daily business operations.

### 4. Any alternative ways of achieving the objectives and why the alternative ways were not adopted

In the current circumstance there are no known efficient or effective methods of achieving the objectives, outside of this contracting plan. The following options were investigated:

1. Alternative methods of engagement via Local or State Government Agreements under Section 234 or 230(f) of the Local Government Regulation 2012 were not selected as there were no suitable arrangements available for leverage for this solution.
2. Request for Quote was not selected as seeking quotes would limit the Australian market to the existing industry partner, Hexagon (the current providers) direct re-sellers.
  - a. There are no alternative products on the market that currently meet the requirements of the existing solution.
  - b. The time required to seek quotations, let a contract, implement a new solution and managing an ICT project throughout transition represents a high risk to Council's current operations and service delivery.

### 5. The proposed terms of the contract for the goods or services

The terms of contract for the agreement is three (3) years, with maintenance and support remitted on an annual basis. Total expected contract value is \$52,000 ex GST.

### 6. A risk analysis of the market from which the goods or services are to be obtained

The following general risks and mitigation strategies have been identified in relation to continuation of the annual maintenance agreement of the Hexagon Suite.

Financial Risk		Risk Level
Likelihood	Possible	Low
Consequence	Minimal	

A financial risk exists in the event that the Vendor cease product support.

Mitigation:

This product is industry best practice and is used by a very large user base in many areas of government internationally. The likelihood that this will happen is very low. Hexagon has a world-wide reputation and is well respected in the industry.

<b>Legal/ Governance Risk</b>		<b>Risk Level</b>
Likelihood	Unlikely	Low
Consequence	Minimal	

The only perceived risk is utilisation of the product outside of current licensing arrangements.

Mitigation:

Due diligence in managing licensing and user access in accordance with the EULA and the use of a License Server. Ability to evidence our usage and licensing through reporting.

<b>Political/ Reputation Risk</b>		<b>Risk Level</b>
Likelihood	N/A	N/A
Consequence	N/A	

There is no perceived Political / Reputation Risk

<b>Environmental/ Public Health Risk</b>		<b>Risk Level</b>
Likelihood	N/A	N/A
Consequence	N/A	

There is no perceived Environmental or Public Health Risk

<b>Workplace Health &amp; Safety Risk</b>		<b>Risk Level</b>
Likelihood	N/A	NA
Consequence	N/A	

There is no WH&S Risk.

<b>Service Delivery/ Business Continuity Risk</b>		<b>Risk Level</b>
Likelihood	Unlikely	Low
Consequence	Minimal	

There is a very low perceived delivery/ business continuity risk in relation to this suite, this has now been in use for seven (7) years without significant concerns.

Mitigation: Not required.

Cyber Security, security & Confidentiality Risk		Risk Level
Likelihood	Unlikely	Low
Consequence	Minimal	

There is no specific perceived Cyber Security, Security or Confidentiality Risk.

Mitigation:

ICT practices and Firewalls etc. provide sufficient mitigation for this application through our network security which is constantly upgraded to provide sufficient mitigation.

<b>Governance Committee</b>
Mtg Date: 12 March 2019
<b>Authorisation:</b> Andrew Knight

vml: vml  
A5387886

5 March 2019

## **MEMORANDUM**

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)

FROM: ADMINISTRATION SUPPORT MANAGER

RE: MEMBERSHIP OF AUDIT AND RISK MANAGEMENT COMMITTEE

---

### **INTRODUCTION**

This is a report by the Administration Support Manager dated 5 March 2019 concerning the extension of two Interim Management Committee members being Mr Rob Jones and Mr Stan Gallo to the Audit and Risk Management Committee

### **RELATED PARTIES**

There are no related parties associated with this report.

### **ADVANCE IPSWICH THEME LINKAGE**

Listening leading and finance management

### **PURPOSE OF REPORT/BACKGROUND**

At the Council Ordinary Meeting held on 18 September 2018 a report on the composition, membership and charter of the Audit and Risk Management Committee was adopted (refer Attachment A). Recommendations B and C of this report appointed Mr Rob Jones and Mr Stan Gallo as members of the Audit and Risk Management Committee for the period to 22 February 2019. As this date has now passed an extension to their membership is required and is proposed to 31 December 2019.

### **RESOURCE IMPLICATIONS**

There are no resource implications associated with this report.

## **RISK MANAGEMENT IMPLICATIONS**

As per the Audit and Risk Management Committee Charter, Mr Jones and Mr Gallo comprise two of the five members of the committee. Not extending their membership would create difficulties in the committee meeting its obligations in relation to holding a quorum during meetings.

## **LEGAL/POLICY BASIS**

*This report and its recommendations are consistent with the following legislative provisions:*  
Ipswich City Council Audit and Risk Management Committee Charter  
*Local Government Act 2009*

## **COMMUNITY AND OTHER CONSULTATION**

No community or other consultation was required as a result of this report.

## **CONCLUSION**

Two members of the Audit and Risk Management Committee are members of the Interim Management Committee and were initially appointed for a six month term which ended on 22 February 2019. An extension to their membership is now sought to 31 December 2019.

## **ATTACHMENT/S**

Name of Attachment	Attachment
<a href="#">Report to Council on Audit and Risk Management Committee composition, membership and charter</a>	Attachment A

## **RECOMMENDATION**

That the Interim Administrator of Ipswich City Council resolve:

- A. That Mr Rob Jones (Member of the Interim Management Committee) be extended as a member of the Audit and Risk Management Committee for the period to 31 December 2019.
- B. That Mr Stan Gallo (Member of the Interim Management Committee) be extended as a member of the Audit and Risk Management Committee for the period to 31 December 2019.

Vicki Lukritz

**ADMINISTRATION SUPPORT MANAGER**

I concur with the recommendation/s contained in this report.

Andrew Knight

**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

A5080579

17 September 2018

**MEMORANDUM**

TO: CHIEF EXECUTIVE OFFICER  
INTERIM MANAGEMENT COMMITTEE

FROM: INTERIM ADMINISTRATOR

RE: AUDIT AND RISK MANAGEMENT COMMITTEE COMPOSITION, MEMBERSHIP AND  
CHARTER

---

**INTRODUCTION:**

This is a memorandum to the Chief Executive Officer and the Interim Management Committee dated 17 September 2018 regarding the composition of the Ipswich City Council ("Council") Audit and Risk Management Committee ("ARM Committee"), and required changes following the appointment of an Interim Administrator to the Council.

**BACKGROUND:**

On 22 August 2018 the Minister for Local Government, Minister for Racing and Minister for Multicultural Affairs dismissed Council's Mayor and 10 Divisional Councillors.

Two of the Councillors who were dismissed were members of the Council's ARM Committee.

Section 105(2) of the *Local Government Act 2009* ("the Act") prescribes that a large local government must establish an audit committee.

The composition of an audit committee is prescribed in section 210 of the *Local Government Regulations 2012* ("the Regulations") as follows:

- (1) *The audit committee of a local government must-*
- (a) *consist of at least 3 and no more than 6 members; and*
  - (b) *include –*
    - (i) *1, but no more than 2, councillors appointed by the local government; and*
    - (ii) *At least 1 member who has significant experience and skills in financial matters.*

- (2) *The chief executive officer can not be a member of the audit committee but can attend meetings of the committee.*
- (3) *The local government must appoint 1 of the members of the audit committee as chairperson.*

Given the dismissal of the Councillors who were members of the ARM Committee, it is necessary to make appointments to the ARM Committee to satisfy the requirements of section 210 of the Regulations.

It is proposed that membership of the ARM Committee is as follows:

- The Interim Administrator is appointed to the ARM Committee, given its roles and responsibilities as prescribed by section 124(2) of the Act.
- Two Members of the Interim Management Committee, being Rob Jones and Stan Gallo, be appointed to the ARM Committee given their expertise in financial matters, risk and governance, and their role as prescribed by section 205(1) of the Act.
- The existing two independent members, being Mr Graeme Stratford and Dr Annette Quayle remain members of the ARM Committee.

The proposed membership of the ARM Committee meets the requirements of section 210 of the Regulations.

Amendments to the Council's Charter for the ARM Committee ("the Charter") are required to reflect the proposed membership as outlined above. The attached draft Charter for the ARM Committee has been updated to reflect the required changes as summarised below:

- Section 6.1 is amended by removing *"The Committee will be composed of four members, including the Chairperson, as follows:"* and inserting *"The Committee will be composed of five members, including the Chairperson, as follows:"*;
- Section 6.1.1. is amended by removing *"Two Councillors appointed by resolution of Council"* and inserting *"The Interim Administrator and two Members of the Interim Management Committee"*
- Section 6.3 is amended by removing *"Council can, at any time, appoint a stand-in or replacement councillor member to the Audit Committee"* and inserting *"Council can, at any time, appoint a stand-in or replacement IMC Member to the Audit and Risk Management Committee"*; and
- Section 8.2 is amended by removing *"A quorum shall consist of three members, at least one of which must be a Councillor. If there is a split vote by members on a resolution the Chairperson at the meeting may exercise a casting vote on the resolution"* and inserting *"A quorum shall consist of three members, at least one of which must be the Interim Administrator. If there is a split vote by members on a resolution the Chairperson at the meeting may exercise a casting vote on the resolution"*.

