

VML:CD
Vicki Lukritz
3810 6221

19 July 2018

NOTICE OF MEETING

Notice is hereby given that the **ORDINARY MEETING OF COUNCIL** is to be held on **TUESDAY, 24 JULY 2018** commencing at **9.00 am** in the Council Chambers, on the 2nd Floor of the Administration Building, 45 Roderick Street, Ipswich.

The business papers for the meeting are attached to this notice.

BUSINESS

A. OPENING OF MEETING:

B. WELCOME TO COUNTRY OR ACKNOWLEDGEMENT OF COUNTRY:

C. OPENING PRAYER:

D. APOLOGIES AND LEAVE OF ABSENCE:

E. CONDOLENCES AND MEMORIALS:

F. PETITIONS AND PRESENTATIONS:

G. CONFIRMATION OF MINUTES:

1. [Ipswich City Council – Minutes of Meeting of 26 June 2018](#)

H. RECEPTION AND CONSIDERATION OF COMMITTEE REPORTS:

2. [Infrastructure and Emergency Management Committee's Report](#)
3. [Works, Parks and Sport Committee's Report](#)
4. [Conservation and Environment Committee's Report](#)
5. [Libraries and Tourism Committee's Report](#)
6. [Arts and Community Development Committee's Report](#)
7. [Health, Security and Community Safety Committee's Report](#)
8. [Planning, Development and Heritage Committee's Report](#)
9. [Economic Development and Digital City Committee's Report](#)
10. [City Management, Finance and Community Engagement Committee's Report](#)

I. CONSIDERATION OF NOTIFIED MOTIONS:

- At the Council Ordinary Meeting of 26 June 2018, in accordance with section 8 of Council's subordinate local law No. 2.1 (Council Meetings), Councillor Tully gave notice of his intention to move the following motions at the Council Ordinary Meeting of Tuesday 24 July 2018:
 - A. That Council livestream the audio and video of all future Council meetings commencing no later than 1 September 2018.
 - B. That Council immediately reinstate at least 15,000 books to the Redbank Plains Library.

J. RECEPTION OF NOTICES OF MOTION FOR FUTURE MEETINGS:

K. QUESTIONS:

L. OFFICERS' REPORTS:

- [Queensland Audit Office Interim Management Report 2017-2018](#)

M. CONSIDERATION OF ITEMS PLACED ON THE AGENDA BY A COUNCILLOR IN ACCORDANCE WITH SECTION 6 AND 8 OF THE SUBORDINATE LOCAL LAW (2.1 COUNCIL MEETINGS):

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MINUTES OF COUNCIL ORDINARY MEETING

26 JUNE 2018

Held in the Council Chambers, Administration Building

The meeting commenced at 9.00 am

ATTENDANCE AT COMMENCEMENT Councillors Wendt (Acting Mayor), Morrison, Tully, Silver, Stoneman, Bromage, Martin, Pisasale, Ireland and Pahlke

ACKNOWLEDGEMENT OF COUNTRY Councillor Silver

OPENING PRAYER Pastor Phillip Monteith (Silkstone Baptist Church)

APOLOGIES AND LEAVE OF ABSENCE Nil

PETITIONS AND PRESENTATIONS

IPSWICH SHOW SOCIETY Certificate of Appreciation to Ipswich City Council for assistance with the Ipswich Show Society's 145th show.

CONFIRMATION OF MINUTES

CONFIRMATION OF MINUTES OF ORDINARY MEETING Moved by Councillor Martin:
That the Minutes of the Council Ordinary Meeting held on 29 May 2018 be confirmed.

Seconded by Councillor Tully.

**AMENDMENTS TO
MINUTES OF ORDINARY
MEETING**

Moved by Councillor Tully:

That the Minutes of the Ordinary Meeting of 29 May 2018 be confirmed subject to the inclusion of the following amendments:

- Page 8, paragraph 5 – add the words “mover and” before the word “second”.
- Page 8, paragraph 6 – delete “Wendt (Acting Mayor) after the word “Councillor” and add the name “Tully”.
- Page 8, paragraph 7 – delete “The motion was put and carried”.
- Page 8, last line, “Response to questions” – delete hyperlink to document and include a copy of document in the report.
- Page 9, under the second Receipt of Notices for Future Meetings – make Recommendation D a separate notice.

Seconded by Councillor Pahlke.

The mover and seconder of the original motion accepted the incorporation of the proposed amendment in the original motion.

The original motion with the accepted amendment was put and carried.

RECEPTION AND CONSIDERATION OF COMMITTEE REPORTS

**INFRASTRUCTURE AND
EMERGENCY
MANAGEMENT
COMMITTEE**

Moved by Councillor Bromage:

That the Infrastructure and Emergency Management Committee Report No. 2018(06) of 18 June 2018 be received and adopted.

Seconded by Councillor Martin.

The motion was put and carried.

**WORKS, PARKS AND
SPORT COMMITTEE**

Moved by Councillor Morrison:

That the Works, Parks and Sport Committee Report No. 2018(06) of 18 June 2018 be received and adopted.

Seconded by Councillor Bromage.

The motion was put and carried.

**CONSERVATION AND
ENVIRONMENT
COMMITTEE**

Moved by Councillor Silver:

That the Conservation and Environment Committee Report No. 2018(06) of 18 June 2018 be received and adopted.

Seconded by Councillor Stoneman.

The motion was put and carried.

**LIBRARIES AND
TOURISM COMMITTEE**

Moved by Councillor Pahlke:

That the Libraries and Tourism Committee Report No. 2018(06) of 18 June 2018 be received and adopted.

Seconded by Councillor Ireland.

The motion was put and carried.

**ARTS AND COMMUNITY
DEVELOPMENT
COMMITTEE**

Moved by Councillor Stoneman:

That the Arts and Community Development Committee Report No. 2018(06) of 18 June 2018 be received and adopted.

Seconded by Councillor Pisasale.

The motion was put and carried.

**HEALTH SECURITY AND
COMMUNITY SAFETY
COMMITTEE**

Moved by Councillor Ireland:

That the Health, Security and Community Safety Committee Report No. 2018(06) of 19 June 2018 be received and adopted.

Seconded by Councillor Silver.

The motion was put and carried.

**PLANNING,
DEVELOPMENT AND
HERITAGE COMMITTEE**

Moved by Councillor Morrison:

That the Planning, Development and Heritage Committee Report No. 2018(06) of 19 June 2018 be received and adopted.

Seconded by Councillor Pisasale.

**CONFLICT OF INTEREST
ITEM 2
Councillor Silver**

In accordance with section 175E of the *Local Government Act 2009*, Councillor Silver informed the meeting that she has, or could reasonably be taken to have a real conflict of interest in Item 2, titled Draft Implementation Guideline No. 35 - Riverview Urban Village Planning and Development Guidelines.

The nature of the interest is that Councillor Silver owns a property within the suburb of Riverview.

Councillor Silver came to the conclusion that because of the nature of the conflict, she would exclude herself from the meeting while this matter was debated and the vote taken.

Councillor Silver left the meeting room at 9.22 am including any area set aside for the public, and stayed away from the meeting room while the matter was being discussed and voted on.

The majority of the councillors entitled to vote at the meeting, voted for

the recommendation.

The motion was put and carried.

Councillor Silver returned to the meeting at 9.23 am.

**ECONOMIC
DEVELOPMENT AND
DIGITAL CITY
COMMITTEE**

Moved by Councillor Tully:

That the Economic Development and Digital City Committee Report No. 2018(06) of 19 June 2018 be received and adopted.

Seconded by Councillor Martin.

The motion was put and carried.

**CITY MANAGEMENT,
FINANCE AND
COMMUNITY
ENGAGEMENT
COMMITTEE**

Moved by Councillor Wendt (Acting Mayor):

That the City Management Finance and Community Engagement Committee No. 2018(07) of 19 June be received and adopted subject to the amendment of Recommendation E in Item 12 (Mayoral and Councillor Discretionary Funds Policy) by deleting the words “Bursaries and Scholarships”, and replacing with “Bursaries, Scholarships and other Funding for Community Purposes”, and the replacement of Attachment F (tracked changes) and Attachment G (clean skin) and the exclusion of Item 3 - Rate Concession – Charitable, Non Profit/Sporting Organisations.

Copy of report:



Seconded by Councillor Pisasale.

**CONFLICT OF INTEREST
ITEM 7
Councillor Pahlke**

In accordance with section 175E of the *Local Government Act 2009*, Councillor Pahlke informed the meeting that he has, or could reasonably be taken to have, a perceived conflict of interest in Item 7 titled Community Donations Exceeding \$15,000.00.

The nature of Councillor Pahlke’s interest is that he is a member of the Lions Club of Rosewood.

Moved by Councillor Tully:

That as there is no personal or financial benefit to Councillor Pahlke, he may participate in the meeting in relation to the matter, including by voting on the matter

Seconded by Councillor Ireland.

The motion was put and carried.

Councillor Pahlke and the majority of Councillors entitled to vote, voted for recommendation.

The motion was put and carried.

**CITY MANAGEMENT,
FINANCE AND
COMMUNITY
ENGAGEMENT
COMMITTEE – ITEM 3**



Moved by Councillor Wendt (Acting Mayor):

That Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted subject to the amendments within the report and the deletion of the current recommendation, and the inclusion of the Recommendations A to F that will be moved separately.

Seconded by Councillor Pisasale.

The motion was put and carried.

**ITEM 3
RECOMMENDATION A**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation A in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted.

- A.** Having been satisfied that the criteria in *Local Government Regulations* 120 is fulfilled for each of the property locations and/or organisations in Table A below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table A

Organisation	Property location
Alara QLD Limited	10 Pine Mountain Road NORTH IPSWICH QLD 4305
Alara QLD Limited	6-8 Warwick Road IPSWICH QLD 4305
Alara QLD Limited	33 Salisbury Road IPSWICH QLD 4305
Australian Railway Historical Society - QLD Divis.	99999 Rosewood Marburg Road ROSEWOOD QLD 434
Australian Railway Historical Society - Qld Divisn	99999 Freeman Road ASHWELL QLD 4340
Blackstone Ipswich Cambrian Centre	8 South Station Road BOOVAL QLD 4304
Brothers Football Club - Ipswich Inc	105 Robertson Road RACEVIEW QLD 4305
Brothers Leagues Club Ipswich Inc	242 South Station Road RACEVIEW QLD 4305
Brothers Leagues Club Ipswich Inc	20 Wildey Street RACEVIEW QLD 4305
Camira Kindergarten Association	24 Allan Road CAMIRA QLD 4300
Department of Education and Training	22 Stuart Street GOODNA QLD 4300
Focal Community Living Inc	7 Canning Street NORTH IPSWICH QLD 4305

Focal Community Living Inc	6 Canning Street NORTH IPSWICH QLD 4305
Goodna/Ipswich Youth & Community Action Assoc.	15-17 Kingsford Street GOODNA QLD 4300
Goodstart Childcare Limited	208 Eagle Street COLLINGWOOD PARK QLD 4301
Inala Community House Inc	72 Alice Street GOODNA QLD 4300
Ipswich & District Radio Club Inc	10 Deebing Street IPSWICH QLD 4305
Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306
Ipswich Hockey Association Inc	65 Briggs Road RACEVIEW QLD 4305
Ipswich Independent Youth Service	70 Blackall Street BASIN POCKET QLD 4305
Ipswich Knights Soccer Club Inc	254 Brisbane Road BUNDAMBA QLD 4304
Ipswich Meals On Wheels Inc	7-9 South Street IPSWICH QLD 4305
Ipswich Orpheus Chorale Inc	122 Chermide Road EAST IPSWICH QLD 4305
Ipswich Womens Centre Against Domestic Violence	
Ipswich Womens Shelter Inc	
Ipswich YUPI Program Inc.	21 Bailey Street COLLINGWOOD PARK QLD 4301
Kambu Medical Centre Ipswich Incorporated	27 Roderick Street IPSWICH QLD 4305
Karalee Community Kindergarten Association Inc	56 Harold Summervilles Road KARALEE QLD 4306
Legacy Club Of Ipswich Inc	105 Brisbane Road BOOVAL QLD 4304
Legacy Club Of Ipswich Inc	2-4 Eileen Street BOOVAL QLD 4304
Marburg & District Residents Assoc. Inc.	110-112 Queens Street MARBURG
Masonic Lodge	82 Nicholas Street IPSWICH QLD 4305
Mercy Community Services SEQ Limited	22A Churchill Street CHURCHILL QLD 4305
Moggill Koala Hospital Assoc	Lot 21 Unnamed Road MOUNT FORBES QLD 4340
North Ipswich Bowls Club Inc.	25A Canning Street NORTH IPSWICH QLD 4305
Northern Suburbs Leagues Club	29 Pelican Street NORTH IPSWICH QLD 4305
Purga Elders & Descendants Aboriginal Corporation	587 Ipswich Boonah Road PURGA QLD 4306
Queensland Country Womens Association	84 Limestone Street IPSWICH QLD 4305
Renegade Bowman Inc.	324 Cumner Road SWANBANK QLD 4306
Rosewood & District Kindergarten & Preschool Assoc	54 John Street ROSEWOOD QLD 4340
Rosewood & District Support Centre Inc	19 School Street ROSEWOOD QLD 4340
Rosewood Aged Peoples Home Committee Incorporate	59 John Street ROSEWOOD QLD 4340
RSL Care Limited	32 Grange Road EASTERN HEIGHTS QLD 4305
St Vincent de Paul Society Queensland	272 Brisbane Street WEST IPSWICH QLD 4305
St Vincent de Paul Society Queensland	25 John Street ROSEWOOD QLD 4340

The Creche & Kindergarten Association Of QLD	Part Lot 109 Susan Street REDBANK PLAINS QLD 4301
The Ipswich Vigoro Association Inc	39 Jacaranda Street EAST IPSWICH QLD 4305
The Salvation Army (Queensland) Property Trust	27 Smiths Road GOODNA QLD 4300
The Trustees Of Ipswich Trades Hall & Labor Day	4 Bell Street IPSWICH QLD 4305
The United Welsh Church Blackstone Incorporated	4 Thomas Street BLACKSTONE QLD 4304
Trustee Booval Lodge No 243	9 Eileen Street BOOVAL QLD 4304
Trustees Of Ipswich Model Band	64 Blackall Street BASIN POCKET QLD 4305
We Care" A & TSI Service For Aged & Disabled Asso	14 Barnes Street REDBANK PLAINS QLD 4301
West End Rugby League Football Club Inc	193 Chermide Road EAST IPSWICH QLD 4305
West Moreton Migrant Resource Service Inc.	33 Queen Street GOODNA QLD 4300
Yamanto Community K'Garten & Pre-Schl Assoc	125 Equestrian Drive YAMANTO QLD 4305

Seconded by Councillor Silver.

The motion was put and carried.

**ITEM 3
RECOMMENDATION B**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation B in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted.

- B.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table B below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table B

Goodna & District Rugby League Club	151 Brisbane Terrace GOODNA QLD 4300
Goodna Bowls Club Inc	122 Brisbane Terrace GOODNA QLD 4300

Seconded by Councillor Bromage.

**CONFLICT OF INTEREST
ITEM 3
RECOMMENDATION B
Councillor Tully**

In accordance with section 175E of the *Local Government Act 2009*, Councillor Tully informed the meeting that he has, or could reasonably be taken to have, a perceived conflict of interest in Recommendation B in Item 3 titled Rate Concession – Charitable, Non Profit/Sporting Organisations.

The nature of Councillor Tully's interest is that he is a patron of the Goodna and District Rugby League Football Club Inc. and an honorary life member of the Goodna Bowls Club Inc.

Moved by Councillor Bromage:

That as there is no personal or financial benefit to Councillor Tully, he may participate in the meeting in relation to the matter, including by voting on the matter.

Seconded by Councillor Martin.

Councillor Tully and the majority of Councillors entitled to vote, voted for the recommendation.

The motion was put and carried.

**ITEM 3
RECOMMENDATION C**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation C in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted.