**ATTACHMENT:**

Name of Attachment	Attachment
Current Audit and Risk Management Committee Charter	Attachment A 
Audit and Risk Management Committee Charter (tracked changes)	Attachment B 
Audit and Risk Management Committee Charter (clean)	Attachment C 

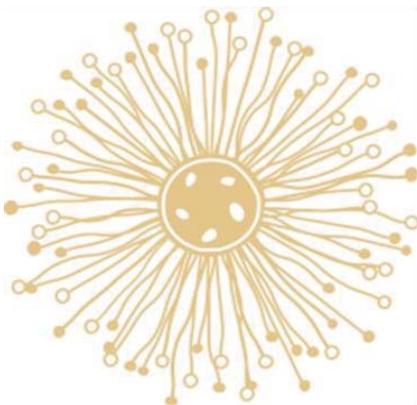
**RECOMMENDATIONS:**

- A. That the interim administrator of Ipswich City Council resolve to confirm the membership of the Audit and Risk Management Committee as the Interim Administrator, two members of the Interim Management Committee and two independent external members.
- B. That the interim administrator of Ipswich City Council appoint Rob Jones (Member of the Interim Management Committee) as a member to the Audit and Risk Management Committee for the period to 22 February 2019.
- C. That the interim administrator of Ipswich City Council appoint Stan Gallo (Member of the Interim Management Committee) as a member to the Audit and Risk Management Committee for the period to 22 February 2019.
- D. That the interim administrator of Ipswich City Council appoint Greg Chemello (Interim Administrator) as a member to the Audit and Risk Management Committee for the period to 28 March 2020.
- E. That the interim administrator of Ipswich City Council appoint Graeme Stratford as the Chairperson of the Audit and Risk Management Committee.
- F. That the interim administrator of Ipswich City Council resolve to amend the Charter of the Audit and Risk Management Committee as set out in Attachment B to this report.

Greg Chemello  
INTERIM ADMINISTRATOR



## AUDIT AND RISK MANAGEMENT COMMITTEE CHARTER



<b>Amendment List</b>		
<b>Council Resolution Date</b>	<b>Committee Reference and Date</b>	<b>Resolution no.</b>
3 November 2004	City Management and Finance Committee No. 2004(09) of 26 October 2004	43.04
27 May 2008	Audit Committee No. 2008(01) of 14 May 2008; City Management and Finance Committee No.2008 (02) of 20 May 2008	8, 7
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14 November 2017	City Management, Finance and Community Engagement Committee No. 2017(11) of 9 November 2017 – Audit Committee No. 2017(01) of 27 November 2017	9, 6

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## **1. INTRODUCTION**

The Local Government Act requires that each large local government must establish an audit committee. The Charter defines the role, responsibilities, composition and guidelines of the Audit and Risk Management Committee (the Committee) within Council.

The Committee does not take over management responsibilities within Council.

## **2. PURPOSE**

The Committee acts as an independent, oversight, assurance and advisory service to Council in the effective discharge of its responsibilities prescribed in the Local Government Act, the Local Government Regulation and other relevant legislation and prescribed requirements by monitoring and reviewing:

- The governance structure.
- Values and ethics.
- The integrity of financial documents and public accountability reports.
- The internal and external audit functions.
- Risk management.
- Internal control.
- Management action plans.
- Assurance providers

The Committee can recommend to Council and management about any matters that it considers needs action or improvement.

These terms of reference set the principles and standards for the Audit and Risk Management Committee to:

- 2.1 Enhance the ability of members to fulfil their legal responsibilities.
- 2.2 Add to the credibility and objectivity of financial reports.
- 2.3 Enhance the independence and effectiveness of the Council's Internal Audit Branch.
- 2.4 Oversee the application of appropriate accounting and disclosure policies and procedures.
- 2.5 Monitor existing corporate policies and recommend new corporate policies that aim to prohibit unethical, questionable or illegal activities.
- 2.6 Provide a communication link between management, internal auditors/external auditors and Council.
- 2.7 Promote the need for public accountability of managers to Council, the ratepayers and other interested parties.

2.8 Support measures to improve governance, risk and internal controls.

### **3. AUTHORITY, INDEPENDENCE AND ACCESS**

3.1 In discharging its responsibilities the Audit and Risk Management Committee has the authority to:

- Conduct or request investigations into matters within its scope of responsibility and in accordance with the Local Government Act.
- Access information, records and personnel of the Council for such purpose;
- Request the attendance of any employee, including executive staff, at committee meetings;
- Conduct meetings with the Council's internal and external auditors and risk manager as necessary; and
- Seek advice from external parties to meet its responsibilities, as necessary provided that Council approval will be required prior to committing to any expenditure required in seeking that advice.

3.2 The Committee will need to liaise closely with management and internal and external auditors to carry out its responsibilities. Whilst the primary responsibility for financial and other reporting, risk, internal control and compliance with laws, regulations and ethics within Council rests with management, the Audit and Risk Management Committee may exercise a monitoring and review role.

3.3 The Committee will have unrestricted access to all information it deems necessary, including documents and officials, and have adequate resources in order to fulfil its oversight responsibilities.

### **4. CONFIDENTIALITY**

4.1 The Committee members are responsible and accountable for maintaining the confidentiality of the information they receive during the conduct of their function.

### **5. ETHICAL PRACTICES**

5.1.1 The Committee members will, at all times in the discharge of their duties and responsibilities, exercise honesty, objectivity, probity and not engage knowingly in acts or activities that have the potential to bring discredit to Council.

5.1.2 The Committee members also must refrain from entering into any activity that may prejudice their ability to carry out their duties and responsibilities objectively and must at all times act in a proper and prudent manner in the use of information acquired in the course of their duties. Committee members must not use Council information for any personal gain for themselves or their immediate families or in any manner that would be contrary to law or detrimental to the welfare and goodwill of Council.

5.1.3 The Committee members must not publicly comment on matters relative to activities of the Committee other than as authorised by Council.

5.1.4 Members who become aware of a conflict of interest or issue which may affect their objectivity on matters raised within the Committee should advise the Chairperson immediately. Should the Chairperson experience such a conflict he/she is to advise the Chief Executive Officer.

## **6. MEMBERSHIP**

6.1 The Committee will be composed of four members, including the Chairperson, as follows:

6.1.1 Two Councillors appointed by resolution of Council.

6.1.2 Two independent external members, chosen and appointed by Council to ensure impartiality and an appropriate mix of skills. When selecting an external member, Council must have regard to that person having an appropriate accounting or similar background to provide additional expertise to Council. No additional paid professional work may be performed for Council during the period of appointment to the Audit and Risk Management Committee.

6.1.3 The term of an independent external member shall be four years and Council may approve one only extension of four years to that term.

6.1.4 As provided by Section 210(1) of the Local Government Regulation Council will appoint one of the members of its Audit and Risk Management Committee to be Chairperson.

6.2 The Committee has the ability to co-opt any persons as advisers, from time to time for a particular period. No remuneration will apply to these advisers.

6.3 Council can, at any time, appoint a stand-in or replacement councillor member to the Audit Committee.

6.4 The External Auditor, Advisers and Ex Officio members are non-voting observers.

6.5 The Chief Executive Officer (CEO), the Chief Financial Officer, the Internal Audit Manager and the Corporate Services and Risk Manager should attend all meetings as Ex Officio observers but have no voting rights.

6.6 Other Council officers may attend meetings as required by invitation of the Committee.

6.7 The membership of the Committee may be reviewed during the life of the Committee but will be reviewed following the completion of each general local government election.

## **7. DUTIES AND RESPONSIBILITIES**

In accordance with the principles, for an Audit Committee set out in the Act, the Regulation and accepted best practice, the duties and responsibilities of the Committee are as follows:

## **7.1. External Audit**

- 7.1.1 Oversee Council compliance with the Local Government Act and other relevant legislation requirements for financial reporting.
- 7.1.2 Review the scope of the total audit activities with the external auditors and provide input and feedback on the external auditor's proposed audit strategy and audit plan including financial statements, and consult on audit fees for the year.
- 7.1.3 Review of effectiveness of the annual audit, to ascertain whether emphasis is being placed on areas where the Committee, management or the auditors believe special attention is necessary.
- 7.1.4 Review the findings and recommendations of external audit, management responses to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented in effectively addressing control deficiencies.

## **7.2. Internal Audit**

- 7.2.1 Ascertain that the activities undertaken by the Internal Audit Branch are in accordance with the Internal Audit Branch Charter and the International Standards for the Professional Practice of Internal Auditing.
- 7.2.2 Review the internal audit's charter, resources and budget such that this charter maintains and enforces internal audit's independence from management.
- 7.2.3 Monitor whether the Internal Audit Branch is receiving the co-operation of all levels of management; and in light of its functions and activities, is viewed as a highly regarded function of Council.
- 7.2.4 Review the planning and scope of internal audit activities and assess the resultant recommendations and findings.
- 7.2.5 Assess whether all significant recommendations of the Internal Audit Branch have been properly implemented by management in effectively addressing control deficiencies. Any reservations the Internal Audit Branch may have about control risk, and accounting and disclosure practices should be discussed by the Committee.
- 7.2.6 Review the Three Year Strategic and Annual Internal Audit Plans to assess that it covers the material business risks of the Council.
- 7.2.7 Monitor the extent of reliance on internal audit work by the external auditors to facilitate completeness of coverage and the effective use of audit resources.
- 7.2.8 Be consulted and provide advice in the appointment and dismissal of the Internal Audit Manager.

7.2.9 Review and monitor the effectiveness and objectivity of internal audit.

The Audit and Risk Management Committee's responsibilities do not extend to managing the day-to-day activities of Internal Audit Branch. This is a function which is carried out by the CEO.

### **7.3. Financial Statements**

7.3.1 Review the appropriateness of accounting policies adopted by Council and ensure the accounting policies adopted are relevant to Council and its specific circumstances.