- C. Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table C below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table C

Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306 – Lot 1 on AP3279
Ipswich & West Moreton Tennis Assoc Inc	10B Milford Street IPSWICH QLD 4305

Seconded by Councillor Morrison.

**CONFLICT OF INTEREST
ITEM 3
RECOMMENDATION C
Councillors Silver and
Pisasale**

In accordance with section 175E of the *Local Government Act 2009*, Councillors Silver and Pisasale informed the meeting that they have, or could reasonably be taken to have, a perceived conflict of interest in Recommendation C in Item 3 titled Rate Concession – Charitable, Non Profit/Sporting Organisations.

The nature of Councillor Silver's interest is that she is a vice patron of the Ipswich and District Rifle Club Inc and the Ipswich and West Moreton Tennis Association.

The nature of Councillor Pisasale's interest is that he is a patron of both the Ipswich and District Rifle Club Inc, and the Ipswich and West Moreton Tennis Association and has a family relative staying at Southern Cross Care, Raceview.

Moved by Councillor Ireland:

That as there is no personal or financial benefit to Councillors Silver and Pisasale they may participate in the meeting in relation to the matter,

including by voting on the matter.

Seconded by Councillor Pahlke.

Councillors Silver, Pisasale and the majority of Councillors entitled to vote, voted for the recommendation.

The motion was put and carried.

**ITEM 3
RECOMMENDATION D**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation D in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted,

- D.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table D below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table D

Southern Cross Care (Qld) Inc	131 Wildey Street RACEVIEW QLD 4305
Grandchester Model Live Steam Assoc Inc	1220-1244 Rosewood Laidley Road GRANDCHESTER QL

Seconded by Councillor Pisasale.

**CONFLICT OF INTEREST
ITEM 3
RECOMMENDATION D
Councillor Pahlke and
Pisasale**

In accordance with section 175E of the *Local Government Act 2009*, Councillors Pahlke and Pisasale informed the meeting that they have, or could reasonably be taken to have, a perceived conflict of interest in Recommendation D in Item 3 titled Rate Concession – Charitable, Non Profit/Sporting Organisations.

The nature of Councillor Pahlke's interest is that he is a Patron of Grandchester Model Steam Railway Association.

The nature of Councillor Pisasale's interest is that he has a family relative staying at Southern Cross Care, Raceview.

Moved by Councillor Tully:

That as there is no personal or financial benefit to Councillors Pahlke and Pisasale they may participate in the meeting in relation to the matter, including by voting on the matter.

Seconded by Councillor Silver.

The motion was put and carried.

Councillors Pahlke, Pisasale and the majority of Councillors entitled to

vote, voted for the recommendation.

The motion was put and carried.

**ITEM 3
RECOMMENDATION E**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation E in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted.

- E. Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for 2A Ross Llewellyn Drive, Booval and the Ipswich Basketball Association, Council approves a 100% general rate concession for the 2018-2019 financial year to the Ipswich Basketball Association for 2A Ross Llewellyn Drive BOOVAL QLD 4304.

Seconded by Councillor Silver.

**CONFLICT OF INTEREST
ITEM 3
RECOMMENDATION E
Councillor Stoneman**

In accordance with section 175E of the *Local Government Act 2009*, Councillor Stoneman informed the meeting that she has, or could reasonably be taken to have, a perceived conflict of interest in Recommendation E in Item 3 titled Rate Concession – Charitable, Non Profit/Sporting Organisations.

The nature of Councillor Stoneman's interest is that she is patron of the Ipswich Basketball Association.

Moved by Councillor Silver:

That as there is no personal or financial benefit to Councillor Stoneman she may participate in the meeting in relation to the matter, including by voting on the matter.

Seconded by Councillor Bromage.

Councillor Stoneman and the majority of Councillors entitled to vote voted for the recommendation.

The motion was put and carried.

**ITEM 3
RECOMMENDATION F**

Moved by Councillor Wendt (Acting Mayor):

That Recommendation F in Item 3 of the City Management Finance and Community Engagement Committee No. 2018(07) be received and adopted.

- F. Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for 15-17 Thorn Street, Ipswich and the Ipswich Community Youth Service Inc, Council approves a 100% general rate concession for the 2018-2019 financial year to the Ipswich Community Youth Service Inc for 15-17 Thorn Street,

Ipswich.

Seconded by Councillor Morrison.

**CONFLICT OF INTEREST
ITEM 3
RECOMMENDATION F
Councillor Martin**

In accordance with section 175E of the *Local Government Act 2009*, Councillor Martin informed the meeting that he has, or could reasonably be taken to have, a perceived conflict of interest in Recommendation F in Item 3 titled Rate Concession – Charitable, Non Profit/Sporting Organisations.

The nature of Councillor Martin's interest is that he is the Chairperson of the Ipswich Community Youth Service.

Councillor Martin came to the conclusion because of the particular nature of the perceived conflict he would excuse himself from the meeting while that matter was discussed and voted on.

Councillor Martin left the meeting room at 9.46 am including any area set aside for the public, and stayed away from the meeting room while the matter was being discussed and voted on.

The majority of Councillors entitled to vote, voted for the recommendation.

Councillor Martin did not vote on the matter.

The motion was put and carried.

At 9.47 am Councillor Martin returned to the meeting.

**SPECIAL CITY
MANAGEMENT,
FINANCE AND
COMMUNITY
ENGAGEMENT
COMMITTEE**

Moved by Councillor Wendt (Acting Mayor):

That the Special City Management, Finance and Community Engagement Committee Report No. 2018(06) of 12 June 2018 be received and adopted.

Seconded by Councillor Pahlke.

The motion was put and carried.

**CONSIDERATION OF
NOTIFIED MOTIONS**

Moved by Councillor Ireland:

At Council's ordinary meeting of 29 May 2018 and in accordance with Section 8 of Council's Subordinate Local Law No. 2.1 (Council) Meetings Councillor Ireland gave notice of her intention to move the following motions at Council's Ordinary Meeting of Tuesday, 26 June 2018.

- A. That Council adopt a "Hub and Spoke: Model for the provision of Library Services across the City of Ipswich, with the CBD Library being the "Flagship" Library for the City with up to 15 Branch Libraries across the City.

- B. That Branch Library Services be provided at the existing Redbank Plaza and Redbank Plains Libraries and at the proposed libraries at Springfield Central and Rosewood.
- C. That the Chief Executive Officer prepare a plan by 30 September 2018 for the future rollout of additional library services across the City in accordance with the “Hub and Spoke” Model based on current and projected population thresholds.

Seconded by Councillor Pahlke.

Moved by Councillor Silver:

That Recommendation C of the motion be amended by deleting the words “prepare a plan” and include the words “undertake a review of the “Coping with Growth Strategy”” and delete the word “additional”.

Recommendation C:

That the Chief Executive Officer undertake a review of the “Coping with Growth Strategy” by 30 September 2018 for the future rollout of library services across the City in accordance with the “Hub and Spoke” Model based on current and projected population thresholds.

The mover and seconder of the original motion accepted the incorporation of the proposed amendment in the original motion.

Councillor Tully called for a division on the vote.

AFFIRMATIVE	NEGATIVE
Councillor Silver	Councillor Wendt
Councillor Ireland	Councillor Stoneman
Councillor Pahlke	Councillor Morrison
Councillor Tully	Councillor Martin
Councillor Bromage	Councillor Pisasale

Councillor Wendt (Acting Mayor) as Chairperson used his casting vote in the negative.

The motion was defeated.

CONSIDERATION OF NOTIFIED MOTIONS

Moved by Councillor Tully:

At Council’s ordinary meeting of 29 May 2018 and in accordance with Section 8 of Council’s Subordinate Local Law No. 2.1 (Council) Meetings Councillor Tully gave notice of his intention to move the following motions at Council’s Ordinary Meeting of Tuesday, 26 June 2018.

- A. That Council ban the release of helium balloons from Council owned or controlled land or at events sponsored by Council from 1 August 2018 except where approved by the Chief Executive Officer in special circumstances.

- B. That Council ban the use of single-use plastic straws or single-use water bottles on Council owned or controlled land or at events sponsored by Council from 1 August 2018 except where approved by the Chief Executive Officer in special circumstances.
- C. That the Chief Executive Officer prepare a draft local law and/or draft subordinate local law by 1 August 2018 for consideration by Council relating to the banning of helium balloons and single-use plastic straws or single-use water bottles across the City of Ipswich except in accordance with any exemptions prescribed in the local law or subordinate local law.

Seconded by Councillor Bromage.

ALTER ORDER OF BUSINESS

Moved by Councillor Tully:

That the Order of Business be altered such that the notified motion be deferred until after Item L - Officers' Reports on the Council agenda.

Seconded by Councillor Silver.

The motion was put and carried.

RECEPTION OF NOTICES FOR FUTURE MEETINGS

In accordance with Section 8 of Council's Subordinate Local Law No. 2.1 (Council) Meetings Councillor Tully gave notice of his intention to move the following motion at Council's Ordinary Meeting of Tuesday, 24 July 2018:

That Council livestream the audio and video of all future Council meetings commencing no later than 1 September 2018.

RECEPTION OF NOTICES FOR FUTURE MEETINGS

In accordance with Section 8 of Council's Subordinate Local Law No. 2.1 (Council) Meetings Councillor Tully gave notice of his intention to move the following motion at Council's Ordinary Meeting of Tuesday, 24 July 2018:

That Council immediately reinstate at least 15,000 books to the Redbank Plains Library.

OFFICERS' REPORT BUDGET 2018-2019

Moved by Councillor Wendt (Acting Mayor):

That Recommendation A in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

RECOMMENDATION A



Copy of report

- A. That the Council receives and notes the contents of the Acting Chief Financial Officer's report dated 22 June 2018 concerning the 2018-2019 Budget and associated matters.

Seconded by Councillor Martin.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

Moved by Councillor Martin:

RECOMMENDATION B

That Recommendation B in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- B. That the Council receives and notes the Statement of Estimated Financial Position for the financial year 2017-2018, which is Attachment A to the report by the Acting Chief Financial Officer dated 22 June 2018.

Seconded by Councillor Morrison.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

Moved by Councillor Pisasale:

**RECOMMENDATIONS C
AND D**

That Recommendations C and D in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- C. That in accordance with section 81 of the *Local Government Regulation 2012*, the Council decides the different rating categories of rateable land in the local government area as follows:
 - (a) the rating categories of rateable land in the local government area are in column 1 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018;
 - (b) the description of each of the rating categories of rateable land in the local government area are in column 2 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018;
 - (c) the rating category to which each parcel of rateable land in the local government area belongs, is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.

Column 1	Column 2
Rating category of rateable land	Description of rating category

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

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

22f	Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area.

42a	Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area.
42b	Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
44b	Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b, 47c, 47d and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b, 47c, 47d and 50.

46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000.
47c	Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000.
47d	Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater.

48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e	Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of less than \$200,000.

55b	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$200,000 to less than \$500,000.
55c	Land used for a retail purpose with a total GLA less of than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m ² ; (c) has a rateable value of \$2,500,000 or greater.
55h	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .

55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000 m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

- D. That the Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

Seconded by Councillor Martin.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

**RECOMMENDATIONS
E, F, G, H AND I**

Moved by Councillor Pahlke:

That Recommendations E, F, G, H and I in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- E. That in accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the Council decides to levy differential general rates on rateable land in the local government area, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- F. That in accordance with section 74 and section 76 of the *Local Government Regulation 2012*, the Council decides that the rateable value of land for the financial year will be the 3-year averaged value of the land, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- G. That in accordance with section 80 of the *Local Government Regulation 2012*, the Council decides that the differential general rates for each rating category of rateable land in the local government area is that in column 2 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
1	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
4	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$580	20
8	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,300	15
9	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
10	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
11	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
15	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,920	20
16	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
17	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
18	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20

19	1.0610 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
22a	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,568	20
22b	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,852	20
22c	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,704	20
22d	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$12,840	20
22e	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,260	20
22f	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$25,680	20
22g	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$38,520	20
22h	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$51,360	20
23	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
24	1.3035 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
25	6.8895 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	Not applicable
41	0.7010 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42a	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
42b	14.0303 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
43a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15

44a	2.3688 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
44b	2.5583 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
45	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.9270 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	Not applicable
47a	19.4283 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	Not applicable
47b	43.7507 cents in the dollar on the rateable value of all rateable land in this rating category	\$162,700	15
47c	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$606,400	Not applicable
47d	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$717,900	Not applicable
48	3.2215 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	25
49a	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2740 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
49e	2.6530 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
50	3.1268 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
55a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.6388 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5

55f	3.0984 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.5580 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$560,388	15
55i	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$766,734	15
55j	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$913,002	15
55k	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460,884	15
55l	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$930,138	15
55m	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,395,054	15
55n	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,093,856	15
55o	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,707,794	15

H. That in accordance with section 77 of the *Local Government Regulation 2012*, the Council decides that the minimum amount of general rates for certain rating categories of rateable land in the local government area is to be fixed to that amount in column 3 of the table in Resolution G, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

I. That in accordance with section 116 of the *Local Government Regulation 2012*, the Council decides to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of the table in Resolution G, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Seconded by Councillor Ireland.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

RECOMMENDATIONS J,

Moved by Councillor Pisasale:

That Recommendations J, K and L in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the

K AND L

2018-2019 Budget and associated matters be adopted.

- J. That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the Council decides to levy utility charges for waste management services on rateable land in the local government area that are in column 2 of the table below, on the basis stated in Part 3 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Waste service	\$361.00
Green waste service (240 litre bin)	\$75.00
Green waste service (360 litre bin)	\$75.00
Bulk bin service	To be determined by the Council in accordance with Part 3 of the 2018-2019 Budget.

- K. That in accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the Council decides to levy a special charge of \$42 per annum for the Rural Fire Brigades Services (which are also known as a Rural Fire Resources levy) on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services, on the basis stated in Part 4 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- L. That in accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the Council decides to levy a separate charge of \$45 per annum for the Ipswich Enviroplan on rateable land in the local government area, on the basis stated in Part 5 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Seconded by Councillor Stoneman.

The motion was put and carried.

OFFICERS' REPORT
BUDGET 2018-2019

RECOMMENDATIONS
M, N, O and P

Moved by Councillor Silver:

That Recommendations M, N, O and P in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- M. That in accordance with section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, the Council decides that rates and charges (including the Emergency Management Levy) will be levied

quarterly on the basis stated in Part 6 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

- N. That the Council decides on the basis stated in Part 6 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, the following:
- (a) the period within which rates and charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
 - (b) to allow ratepayers to pay rates and charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
 - (c) to allow a discount for payment of rates and charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.
- O. That in accordance with section 133 of the *Local Government Regulation 2012*, the Council decides that interest is payable on overdue rates and charges, on the basis stated in Part 7 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- P. That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the Council decides to grant a concession for rates and charges to an eligible pensioner who owns and occupies rateable land, on the basis stated in Part 8 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Seconded by Councillor Martin.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

**RECOMMENDATIONS
Q, R, S and T**

Moved by Councillor Ireland:

That Recommendations Q, R, S and T in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- Q. That the Council adopts the Debt Policy for 2018-2019 which is stated in Part 10 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- R. That the Council adopts the Investment Policy for 2018-2019

which is stated in Part 11 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

- S. That the Council adopts the Financial Management Policy for 2018-2019 which is stated in Part 12 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- T. That the Council adopts the Procurement Policy for 2018-2019 which is stated in Part 13 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Seconded by Councillor Silver.

The motion was put and carried.

Moved by Councillor Wendt:

**OFFICERS' REPORT
BUDGET 2018-2019**

RECOMMENDATION U

That Recommendation U in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- U. That in accordance with section 104 and section 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, the Council considers and adopts the 2018-2019 Budget, which is Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, that includes the following:
 - (a) the Budget and Long Term Financial Forecast which is stated in Part 1, including the Forecast Financial Statements: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity;
 - (b) the Revenue Statement which is stated in Part 9;
 - (c) the Revenue Policy which is stated in Part 14;
 - (d) the relevant measures of financial sustainability which is stated in Part 1;
 - (e) the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget which is stated in Part 1.