7.3.2 Review the appropriateness of significant assumptions and judgments made by management particularly around estimations which impact on reported amounts of assets, liabilities, income and expenses in the financial statements.

7.3.3 Review the financial statements for compliance with prescribed accounting and other requirements.

7.3.4 Review, with management and the external auditors, the results of the external audit and any significant issues identified.

7.3.5 Analyse the Council's financial performance and financial position and seek explanation for significant trends or variations from budget or forecasts.

7.3.6 Ensure that assurance with respect to the accuracy and completeness of the financial statements is given by management.

7.3.7 Recommend approval of the Financial Statements (including sustainability ratios) to the CEO and Mayor.

7.3.8 Review the final draft financial statements prior to its approval by Council, taking on board any external audit comments. In particular the review should focus on but not limited to:

- (i) significant changes in accounting policies and practices
- (ii) major judgmental areas
- (iii) significant audit adjustments
- (iv) proposed departures from accounting standards

### **7.4 Risk Management**

7.4.1 Review the risk management framework for identifying, escalating, monitoring and managing significant enterprise risks, including fraud.

7.4.2 Assess the impact of the Council's risk management framework on its control environment and satisfy itself that the insurance arrangements are appropriate.

- 7.4.3 Assess and contribute to the audit planning processes relating to the risks and threats to Council.
- 7.4.4 Determine whether a sound and effective approach has been followed in establishing the Council's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
- 7.4.5 Monitor whether the risk management framework/program is receiving support from all levels of management.

#### **7.5 Fraud and Corruption Control**

- 7.5.1 Review the process of developing and implementing the Council's fraud control arrangements and satisfy itself that Council has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.
- 7.5.1 Review reports on fraud that outline any identified allegations of fraud, the status of any ongoing investigations and any changes to identified fraud risk in Council.

#### **7.6 Internal Control Framework**

- 7.6.1 Review the adequacy of the internal control environment, structure and systems, including information technology security and control.
- 7.6.2 Review whether relevant policies and procedures are in place, up-to-date and complied with, including those for the management and exercise of delegations.

#### **7.7 Compliance**

- 7.7.1 Determine whether management has considered legal and compliance risks as part of Council's risk assessment and management arrangements.
- 7.7.2 Review the effectiveness of the system for monitoring Council's compliance with relevant laws, regulations and policies including statutory regulations for any subsidiaries of Council.
- 7.7.3 Review the findings of any examinations by regulatory agencies, and any auditor observations.
- 7.7.4 Review the Council's Code of Conduct and recommend changes as appropriate.
- 7.7.5 Review policies and procedures relating to conflict of interest, misconduct, fraud and other related sensitive issues.

#### **7.8 Other Matters**

- 7.8.1 Determine whether Council is receiving reliable and timely management information.

- 7.8.2 Review the proposed Annual Report of Council.
- 7.8.3 Recommend special projects or investigations on any matter within its terms of reference.

## **8. MEETINGS, RECORDS AND REPORTING STRUCTURE**

- 8.1 The Committee shall meet at least four times a year. The CEO with the Audit and Risk Management Committee's agreement will set the date, time and place for the meetings. Before setting the date, time and place for a Committee meeting, the CEO must, if practicable, consult with the Chairperson of the Committee. In addition, the CEO will call a meeting if requested to do so by any Committee member, or the internal or external auditors.
- 8.2 A quorum shall consist of three members, at least one of which must be a Councillor. If there is a split vote by members on a resolution the Chairperson at the meeting may exercise a casting vote on the resolution.
- 8.3 The external auditors shall be given notice of all meetings and sent an agenda. The external auditors shall have the right to attend and speak.
- 8.4 The Committee Branch shall prepare an agenda supported by necessary explanatory documentation and circulate it to the Audit and Risk Management Committee members, any other Council officer requested to attend and the external auditors, if practicable at least five (5) days before the day of the meeting.
- 8.5 The Committee Branch will provide secretarial functions to the meetings and prepare a Report of each meeting which will be provided to Audit and Risk Management Committee members and permanent attendees one week after the meeting, at the latest.
- 8.6 The Report of the Audit and Risk Management Committee meeting will be presented to the next meeting of the City Management and Finance Committee for its consideration.
- 8.7 The Committee Branch will provide relevant extracts of the Report, upon its adoption by Council, to relevant officers for information and action.
- 8.8 The Audit and Risk Management Committee may hold periodic private 'in camera'<sup>1</sup> meetings with the Internal Audit Manager and/or external audit generally without senior management being present through a formal process and included in the annual Audit and Risk Management Committee planner.

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<sup>1</sup> Source: 'Better Practice Guide – Public Sector Audit Committees', Australian National Audit Office, 2015.

## **9. INDUCTION**

- 9.1 New members to the Committee will be provided with induction material on their appointment to assist them to meet their Committee responsibilities to allow the members familiarise themselves with the environment and to facilitate their understanding of its principal operations and activities, corporate practices and culture.

## **10. SELF EVALUATION**

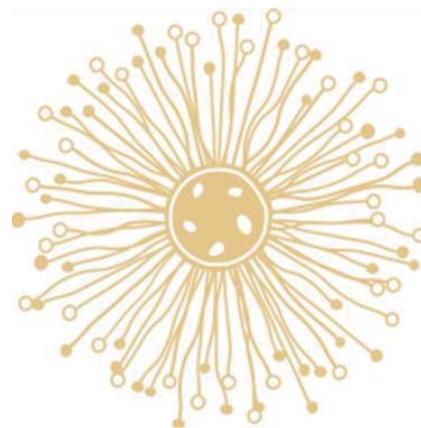
- 10.1 At least biennially, the Audit and Risk Management Committee will assess the performance and achievements of the Committee for the previous period and ensure that it is meeting its objectives efficiently and effectively.
- 10.2 Confirm biennially that all responsibilities outlined in this charter have been carried out.
- 10.3 Where this evaluation highlights a need for enhancements to the role, operational processes or membership of the Committee, the Chairperson should take action to ensure such enhancements are implemented.

## **11. REVIEW OF THE CHARTER**

- 11.1 This Charter will be reviewed annually by the committee to ensure it remains consistent with the Committee's authority, objectives and responsibilities.

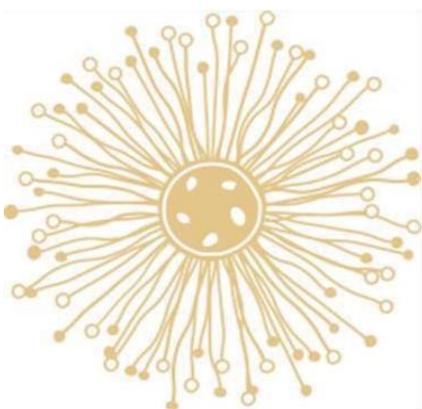
## **12. APPROVAL OF THE CHARTER**

- 12.1 The Charter is endorsed by the Chair of the Committee and approved by Council.





## AUDIT AND RISK MANAGEMENT COMMITTEE CHARTER



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- 6.1 ~~The Committee will be composed of five members, including the Chairperson, as follows:~~  
~~The Committee will be composed of four members, including the Chairperson, as follows:~~

- 6.1.1 ~~The Interim Administrator and two Members of the Interim Management Committee. Two Councillors appointed by resolution of Council.~~

- 6.1.2 Two independent external members, chosen and appointed by Council to ensure impartiality and an appropriate mix of skills. When selecting an external member, Council must have regard to that person having an appropriate accounting or similar background to provide additional expertise to Council. No additional paid professional work may be performed for Council during the period of appointment to the Audit and Risk Management Committee.

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- 6.2 The Committee has the ability to co-opt any persons as advisers, from time to time for a particular period. No remuneration will apply to these advisers.

- 6.3 ~~Council can, at any time, appoint a stand-in or replacement Interim Management Committee Member to the Audit and Risk Management Committee. Council can, at any time, appoint a stand-in or replacement councillor member to the Audit Committee.~~

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- 6.5 The Chief Executive Officer (CEO), the Chief Financial Officer, the Internal Audit Manager and the Corporate Services and Risk Manager should attend all meetings as Ex Officio observers but have no voting rights.

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In accordance with the principles, for an Audit Committee set out in the Act, the Regulation

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DRAFT

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- 7.1.4 Review the findings and recommendations of external audit, management responses to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented in effectively addressing control deficiencies.

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The Audit and Risk Management Committee's responsibilities do not extend to managing the day-to-day activities of Internal Audit Branch. This is a function which is carried out by the CEO.

### **7.3. Financial Statements**

7.3.1 Review the appropriateness of accounting policies adopted by Council and ensure the accounting policies adopted are relevant to Council and its specific circumstances.

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- (ii) major judgmental areas
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- (iv) proposed departures from accounting standards

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- 7.5.1 Review reports on fraud that outline any identified allegations of fraud, the status of any ongoing investigations and any changes to identified fraud risk in Council.

#### **7.6 Internal Control Framework**

- 7.6.1 Review the adequacy of the internal control environment, structure and systems, including information technology security and control.
- 7.6.2 Review whether relevant policies and procedures are in place, up-to-date and complied with, including those for the management and exercise of delegations.

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- 7.7.2 Review the effectiveness of the system for monitoring Council's compliance with relevant laws, regulations and policies including statutory regulations for any subsidiaries of Council.
- 7.7.3 Review the findings of any examinations by regulatory agencies, and any auditor observations.
- 7.7.4 Review the Council's Code of Conduct and recommend changes as appropriate.
- 7.7.5 Review policies and procedures relating to conflict of interest, misconduct, fraud and other related sensitive issues.