Seconded by Councillor Stoneman.

The motion was put and carried.

**OFFICERS' REPORT
BUDGET 2018-2019**

Moved by Councillor Morrison:

RECOMMENDATION V

That Recommendation V in the report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters be adopted.

- V. That it be recorded that in each case where a preceding Resolution refers to the whole or a part of a document which is in Attachment A or Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, the whole or part of the document is incorporated by reference into and forms part of the terms and content of the Resolution.

Seconded by Councillor Silver.

The motion was put and carried.

**CONSIDERATION OF
AMENDED NOTIFIED
MOTION**

Moved by Councillor Tully:

That Recommendation B and C in the original motion be amended by including the words "(unless there is an onsite recycling bin or facility for such bottles)" after the word "bottles".

Seconded by Councillor Bromage.

- A. That Council ban the release of helium balloons from Council owned or controlled land or at events sponsored by Council from 1 August 2018 except where approved by the Chief Executive Officer in special circumstances.
- B. That Council ban the use of single-use plastic straws or single-use water bottles (unless there is an onsite recycling bin or facility for such bottles) on Council owned or controlled land or at events sponsored by Council from 1 August 2018 except where approved by the Chief Executive Officer in special circumstances.
- C. That the Chief Executive Officer prepare a draft local law and/or draft subordinate local law by 1 August 2018 for consideration by Council relating to the banning of helium balloons and single-use plastic straws or single-use water bottles (unless there is an onsite recycling bin or facility for such bottles) across the City of Ipswich except in accordance with any exemptions prescribed in the local law or subordinate local law.

The mover and seconder of the original motion accepted the incorporation of the proposed amendment in the original motion.

The original motion incorporating the amendment was put and carried.

MEETING CLOSED

The meeting closed at 10.42 am.

"These minutes are subject to confirmation at the next scheduled Council Ordinary Meeting"

City Management, Finance and Community Engagement Committee	
Mtg Date: 19.06.2018	OAR: YES
Authorisation: Caroline McMahon	

The Chairperson has determined this matter is of real urgency and approval has been given to refer this report to the City Management, Finance and Community Engagement Committee as a late item.

13 June 2018

MEMORANDUM

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

FROM: COMMUNITY ENGAGEMENT MANAGER

RE: MAYORAL AND COUNCILLOR DISCRETIONARY FUNDS POLICY

INTRODUCTION:

This is a report by the Community Engagement Manager dated 13 June 2018 concerning the Mayoral and Councillor Discretionary Funds Policy.

BACKGROUND:

Council adopted a new the Mayoral and Councillor Discretionary Funds Policy on 29 May 2018 (the Policy). The Policy is provided at Attachment A.

This report proposes three minor amendments to the Policy in order to provide additional clarity about the eligibility of applicants, to provide a definition of "Community Donations" and to ensure that the detail included in the Administrative Guidelines document is captured within the discussion of the assessment process within the Policy.

It is also proposed that the current policy titled 'Community Donations Policy' (provided at Attachment D) be repealed as the Mayoral and Councillor Discretionary Funds Policy supersedes the Community Donations Policy.

Further, it is also proposed that the current policy titled 'Donations, Bursaries and Scholarships Policy' be amended to remove reference to 'Donations' as the Mayoral and Councillor Discretionary Funds Policy supersedes the 'Donations' section with the Donations, Bursaries and Scholarships Policy.

CONSULTATION:

The Mayoral and Councillor Discretionary Funds Policy adopted by Council on 29 May 2018 comes into effect on 1 July 2018. The proposed changes to the Mayoral and Councillor Discretionary Funds Policy (as detailed in this report) will be reflected in the relevant Administrative Guidelines document in order to ensure efficient implementation on 1 July 2018.

ATTACHMENTS:

Name of Attachment	Attachment
Attachment A – Mayoral and Councillor Discretionary Funds Policy (current)	 Attachment A
Attachment B – Mayoral and Councillor Discretionary Funds Policy (tracked changes)	 Attachment B
Attachment C – Mayoral and Councillor Discretionary Funds Policy (clean skin)	 Attachment C
Attachment D - Community Donations Policy	 Attachment D
Attachment E - Donations, Bursaries and Scholarships Policy (current)	 Attachment E
Attachment F - Donations, Bursaries and Scholarships Policy (tracked changes)	 Attachment F  Attachment F
Attachment G - Bursaries and Scholarships Policy <u>Bursaries, Scholarships and other Funding for Community Purposes Policy</u> (clean skin)	 Attachment G  Attachment G

Field Code Changed

Field Code Changed

RECOMMENDATIONS:

- A. That the policy titled Mayoral and Councillor Discretionary Funds, as detailed in Attachment A to the report by the Community Engagement Manager dated 13 June 2018, be repealed.
[Amended at City Management, Finance and Community Engagement Committee No. 2018\(07\) of 19 June 2018.](#)
- B. That the policy titled Mayoral and Councillor Discretionary Funds, as detailed in Attachment C, [as amended](#), to the report by the Community Engagement Manager dated 13 June 2018, be adopted with effect from 1 July 2018.
- C. That the policy titled Community Donations, as detailed in Attachment D to the report by the Community Engagement Manger dated 13 June 2018 be repealed with effect from 1 July 2018.
- D. That the policy titled Donations, Bursaries and Scholarships, as detailed in Attachment E to the report by the Community Engagement Manager dated 13 June 2018 be repealed with effect from 1 July 2018.
- E. That the policy titled ~~Bursaries and Scholarships~~ [Bursaries, Scholarships and other Funding for Community Purposes Policy](#), as detailed in Attachment G to the report by the Community Engagement Manager dated 13 June 2018, be adopted, with effect from 1 July 2018.

Abbey Richards
COMMUNITY ENGAGEMENT MANAGER

I concur with the recommendations contained in this report.

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



**MAYORAL AND COUNCILLOR
DISCRETIONARY FUNDS POLICY**

Version:
Document No.:

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Objective:

The purpose of this policy is to provide a framework which guides the administration of council's Mayoral and Councillor Discretionary Funding Program in a manner consistent with council's Community Grants Policy and corporate priorities; and complies with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

This policy is to be read in conjunction with the Mayoral and Councillor Discretionary Funding Program Administrative Guidelines.

Related Links:

Local Government Act 2009
Local Government Regulation 2012
Citywide and Divisional Funds Allocations Policy
Corporate Plan 2017-2022
Advance Ipswich Community Plan

Outcomes:

The outcomes of this policy include:

- an ability for discretionary funds to be budgeted for community purposes and allocated by the Mayor or a Councillor at their discretion, including discretionary funds for capital works that are for a community purpose;
- achieving the objectives of council's Corporate Plan, long-term asset management plan and annual budget;
- providing community organisations with financial support to meet identified community need and provide benefit to the broader Ipswich community; and
- distributing funds in an equitable, transparent and sustainable manner.

Scope:

This policy applies to the discretionary funds made available from the Mayor and Councillors to community organisations.

This policy does not apply to Council's grants, sponsorships, scholarships or bursaries made by resolution of the Council or the allocation of under citywide or divisional works and normal operational programs.

Statement:

This funding program provides the Mayor and Councillors with an annual amount (subject to annual budget allocations) for the allocation of discretionary funding to spend for community purposes to benefit Ipswich residents. With an emphasis on community development and social infrastructure this policy aims to build community capacity, encourage participation, and develop vibrant, engaged and more resilient local communities.

This policy ensures an equitable, open and transparent process which complies with relevant legislation for community organisations to seek financial assistance. The policy and associated administrative guidelines act as tools to ensure that decision-making around the provision of discretionary funding is transparent, accountable and contributes to the Council's corporate objectives.

Council may allocate discretionary funding to a community organisation for a project that is also receiving assistance under another Council program providing the community organisation discloses in their application that assistance is being sought via council's Grants programs.

The Mayoral and Councillor discretionary funding cannot be:

Amended at Policy and Administration Advisory Committee No. 2018(04) of 15 May 2018.

- ~~stored or accumulated carried over~~ for ~~use over~~ more than one financial year;
- utilised for administration support service for Councillors;
- used for land acquisitions without a supporting council resolution;
- used for any purposes contrary to the Corporate Plan, strategy, policy or adopted Resolution; or
- used for purposes not consistent with the adopted eligibility criteria.

Guiding Principles:

The following principles provide a consistent approach to the administering of this policy and the delivery of council's Mayoral and Councillor Discretionary Funding Program:

- Community organisations are provided with funding support to provide community benefit to the Ipswich community, in line with council's corporate priorities.
- Funds may be provided in the form of monetary donations to support a community organisation's initiatives during the funding year or toward an approved capital project.
- Funds are distributed in an equitable and transparent manner that ensures good governance and adherence to the *Local Government Act 2009* and the Local Government Regulation 2012.

Eligibility Criteria:

Community organisations may apply for Mayoral and Councillor Discretionary Funding provided they meet the eligibility criteria as set out below.

Who may apply?

To be eligible for a community donation community organisations must:

- be committed to providing direct benefits to the residents of the City of Ipswich;
- be a not-for-profit community organisation and/or;
- have a committee of Management that accepts responsibility for the administration of the funding;
- hold adequate public liability insurance to cover the staff, members and the general public as appropriate and adhere to sound workplace health and safety practices;
- have satisfactorily accounted to Council for the expenditure of any previous donations or contributions (for example community grants or other community donations);
- comply with all other relevant Australian and Queensland legislation, including accounting and auditing requirements, antidiscrimination laws, privacy, confidentiality and freedom of information laws, registration or accreditation of professional employees and preparation and dissemination of annual reports;
- have an adequate risk management plan in place (where considered relevant by Council); and
- operate within the Ipswich region or able to demonstrate that the project or program will benefit residents of Ipswich.

Who may not apply?

The following will not be considered for funding under this policy:

- government agencies or departments of local, state or federal government;
- Individuals and private profit-making organisations; and
- organisations who have outstanding, incomplete or unsatisfactory acquittals for other funding provided by Council.

Project/ Program Eligibility:

To be eligible to be assessed for funding under this policy a project or program must:

- be submitted on the required application form;
- demonstrate a purpose that is in the public interest and for a purpose that benefits the community of Ipswich;
- aligns with the priorities of Council's corporate plan; and
- adheres to the specific terms and conditions as set out in the administrative guidelines.

The following will not be eligible for funding consideration under this policy:

[Amended at Policy and Administration Advisory Committee No. 2018\(04\) of 15 May 2018.](#)

- Applications from primary or secondary schools where the funding request relates to initiatives that are considered to be core curriculum projects. The Council does however encourage partnerships between schools and community organisations (P&C Associations).
- Applications for funding of the direct payment of cash competition prizes, gifts or sponsorships to individuals or for the payment of personal expenses including those associated with interstate or overseas travel and accommodation.
- Initiatives or activities that have already commenced or have been completed prior to the application being made.
- Normal operational expenses of community organisations, such as insurances or rental subsidies.
- Initiatives or activities whose funding is already sufficient to cover expected outlays.
- Initiatives or activities by which the requested funding will be expended outside of the Ipswich region or will not be for the benefit of Ipswich residents.

Application Process:

The process for receiving and assessing applications will be defined by the administrative procedure approved from time to time by the Council's Chief Executive Officer.

Timing of Applications:

Applications for discretionary funding may be lodged at any time during the year. The approval of any application will be subject to the availability of funding allocated and available at the discretion of the Mayor or Councillor at any particular time of the year. That is, the Mayor or a Councillor may choose to allocate such portion of the available funds as are deemed appropriate for different periods of the year e.g. quarterly. When available funding for a period has been fully allocated any outstanding applications may be held over until the next period when funding is available.

Applying for discretionary funding:

Applications of a localised nature (local community benefit) should be submitted for allocation from the relevant divisional discretionary fund where the community organisation is located or where there will be most benefit.

Applications which have broader regional community benefits (within the Ipswich region only) should be submitted for allocation from the Mayoral fund.

The preferred method for submitting applications is online. Councillor support officers and Community Development officers can assist community organisations in lodging their online application.

Applicants are responsible for obtaining all appropriate permits, approvals, insurance etc.

relating to the project.

Application may be made at any time during the year.

Assessing discretionary applications:

- This policy's guiding principles, [in addition to the assessment process discussed within the Administrative Guidelines](#), inform decision-making around the allocation of Mayoral and Councillor discretionary funds.
- Applications are checked against eligibility criteria and the community organisations ability to meet the funding programs terms and conditions.
- The number and types of projects approved will depend on the demand for funding, available program budget and corporate priorities. In some instances, part-funding may be offered.

Acquittal Requirements:

- All discretionary funding must be acquitted within eight weeks of project or expenditure completion.
- Applicants must use funds for the purpose for which the funding was awarded, unless written permission for a variation has been obtained prior to activities being undertaken.
- If expenditure of the funds has not been commenced within three-months of the date of approval, or such later time as authorised in the approval, the Council may ask the applicant to show cause why the approval and funding should not be withdrawn. If reasonable cause is not shown the applicant may be requested to refund any monies advanced.

Discretionary Funding Decisions:

In addition to the detailed eligibility criteria provided for in the Administrative Guidelines for this program the following requirements will inform allocation decisions:

The total amount of funding which may be allocated to an organisation in any one financial year will be a maximum of \$15,000 unless otherwise approved in a specific case by Council resolution.

Discretionary funding allocations and decisions will be determined by the divisional Councillor/s where the community organisation is located or where there will be the most benefit. If the community benefit can be demonstrated to exist across one or more Councillor divisions, the Councillors involved may mutually agree on a part or equal contribution funding arrangement.

Citywide discretionary funding allocations and decisions will be determined by the Mayor.

In accordance with state legislation, discretionary funding targeted for allocation to capital works requires the Mayor and CEO approval. If the councillor seeking to approve

funding for capital works is the Mayor, then the approval of the Deputy Mayor and CEO is required.

Roles and responsibilities:

Assessment

The Council's Arts, Social Development and Community Engagement Department is the primary assessor of eligibility under Council's discretionary funding programs, working in collaboration with various council departments to develop, promote, manage and regularly review the program. The department plays a lead role in the provision of support and advice to potential grant applicants, and, where applicable, participates in assessment panels to review applications and determine outcomes.

Financial Probity

Council's Finance Branch is responsible for the financial administration of Council's discretionary funding programs and for the payment, recording and follow-up of acquittal of funds distributed under the program.

Executive Direction

The Offices of the Mayor and Chief Executive Officer provides direction and where required approval for discretionary funding applications where a potential councillor conflict of interest exists to ensure organisational transparency.

Definitions:

Acquittal

The process by which a recipient demonstrates in writing to the funding body that it has expended the funds in accordance with the terms and conditions of the funding agreement on completion of the activity or project.

Business

A person, partnership or organisation which is not a community organisation, and is engaged in a profit-seeking enterprise or activity.

Community Organisation

"An entity that carries on activities for a public purpose; or another entity whose primary object is not directed at making a profit", i.e. not-for-profit organisation. "Any profit made by the organisation goes back into the operation of the organisation to carry out its purposes and is not distributed to any of its members". A community organisation operates with a primary purpose of providing services to the community.

Community Purpose

A purpose that is in the public interest to residents of the City of Ipswich.

Discretionary Funds

“Discretionary funds are funds in the local government’s operating fund that are budgeted for use by a Councillor at the Councillor’s discretion” for the benefit of the community, in accordance with Section 202 of the Local Government Regulation.

Community Donation

A Community Donation is the gifting of cash to an eligible organisation to be spent for a community purpose. A Community Donation is provided to an eligible organisation without expectation of reciprocated benefits. That is, no benefit is to be received in return for the provision of any Community Donation (financial or otherwise) by Ipswich City Council and/or the Mayor or Councillor/s.

Individual

A person which is not a community organisation.

In-Kind Support

In-kind support includes paid and volunteer labour, administrative support, rent-free accommodation or donations of materials, equipment or services.