#### **7.8 Other Matters**

- 7.8.1 Determine whether Council is receiving reliable and timely management information.

- 7.8.2 Review the proposed Annual Report of Council.
- 7.8.3 Recommend special projects or investigations on any matter within its terms of reference.

## **8. MEETINGS, RECORDS AND REPORTING STRUCTURE**

- 8.1 The Committee shall meet at least four times a year. The CEO with the Audit and Risk Management Committee's agreement will set the date, time and place for the meetings. Before setting the date, time and place for a Committee meeting, the CEO must, if practicable, consult with the Chairperson of the Committee. In addition, the CEO will call a meeting if requested to do so by any Committee member, or the internal or external auditors.
- 8.2 A quorum shall consist of three members, at least one of which must be the Interim Administrator. If there is a split vote by members on a resolution the Chairperson at the meeting may exercise a casting vote on the resolution.~~A quorum shall consist of three members, at least one of which must be a Councillor. If there is a split vote by members on a resolution the Chairperson at the meeting may exercise a casting vote on the resolution.~~
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- 8.4 The Committee Branch shall prepare an agenda supported by necessary explanatory documentation and circulate it to the Audit and Risk Management Committee members, any other Council officer requested to attend and the external auditors, if practicable at least five (5) days before the day of the meeting.
- 8.5 The Committee Branch will provide secretarial functions to the meetings and prepare a Report of each meeting which will be provided to Audit and Risk Management Committee members and permanent attendees one week after the meeting, at the latest.
- 8.6 The Report of the Audit and Risk Management Committee meeting will be presented to the next meeting of the City Management and Finance Committee for its consideration.
- 8.7 The Committee Branch will provide relevant extracts of the Report, upon its adoption by Council, to relevant officers for information and action.
- 8.8 The Audit and Risk Management Committee may hold periodic private 'in camera'<sup>1</sup> meetings with the Internal Audit Manager and/or external audit generally without senior management being present through a formal process and included in the annual Audit and Risk Management Committee planner.

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<sup>1</sup> Source: 'Better Practice Guide – Public Sector Audit Committees', Australian National Audit Office, 2015.

DRAFT

## **9. INDUCTION**

- 9.1 New members to the Committee will be provided with induction material on their appointment to assist them to meet their Committee responsibilities to allow the members familiarise themselves with the environment and to facilitate their understanding of its principal operations and activities, corporate practices and culture.

## **10. SELF EVALUATION**

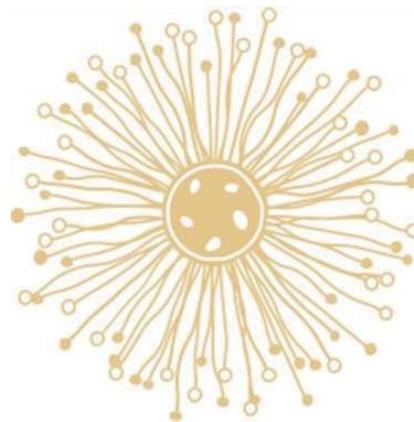
- 10.1 At least biennially, the Audit and Risk Management Committee will assess the performance and achievements of the Committee for the previous period and ensure that it is meeting its objectives efficiently and effectively.
- 10.2 Confirm biennially that all responsibilities outlined in this charter have been carried out.
- 10.3 Where this evaluation highlights a need for enhancements to the role, operational processes or membership of the Committee, the Chairperson should take action to ensure such enhancements are implemented.

## **11. REVIEW OF THE CHARTER**

- 11.1 This Charter will be reviewed annually by the committee to ensure it remains consistent with the Committee's authority, objectives and responsibilities.

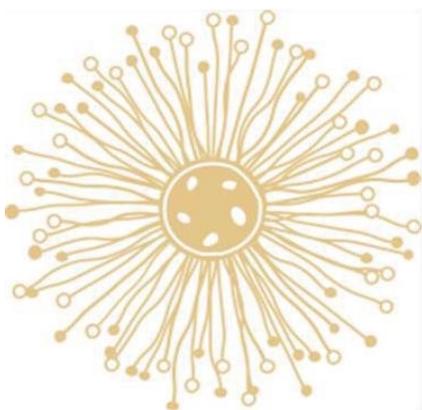
## **12. APPROVAL OF THE CHARTER**

- 12.1 The Charter is endorsed by the Chair of the Committee and approved by Council.





## AUDIT AND RISK MANAGEMENT COMMITTEE CHARTER



<b>Amendment List</b>		
<b>Council Resolution Date</b>	<b>Committee Reference and Date</b>	<b>Resolution no.</b>
3 November 2004	City Management and Finance Committee No. 2004(09) of 26 October 2004	43.04
27 May 2008	Audit Committee No. 2008(01) of 14 May 2008; City Management and Finance Committee No.2008 (02) of 20 May 2008	8, 7
20 July 2010	City Management and Finance Committee No. 2010 (07) of 13 July 2010	6
18 October 2011	Audit Committee No. 2011(04) of 12 October 2011; City Management and Finance Committee No. 2011(10) of 10 October 2011.	3
15 November 2011	Audit Committee No. 2011(05) of 2 November 2011; City Management and Finance Committee No. 2011(11) of 8 November 2011	5
25 February 2014	Audit Committee No. 2014(01) of 12 February 2014 - City Management and Finance Committee No. 2014(02) of 18 February 2014. (No change)	5
25 August 2015	Audit Committee No. 2015(03) of 5 August 2015 - City Management and Finance Committee No. 2015(08) of 18 August 2015	5
17 August 2016	Audit Committee No. 2016(02) of 3 August 2016 – City Management, Finance and Community Engagement Committee No. 2016(05) of 9 August 2016	5
14 November 2017	City Management, Finance and Community Engagement Committee No. 2017(11) of 9 November 2017 – Audit Committee No. 2017(01) of 27 November 2017	9, 6

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12. APPROVAL OF THE CHARTER ..... 10

## **1. INTRODUCTION**

The Local Government Act requires that each large local government must establish an audit committee. The Charter defines the role, responsibilities, composition and guidelines of the Audit and Risk Management Committee (the Committee) within Council.

The Committee does not take over management responsibilities within Council.

## **2. PURPOSE**

The Committee acts as an independent, oversight, assurance and advisory service to Council in the effective discharge of its responsibilities prescribed in the Local Government Act, the Local Government Regulation and other relevant legislation and prescribed requirements by monitoring and reviewing:

- The governance structure.
- Values and ethics.
- The integrity of financial documents and public accountability reports.
- The internal and external audit functions.
- Risk management.
- Internal control.
- Management action plans.
- Assurance providers

The Committee can recommend to Council and management about any matters that it considers needs action or improvement.

These terms of reference set the principles and standards for the Audit and Risk Management Committee to:

- 2.1 Enhance the ability of members to fulfil their legal responsibilities.
- 2.2 Add to the credibility and objectivity of financial reports.
- 2.3 Enhance the independence and effectiveness of the Council's Internal Audit Branch.
- 2.4 Oversee the application of appropriate accounting and disclosure policies and procedures.
- 2.5 Monitor existing corporate policies and recommend new corporate policies that aim to prohibit unethical, questionable or illegal activities.
- 2.6 Provide a communication link between management, internal auditors/external auditors and Council.
- 2.7 Promote the need for public accountability of managers to Council, the ratepayers and other interested parties.

2.8 Support measures to improve governance, risk and internal controls.

### **3. AUTHORITY, INDEPENDENCE AND ACCESS**

3.1 In discharging its responsibilities the Audit and Risk Management Committee has the authority to:

- Conduct or request investigations into matters within its scope of responsibility and in accordance with the Local Government Act.
- Access information, records and personnel of the Council for such purpose;
- Request the attendance of any employee, including executive staff, at committee meetings;
- Conduct meetings with the Council's internal and external auditors and risk manager as necessary; and
- Seek advice from external parties to meet its responsibilities, as necessary provided that Council approval will be required prior to committing to any expenditure required in seeking that advice.

3.2 The Committee will need to liaise closely with management and internal and external auditors to carry out its responsibilities. Whilst the primary responsibility for financial and other reporting, risk, internal control and compliance with laws, regulations and ethics within Council rests with management, the Audit and Risk Management Committee may exercise a monitoring and review role.

3.3 The Committee will have unrestricted access to all information it deems necessary, including documents and officials, and have adequate resources in order to fulfil its oversight responsibilities.

### **4. CONFIDENTIALITY**

4.1 The Committee members are responsible and accountable for maintaining the confidentiality of the information they receive during the conduct of their function.

### **5. ETHICAL PRACTICES**

5.1.1 The Committee members will, at all times in the discharge of their duties and responsibilities, exercise honesty, objectivity, probity and not engage knowingly in acts or activities that have the potential to bring discredit to Council.

5.1.2 The Committee members also must refrain from entering into any activity that may prejudice their ability to carry out their duties and responsibilities objectively and must at all times act in a proper and prudent manner in the use of information acquired in the course of their duties. Committee members must not use Council information for any personal gain for themselves or their immediate families or in any manner that would be contrary to law or detrimental to the welfare and goodwill of Council.

5.1.3 The Committee members must not publicly comment on matters relative to activities of the Committee other than as authorised by Council.

5.1.4 Members who become aware of a conflict of interest or issue which may affect their objectivity on matters raised within the Committee should advise the Chairperson immediately. Should the Chairperson experience such a conflict he/she is to advise the Chief Executive Officer.

## **6. MEMBERSHIP**

6.1 The Committee will be composed of five members, including the Chairperson, as follows:

6.1.1 The Interim Administrator and two Members of the Interim Management Committee.

6.1.2 Two independent external members, chosen and appointed by Council to ensure impartiality and an appropriate mix of skills. When selecting an external member, Council must have regard to that person having an appropriate accounting or similar background to provide additional expertise to Council. No additional paid professional work may be performed for Council during the period of appointment to the Audit and Risk Management Committee.

6.1.3 The term of an independent external member shall be four years and Council may approve one only extension of four years to that term.

6.1.4 As provided by Section 210(1) of the Local Government Regulation Council will appoint one of the members of its Audit and Risk Management Committee to be Chairperson.

6.2 The Committee has the ability to co-opt any persons as advisers, from time to time for a particular period. No remuneration will apply to these advisers.

6.3 Council can, at any time, appoint a stand-in or replacement Interim Management Committee Member to the Audit and Risk Management Committee.

6.4 The External Auditor, Advisers and Ex Officio members are non-voting observers.

6.5 The Chief Executive Officer (CEO), the Chief Financial Officer, the Internal Audit Manager and the Corporate Services and Risk Manager should attend all meetings as Ex Officio observers but have no voting rights.

6.6 Other Council officers may attend meetings as required by invitation of the Committee.

6.7 The membership of the Committee may be reviewed during the life of the Committee but will be reviewed following the completion of each general local government election.

## **7. DUTIES AND RESPONSIBILITIES**

In accordance with the principles, for an Audit Committee set out in the Act, the Regulation and accepted best practice, the duties and responsibilities of the Committee are as follows:

## **7.1. External Audit**

- 7.1.1 Oversee Council compliance with the Local Government Act and other relevant legislation requirements for financial reporting.
- 7.1.2 Review the scope of the total audit activities with the external auditors and provide input and feedback on the external auditor's proposed audit strategy and audit plan including financial statements, and consult on audit fees for the year.
- 7.1.3 Review of effectiveness of the annual audit, to ascertain whether emphasis is being placed on areas where the Committee, management or the auditors believe special attention is necessary.
- 7.1.4 Review the findings and recommendations of external audit, management responses to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented in effectively addressing control deficiencies.

## **7.2. Internal Audit**

- 7.2.1 Ascertain that the activities undertaken by the Internal Audit Branch are in accordance with the Internal Audit Branch Charter and the International Standards for the Professional Practice of Internal Auditing.
- 7.2.2 Review the internal audit's charter, resources and budget such that this charter maintains and enforces internal audit's independence from management.
- 7.2.3 Monitor whether the Internal Audit Branch is receiving the co-operation of all levels of management; and in light of its functions and activities, is viewed as a highly regarded function of Council.
- 7.2.4 Review the planning and scope of internal audit activities and assess the resultant recommendations and findings.
- 7.2.5 Assess whether all significant recommendations of the Internal Audit Branch have been properly implemented by management in effectively addressing control deficiencies. Any reservations the Internal Audit Branch may have about control risk, and accounting and disclosure practices should be discussed by the Committee.
- 7.2.6 Review the Three Year Strategic and Annual Internal Audit Plans to assess that it covers the material business risks of the Council.
- 7.2.7 Monitor the extent of reliance on internal audit work by the external auditors to facilitate completeness of coverage and the effective use of audit resources.
- 7.2.8 Be consulted and provide advice in the appointment and dismissal of the Internal Audit Manager.

7.2.9 Review and monitor the effectiveness and objectivity of internal audit.

The Audit and Risk Management Committee's responsibilities do not extend to managing the day-to-day activities of Internal Audit Branch. This is a function which is carried out by the CEO.

### **7.3. Financial Statements**

7.3.1 Review the appropriateness of accounting policies adopted by Council and ensure the accounting policies adopted are relevant to Council and its specific circumstances.

7.3.2 Review the appropriateness of significant assumptions and judgments made by management particularly around estimations which impact on reported amounts of assets, liabilities, income and expenses in the financial statements.

7.3.3 Review the financial statements for compliance with prescribed accounting and other requirements.

7.3.4 Review, with management and the external auditors, the results of the external audit and any significant issues identified.

7.3.5 Analyse the Council's financial performance and financial position and seek explanation for significant trends or variations from budget or forecasts.

7.3.6 Ensure that assurance with respect to the accuracy and completeness of the financial statements is given by management.

7.3.7 Recommend approval of the Financial Statements (including sustainability ratios) to the CEO and Mayor.

7.3.8 Review the final draft financial statements prior to its approval by Council, taking on board any external audit comments. In particular the review should focus on but not limited to:

- (i) significant changes in accounting policies and practices
- (ii) major judgmental areas
- (iii) significant audit adjustments
- (iv) proposed departures from accounting standards

### **7.4 Risk Management**

7.4.1 Review the risk management framework for identifying, escalating, monitoring and managing significant enterprise risks, including fraud.

7.4.2 Assess the impact of the Council's risk management framework on its control environment and satisfy itself that the insurance arrangements are appropriate.

- 7.4.3 Assess and contribute to the audit planning processes relating to the risks and threats to Council.
- 7.4.4 Determine whether a sound and effective approach has been followed in establishing the Council's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
- 7.4.5 Monitor whether the risk management framework/program is receiving support from all levels of management.

## **7.5 Fraud and Corruption Control**

- 7.5.1 Review the process of developing and implementing the Council's fraud control arrangements and satisfy itself that Council has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.
- 7.5.1 Review reports on fraud that outline any identified allegations of fraud, the status of any ongoing investigations and any changes to identified fraud risk in Council.

## **7.6 Internal Control Framework**

- 7.6.1 Review the adequacy of the internal control environment, structure and systems, including information technology security and control.
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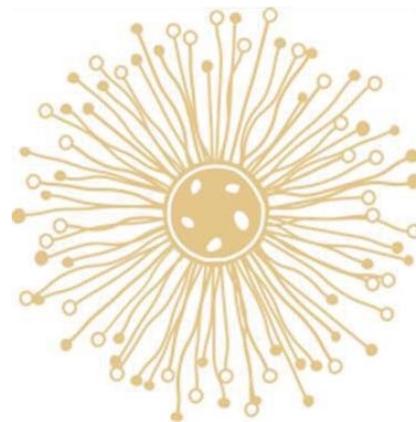
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- 12.1 The Charter is endorsed by the Chair of the Committee and approved by Council.



<b>Governance Committee</b>
Mtg Date: 12.03.19
<b>Authorisation:</b> Andrew Knight

JK: LJB  
A5394920

***This matter is of real urgency and approval has been given to refer this report to the meeting as a late item.***

6 March 2019

**MEMORANDUM**

TO: CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)  
FROM: FINANCE MANAGER  
RE: BUDGET AMENDMENT – FEBRUARY 2019

---

**INTRODUCTION:**

This is a report by the Finance Manager dated 6 March 2019 concerning amendment of the 2018-2020 budget, submitted in accordance with *Section 170(3) of the Local Government Regulation 2012*.

**RELATED PARTIES:**

There are no related party matters associated with this report.

**ADVANCE IPSWICH THEME LINKAGE:**

Strengthening our local economy and building prosperity

**PURPOSE OF REPORT/BACKGROUND:**

Based on January 2019 YTD financial results, a budget review was undertaken to identify any proposed budget amendments affecting the year to date results and to estimate their likely full year impact. In accordance with *Section 170(3) of the Local Government Regulation 2012*, Council can resolve to amend its budget at any time during the financial year.

## **DISCUSSION:**

Council's forecast 2018-2019 Net Result (Surplus), which includes capital revenue (donated assets and capital grants), is \$113.6 million, an increase of \$5.8 million compared to Council's most recent adopted budget. The revised budgeted operating surplus excluding capital revenue is \$13.9 million. The detail of the requested amendments from the departments is set out in Attachment D.

### *Operating Revenue*

Operating revenue has been forecast to increase by approximately \$6.2 million due to the additional revenue expected to be received as outlined below:

- Other revenue increased for \$3.5 million relating to tax and dividend payments from Queensland Urban Utilities; additional Ti-Tree Bio Energy funding \$469,000 to be spent on social and environment projects that mitigate impacts of its Willowbank operations and \$216,000 relating to workcover reimbursements and LGW surplus distribution.
- Interest revenue increase \$1.5 million due to carrying higher than forecast cash balances arising from both results from 2017-2018 and lower than expected capital expenditure during 2018-2019.
- Due to changes in forecast activity level, fees and charges are forecast to be over budget in Town Planning Fees and Charges by year end by \$445,000 and under in property search fees \$446,000.
- Overall net increase in grant revenue \$497,000 due to increases and decreases in funding of various grant programs (refer Attachment D), offset by some expense increases in the current year.

### *Operating Expenses*

Operating expenses has been forecast to increase by a net amount of approximately \$338,000 including:

- Additional costs in the People and Culture branch in relation to the Council staff culture survey, change management services and psychological well-being support, totalling \$211,000.
- Preparation of new planning scheme (offset by grant revenue) \$141,000 and an increase in legal costs of \$815,000 primarily related to planning decision challenges and other legal matters.
- Review existing Library Strategy and matching expense for additional library grants \$183,000.
- Reduction in Home Assist expense to match the reduced grant funding of \$267,000 following State Government advice to spend the previous years' surplus funds, already budgeted.
- The budget for Councillors wages and related expenditure has been transferred to a different expense category to fund the costs for the Interim Administrator and Interim Management Committee.