Policy Author:

The Chief Executive Officer is responsible for maintaining the policy.

Date of Council resolution:

**Committee Reference and date: THIS WILL BE FILLED IN ONCE THE POLICY HAS
No of resolution: BEEN ADOPTED AT FULL COUNCIL BY THE CORPORATE
Date to be reviewed: GOVERNANCE ADMIN TEAM**

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**MAYORAL AND COUNCILLOR
DISCRETIONARY FUNDS POLICY**

Version:
Document No.:

Objective:

The purpose of this policy is to provide a framework which guides the administration of council's Mayoral and Councillor Discretionary Funding Program in a manner consistent with council's Community Grants Policy and corporate priorities; and complies with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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Council may allocate discretionary funding to a community organisation for a project that is also receiving assistance under another Council program providing the community organisation discloses in their application that assistance is being sought via council's Grants programs.

The Mayoral and Councillor discretionary funding cannot be:

- carried over for more than one financial year;
- utilised for administration support service for Councillors;
- used for land acquisitions without a supporting council resolution;
- used for any purposes contrary to the Corporate Plan, strategy, policy or adopted Resolution; or
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Who may apply?

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- be a not-for-profit community organisation ~~and/or~~;
- have a committee of Management that accepts responsibility for the administration of the funding;
- hold adequate public liability insurance to cover the staff, members and the general public as appropriate and adhere to sound workplace health and safety practices;
- have satisfactorily accounted to Council for the expenditure of any previous donations or contributions (for example community grants or other community donations);
- comply with all other relevant Australian and Queensland legislation, including accounting and auditing requirements, antidiscrimination laws, privacy, confidentiality and freedom of information laws, registration or accreditation of professional employees and preparation and dissemination of annual reports;
- have an adequate risk management plan in place (where considered relevant by Council); and
- operate within the Ipswich region or able to demonstrate that the project or program will benefit residents of Ipswich.

Who may not apply?

The following will not be considered for funding under this policy:

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Project/ Program Eligibility:

To be eligible to be assessed for funding under this policy a project or program must:

- be submitted on the required application form;
- demonstrate a purpose that is in the public interest and for a purpose that benefits the community of Ipswich;
- aligns with the priorities of Council's corporate plan; and
- adheres to the specific terms and conditions as set out in the administrative guidelines.

The following will not be eligible for funding consideration under this policy:

- Funding requests that are considered by Council to be solely the funding responsibility of other levels of government.
- Applications from primary or secondary schools where the funding request relates to initiatives that are considered to be core curriculum projects. The Council does however encourage partnerships between schools and community organisations (P&C Associations).
- Applications for funding of the direct payment of cash competition prizes, gifts or sponsorships to individuals or for the payment of personal expenses including those associated with interstate or overseas travel and accommodation.
- Initiatives or activities that have already commenced or have been completed prior to the application being made.
- Normal operational expenses of community organisations, such as insurances or rental subsidies.
- Initiatives or activities whose funding is already sufficient to cover expected outlays.
- Initiatives or activities by which the requested funding will be expended outside of the Ipswich region or will not be for the benefit of Ipswich residents.

Application Process:

The process for receiving and assessing applications will be defined by the administrative procedure approved from time to time by the Council's Chief Executive Officer.

Timing of Applications:

Applications for discretionary funding may be lodged at any time during the year. The approval of any application will be subject to the availability of funding allocated and available at the discretion of the Mayor or Councillor at any particular time of the year. That is, the Mayor or a Councillor may choose to allocate such portion of the available funds as are deemed appropriate for different periods of the year e.g. quarterly. When available funding for a period has been fully allocated any outstanding applications may be held over until the next period when funding is available.

Applying for discretionary funding:

Applications of a localised nature (local community benefit) should be submitted for allocation from the relevant divisional discretionary fund where the community organisation is located or where there will be most benefit.

Applications which have broader regional community benefits (within the Ipswich region only) should be submitted for allocation from the Mayoral fund.

The preferred method for submitting applications is online. Councillor support officers and Community Development officers can assist community organisations in lodging their

online application.

Applicants are responsible for obtaining all appropriate permits, approvals, insurance etc. relating to the project.

Application may be made at any time during the year.

Assessing discretionary applications:

- This policy's guiding principles, in addition to the assessment process discussed within the Administrative Guidelines, inform decision-making around the allocation of Mayoral and Councillor discretionary funds.
- Applications are checked against eligibility criteria and the community organisations ability to meet the funding programs terms and conditions.
- The number and types of projects approved will depend on the demand for funding, available program budget and corporate priorities. In some instances, part-funding may be offered.

Acquittal Requirements:

- All discretionary funding must be acquitted within eight weeks of project or expenditure completion.
- Applicants must use funds for the purpose for which the funding was awarded, unless written permission for a variation has been obtained prior to activities being undertaken.
- If expenditure of the funds has not been commenced within three-months of the date of approval, or such later time as authorised in the approval, the Council may ask the applicant to show cause why the approval and funding should not be withdrawn. If reasonable cause is not shown the applicant may be requested to refund any monies advanced.

Discretionary Funding Decisions:

In addition to the detailed eligibility criteria provided for in the Administrative Guidelines for this program the following requirements will inform allocation decisions:

The total amount of funding which may be allocated to an organisation in any one financial year will be a maximum of \$15,000 unless otherwise approved in a specific case by Council resolution.

Discretionary funding allocations and decisions will be determined by the divisional Councillor/s where the community organisation is located or where there will be the most benefit. If the community benefit can be demonstrated to exist across one or more Councillor divisions, the Councillors involved may mutually agree on a part or equal contribution funding arrangement.

Citywide discretionary funding allocations and decisions will be determined by the Mayor.

In accordance with state legislation, discretionary funding targeted for allocation to capital works requires the Mayor and CEO approval. If the councillor seeking to approve funding for capital works is the Mayor, then the approval of the Deputy Mayor and CEO is required.

Roles and responsibilities:

Assessment

The Council's Arts, Social Development and Community Engagement Department is the primary assessor of eligibility under Council's discretionary funding programs, working in collaboration with various council departments to develop, promote, manage and regularly review the program. The department plays a lead role in the provision of support and advice to potential grant applicants, and, where applicable, participates in assessment panels to review applications and determine outcomes.

Financial Probity

Council's Finance Branch is responsible for the financial administration of Council's discretionary funding programs and for the payment, recording and follow-up of acquittal of funds distributed under the program.

Executive Direction

The Offices of the Mayor and Chief Executive Officer provides direction and where required approval for discretionary funding applications where a potential councillor conflict of interest exists to ensure organisational transparency.

Definitions:

Acquittal

The process by which a recipient demonstrates in writing to the funding body that it has expended the funds in accordance with the terms and conditions of the funding agreement on completion of the activity or project.

Business

A person, partnership or organisation which is not a community organisation, and is engaged in a profit-seeking enterprise or activity.

Community Organisation

"An entity that carries on activities for a public purpose; or another entity whose primary object is not directed at making a profit", i.e. not-for-profit organisation. "Any profit made by the organisation goes back into the operation of the organisation to carry out its purposes and is not distributed to any of its members". A community organisation operates with a primary purpose of providing services to the community.

Community Purpose

A purpose that is in the public interest to residents of the City of Ipswich.

Discretionary Funds

“Discretionary funds are funds in the local government’s operating fund that are budgeted for use by a Councillor at the Councillor’s discretion” for the benefit of the community, in accordance with Section 202 of the Local Government Regulation.

Community Donation

A Community Donation is the gifting of cash to an eligible organisation to be spent for a community purpose. A Community Donation is provided to an eligible organisation without expectation of reciprocated benefits. That is, no benefit is to be received in return for the provision of any Community Donation (financial or otherwise) by Ipswich City Council and/or the Mayor or Councillor/s.

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Individual

A person which is not a community organisation.

In-Kind Support

In-kind support includes paid and volunteer labour, administrative support, rent-free accommodation or donations of materials, equipment or services.

Policy Author:

The Chief Executive Officer is responsible for maintaining the policy.

Date of Council resolution:

**Committee Reference and date: THIS WILL BE FILLED IN ONCE THE POLICY HAS
No of resolution: BEEN ADOPTED AT FULL COUNCIL BY THE CORPORATE
Date to be reviewed: GOVERNANCE ADMIN TEAM**



**MAYORAL AND COUNCILLOR
DISCRETIONARY FUNDS POLICY**

Version:

Document No.:

Objective:

The purpose of this policy is to provide a framework which guides the administration of council's Mayoral and Councillor Discretionary Funding Program in a manner consistent with council's Community Grants Policy and corporate priorities; and complies with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

This policy is to be read in conjunction with the Mayoral and Councillor Discretionary Funding Program Administrative Guidelines.

Related Links:

Local Government Act 2009
Local Government Regulation 2012
Citywide and Divisional Funds Allocations Policy
Corporate Plan 2017-2022
Advance Ipswich Community Plan

Outcomes:

The outcomes of this policy include:

- an ability for discretionary funds to be budgeted for community purposes and allocated by the Mayor or a Councillor at their discretion, including discretionary funds for capital works that are for a community purpose;
- achieving the objectives of council's Corporate Plan, long-term asset management plan and annual budget;
- providing community organisations with financial support to meet identified community need and provide benefit to the broader Ipswich community; and
- distributing funds in an equitable, transparent and sustainable manner.

Scope:

This policy applies to the discretionary funds made available from the Mayor and Councillors to community organisations.

This policy does not apply to Council's grants, sponsorships, scholarships or bursaries made by resolution of the Council or the allocation of under citywide or divisional works and normal operational programs.

Statement:

This funding program provides the Mayor and Councillors with an annual amount (subject to annual budget allocations) for the allocation of discretionary funding to spend for community purposes to benefit Ipswich residents. With an emphasis on community development and social infrastructure this policy aims to build community capacity, encourage participation, and develop vibrant, engaged and more resilient local communities.

This policy ensures an equitable, open and transparent process which complies with relevant legislation for community organisations to seek financial assistance. The policy and associated administrative guidelines act as tools to ensure that decision-making around the provision of discretionary funding is transparent, accountable and contributes to the Council's corporate objectives.

Council may allocate discretionary funding to a community organisation for a project that is also receiving assistance under another Council program providing the community organisation discloses in their application that assistance is being sought via council's Grants programs.

The Mayoral and Councillor discretionary funding cannot be:

- carried over for more than one financial year;
- utilised for administration support service for Councillors;
- used for land acquisitions without a supporting council resolution;
- used for any purposes contrary to the Corporate Plan, strategy, policy or adopted Resolution; or
- used for purposes not consistent with the adopted eligibility criteria.

Guiding Principles:

The following principles provide a consistent approach to the administering of this policy and the delivery of council's Mayoral and Councillor Discretionary Funding Program:

- Community organisations are provided with funding support to provide community benefit to the Ipswich community, in line with council's corporate priorities.
- Funds may be provided in the form of monetary donations to support a community organisation's initiatives during the funding year or toward an approved capital project.
- Funds are distributed in an equitable and transparent manner that ensures good governance and adherence to the *Local Government Act 2009* and the Local Government Regulation 2012.

Eligibility Criteria:

Community organisations may apply for Mayoral and Councillor Discretionary Funding provided they meet the eligibility criteria as set out below.

Who may apply?

To be eligible for a community donation community organisations must:

- be committed to providing direct benefits to the residents of the City of Ipswich;
- be a not-for-profit community organisation and/or be an incorporated body under the Associations Incorporation Act;
- have a committee of Management that accepts responsibility for the administration of the funding;
- hold adequate public liability insurance to cover the staff, members and the general public as appropriate and adhere to sound workplace health and safety practices;
- have satisfactorily accounted to Council for the expenditure of any previous donations or contributions (for example community grants or other community donations);
- comply with all other relevant Australian and Queensland legislation, including accounting and auditing requirements, antidiscrimination laws, privacy, confidentiality and freedom of information laws, registration or accreditation of professional employees and preparation and dissemination of annual reports;
- have an adequate risk management plan in place (where considered relevant by Council); and
- operate within the Ipswich region or able to demonstrate that the project or program will benefit residents of Ipswich.

Who may not apply?

The following will not be considered for funding under this policy:

- government agencies or departments of local, state or federal government;
- Individuals and private profit-making organisations; and
- organisations who have outstanding, incomplete or unsatisfactory acquittals for other funding provided by Council.

Project/ Program Eligibility:

To be eligible to be assessed for funding under this policy a project or program must:

- be submitted on the required application form;
- demonstrate a purpose that is in the public interest and for a purpose that benefits the community of Ipswich;
- aligns with the priorities of Council's corporate plan; and
- adheres to the specific terms and conditions as set out in the administrative

guidelines.

The following will not be eligible for funding consideration under this policy:

- Funding requests that are considered by Council to be solely the funding responsibility of other levels of government.
- Applications from primary or secondary schools where the funding request relates to initiatives that are considered to be core curriculum projects. The Council does however encourage partnerships between schools and community organisations (P&C Associations).
- Applications for funding of the direct payment of cash competition prizes, gifts or sponsorships to individuals or for the payment of personal expenses including those associated with interstate or overseas travel and accommodation.
- Initiatives or activities that have already commenced or have been completed prior to the application being made.
- Normal operational expenses of community organisations, such as insurances or rental subsidies.
- Initiatives or activities whose funding is already sufficient to cover expected outlays.
- Initiatives or activities by which the requested funding will be expended outside of the Ipswich region or will not be for the benefit of Ipswich residents.

Application Process:

The process for receiving and assessing applications will be defined by the administrative procedure approved from time to time by the Council's Chief Executive Officer.

Timing of Applications:

Applications for discretionary funding may be lodged at any time during the year. The approval of any application will be subject to the availability of funding allocated and available at the discretion of the Mayor or Councillor at any particular time of the year. That is, the Mayor or a Councillor may choose to allocate such portion of the available funds as are deemed appropriate for different periods of the year e.g. quarterly. When available funding for a period has been fully allocated any outstanding applications may be held over until the next period when funding is available.

Applying for discretionary funding:

Applications of a localised nature (local community benefit) should be submitted for allocation from the relevant divisional discretionary fund where the community organisation is located or where there will be most benefit.

Applications which have broader regional community benefits (within the Ipswich region only) should be submitted for allocation from the Mayoral fund.

The preferred method for submitting applications is online. Councillor support officers

and Community Development officers can assist community organisations in lodging their online application.

Applicants are responsible for obtaining all appropriate permits, approvals, insurance etc. relating to the project.

Application may be made at any time during the year.

Assessing discretionary applications:

- This policy's guiding principles, in addition to the assessment process discussed within the Administrative Guidelines, inform decision-making around the allocation of Mayoral and Councillor discretionary funds.
- Applications are checked against eligibility criteria and the community organisations ability to meet the funding programs terms and conditions.
- The number and types of projects approved will depend on the demand for funding, available program budget and corporate priorities. In some instances, part-funding may be offered.

Acquittal Requirements:

- All discretionary funding must be acquitted within eight weeks of project or expenditure completion.
- Applicants must use funds for the purpose for which the funding was awarded, unless written permission for a variation has been obtained prior to activities being undertaken.
- If expenditure of the funds has not been commenced within three-months of the date of approval, or such later time as authorised in the approval, the Council may ask the applicant to show cause why the approval and funding should not be withdrawn. If reasonable cause is not shown the applicant may be requested to refund any monies advanced.

Discretionary Funding Decisions:

In addition to the detailed eligibility criteria provided for in the Administrative Guidelines for this program the following requirements will inform allocation decisions:

The total amount of funding which may be allocated to an organisation in any one financial year will be a maximum of \$15,000 unless otherwise approved in a specific case by Council resolution.

Discretionary funding allocations and decisions will be determined by the divisional Councillor/s where the community organisation is located or where there will be the most benefit. If the community benefit can be demonstrated to exist across one or more Councillor divisions, the Councillors involved may mutually agree on a part or equal contribution funding arrangement.

Citywide discretionary funding allocations and decisions will be determined by the Mayor.