- Whilst savings have been identified across various departments of Council to fund some of the estimated staff and consultancy costs to support Council's 18 Transformational Projects, initial project estimates forecast an additional \$1.5 million budget allocation is required in the current 2018-2019 financial year.
- Finance costs to be reduced by \$2.1 million as Council's timing of anticipated borrowing requirements has changed due to reduced capital expenditure YTD being lower than forecast.

#### *Capital Expenditure*

Based on the requested amendments, the overall capital budget has decreased by a net \$55.2 million, primarily as a result of the timing of the CBD redevelopment and the interruptions to the delivery of the capital program due to regulatory approvals, service relocations and contractual delays. As a result of these delays expenditure on a number of projects is forecast to be deferred to 2019-2020. This has been offset by increase in tender costs and estimated costs for other projects. Details of the requested amendments are detailed in Attachment D.

The CBD redevelopment project team have also reassessed the delivery timeframes for the project including forecast cashflows. The revised forecast is that approximately \$21.5 million will be expended in the 2018-2019 financial year compared to an original budget of \$70.2 million. This reduction is included in the \$55.2 million describe above.

#### *Cashflow*

The overall cash impact of the proposed budget amendment is an increase to the forecast end of year cash position by \$62.8 million. While a revised forecast of the CBD redevelopment has been included, the planned borrowings for 2018-2019 have remained unchanged at this stage, pending discussion with the State Government on Council's 2018-2019 borrowing approval. The resulting higher cash balance will be carried forward into 2019-2020 and 2020-2021 as funding to complete the CBD redevelopment.

#### *2017-2018 Audited Results*

The proposed amended 2018-2019 Budget and Long Term Financial Forecast also includes a number of adjustments to realign the balance sheet following the finalisation of the 2017-2018 audit.

#### **RESOURCE IMPLICATIONS:**

There are no employee resource implications as a result of this report. The financial implications of the budget amendment are outlined in this report and its associated attachments.

**RISK MANAGEMENT IMPLICATIONS:**

Management will continue to monitor Council's financial performance through its reporting processes including its monthly performance report. The Infrastructure Services Department are continuing to review in detail and monitor the delivery of its capital program including forecast expenditure to the end of the financial year.

**LEGAL/POLICY BASIS:**

This report and its recommendations are consistent with the following legislative provisions: *Section 170(3) of the Local Government Regulation 2012.*

**COMMUNITY AND OTHER CONSULTATION:**

The contents of this report did not require any community consultation.

**CONCLUSION:**

A budget review was undertaken to identify any proposed budget amendments affecting the year to date results and to estimate their likely full year impact. The requested variations from the previous adopted budget are set out in this report and the attachments. As required by *Section 169* of the *Local Government Regulation 2012*, the proposed amended Budget documents including the Long Term Financial Forecast, Council's Revenue Policy and Revenue statement are attached (Attachments A, B and C) . There are no changes to the Revenue Policy and Revenue Statement compared to the documents adopted in Council's annual 2018-2019 Budget.

**ATTACHMENTS:**

Name of Attachment	Attachment
<a href="#">2018-2019 Budget and Long Term Financial Forecast (including financial sustainability measures)</a>	Attachment A
<a href="#">Revenue Policy</a>	Attachment B
<a href="#">Revenue Statement</a>	Attachment C

**CONFIDENTIAL BACKGROUND PAPERS**

Confidential Background Papers	Background Papers
<a href="#">2018-2019 Detailed requested budget amendments</a>	Attachment D

**RECOMMENDATION:**

That the Interim Administrator of Ipswich City Council resolve:

That the proposed amended 2018-2019 Budget and Long Term Financial Forecast, as detailed in Attachments A, B and C to the report by the Finance Manager dated 6 March 2019, be adopted.

Jeffery Keech

**FINANCE MANAGER**

I concur with the recommendation contained in this report.

Andrew Knight

**CHIEF OPERATING OFFICER (FINANCE AND CORPORATE SERVICES)**

*“Together, we proudly enhance the quality of life for our community”*

## Ipswich City Council

## 2018-2019 Budget and Long Term Financial Forecast

## STATEMENT OF INCOME AND EXPENDITURE

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Revenue and Other Income:</b>										
Differential general rates	178,134	189,259	201,407	214,213	227,507	241,505	256,039	271,328	287,203	303,786
Utility and other charges	34,370	36,527	38,872	41,324	43,889	46,570	49,373	52,302	55,363	58,560
less Discount and remission	(10,862)	(11,300)	(11,752)	(12,212)	(12,678)	(13,154)	(13,638)	(14,130)	(14,630)	(15,140)
<b>Net Rates and Utility Charges</b>	<b>201,642</b>	<b>214,486</b>	<b>228,527</b>	<b>243,325</b>	<b>258,718</b>	<b>274,921</b>	<b>291,774</b>	<b>309,500</b>	<b>327,936</b>	<b>347,206</b>
Fees and charges	29,750	31,388	33,160	34,995	36,986	39,054	41,302	43,644	46,060	48,574
Sales contracts and recoverable works	2,978	3,226	3,491	3,774	4,076	4,398	4,742	5,108	5,495	5,908
Government grants and subsidies	15,098	13,049	13,616	14,400	13,230	13,567	14,225	14,618	15,110	15,619
Developer donated assets	67,122	69,732	67,685	69,716	71,518	73,666	75,510	77,775	80,108	82,511
Developer cash contributions	27,815	32,357	38,302	39,008	39,775	40,558	41,457	42,372	43,383	48,154
Interest revenue	4,405	3,597	3,448	3,630	3,735	3,868	4,249	4,541	4,849	4,941
Other revenue	41,801	30,728	29,412	30,360	31,398	32,477	33,656	34,873	36,138	37,453
Gain on disposal of assets	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>390,611</b>	<b>398,563</b>	<b>417,641</b>	<b>439,208</b>	<b>459,436</b>	<b>482,509</b>	<b>506,915</b>	<b>532,431</b>	<b>559,079</b>	<b>590,366</b>
<b>Expenses:</b>										
Employee expenses	94,298	97,604	100,635	103,572	106,981	110,522	114,078	117,643	121,103	124,664
Materials and services	92,757	91,663	96,540	101,913	107,532	113,489	119,731	126,213	133,046	140,249
Depreciation	68,075	71,594	73,744	76,142	78,347	81,088	84,257	87,817	91,216	95,077
Finance costs	12,746	15,911	15,699	14,749	13,970	13,079	12,700	12,489	11,143	10,255
Other expenses	9,098	10,407	9,099	9,557	10,055	10,572	11,135	11,722	12,327	12,956
Loss on disposal of assets	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>276,973</b>	<b>287,179</b>	<b>295,717</b>	<b>305,932</b>	<b>316,885</b>	<b>328,750</b>	<b>341,901</b>	<b>355,884</b>	<b>368,836</b>	<b>383,201</b>
<b>Net Result</b>	<b>113,638</b>	<b>111,384</b>	<b>121,924</b>	<b>133,276</b>	<b>142,551</b>	<b>153,759</b>	<b>165,014</b>	<b>176,547</b>	<b>190,243</b>	<b>207,165</b>

## Ipswich City Council

### 2018-2019 Budget and Long Term Financial Forecast STATEMENT OF FINANCIAL POSITION

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Current Assets</b>										
Cash and cash equivalents	187,993	123,741	82,880	78,703	86,877	83,380	87,666	97,439	108,526	119,324
Receivables	18,787	19,903	21,245	22,600	24,015	25,434	27,058	28,692	30,390	32,077
Inventories	1,190	1,265	1,346	1,431	1,520	1,613	1,710	1,811	1,917	2,028
Other financial assets	3,844	3,930	4,028	4,129	4,243	4,360	4,491	4,626	4,765	4,908
<b>Total Current Assets</b>	<b>211,814</b>	<b>148,839</b>	<b>109,499</b>	<b>106,863</b>	<b>116,655</b>	<b>114,787</b>	<b>120,925</b>	<b>132,568</b>	<b>145,598</b>	<b>158,337</b>
<b>Non-Current Assets</b>										
Other financial assets	27,280	29,080	29,980	29,980	29,980	29,980	29,980	29,980	29,980	29,980
Investments	310,800	310,800	310,800	310,800	310,800	310,800	310,800	310,800	310,800	310,800
Property, plant and equipment	2,315,687	2,539,454	2,690,278	2,807,391	2,931,814	3,072,755	3,233,251	3,399,904	3,543,226	3,711,450
Capital work in progress	102,633	106,692	115,636	120,446	125,727	131,337	137,690	144,945	152,472	158,949
Intangibles	23,030	18,796	15,937	14,034	12,920	12,411	12,936	13,658	14,287	14,625
<b>Total Non Current Assets</b>	<b>2,779,429</b>	<b>3,004,822</b>	<b>3,162,631</b>	<b>3,282,651</b>	<b>3,411,241</b>	<b>3,557,283</b>	<b>3,724,657</b>	<b>3,899,287</b>	<b>4,050,766</b>	<b>4,225,804</b>
<b>TOTAL ASSETS</b>	<b>2,991,243</b>	<b>3,153,661</b>	<b>3,272,130</b>	<b>3,389,515</b>	<b>3,527,897</b>	<b>3,672,070</b>	<b>3,845,582</b>	<b>4,031,854</b>	<b>4,196,364</b>	<b>4,384,141</b>
<b>Current Liabilities</b>										
Payables	46,527	47,236	48,887	50,994	53,278	55,593	58,169	60,722	63,341	65,970
Interest bearing liabilities	28,435	34,096	37,381	40,267	40,920	42,315	45,874	38,174	27,046	28,149
Other current liabilities	1,363	1,441	1,526	1,613	1,708	1,806	1,913	2,024	2,139	2,260
<b>Total Current Liabilities</b>	<b>76,325</b>	<b>82,773</b>	<b>87,794</b>	<b>92,874</b>	<b>95,907</b>	<b>99,714</b>	<b>105,955</b>	<b>100,920</b>	<b>92,526</b>	<b>96,379</b>
<b>Non-Current Liabilities</b>										
Payables	2,775	2,867	2,956	3,042	3,143	3,247	3,351	3,456	3,557	3,662
Interest bearing liabilities	272,324	316,819	308,253	287,197	279,895	266,398	268,551	283,206	265,765	242,419
Other non-current liabilities	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296
<b>Total Non-Current Liabilities</b>	<b>276,395</b>	<b>320,982</b>	<b>312,505</b>	<b>291,535</b>	<b>284,334</b>	<b>270,941</b>	<b>273,198</b>	<b>287,958</b>	<b>270,618</b>	<b>247,377</b>
<b>TOTAL LIABILITIES</b>	<b>352,720</b>	<b>403,755</b>	<b>400,299</b>	<b>384,409</b>	<b>380,240</b>	<b>370,655</b>	<b>379,153</b>	<b>388,878</b>	<b>363,144</b>	<b>343,756</b>
<b>NET COMMUNITY ASSETS</b>	<b>2,638,523</b>	<b>2,749,906</b>	<b>2,871,830</b>	<b>3,005,106</b>	<b>3,147,656</b>	<b>3,301,415</b>	<b>3,466,429</b>	<b>3,642,976</b>	<b>3,833,220</b>	<b>4,040,385</b>
<b>Community Equity</b>										
Asset revaluation reserve	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851
Accumulated surplus <sup>1</sup>	2,153,672	2,265,055	2,386,979	2,520,255	2,662,805	2,816,564	2,981,578	3,158,125	3,348,369	3,555,534
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,638,523</b>	<b>2,749,906</b>	<b>2,871,830</b>	<b>3,005,106</b>	<b>3,147,656</b>	<b>3,301,415</b>	<b>3,466,429</b>	<b>3,642,976</b>	<b>3,833,220</b>	<b>4,040,385</b>