In accordance with state legislation, discretionary funding targeted for allocation to capital works requires the Mayor and CEO approval. If the councillor seeking to approve funding for capital works is the Mayor, then the approval of the Deputy Mayor and CEO is required.

Roles and responsibilities:

Assessment

The Council's Arts, Social Development and Community Engagement Department is the primary assessor of eligibility under Council's discretionary funding programs, working in collaboration with various council departments to develop, promote, manage and regularly review the program. The department plays a lead role in the provision of support and advice to potential grant applicants, and, where applicable, participates in assessment panels to review applications and determine outcomes.

Financial Probity

Council's Finance Branch is responsible for the financial administration of Council's discretionary funding programs and for the payment, recording and follow-up of acquittal of funds distributed under the program.

Executive Direction

The Offices of the Mayor and Chief Executive Officer provides direction and where required approval for discretionary funding applications where a potential councillor conflict of interest exists to ensure organisational transparency.

Definitions:

Acquittal

The process by which a recipient demonstrates in writing to the funding body that it has expended the funds in accordance with the terms and conditions of the funding agreement on completion of the activity or project.

Business

A person, partnership or organisation which is not a community organisation, and is engaged in a profit-seeking enterprise or activity.

Community Organisation

"An entity that carries on activities for a public purpose; or another entity whose primary object is not directed at making a profit", i.e. not-for-profit organisation. "Any profit made by the organisation goes back into the operation of the organisation to carry out its purposes and is not distributed to any of its members". A community organisation operates with a primary purpose of providing services to the community.

Community Purpose

A purpose that is in the public interest to residents of the City of Ipswich.

Discretionary Funds

“Discretionary funds are funds in the local government’s operating fund that are budgeted for use by a Councillor at the Councillor’s discretion” for the benefit of the community, in accordance with Section 202 of the Local Government Regulation.

Community Donation

A Community Donation is the gifting of cash to an eligible organisation to be spent for a community purpose. A Community Donation is provided to an eligible organisation without expectation of reciprocated benefits. That is, no benefit is to be received in return for the provision of any Community Donation (financial or otherwise) by Ipswich City Council and/or the Mayor or Councillor/s.

Individual

A person which is not a community organisation.

In-Kind Support

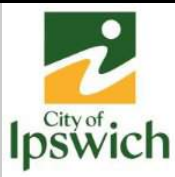
In-kind support includes paid and volunteer labour, administrative support, rent-free accommodation or donations of materials, equipment or services.

Policy Author:

The Chief Executive Officer is responsible for maintaining the policy.

Date of Council resolution:

Committee Reference and date: THIS WILL BE FILLED IN ONCE THE POLICY HAS
No of resolution: BEEN ADOPTED AT FULL COUNCIL BY THE CORPORATE
Date to be reviewed: GOVERNANCE ADMIN TEAM



COMMUNITY DONATIONS POLICY

Document Number:
A3762571

1. Objective:

The objective of this Policy is to clearly articulate a defined mechanism for receipt, assessment, distribution, acquittal and recording of Community Donations on an equal divisional and citywide basis.

2. Regulatory Authorities:

Local Government Act 2009

Local Government Regulations 2012

Ipswich City Council 2011-2031 Long Term Community Plan

Ipswich City Council 2012-2017 Corporate Plan

Ipswich City Council Grants, Donations, Bursaries and Scholarships Policy

Ipswich City Council Citywide and Divisional Allocations Policy

Advance Ipswich 2015

3. Policy Statement:

Through provision of the Community Donations Policy, Council seeks to support the role of community organisations and recognise their valuable contribution in the delivery of community services and in enhancing the lifestyle of Ipswich residents.

4. Scope:

Eligible Organisations:

For the purpose of the Community Donations Policy, eligible organisations (referred to in this Policy as applicants) are defined as follows:

- Not for Profit or charitable organisations such as community, cultural, heritage, sporting recreational, and environmental services, which are governed by a clearly defined management and administration structure, and can include projects managed by Ipswich City Council, which coordinate with, and benefit community organisations.
- Organisations or projects sponsored or auspiced by a not-for-profit organisation.

Council may also support donations to:

- A third party where there is no financial gain and where projects, events or activities will contribute significantly to community, cultural, social, recreational and

environmental enhancement of the City of Ipswich.

- Organisations which demonstrate a public benefit.
- School Parents and Citizens Groups and/or Schools for non-core curriculum projects.
- Hospital Auxiliaries and Tertiary Institutions for projects and programs that are not core funded initiatives, and which demonstrate a community benefit.
- Community Infrastructure Projects including upgrades to community facilities and purchase of equipment.

Council may consider requests from applicants outside the City of Ipswich where it is considered that the project, activity or initiative will benefit the City of Ipswich.

Ineligible Applicants:

Ineligible applicants include:

- Businesses.
- Organisations of a political nature.
- Individuals.
- Organisations that propose to expend the donation off-shore.

Donation Amount:

A minimum payment of \$100 to a recipient may be made from a particular divisional or citywide allocation. However, a contribution of less than \$100 may be made from individual allocations when the overall donation will be at least \$100.

The total amount of community donation or community capital funding, which may be allocated to an applicant in any one financial year is a maximum of \$15,000 unless otherwise approved by resolution of Council.

If the maximum amount of any single/cumulative donations for any one applicant or project in any financial year is more than \$5,000 from any particular divisional, citywide or community capital project allocation, the allocation will be required to be approved by the Chief Executive Officer in consultation with the Mayor and Deputy Mayor.

Where donations exceed \$5,000, the following may also be requirements of the donation:

- The donation will generally support projects and initiatives, which are innovative and provide benefit to the quality of life of Ipswich residents; and
- The applicant is considered to have the ability to effectively manage the project of initiative.

A particular applicant or project may attract donations from more than one divisional allocation and the citywide allocation. A divisional allocation is not necessarily restricted to expenditure within the division.

Application Process:

Availability and information on the Community Donations Program provided by Council will be promoted through a range of Council media including the Mayoral and Electorate Offices.

Applicants must make a written request i.e. letter or email to Council for funding.

Requests for donations may be completed on the approved request form or standard email template provided, for such purposes to ensure that they contain the following information (unless previously provided):

- Name of the applicant, as well as contact details, ABN and bank account details for the applicant organisation receiving the donation.
- The purpose of the donation.
- The amount of funding sought.
- The allocation from which the donation is sought, and, if known, details of any other similar allocations to be made to the applicant.
- Any request shall be advised to the relevant Councillor.
- Quotes for infrastructure work to be undertaken or for purchase of equipment for all community capital projects.

In considering endorsement of a community donation request, the Mayor and/or Councillor may wish to review other grants/sponsorships which are available either internally or externally. This information may be obtained by contacting Council's Community Development Branch.

The applicant is responsible for providing all relevant information for processing assessment of a community donation request (including GST related documents), in accordance with this policy, and the Community Development Branch is responsible for ensuring that the total value of successful applications in any one year is not greater than the amount of funds available for each allocation.

Community Donation amounts provided for non-specific purposes are considered donations and would not attract GST. However, where a material benefit is received by Council as a result of a donation, these may be considered grants and GST may apply and will be the responsibility of the recipient of the funding. In these circumstances advice of Council's Taxation Accountant is required. In the instance of a grant, the following GST requirements are to be provided by the applicant:

Identification of donations and/or grants:

- (a) a Tax Invoice (if registered for GST) including grant request plus GST and ABN Number; or
- (b) an ABN Number (if not registered for GST) and Council provides the base grant; or

(c) if the requesting applicant doesn't have an ABN Number therefore no GST is applicable, however, the applicant should provide a Withholding Tax Exemption Form to avoid an automatic withholding tax deduction.

Payment of donations will be drawn from the relevant allocation as referenced in the Community Donation request. Unless otherwise specified determined payments will be drawn progressively from the Veolia Environmental Services Fund of the relevant account until funds are fully expended and then progressively and sequentially from sub-accounts.

Assessment/Approval Process:

Upon receipt of the request by the Community Development Branch, the request and any supporting documentation will be registered into ECM.

Each request will be assessed by the Community Development Branch against the purpose stated in Point 1 and the eligibility criteria stated in Point 4 of this Policy to ensure that requests are fairly assessed.

Eligible requests will be approved under delegated authority in the Community Development Branch and a report on the donations processed will be presented each month to the City Management, Finance and Community Engagement Committee.

Following approval, a letter shall be sent to the applicant with information on the acquittal requirements.

In the event that a request for a community donation is not approved, the Community Development Manager is to advise the applicant.

Acquittal Process:

A register of funds allocated will be maintained by the Community Development Branch.

For single or cumulative donations for the same project exceeding \$250, applicants will be required to complete and submit an acquittal form within 3 months of receipt of the donation (form to be provided), which briefly outlines the use of the funds, and certification that the funds have been expended for the approved purpose.

For single or cumulative donations for community capital projects, applicants will be required to complete and submit an acquittal form within 2 months of completion of the infrastructure works, or equipment purchase (form to be provided), which outlines the use of the funds, evidence of expenditure (i.e. invoices) and certification that the funds have been expended for the approved purchase.

If an acquittal is not received within the specified timeframe, the Community Development Branch will forward a reminder letter and replacement acquittal form.

All previous Community Donations must be fully acquitted within the specified

timeframe before requests can be considered for subsequent funding.

Outcomes of project acquittals will be available on request from the Community Development Branch.

General

Information on the allocation of all community donations will be presented to the City Management, Finance and Community Engagement Committee each month, and will be detailed in Council's Annual Report.

At the end of each financial year, any unspent funds or deficit shall be carried over to the ensuing financial year.

Up to \$5,000 from a relevant allocation may be brought forward to the current budget.

5. Roles and responsibilities:

All relevant Council Officers are responsible for adhering to this policy.

6. Policy Author:

The Community Development Manager is responsible for reviewing this policy.

Date of Council Resolution: 19 February 2013

Date of Review: 22 April 2016

Committee Reference and Date: Policy and Administration Board No. 2013(01) of 5 February 2013 - City Management and Finance Committee No. 2013(02) of 12 February 2013 - Council Ordinary Meeting of 19 February 2013

No. of Resolution: 12

Date to be reviewed: 22 April 2018



DONATIONS, BURSARIES AND SCHOLARSHIPS POLICY

DOCUMENT NO: A4706529

1.1 Objectives:

The purpose of this policy is to establish a governing framework and consistent management of the various Ipswich City Council Donations, Bursaries and Scholarship Programs to ensure that Council is able to report in accordance with its legislative requirements under the *Local Government Regulation 2012*.

1.2 Regulatory Authorities:

Local Government Act 2009
Local Government Regulation 2012
Advance Ipswich 2015
Citywide & Divisional Allocations Policy
Community Grants Procedure
Management of Community and Citywide Donations Procedure
Distribution of Annual Veolia Environmental Services Funding for Grants Nominated by the Willowbank Area Group Inc Procedure.

1.3 Policy Statement:

Ipswich is experiencing unprecedented growth and by 2030, the population is expected to reach approximately 435,000. The challenge for Council is to manage this growth and deliver positive and sustainable outcomes for the Ipswich community, but more importantly, ensure that the community have an opportunity to directly participate in this critical growth phase.

The community sector itself is often best positioned to develop, implement and deliver projects. Through provision of the various Donations, Bursaries and Scholarship Programs, Council seeks to support the role of community organisations and their delivery of community programs, services and initiatives.

1.4 Scope:

- In adopting the annual budget, Council may approve an allocation of funds to support a range of Donations, Bursaries and Scholarship programs for eligible community organisations and individuals.
- Donations, bursaries and scholarships provided by Council will contribute to Council's Corporate Plan and Advance Ipswich strategies and will assist Council in achieving its corporate goals.

- Availability of donations, bursaries and scholarship programs provided by Council will be promoted through a range of Council media including Mayoral and Electorate Offices.
- Relevant Procedures and/or Policies will be established for each donation, bursary and scholarship defining eligibility, assessment and acquittal criteria under which Council funding or assistance will be provided.
- For the purpose of reporting in accordance with the *Local Government Regulation 2012* (the Regulation), community organisations will be defined as per Schedule 8 of the Regulation as follows:
 - an entity that carries on activities for a public purpose; or
 - an entity whose primary objective is not directed at making a profit.
- Council may contribute Councillor's community donations to business or other partnerships where there is no financial gain and where projects, events or activities will contribute significantly to individual, community, cultural, social, recreational and environmental enhancement and re-vitalization of the Ipswich community.
- Organisations and individuals are expected to apply responsible management of any donations, bursaries and scholarships received from Council.
- Where funding is provided to an individual, the recipient should reside permanently within the boundaries of the City of Ipswich, and will demonstrate exceptional ability and potential and be willing to contribute this skill within the Ipswich community.
- Council may consider applications from organisations or individuals outside the City of Ipswich boundary where it is considered that the project, activity or initiative will benefit the City of Ipswich.
- Community Donations shall not be made to individuals.

1.5 Roles and Responsibilities:

This Policy, and supporting Procedures and practices, apply to all Departments and Branches in which donations, bursaries and scholarships are provided.

The Community Engagement Branch within Ipswich City Council will provide a support role across all Council donations, bursaries and scholarship programs to ensure adoption of a consistent management approach.

1.6 Definitions:

Donation

A donation is a cash and/or non-cash contribution to an organisation that may be associated with a particular event, purpose or project but does not carry with it any specific requirements for use. In addition, the contribution does not seek benefits in exchange.

Bursary

A non-repayable monetary award based on specific eligibility criteria and financial need.

Scholarship

Financial aid based on academic merit and/or scholarly knowledge

1.7 Policy Author:

The Community Engagement Manager is responsible for reviewing this policy.

Amended Policy adopted: 27 February 2018

Date of Council Resolution: 27 February 2018

Committee Reference and Date: Policy and Administration Advisory Committee No. 2018(01) of 13 February 2018

No. of Resolution: 1

Date to be Reviewed: 27 February 2020

Date of Council Resolution: 25 July 2017

Committee Reference and Date: Policy and Administration Board No. 2017(06) of 11 July 2017 – City Management, Finance and Community Engagement Committee No. 2017(07) of 17 July 2017

No. of Resolution: 8

Date to be Reviewed: 25 July 2019



~~DONATIONS, BURSARIES, AND~~
~~SCHOLARSHIPS AND OTHER~~
FUNDING FOR COMMUNITY
PURPOSES - POLICY

DOCUMENT NO: A4706529

1.1 Objectives:

The purpose of this policy is to establish a governing framework and consistent management of the various Ipswich City Council ~~Donations, Bursaries and Scholarship Programs~~ and other funding for community purposes, to ensure that Council is able to report in accordance with its legislative requirements under the *Local Government Regulation 2012*.

1.2 Regulatory Authorities:

Local Government Act 2009

Local Government Regulation 2012

~~Ipswich City Council - Advance Ipswich 2015~~

~~Ipswich City Council – Corporate Plan 2017-2022~~

~~Citywide & Divisional Allocations Policy~~

~~Community Grants Procedure~~

~~Management of Community and Citywide Donations Procedure~~

~~Distribution of Annual Veolia Environmental Services Funding for Grants Nominated by the Willowbank Area Group Inc Procedure~~

1.3 Policy Statement:

Ipswich is experiencing unprecedented growth and by 2030, the population is expected to reach approximately 435,000. The challenge for Council is to manage this growth and deliver positive and sustainable outcomes for the Ipswich community, ~~but more importantly, ensure that the community have an opportunity to directly participate in this critical growth phase.~~

~~The community sector itself is often best positioned to develop, implement and deliver projects.~~ Through provision of the various ~~Donations, Bursaries and Scholarship Programs~~, and through other funding for community purposes, Council seeks to support the role of community and other organisations and their delivery of community programs, services and initiatives.

1.4 Scope:

- In adopting the annual budget, Council may approve an allocation of funds to support a range of ~~Donations, Bursaries and Scholarship programs~~ for eligible community organisations and individuals.

- ~~Donations, b~~Bursaries and scholarships provided by Council will contribute to Council's Corporate Plan and Advance Ipswich strategies and will assist Council in achieving its corporate goals.
- Availability of ~~donations,~~ bursaries and scholarship programs provided by Council will be promoted through a range of Council media including Mayoral and Electorate Offices.
- Relevant Procedures and/or Policies will be established for each ~~donation,~~ bursary and scholarship defining eligibility, assessment and acquittal criteria under which Council funding or assistance will be provided.
- For the purpose of reporting in accordance with the *Local Government Regulation 2012* (the Regulation), community organisations will be defined as per Schedule 8 of the Regulation as follows:
 - an entity that carries on activities for a public purpose; or
 - an entity whose primary objective is not directed at making a profit.
- Council may resolve to make a financial contribution ~~one Councillor's community donations~~ to businesses or other partnerships where there is no financial gain to the business and where projects, events or activities will contribute significantly to ~~individual,~~ community, cultural, social, recreational and environmental enhancement and re-vitalization of the Ipswich community.
- Organisations and individuals are expected to apply responsible management of any ~~donations,~~ bursaries, ~~and~~ scholarships or other funding received from Council.
- Where funding is provided to an individual, the recipient should reside permanently within the boundaries of the City of Ipswich, and will demonstrate exceptional ability and potential and be willing to contribute this skill within the Ipswich community.
- Council may consider applications from organisations or individuals outside the City of Ipswich boundary where it is considered that the project, activity or initiative will benefit the City of Ipswich.
- ~~Community Donations shall not be made to individuals.~~

1.5 Roles and Responsibilities:

This Policy, and supporting Procedures and practices, apply to all Departments and Branches in which ~~donations,~~ bursaries and scholarships are provided.

The Community Engagement Branch within Ipswich City Council will provide a support role across all Council ~~donations,~~ bursaries and scholarship programs to ensure adoption of a consistent management approach.

1.6 Definitions:

Donation

~~A donation is a cash and/or non-cash contribution to an organisation that may be associated with a particular event, purpose or project but does not carry with it any specific requirements for use. In addition, the contribution does not seek benefits in exchange.~~

Bursary

A non-repayable monetary award based on specific eligibility criteria and financial need.

Scholarship

Financial aid based on academic merit and/or scholarly knowledge

1.7 Policy Author:

The Community Engagement Manager is responsible for reviewing this policy.

Amended Policy adopted: 27 February 2018

Date of Council Resolution: 27 February 2018

Committee Reference and Date: Policy and Administration Advisory Committee No. 2018(01) of 13 February 2018

No. of Resolution: 1

Date to be Reviewed: 27 February 2020

Date of Council Resolution: 25 July 2017

Committee Reference and Date: Policy and Administration Board No. 2017(06) of 11 July 2017 – City Management, Finance and Community Engagement Committee No. 2017(07) of 17 July 2017

No. of Resolution: 8

Date to be Reviewed: 25 July 2019



**BURSARIES, SCHOLARSHIPS
AND OTHER FUNDING FOR
COMMUNITY PURPOSES POLICY**

DOCUMENT NO: A4706529

1.1 Objectives:

The purpose of this policy is to establish a governing framework and consistent management of the various Ipswich City Council Bursaries and Scholarship Programs and other funding for community purposes, to ensure that Council is able to report in accordance with its legislative requirements under the *Local Government Regulation 2012*.

1.2 Regulatory Authorities:

Local Government Act 2009
Local Government Regulation 2012
Ipswich City Council - Advance Ipswich
Ipswich City Council – Corporate Plan 2017-2022

1.3 Policy Statement:

Ipswich is experiencing unprecedented growth and by 2030, the population is expected to reach approximately 435,000. The challenge for Council is to manage this growth and deliver positive and sustainable outcomes for the Ipswich community.

Through provision of the various Bursaries and Scholarship Programs, and through other funding for community purposes, Council seeks to support the role of community and other organisations and their delivery of community programs, services and initiatives.

1.4 Scope:

- In adopting the annual budget, Council may approve an allocation of funds to support a range of Bursaries and Scholarship programs for eligible community organisations and individuals.
- Bursaries and scholarships provided by Council will contribute to Council's Corporate Plan and Advance Ipswich strategies and will assist Council in achieving its corporate goals.
- Availability of bursaries and scholarship programs provided by Council will be promoted through a range of Council media including Mayoral and Electorate Offices.
- Relevant Procedures and/or Policies will be established for each bursary and scholarship defining eligibility, assessment and acquittal criteria under which Council

funding or assistance will be provided.

- For the purpose of reporting in accordance with the *Local Government Regulation 2012* (the Regulation), community organisations will be defined as per Schedule 8 of the Regulation as follows:
 - an entity that carries on activities for a public purpose; or
 - an entity whose primary objective is not directed at making a profit.
- Council may resolve to make a financial contribution to businesses or other partnerships where there is no financial gain to the business and where projects, events or activities will contribute significantly to community, cultural, social, recreational and environmental enhancement and re-vitalization of the Ipswich community.
- Organisations and individuals are expected to apply responsible management of any bursaries, scholarships or other funding received from Council.
- Where funding is provided to an individual, the recipient should reside permanently within the boundaries of the City of Ipswich, and will demonstrate exceptional ability and potential and be willing to contribute this skill within the Ipswich community.
- Council may consider applications from organisations or individuals outside the City of Ipswich boundary where it is considered that the project, activity or initiative will benefit the City of Ipswich.

1.5 Roles and Responsibilities:

This Policy, and supporting Procedures and practices, apply to all Departments and Branches in which bursaries and scholarships are provided.

The Community Engagement Branch within Ipswich City Council will provide a support role across all Council bursaries and scholarship programs to ensure adoption of a consistent management approach.

1.6 Definitions:

Bursary

A non-repayable monetary award based on specific eligibility criteria and financial need.

Scholarship

Financial aid based on academic merit and/or scholarly knowledge

1.7 Policy Author:

The Community Engagement Manager is responsible for reviewing this policy.

Amended Policy adopted: 27 February 2018

Date of Council Resolution: 27 February 2018

Committee Reference and Date: Policy and Administration Advisory Committee No. 2018(01) of 13 February 2018

No. of Resolution: 1

Date to be Reviewed: 27 February 2020

Date of Council Resolution: 25 July 2017

Committee Reference and Date: Policy and Administration Board No. 2017(06) of 11 July 2017 – City Management, Finance and Community Engagement Committee No. 2017(07) of 17 July 2017

No. of Resolution: 8

Date to be Reviewed: 25 July 2019

7 June 2018

MEMORANDUM

TO: ACTING CHIEF FINANCIAL OFFICER

FROM: STRATEGIC CLIENT OFFICE MANAGER

RE: RATE CONCESSION - CHARITABLE, NON PROFIT/SPORTING ORGANISATIONS

This is a report by the Strategic Client Office Manager dated 7 June 2018 that describes the annual review of Rates Concessions granted to Charitable and Non Profit/Sporting Organisations in accordance with the applicable policy and recommends that a general rate concession of 100% continue for all properties listed, for the 2018-2019 year.

BACKGROUND:

Council exempts properties from being assessable from Council rates in accordance with the *Local Government Act s93 3* and *Local Government regulation s73*.

This report is not about providing an exemption from rates as defined in the Local Government Act and Regulation. Council officers determine when a property is exempt in accordance with the relevant legislation. When a property is exempt it is not valued by the State Valuation Services and no rates are assessed or levied.

The *Local Government Act and Regulation* describes the circumstances when Council may choose to grant a concession of part or all of the Council Differential General Rates levied for a particular class of properties or to owners of specific properties. The remission of rates for pensioners is an example of a concession available to a class of property owners.

This report is about Council resolving to allow certain properties a 100% concession of the Council Differential General Rates that are levied.

Council has adopted a Rate Concession Policy for the granting of concessions to qualifying organisations and properties, Attachment A. The Policy was last reviewed on 27 June 2017.

Currently there are 63 properties that are granted a concession of 100% of the Differential General Rate levied. These are described in the register, Attachments B1 or B2.

Attachment B also lists the amount of concession given each quarter.

The concessions, rate revenue foregone, total:

- \$124,589.15 per calendar quarter; and
- \$498,358.60 for 2018-2019.

Under the terms of the policy, an annual review of organisations receiving a concession is undertaken. This has been undertaken and no changes to the use of the subject properties or to the ownership or operations of the organisations concerned have been identified which would change their entitlement to a concession under the policy.

The applicable legislation in these circumstances requires that Council may grant the concession only by a resolution granting the concession to a stated ratepayer.

Section 120 of the Local Government Regulation is as follows:

120 Criteria for granting concession

- (1) The local government may grant the concession only if it is satisfied—
- (a) the land is owned or occupied by a pensioner; or
 - (b) the land is owned by—
 - (i) an entity whose objects do not include making a profit; or
 - (ii) an entity that provides assistance or encouragement for arts or cultural development; or
 - (c) the payment of the rates or charges will cause hardship to the land owner; or
 - (d) the concession will encourage the economic development of all or part of the local government area; or
 - (e) the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained; or
 - (f) the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another purpose, including, for example, a commercial or industrial purpose; or
 - (g) the land is subject to a GHG tenure, mining tenement or petroleum tenure; or
 - (h) the land is part of a parcel of land (a "parcel") that has been subdivided and—
 - (i) the person who subdivided the parcel is the owner of the land; and
 - (ii) the land is not developed land.
- (2) In this section—

"GHG tenure" see the Greenhouse Gas Storage Act 2009 , section 18 (2) .

"mining tenement" see the Mineral Resources Act 1989 , schedule 2 .

"petroleum tenure" means—

- (a) a petroleum tenure under the Petroleum and Gas (Production and Safety) Act 2004 , section 18 (3) ; or
- (b) an authority to prospect or lease under the Petroleum Act 1923.

ATTACHMENTS:

Name of Attachment	Attachment
Rate concession policy for the granting of concessions to qualifying organisations	Attachment A
Current organisations receiving concessions with totals: B1 – alphabetical listing B2 – alphabetical listing by division	Attachment B1 Attachment B2

RECOMMENDATION:

Amended at City Management, Finance and Community Engagement Committee No. 2018(07) of 19 June 2018.

- A. Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in Table A below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table A

Organisation	Property location
Alara QLD Limited	10 Pine Mountain Road NORTH IPSWICH QLD 4305
Alara QLD Limited	6-8 Warwick Road IPSWICH QLD 4305
Alara QLD Limited	33 Salisbury Road IPSWICH QLD 4305
Australian Railway Historical Society - QLD Divis.	99999 Rosewood Marburg Road ROSEWOOD QLD 434
Australian Railway Historical Society - Qld Divisn	99999 Freeman Road ASHWELL QLD 4340
Blackstone Ipswich Cambrian Centre	8 South Station Road BOOVAL QLD 4304
Brothers Football Club - Ipswich Inc	105 Robertson Road RACEVIEW QLD 4305
Brothers Leagues Club Ipswich Inc	242 South Station Road RACEVIEW QLD 4305
Brothers Leagues Club Ipswich Inc	20 Wildey Street RACEVIEW QLD 4305
Camira Kindergarten Association	24 Allan Road CAMIRA QLD 4300
Department of Education and Training	22 Stuart Street GOODNA QLD 4300
Focal Community Living Inc	7 Canning Street NORTH IPSWICH QLD 4305
Focal Community Living Inc	6 Canning Street NORTH IPSWICH QLD 4305
Goodna/Ipswich Youth & Community Action Assoc.	15-17 Kingsford Street GOODNA QLD 4300
Goodstart Childcare Limited	208 Eagle Street COLLINGWOOD PARK QLD 4301
Inala Community House Inc	72 Alice Street GOODNA QLD 4300
Ipswich & District Radio Club Inc	10 Deebing Street IPSWICH QLD 4305
Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306
Ipswich Hockey Association Inc	65 Briggs Road RACEVIEW QLD 4305
Ipswich Independent Youth Service	70 Blackall Street BASIN POCKET QLD 4305

Ipswich Knights Soccer Club Inc	254 Brisbane Road BUNDAMBA QLD 4304
Ipswich Meals On Wheels Inc	7-9 South Street IPSWICH QLD 4305
Ipswich Orpheus Chorale Inc	122 Chermside Road EAST IPSWICH QLD 4305
Ipswich Womens Centre Against Domestic Violence	
Ipswich Womens Shelter Inc	
Ipswich YUPI Program Inc.	21 Bailey Street COLLINGWOOD PARK QLD 4301
Kambu Medical Centre Ipswich Incorporated	27 Roderick Street IPSWICH QLD 4305
Karalee Community Kindergarten Association Inc	56 Harold Summervilles Road KARALEE QLD 4306
Legacy Club Of Ipswich Inc	105 Brisbane Road BOOVAL QLD 4304
Legacy Club Of Ipswich Inc	2-4 Eileen Street BOOVAL QLD 4304
Marburg & District Residents Assoc. Inc.	110-112 Queens Street MARBURG
Masonic Lodge	82 Nicholas Street IPSWICH QLD 4305
Mercy Community Services SEQ Limited	22A Churchill Street CHURCHILL QLD 4305
Moggill Koala Hospital Assoc	Lot 21 Unnamed Road MOUNT FORBES QLD 4340
North Ipswich Bowls Club Inc.	25A Canning Street NORTH IPSWICH QLD 4305
Northern Suburbs Leagues Club	29 Pelican Street NORTH IPSWICH QLD 4305
Purga Elders & Descendants Aboriginal Corporation	587 Ipswich Boonah Road PURGA QLD 4306
Queensland Country Womens Association	84 Limestone Street IPSWICH QLD 4305
Renegade Bowman Inc.	324 Cumner Road SWANBANK QLD 4306
Rosewood & District Kindergarten & Preschool Assoc	54 John Street ROSEWOOD QLD 4340
Rosewood & District Support Centre Inc	19 School Street ROSEWOOD QLD 4340
Rosewood Aged Peoples Home Committee Incorporate	59 John Street ROSEWOOD QLD 4340
RSL Care Limited	32 Grange Road EASTERN HEIGHTS QLD 4305
St Vincent de Paul Society Queensland	272 Brisbane Street WEST IPSWICH QLD 4305
St Vincent de Paul Society Queensland	25 John Street ROSEWOOD QLD 4340
The Creche & Kindergarten Association Of QLD	Part Lot 109 Susan Street REDBANK PLAINS QLD 4301
The Ipswich Vigoro Association Inc	39 Jacaranda Street EAST IPSWICH QLD 4305
The Salvation Army (Queensland) Property Trust	27 Smiths Road GOODNA QLD 4300
The Trustees Of Ipswich Trades Hall & Labor Day	4 Bell Street IPSWICH QLD 4305
The United Welsh Church Blackstone Incorporated	4 Thomas Street BLACKSTONE QLD 4304

Trustee Booval Lodge No 243	9 Eileen Street BOOVAL QLD 4304
Trustees Of Ipswich Model Band	64 Blackall Street BASIN POCKET QLD 4305
We Care" A & TSI Service For Aged & Disabled Asso	14 Barnes Street REDBANK PLAINS QLD 4301
West End Rugby League Football Club Inc	193 Chermside Road EAST IPSWICH QLD 4305
West Moreton Migrant Resource Service Inc.	33 Queen Street GOODNA QLD 4300
Yamanto Community K'Garten & Pre-Schl Assoc	125 Equestrian Drive YAMANTO QLD 4305

- B.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table B below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table B

Goodna & District Rugby League Club	151 Brisbane Terrace GOODNA QLD 4300
Goodna Bowls Club Inc	122 Brisbane Terrace GOODNA QLD 4300

- C.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table C below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table C

Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306 – Lot 1 on AP3279
Ipswich & West Moreton Tennis Assoc Inc	10B Milford Street IPSWICH QLD 4305

- D.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for each of the property locations and/or organisations in the Table D below, Council approves a 100% general rate concession for the 2018-2019 financial year to the ratepayers in the table for the respective property locations.