## Ipswich City Council

### 2018-2019 Budget and Long Term Financial Forecast STATEMENT OF CASH FLOW

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Cash Flows from Operating Activities:</b>										
Receipts from customers	322,078	324,197	345,251	364,594	382,863	403,655	425,639	448,592	472,539	501,348
Payments to suppliers and employees	(209,270)	(199,659)	(205,489)	(213,850)	(223,260)	(233,250)	(243,446)	(254,155)	(265,008)	(276,370)
	<b>112,808</b>	<b>124,538</b>	<b>139,762</b>	<b>150,744</b>	<b>159,603</b>	<b>170,405</b>	<b>182,193</b>	<b>194,437</b>	<b>207,531</b>	<b>224,978</b>
Interest received	4,405	3,597	3,448	3,630	3,735	3,868	4,249	4,541	4,849	4,941
Borrowing costs	(12,056)	(15,286)	(14,923)	(13,934)	(13,096)	(12,204)	(11,746)	(11,489)	(10,136)	(9,274)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>105,157</b>	<b>112,849</b>	<b>128,286</b>	<b>140,440</b>	<b>150,241</b>	<b>162,069</b>	<b>174,696</b>	<b>187,489</b>	<b>202,243</b>	<b>220,645</b>
<b>Cash Flow from Investing Activities:</b>										
Payments for property, plant, equipment	(140,084)	(247,334)	(165,017)	(128,674)	(137,850)	(156,110)	(179,009)	(187,817)	(166,100)	(191,500)
Payments for intangibles	(2,800)	(2,900)	(3,000)	(3,100)	(3,200)	(3,300)	(3,400)	(3,500)	(3,500)	(3,500)
Proceeds from loan repayments / (Advances for new loans)	14,397	(1,800)	(900)	0	0	0	0	0	0	0
Proceeds from sale of property, plant and equipment	4,530	24,779	5,049	5,328	5,631	5,946	6,288	6,645	7,013	7,396
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(123,957)</b>	<b>(227,255)</b>	<b>(163,868)</b>	<b>(126,446)</b>	<b>(135,419)</b>	<b>(153,464)</b>	<b>(176,121)</b>	<b>(184,672)</b>	<b>(162,587)</b>	<b>(187,604)</b>
<b>Cash Flow from Financing Activities:</b>										
Proceeds from borrowings	101,000	92,000	30,000	20,000	35,000	30,000	50,000	55,000	10,000	5,000
Repayment of borrowings	(33,808)	(41,845)	(35,280)	(38,171)	(41,648)	(42,102)	(44,289)	(48,045)	(38,569)	(27,243)
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>67,192</b>	<b>50,155</b>	<b>(5,280)</b>	<b>(18,171)</b>	<b>(6,648)</b>	<b>(12,102)</b>	<b>5,711</b>	<b>6,955</b>	<b>(28,569)</b>	<b>(22,243)</b>
Net increase (decrease) in cash held	48,392	(64,251)	(40,862)	(4,176)	8,174	(3,497)	4,286	9,772	11,088	10,798
Cash at beginning of reporting period	139,601	187,993	123,741	82,880	78,703	86,877	83,380	87,666	97,439	108,526
<b>CASH AT END OF REPORTING PERIOD</b>	<b>187,993</b>	<b>123,741</b>	<b>82,880</b>	<b>78,703</b>	<b>86,877</b>	<b>83,380</b>	<b>87,666</b>	<b>97,439</b>	<b>108,526</b>	<b>119,324</b>

Ipswich City Council

2018-2019 Budget and Long Term Financial Forecast  
STATEMENT OF CHANGES IN EQUITY

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Balance at Beginning of Year</b>										
Accumulated surplus¹	2,040,034	2,153,672	2,265,055	2,386,979	2,520,255	2,662,805	2,816,564	2,981,578	3,158,125	3,348,369
Asset revaluation reserve	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851
Other reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Community Equity</b>	<b>2,524,885</b>	<b>2,638,523</b>	<b>2,749,906</b>	<b>2,871,830</b>	<b>3,005,106</b>	<b>3,147,656</b>	<b>3,301,415</b>	<b>3,466,429</b>	<b>3,642,976</b>	<b>3,833,220</b>
<b>Net Result for the Period</b>										
Accumulated surplus¹	113,638	111,384	121,924	133,276	142,551	153,759	165,014	176,547	190,243	207,165
Asset revaluation reserve	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Community Equity</b>	<b>113,638</b>	<b>111,384</b>	<b>121,924</b>	<b>133,276</b>	<b>142,551</b>	<b>153,759</b>	<b>165,014</b>	<b>176,547</b>	<b>190,243</b>	<b>207,165</b>
<b>Asset Revaluation Adjustments</b>										
Accumulated surplus¹	-	-	-	-	-	-	-	-	-	-
Asset Revaluation reserve	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Community Equity</b>	<b>-</b>									
<b>Balance at End of Period</b>										
Accumulated surplus¹	2,153,672	2,265,055	2,386,979	2,520,255	2,662,805	2,816,564	2,981,578	3,158,125	3,348,369	3,555,534
Asset revaluation reserve	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851	484,851
Other reserves	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,638,523</b>	<b>2,749,906</b>	<b>2,871,830</b>	<b>3,005,106</b>	<b>3,147,656</b>	<b>3,301,415</b>	<b>3,466,429</b>	<b>3,642,976</b>	<b>3,833,220</b>	<b>4,040,385</b>

## Ipswich City Council

### 2018-2019 Budget and Long Term Financial Forecast FINANCIAL RATIOS (as per Local Government Regulation 2012)

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Operating Surplus</b> <i>(Net Result (excluding Capital items)) / Total Operating Revenue)</i>	4.76%	2.19%	4.17%	6.44%	8.48%	10.29%	11.86%	13.27%	14.95%	16.29%
This is an indicator of what extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.										
<b>Net Financial Liabilities</b> <i>(Total Liabilities less Current Assets / Total Operating Revenue)</i>	48.45%	86.82%	94.24%	84.88%	76.13%	69.82%	66.57%	62.46%	50.17%	40.51%
This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues.										
<b>Asset Sustainability</b> <i>(Capex on replacement of assets / Depreciation Expense)</i>	65.23%	68.55%	74.83%	81.12%	87.67%	87.11%	88.41%	89.85%	91.41%	91.01%

#### Increase in General Rates and Utility Charges Revenue

The increase in General Rates and Utility Charges Revenue from Residential Owner Occupied properties is 2.03%, from Residential Non-owner Occupied properties an increase of 2.23%, from Commercial and Industrial properties an increase of 0.70%, for Primary Producer properties it is an decrease of 0.01%, from the estimated growth in new properties an increase of 2.38% with the total increase for all properties across the City being 7.33%.