Table D

Southern Cross Care (Qld) Inc	131 Wildey Street RACEVIEW QLD 4305
Grandchester Model Live Steam Assoc Inc	1220-1244 Rosewood Laidley Road GRANDCHESTER QL

- E.** Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for 2A Ross Llewellyn Drive, Booval and the Ipswich Basketball Association, Council approves a 100% general rate concession for the 2018-2019 financial year to the Ipswich Basketball Association for 2A Ross Llewellyn Drive BOOVAL QLD 4304.

- F. Having been satisfied that the criteria in *Local Government Regulation s 120* is fulfilled for 15-17 Thorn Street, Ipswich and the Ipswich Community Youth Service Inc, Council approves a 100% general rate concession for the 2018-2019 financial year to the Ipswich Community Youth Service Inc for 15-17 Thorn Street, Ipswich.

Richard Bennett
STRATEGIC CLIENT OFFICE MANAGER

I concur with the recommendation contained in this report.

Jeffrey Keech
ACTING CHIEF FINANCIAL OFFICER



RATES CONCESSION POLICY

Document No:
A4241069

1.1 Objectives: 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.

1.2 Regulatory Authority:

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

1.3 Policy Statement:

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.

1.4 Scope:

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.

This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy deals with such matters.

This policy does not consider whether land is eligible to be exempt from rating, such determinations are made by reference to the appropriate legislation.

Eligible Property Owners

Property owners that are eligible to be considered for a concession:

- Charities; or
- Incorporated Associations and Not for Profit Organisations; or
- Property Owners that are natural persons suffering hardship,

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.

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">• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or• 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• To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or• The assistance or encouragement for the arts or cultural development; or• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none">• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or• 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• The assistance or encouragement for the arts or cultural development; or• The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider; or• 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.
Property Owners suffering hardship	<ul style="list-style-type: none">• Property is owner occupied: and• Hardship status is confirmed by a financial assessment of the property owner's circumstances.

Concession applicable if Council resolves to allow concession

Eligible Property Owner	Concession
Charities	<ul style="list-style-type: none">• General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none">• General Rates Concession of 100%
Property Owners suffering hardship	<ul style="list-style-type: none">• 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.

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

qryResults

Assessment	Qtrly Amount	Division	Property Owner	Property Location
43487	\$ 534.10	6	Alara QLD Limited	10 Pine Mountain Road NORTH IPSWICH QLD 4305
39497	\$ 3,269.75	7	Alara QLD Limited	6-8 Warwick Road IPSWICH QLD 4305
122717	\$ 533.85	7	Alara QLD Limited	33 Salisbury Road IPSWICH QLD 4305
26036	\$ 328.60	10	Australian Railway Historical Society - QLD Divis.	99999 Rosewood Marburg Road ROSEWOOD QLD 4340
26490	\$ 975.35	10	Australian Railway Historical Society - Qld Divisn	99999 Freeman Road ASHWELL QLD 4340
49599	\$ 945.85	4	Blackstone Ipswich Cambrian Centre	8 South Station Road BOOVAL QLD 4304
80886	\$ 886.75	4	Brothers Football Club - Ipswich Inc	105 Robertson Road RACEVIEW QLD 4305
56341	\$ 1,830.85	4	Brothers Leagues Club Ipswich Inc	242 South Station Road RACEVIEW QLD 4305
122725	\$ 6,409.50	4	Brothers Leagues Club Ipswich Inc	20 Wildey Street RACEVIEW QLD 4305
2634	\$ 295.60	1	Camira Kindergarten Association	24 Allan Road CAMIRA QLD 4300
65736	\$ 1,463.05	2	Department of Education and Training	22 Stuart Street GOODNA QLD 4300
41871	\$ 314.15	6	Focal Community Living Inc	7 Canning Street NORTH IPSWICH QLD 4305
41875	\$ 1,901.95	6	Focal Community Living Inc	6 Canning Street NORTH IPSWICH QLD 4305
64793	\$ 1,451.15	2	Goodna & District Rugby League Club	151 Brisbane Terrace GOODNA QLD 4300
64839	\$ 1,085.10	2	Goodna Bowls Club Inc	122 Brisbane Terrace GOODNA QLD 4300
181489	\$ 500.75	2	Goodna/Ipswich Youth & Community Action Assoc.	15-17 Kingsford Street GOODNA QLD 4300
64037	\$ 836.00	3	Goodstart Childcare Limited	208 Eagle Street COLLINGWOOD PARK QLD 4301
105360	\$ 275.85	10	Grandchester Model Live Steam Assoc Inc	1220-1244 Rosewood Laidley Road GRANDCHESTER QLD 4300
66311	\$ 905.70	2	Inala Community House Inc	72 Alice Street GOODNA QLD 4300
39838	\$ 141.00	7	Ipswich & District Radio Club Inc	10 Deebling Street IPSWICH QLD 4305
114459	\$ 312.00	3	Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306
56046	\$ 453.20	7	Ipswich & West Moreton Tennis Assoc Inc	10B Milford Street IPSWICH QLD 4305
108373	\$ 1,280.85	4	Ipswich Basketball Association	2A Ross Llewellyn Drive BOOVAL QLD 4304
38816	\$ 2,605.60	7	Ipswich Community Youth Service Inc	15-17 Thorn Street IPSWICH QLD 4305
48489	\$ 591.15	8	Ipswich Hockey Association Inc	65 Briggs Road RACEVIEW QLD 4305
50723	\$ 2,117.80	5	Ipswich Independent Youth Service	70 Blackall Street BASIN POCKET QLD 4305
49314	\$ 859.25	4	Ipswich Knights Soccer Club Inc	254 Brisbane Road BUNDAMBA QLD 4304
38835	\$ 1,202.00	7	Ipswich Meals On Wheels Inc	7-9 South Street IPSWICH QLD 4305
51289	\$ 379.30	5	Ipswich Orpheus Chorale Inc	122 Chermiside Road EAST IPSWICH QLD 4305
49286	\$ 1,999.45	5	Ipswich Womens Centre Against Domestic Violence	
66489	\$ 312.00	2	Ipswich Womens Shelter Inc	
64196	\$ 4,807.15	3	Ipswich YUPI Program Inc.	21 Bailey Street COLLINGWOOD PARK QLD 4301
168453	\$ 5,608.30	7	Kambu Medical Centre Ipswich Incorporated	27 Roderick Street IPSWICH QLD 4305
115731	\$ 250.25	5	Karalee Community Kindergarten Association Inc	56 Harold Summervilles Road KARALEE QLD 4306
49366	\$ 614.60	5	Legacy Club Of Ipswich Inc	105 Brisbane Road BOOVAL QLD 4304
174875	\$ 6,240.00	5	Legacy Club Of Ipswich Inc	2-4 Eileen Street BOOVAL QLD 4304
715	\$ 410.20	10	Marburg & District Residents Assoc. Inc.	110-112 Queens Street MARBURG
38692	\$ 1,113.35	7	Masonic Lodge	82 Nicholas Street IPSWICH QLD 4305
159576	\$ 360.90	8	Mercy Community Services SEQ Limited	22A Churchill Street CHURCHILL QLD 4305
14393	\$ 541.90	10	Moggill Koala Hospital Assoc	Lot 21 Unnamed Road MOUNT FORBES QLD 4340
41867	\$ 1,365.50	6	North Ipswich Bowls Club Inc.	25A Canning Street NORTH IPSWICH QLD 4305
89561	\$ 1,146.05	5	Northern Suburbs Leagues Club	29 Pelican Street NORTH IPSWICH QLD 4305
15090	\$ 917.70	10	Purga Elders & Descendants Aboriginal Corporation	587 Ipswich Boonah Road PURGA QLD 4306
38635	\$ 1,511.80	7	Queensland Country Womens Association	84 Limestone Street IPSWICH QLD 4305
166484	\$ 1,036.00	3	Renegade Bowman Inc.	324 Cumner Road SWANBANK QLD 4306
908	\$ 258.15	10	Rosewood & District Kindergarten & Preschool Assoc	54 John Street ROSEWOOD QLD 4340
1487	\$ 554.25	10	Rosewood & District Support Centre Inc	19 School Street ROSEWOOD QLD 4340
145795	\$ 3,636.25	10	Rosewood Aged Peoples Home Committee Incorporated	59 John Street ROSEWOOD QLD 4340
122653	\$ 20,900.70	7	RSL Care Limited	32 Grange Road EASTERN HEIGHTS QLD 4305
174416	\$ 17,997.85	7	Southern Cross Care (Qld) Inc	131 Wildey Street RACEVIEW QLD 4305
38921	\$ 4,023.75	7	St Vincent de Paul Society Queensland	272 Brisbane Street WEST IPSWICH QLD 4305
166511	\$ 882.45	10	St Vincent de Paul Society Queensland	25 John Street ROSEWOOD QLD 4340
151953	\$ 236.45	9	The Creche & Kindergarten Association Of QLD	Part Lot 109 Susan Street REDBANK PLAINS QLD 4301
130770	\$ 492.65	5	The Ipswich Vigoro Association Inc	39 Jacaranda Street EAST IPSWICH QLD 4305
172103	\$ 4,751.35	2	The Salvation Army (Queensland) Property Trust	27 Smiths Road GOODNA QLD 4300
38708	\$ 3,474.10	7	The Trustees Of Ipswich Trades Hall & Labor Day	4 Bell Street IPSWICH QLD 4305
59914	\$ 224.65	4	The United Welsh Church Blackstone Incorporated	4 Thomas Street BLACKSTONE QLD 4304
52785	\$ 403.95	5	Trustee Booval Lodge No 243	9 Eileen Street BOOVAL QLD 4304
50720	\$ 719.25	5	Trustees Of Ipswich Model Band	64 Blackall Street BASIN POCKET QLD 4305
89424	\$ 1,311.10	3	We Care" A & TSI Service For Aged & Disabled Asso	14 Barnes Street REDBANK PLAINS QLD 4301
51336	\$ 836.00	5	West End Rugby League Football Club Inc	193 Chermiside Road EAST IPSWICH QLD 4305
66556	\$ 256.15	2	West Moreton Migrant Resource Service Inc.	33 Queen Street GOODNA QLD 4300
35282	\$ 709.40	8	Yamanto Community K'Garten & Pre-Schl Assoc	125 Equestrian Drive YAMANTO QLD 4305
	\$124,589.65			

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Assessment	Qtrly Amount	Division	Property Owner	Property Location
2634	\$ 295.60	1	Camira Kindergarten Association	24 Allan Road CAMIRA QLD 4300
65736	\$ 1,463.05	2	Department of Education and Training	22 Stuart Street GOODNA QLD 4300
64793	\$ 1,451.15	2	Goodna & District Rugby League Club	151 Brisbane Terrace GOODNA QLD 4300
64839	\$ 1,085.10	2	Goodna Bowls Club Inc	122 Brisbane Terrace GOODNA QLD 4300
181489	\$ 500.75	2	Goodna/Ipswich Youth & Community Action Assoc.	15-17 Kingsford Street GOODNA QLD 4300
66311	\$ 905.70	2	Inala Community House Inc	72 Alice Street GOODNA QLD 4300
66489	\$ 312.00	2	Ipswich Womens Shelter Inc	
172103	\$ 4,751.35	2	The Salvation Army (Queensland) Property Trust	27 Smiths Road GOODNA QLD 4300
66556	\$ 256.15	2	West Moreton Migrant Resource Service Inc.	33 Queen Street GOODNA QLD 4300
64037	\$ 836.00	3	Goodstart Childcare Limited	208 Eagle Street COLLINGWOOD PARK QLD 4301
114459	\$ 312.00	3	Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306
64196	\$ 4,807.15	3	Ipswich YUPI Program Inc.	21 Bailey Street COLLINGWOOD PARK QLD 4301
166484	\$ 1,036.00	3	Renegade Bowman Inc.	324 Cumner Road SWANBANK QLD 4306
89424	\$ 1,311.10	3	We Care" A & TSI Service For Aged & Disabled Asso	14 Barnes Street REDBANK PLAINS QLD 4301
49599	\$ 945.85	4	Blackstone Ipswich Cambrian Centre	8 South Station Road BOOVAL QLD 4304
80886	\$ 886.75	4	Brothers Football Club - Ipswich Inc	105 Robertson Road RACEVIEW QLD 4305
56341	\$ 1,830.85	4	Brothers Leagues Club Ipswich Inc	242 South Station Road RACEVIEW QLD 4305
122725	\$ 6,409.50	4	Brothers Leagues Club Ipswich Inc	20 Wildey Street RACEVIEW QLD 4305
108373	\$ 1,280.85	4	Ipswich Basketball Association	2A Ross Llewellyn Drive BOOVAL QLD 4304
49314	\$ 859.25	4	Ipswich Knights Soccer Club Inc	254 Brisbane Road BUNDAMBA QLD 4304
59914	\$ 224.65	4	The United Welsh Church Blackstone Incorporated	4 Thomas Street BLACKSTONE QLD 4304
50723	\$ 2,117.80	5	Ipswich Independent Youth Service	70 Blackall Street BASIN POCKET QLD 4305
51289	\$ 379.30	5	Ipswich Orpheus Chorale Inc	122 Chermshire Road EAST IPSWICH QLD 4305
49286	\$ 1,999.45	5	Ipswich Womens Centre Against Domestic Violence	
115731	\$ 250.25	5	Karalee Community Kindergarten Association Inc	56 Harold Summervilles Road KARALEE QLD 4306
49366	\$ 614.60	5	Legacy Club Of Ipswich Inc	105 Brisbane Road BOOVAL QLD 4304
174875	\$ 6,240.00	5	Legacy Club Of Ipswich Inc	2-4 Eileen Street BOOVAL QLD 4304
89561	\$ 1,146.05	5	Northern Suburbs Leagues Club	29 Pelican Street NORTH IPSWICH QLD 4305
130770	\$ 492.65	5	The Ipswich Vigoro Association Inc	39 Jacaranda Street EAST IPSWICH QLD 4305
52785	\$ 403.95	5	Trustee Booval Lodge No 243	9 Eileen Street BOOVAL QLD 4304
50720	\$ 719.25	5	Trustees Of Ipswich Model Band	64 Blackall Street BASIN POCKET QLD 4305
51336	\$ 836.00	5	West End Rugby League Football Club Inc	193 Chermshire Road EAST IPSWICH QLD 4305
43487	\$ 534.10	6	Alara QLD Limited	10 Pine Mountain Road NORTH IPSWICH QLD 4305
41871	\$ 314.15	6	Focal Community Living Inc	7 Canning Street NORTH IPSWICH QLD 4305
41875	\$ 1,901.95	6	Focal Community Living Inc	6 Canning Street NORTH IPSWICH QLD 4305
41867	\$ 1,365.50	6	North Ipswich Bowls Club Inc.	25A Canning Street NORTH IPSWICH QLD 4305
39497	\$ 3,269.75	7	Alara QLD Limited	6-8 Warwick Road IPSWICH QLD 4305
122717	\$ 533.85	7	Alara QLD Limited	33 Salisbury Road IPSWICH QLD 4305
39838	\$ 141.00	7	Ipswich & District Radio Club Inc	10 Deebing Street IPSWICH QLD 4305
56046	\$ 453.20	7	Ipswich & West Moreton Tennis Assoc Inc	10B Milford Street IPSWICH QLD 4305
38816	\$ 2,605.60	7	Ipswich Community Youth Service Inc	15-17 Thorn Street IPSWICH QLD 4305
38835	\$ 1,202.00	7	Ipswich Meals On Wheels Inc	7-9 South Street IPSWICH QLD 4305
168453	\$ 5,608.30	7	Kambu Medical Centre Ipswich Incorporated	27 Roderick Street IPSWICH QLD 4305
38692	\$ 1,113.35	7	Masonic Lodge	82 Nicholas Street IPSWICH QLD 4305
38635	\$ 1,511.80	7	Queensland Country Womens Association	84 Limestone Street IPSWICH QLD 4305
122653	\$ 20,900.70	7	RSL Care Limited	32 Grange Road EASTERN HEIGHTS QLD 4305
174416	\$ 17,997.85	7	Southern Cross Care (Qld) Inc	131 Wildey Street RACEVIEW QLD 4305
38921	\$ 4,023.75	7	St Vincent de Paul Society Queensland	272 Brisbane Street WEST IPSWICH QLD 4305
38708	\$ 3,474.10	7	The Trustees Of Ipswich Trades Hall & Labor Day	4 Bell Street IPSWICH QLD 4305
48489	\$ 591.15	8	Ipswich Hockey Association Inc	65 Briggs Road RACEVIEW QLD 4305
159576	\$ 360.90	8	Mercy Community Services SEQ Limited	22A Churchill Street CHURCHILL QLD 4305
35282	\$ 709.40	8	Yamanto Community K'Garten & Pre-Schl Assoc	125 Equestrian Drive YAMANTO QLD 4305
151953	\$ 236.45	9	The Creche & Kindergarten Association Of QLD	Part Lot 109 Susan Street REDBANK PLAINS QLD 4301
26036	\$ 328.60	10	Australian Railway Historical Society - QLD Divis.	99999 Rosewood Marburg Road ROSEWOOD QLD 4305
26490	\$ 975.35	10	Australian Railway Historical Society - Qld Divisn	99999 Freeman Road ASHWELL QLD 4340
105360	\$ 275.85	10	Grandchester Model Live Steam Assoc Inc	1220-1244 Rosewood Laidley Road GRANDCHESTER QLD 4305
715	\$ 410.20	10	Marburg & District Residents Assoc. Inc.	110-112 Queens Street MARBURG
14393	\$ 541.90	10	Moggill Koala Hospital Assoc	Lot 21 Unnamed Road MOUNT FORBES QLD 4340
15090	\$ 917.70	10	Purga Elders & Descendants Aboriginal Corporation	587 Ipswich Boonah Road PURGA QLD 4306
908	\$ 258.15	10	Rosewood & District Kindergarten & Preschool Assoc	54 John Street ROSEWOOD QLD 4340
1487	\$ 554.25	10	Rosewood & District Support Centre Inc	19 School Street ROSEWOOD QLD 4340
145795	\$ 3,636.25	10	Rosewood Aged Peoples Home Committee Incorporated	59 John Street ROSEWOOD QLD 4340
166511	\$ 882.45	10	St Vincent de Paul Society Queensland	25 John Street ROSEWOOD QLD 4340
	\$ 124,589.65			