## Ipswich City Council

### 2018-2019 Budget and Long Term Financial Forecast OTHER FINANCIAL RATIOS (as determined by Council)

	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
<b>Operating Efficiency</b> <i>(Operating Revenue / Operating Expenses)</i>	1.05	1.02	1.04	1.07	1.09	1.11	1.13	1.15	1.18	1.19
This ratio provides an indication of Council's capacity to recover the cost of the day to day expenses of Council. This includes the consumption of Council's asset base through depreciation expense.										
<b>Debt Servicing</b> <i>(I &amp; R / Total Operating Revenue)</i>	15.77%	19.46%	16.27%	15.93%	15.81%	14.82%	14.44%	14.51%	11.23%	7.98%
This ratio provides an indication of Council's capacity to service its outstanding loan borrowings.										
<b>Working Capital ( -- : 1 )</b> <i>(Current Assets / Current Liabilities)</i>	2.78 : 1	1.80 : 1	1.25 : 1	1.15 : 1	1.22 : 1	1.15 : 1	1.14 : 1	1.31 : 1	1.57 : 1	1.64 : 1
This ratio provides an indication of Council's ability to meet it's short term obligations as they fall due. Budget estimates are within satisfactory ranges.										
Note : Current Liabilities are exclusive of liability for infrastructure Credits.										
<b>Return on Assets</b> <i>(EBIT / Assets)</i>	0.87%	0.69%	0.85%	1.03%	1.20%	1.36%	1.50%	1.64%	1.79%	1.91%
This ratio provides an indication of Council's efficiency in using its assets to generate earnings. (Where EBIT = Net Operating Result + interest expense + tax)										

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## **REVENUE POLICY**

### **1. Revenue Policy**

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

### **2. Objective**

The objective of this revenue policy is to help ensure consistency between the Council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2018-2019 budget process.

### **3. Policy Statement**

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

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

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

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

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

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

##### **3.2.1 Principles**

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

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

- (a) the benefits of a service or facility are available to all residents;
- (b) concessions for rates and charges are applicable to groups or individuals based on their lower capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria;

- (c) it is not cost-effective to levy user charges;
- (d) not doing so provides net economic benefits in attracting and retaining businesses; and
- (e) in the opinion of the Council, such charges do not meet the objectives of the Financial Plan.

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

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

### **3.2.2 Differential general rates**

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

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

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

Differential general rates will be set at levels:

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

### **3.2.3 Rateable value of land**

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

for calculating the 3-year averaged value of the land, and the 3-year averaged value will be worked out in accordance with section 76 of the *Local Government Regulation 2012*.

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

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

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

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

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

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

#### **3.2.6 Special rates and charges**

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

#### **3.2.7 Separate rates and charges**

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

#### **3.2.8 Utility charges**

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

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

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

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

### **3.2.9 Discount**

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

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

## **3.3 Granting concessions for rates and charges**

### **3.3.1 Principles**

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

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

### **3.3.2 Purpose for the concessions**

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

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

### **3.4 Recovering overdue rates and charges**

#### **3.4.1 Principles**

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

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

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

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

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

### **3.4.2 Interest**

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

## **3.5 Cost-recovery methods**

### **3.5.1 Principles**

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

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

### **3.5.2 Cost-recovery fees**

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

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

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

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

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

### **3.7 Other revenue**

#### **3.7.1 Commercial fees**

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

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

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

#### **3.7.2 Other revenue**

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

### **4 Roles and responsibilities**

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

## **REVENUE STATEMENT**

### **9.1 PURPOSE**

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the Council has prepared this revenue statement for its budget for the 2018-2019 financial year.
- (2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by the Council in the Budget for the 2018-2019 financial year (**2018-2019 Budget**) in compliance with relevant legislative requirements.
- (3) This revenue statement is to be read in conjunction with the Revenue Policy, Rating Resolutions and Forecast Financial Statements in the 2018-2019 Budget.
- (4) The Council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

### **9.2 RATES AND CHARGES**

The Council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2018-2019 Budget:

- (1) differential general rates (see Part 2 of the 2018-2019 Budget);
- (2) waste management utility charges (see Part 3 of the 2018-2019 Budget);
- (3) rural fire resources levy special charge (see Part 4 of the 2018-2019 Budget);
- (4) enviroplan separate charge (see Part 5 of the 2018-2019 Budget).

### **9.3 DIFFERENTIAL GENERAL RATES**

- (1) The Council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2018-2019 Budget.
- (2) The Council has decided that there are 60 rating categories for rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories) in Part 2 of the 2018-2019 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.
- (3) The Council has decided that, due to the cost of providing services to rateable land, a minimum amount of general rates is to apply to certain rating categories of rateable land in the local government area as stated in Table 2 (Differential General Rates) in Part 2 of the 2018-2019 Budget.
- (4) The Council has decided that, to address the concerns of the community resulting from changes in the valuation of the rateable land from year to year, particularly

where the Valuer-General has not undertaken a comprehensive review of all valuations each year, the increase in the differential general rates for certain rating categories of rateable land in the local government area is to be limited to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) in Part 2 of the 2018-2019 Budget.

- (5) The Council has decided that the rateable value of land for 2018-2019 shall be the 3-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the 3-year averaged value will be used as the basis for calculating the differential general rates.

TABLE 5 – DIFFERENTIAL GENERAL RATING CATEGORIES

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
1	Land not in Brookwater used for a residential purpose which is owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.

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

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

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
22b	Land used for multi residential with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for multi residential with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d	Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e	Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
22g	Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area.
42a	Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area.

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
42b	Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.

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

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
47b	Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000.
47c	Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000.
47d	Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater.

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.

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

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
55d	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> ; (c) has a rateable value of \$2,500,000 or greater.
55h	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .

<b>Column 1</b> <b>Rating category of rateable land</b>		<b>Column 2</b> <b>Description of rating category</b>
55i	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55j	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55k	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000 m <sup>2</sup> or greater; (c) has a land area of less than 200,000m <sup>2</sup> .
55l	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
55o	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater; (c) has a land area of 200,000m <sup>2</sup> or greater.

#### 9.4 WASTE MANAGEMENT UTILITY CHARGES

- (1) The Council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2018-2019 Budget:
  - (a) waste service;
  - (b) green waste service;
  - (c) bulk bin service.
- (2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.
- (3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.
- (4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:
  - (a) performance targets in the Ipswich Waste Services Annual Performance Plan;
  - (b) the cost of capital provision and an appropriate return on assets;
  - (c) pricing oversight requirements of the Queensland Competition Authority;
  - (d) operating and capital grants, subsidies or contributions received from others.

#### 9.5 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

- (1) The Council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades operating within the local government area on the basis set out in Part 4 of the 2018-2019 Budget.
- (2) The Council's policy is to levy special charges, on a year by year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.

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

#### **9.6 ENVIROPLAN SEPARATE CHARGE**

The Council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 5 of the 2018-2019 Budget.

#### **9.7 DISCOUNT FOR RATES AND CHARGES**

- (1) The Council has decided to allow a discount for payment of rates and charges on the basis set out in Part 6 of the 2018-2019 Budget.
- (2) The Council's policy is to encourage prompt payment of rates and charges by allowing a discount for full payment by the due date.
- (3) The discount is only to apply to the differential general rates (excluding utility charges, special charges, separate charges, Emergency Management Levy, and arrears of any rate or charge).

#### **9.8 CONCESSIONS**

- (1) The Council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 8 of the 2018-2019 Budget.
- (2) The Council has also decided that the following concessions for rates and charges are to be granted in the financial year:
  - (a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;
  - (b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;
  - (c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;
  - (d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.

#### **9.9 INTEREST**

The Council has decided that interest is payable on overdue rates or charges on the basis set out in Part 7 of the 2018-2019 Budget.

#### **9.10 COST-RECOVERY FEES**

- (1) Under section 97(2) of the *Local Government Act 2009*, a cost-recovery fee is a fee for any of the following:
  - (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act as defined in the *Local Government Act 2009*;

- (b) recording a change of ownership of land;
  - (c) giving information kept under a Local Government Act as defined in the *Local Government Act 2009*;
  - (d) seizing property or animals under a Local Government Act as defined in the *Local Government Act 2009*;
  - (e) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2002*.
- (2) The Council has decided the amount of cost-recovery fees having regard to the following:
- (a) the estimated cost, including overheads, of operating each of the Council's regulatory regimes, such as:
    - (i) animal control;
    - (ii) environmental protection;
    - (iii) development approval;
    - (iv) community health and safety;
    - (v) entertainment venues;
  - (b) amounts prescribed by State legislation;
  - (c) the need to recover the cost of operating the regulatory regimes;
  - (d) the need to encourage compliance with relevant laws.
- (3) The Council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at the Council's public office.
- (4) The Council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of Council's operations.

#### **9.11 COMMERCIAL FEES**

- (1) Commercial fees are for services which relate to the provision of services or access to Council's facilities which are not regulated by a local law or other legislative schemes.
- (2) The Council has decided the amount of commercial fees having regard to the following:
- (a) the user pays principle;
  - (b) the estimated cost of provision of services or access to the Council's facilities;
  - (c) fees charged by any alternative providers;
  - (d) a fair return for the use of the Council's infrastructure;
  - (e) performance targets set for the Council's business activities;
  - (f) the need to encourage or discourage particular behaviours.

#### **9.12 DEVELOPER FINANCIAL CONTRIBUTIONS FOR DEVELOPMENT INFRASTRUCTURE**

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

- (2) The Council is to require financial contributions for providing local government trunk infrastructure networks in relation to the development of premises in accordance with the *Planning Act 2016*.
- (3) Financial contributions for trunk infrastructure for the distributor-retailer's (Queensland Urban Utilities) water service and wastewater service may be collected by the Council under an agreement with Queensland Urban Utilities or to the extent required by law and remitted to Queensland Urban Utilities.
- (4) The developer is also required to provide the non trunk infrastructure considered by the Council to be appropriate for the development as a condition of a development approval.

### **9.13 OTHER REVENUE**

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

### **9.14 MAINTENANCE OF THE COUNCIL'S OPERATING CAPABILITY**

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