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22 June 2018

MEMORANDUM

TO: CHIEF EXECUTIVE OFFICER

FROM: ACTING CHIEF FINANCIAL OFFICER

RE: ADOPTION OF THE 2018-2019 BUDGET AND ASSOCIATED MATTERS

INTRODUCTION:

This is a report by the Acting Chief Financial Officer dated 22 June 2018 concerning the adoption of the 2018-2019 Budget and associated matters.

BACKGROUND:

Financial Information for the Budget Meeting

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present the local government's annual budget meeting with a statement of estimated financial position.

The statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year (**Attachment A**).

2018-2019 Budget

The 2018-2019 Budget (**Attachment B**) contains the Budget, Long Term Financial Forecast, General Rates, Utility Charges, Special Charges, Separate Charges and other associated documents and policies for the 2018-2019 financial year including the following:

- The 2018-2019 Budget;
- Differential General Rates;
- Waste Management Utility Charges;
- Rural Fire Resources Levy Special Charge;
- Enviroplan Separate Charge;
- Time and Manner of Payment of Rates and Charges;
- Interest on Overdue Rates and Charges;
- Concession for Rates and Charges to Pensioners;
- Revenue Statement;

- Debt Policy;
- Investment Policy;
- Financial Management Policy;
- Procurement Policy;
- Revenue Policy.

ATTACHMENTS:

<i>Name of Attachment</i>	<i>Attachment</i>
Attachment A <i>Statement of Estimated Financial Position for the financial year 2017-2018</i>	Attachment A
Attachment B <i>2018-2019 Budget</i>	Attachment B

RECOMMENDATION:

- A. That the Council receives and notes the contents of the Acting Chief Financial Officer's report dated 22 June 2018 concerning the 2018-2019 Budget and associated matters.
- B. That the Council receives and notes the Statement of Estimated Financial Position for the financial year 2017-2018, which is Attachment A to the report by the Acting Chief Financial Officer dated 22 June 2018.
- C. That in accordance with section 81 of the *Local Government Regulation 2012*, the Council decides the different rating categories of rateable land in the local government area as follows:
- (a) the rating categories of rateable land in the local government area are in column 1 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018;
 - (b) the description of each of the rating categories of rateable land in the local government area are in column 2 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018;
 - (c) the rating category to which each parcel of rateable land in the local government area belongs, is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.

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

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

Column 1 Rating category of rateable land		Column 2 Description of rating category
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.
22g	Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area.
42a	Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area.
42b	Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area.
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.

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

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

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

Column 1 Rating category of rateable land		Column 2 Description of rating category
55f	Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m ² ; (c) has a rateable value of \$2,500,000 or greater.
55h	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000 m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² 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 ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

- D. That the Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.
- E. That in accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the Council decides to levy differential general rates on rateable land in the local government area, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- F. That in accordance with section 74 and section 76 of the *Local Government Regulation 2012*, the Council decides that the rateable value of land for the financial year will be the 3-year averaged value of the land, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- G. That in accordance with section 80 of the *Local Government Regulation 2012*, the Council decides that the differential general rates for each rating category of rateable land in the local government area is that in column 2 of the table below which is stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
1	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
4	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$580	20
8	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,300	15
9	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
10	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
11	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
15	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,920	20
16	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
17	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
18	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
19	1.0610 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
22a	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,568	20
22b	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,852	20
22c	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,704	20
22d	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$12,840	20
22e	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,260	20
22f	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$25,680	20
22g	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$38,520	20
22h	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$51,360	20
23	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
24	1.3035 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
25	6.8895 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	Not applicable

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
41	0.7010 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42a	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
42b	14.0303 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
43a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3688 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
44b	2.5583 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
45	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.9270 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	Not applicable
47a	19.4283 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	Not applicable
47b	43.7507 cents in the dollar on the rateable value of all rateable land in this rating category	\$162,700	15
47c	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$606,400	Not applicable
47d	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$717,900	Not applicable
48	3.2215 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	25

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
49a	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2740 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
49e	2.6530 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
50	3.1268 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
55a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.6388 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	3.0984 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.5580 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$560,388	15
55i	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$766,734	15
55j	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$913,002	15
55k	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460,884	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
55l	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$930,138	15
55m	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,395,054	15
55n	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,093,856	15
55o	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,707,794	15

- H. That in accordance with section 77 of the *Local Government Regulation 2012*, the Council decides that the minimum amount of general rates for certain rating categories of rateable land in the local government area is to be fixed to that amount in column 3 of the table in Resolution G, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- I. That in accordance with section 116 of the *Local Government Regulation 2012*, the Council decides to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of the table in Resolution G, on the basis stated in Part 2 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- J. That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the Council decides to levy utility charges for waste management services on rateable land in the local government area that are in column 2 of the table below, on the basis stated in Part 3 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Waste service	\$361.00
Green waste service (240 litre bin)	\$75.00
Green waste service (360 litre bin)	\$75.00
Bulk bin service	To be determined by the Council in accordance with Part 3 of the 2018-2019 Budget.

- K. That in accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the Council decides to levy a special charge of \$42 per annum for the Rural Fire Brigades Services (which are also known as a Rural Fire Resources levy)

on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services, on the basis stated in Part 4 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

- L. That in accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the Council decides to levy a separate charge of \$45 per annum for the Ipswich Enviroplan on rateable land in the local government area, on the basis stated in Part 5 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- M. That in accordance with section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, the Council decides that rates and charges (including the Emergency Management Levy) will be levied quarterly on the basis stated in Part 6 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- N. That the Council decides on the basis stated in Part 6 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, the following:
 - (a) the period within which rates and charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
 - (b) to allow ratepayers to pay rates and charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
 - (c) to allow a discount for payment of rates and charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.
- O. That in accordance with section 133 of the *Local Government Regulation 2012*, the Council decides that interest is payable on overdue rates and charges, on the basis stated in Part 7 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- P. That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the Council decides to grant a concession for rates and charges to an eligible pensioner who owns and occupies rateable land, on the basis stated in Part 8 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- Q. That the Council adopts the Debt Policy for 2018-2019 which is stated in Part 10 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.

- R. That the Council adopts the Investment Policy for 2018-2019 which is stated in Part 11 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- S. That the Council adopts the Financial Management Policy for 2018-2019 which is stated in Part 12 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- T. That the Council adopts the Procurement Policy for 2018-2019 which is stated in Part 13 of the 2018-2019 Budget in Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018.
- U. That in accordance with section 104 and section 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, the Council considers and adopts the 2018-2019 Budget, which is Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, that includes the following:
- (a) the Budget and Long Term Financial Forecast which is stated in Part 1, including the Forecast Financial Statements: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity;
 - (b) the Revenue Statement which is stated in Part 9;
 - (c) the Revenue Policy which is stated in Part 14;
 - (d) the relevant measures of financial sustainability which is stated in Part 1;
 - (e) the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget which is stated in Part 1.
- V. That it be recorded that in each case where a preceding Resolution refers to the whole or a part of a document which is in Attachment A or Attachment B to the report by the Acting Chief Financial Officer dated 22 June 2018, the whole or part of the document is incorporated by reference into and forms part of the terms and content of the Resolution.

Jeffrey Keech
ACTING CHIEF FINANCIAL OFFICER

STATEMENT OF ESTIMATED FINANCIAL POSITION

Financial Operations
for the 2017-2018 Financial Year

	Adopted Budget 2017-2018 \$'000	Current Budget 2017-2018 \$'000	Estimated Financial Position as 30 June 2018 \$'000
Revenue and other income			
Differential general rates	166,755	168,255	168,255
Utility and other charges	31,228	31,228	31,228
Less: Discounts and remission	(10,506)	(10,506)	(10,506)
Net rates and utilities charges	187,477	188,977	188,977
Fees and charges	28,048	28,398	28,398
Sales contracts and recoverable works	2,865	2,865	2,865
Government grants and subsidies	18,046	19,194	19,194
Donated assets	58,044	72,535	72,535
Cash contributions	25,598	25,818	25,818
Headworks credits	4,477		
Interest revenue	4,122	4,122	4,122
Other revenue	29,740	35,844	35,844
Total Income	358,417	377,753	377,753
Expenses			
Employee expenses	88,239	89,687	89,687
Materials and services	88,233	87,226	87,226
Depreciation	61,490	64,990	64,990
Finance costs	14,449	14,597	14,115
Other expenses	10,088	9,144	9,144
Total Expenses	262,499	265,644	265,162
Net operating surplus	95,918	112,109	112,591

STATEMENT OF ESTIMATED FINANCIAL POSITION

Financial Position
As at 30 June 2018

	Adopted Budget 2017-2018 \$'000	Current Budget 2017-2018 \$'000	Estimated Financial Position as 30 June 2018 \$'000
Current Assets			
Cash and cash equivalents	96,424	140,781	83,603
Receivables	19,029	22,481	22,481
Inventories	924	1,121	1,121
Other Financial Assets	3,138	3,759	3,759
	119,515	168,142	110,964
Non-Current Assets			
Other Financial Assets	22,224	38,467	51,967
Investments	396,379	310,800	310,800
Property Plant and Equipment	2,349,436	2,271,691	2,280,731
Capital Work In Progress	98,998	96,269	96,269
Intangibles	18,949	22,301	22,301
	2,885,986	2,739,528	2,762,068
Total Assets	3,005,501	2,907,670	2,873,032
Current Liabilities			
Payables	33,771	36,242	36,242
Interest Bearing Liabilities	23,229	23,229	23,229
Other Current Liabilities	2,991	599	599
	59,991	60,070	60,070
Non-Current Liabilities			
Payables	18,530	14,784	14,784
Interest Bearing Liabilities	227,737	245,507	210,387
Other Non-Current Liabilities	106,712	77,836	77,836
	352,979	338,127	303,007
Total Liabilities	412,970	398,197	363,077
Net Community Assets	2,592,531	2,509,473	2,509,955
Community Equity			
Asset Revaluation Reserve	549,924	533,212	533,212
Accumulated Surplus	2,042,607	1,976,261	1,976,743
Total Community Equity	2,592,531	2,509,473	2,509,955



Ipswich City Council 2018–2019 Budget



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Your Representatives in Council

Acting Mayor

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2018-2019 Budget and Long Term Financial Forecast

Statement of Income and Expenditure

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Revenue and Other Income:				
Differential general rates	168,255	178,134	189,259	201,407
Utility and other charges	31,228	34,370	36,527	38,872
less Discount and remission	(10,506)	(10,862)	(11,300)	(11,752)
Net Rates and Utility Charges	188,977	201,642	214,486	228,527
Expenses:				
Fees and charges	28,398	29,751	31,388	33,160
Sales contracts and recoverable works	2,865	2,978	3,226	3,491
Government grants and subsidies	19,194	14,571	13,049	13,616
Developer donated assets	72,535	67,122	69,732	67,685
Developer cash contributions	25,818	27,647	32,357	38,302
Interest revenue	4,122	2,905	3,033	2,874
Other revenue	35,844	29,901	30,728	29,412
Total Income	377,753	376,517	397,999	417,067
Total Expenses	265,162	273,453	286,912	294,801
Net Result	112,591	103,064	111,087	122,266



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
214,213	227,507	241,505	256,039	271,328	287,203	303,786
41,324	43,889	46,570	49,373	52,302	55,363	58,560
(12,212)	(12,678)	(13,154)	(13,638)	(14,130)	(14,630)	(15,140)
243,325	258,718	274,921	291,774	309,500	327,936	347,206
34,995	36,986	39,054	41,302	43,644	46,060	48,574
3,774	4,076	4,398	4,742	5,108	5,495	5,908
14,400	13,230	13,567	14,225	14,618	15,110	15,619
69,716	71,518	73,666	75,510	77,775	80,108	82,511
39,008	39,775	40,558	41,457	42,372	43,383	48,154
2,991	3,081	3,200	3,509	3,783	4,072	4,152
30,360	31,398	32,477	33,656	34,873	36,138	37,453
438,569	458,782	481,841	506,175	531,673	558,302	589,577
103,572	106,981	110,522	114,078	117,643	121,103	124,664
101,780	107,392	113,342	119,576	126,050	132,875	140,069
74,916	77,122	79,863	83,325	87,186	90,585	94,446
14,626	13,844	12,948	12,565	12,349	10,999	10,106
9,691	10,197	10,722	11,294	11,890	12,504	13,143
304,585	315,536	327,397	340,838	355,118	368,066	382,428
133,984	143,246	154,444	165,337	176,555	190,236	207,149

Statement of Financial Position

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Current Assets				
Cash and cash equivalents	83,603	103,643	95,240	90,390
Receivables	22,481	20,700	21,451	21,373
Inventories	1,121	1,190	1,265	1,346
Other financial assets	3,759	3,844	3,930	4,028
Total Current Assets	110,964	129,377	121,886	117,137
Non-Current Assets				
Other financial assets	51,967	38,467	38,467	38,467
Investments	310,800	310,800	310,800	310,800
Property, plant and equipment	2,280,731	2,448,173	2,616,871	2,725,510
Capital work in progress	96,269	102,633	110,168	117,759
Intangibles	22,301	17,742	14,102	11,837
Total Non-Current Assets	2,762,068	2,917,815	3,090,408	3,204,373
TOTAL ASSETS	2,873,032	3,047,192	3,212,294	3,321,510
Current Liabilities				
Payables	36,242	38,427	40,958	32,455
Interest bearing liabilities	23,229	41,253	35,269	38,159
Other current liabilities	599	1,363	1,441	1,526
Total Current Liabilities	60,070	81,043	77,668	72,140
Non-Current Liabilities				
Payables	14,784	19,838	20,497	21,134
Interest bearing liabilities	210,387	255,456	312,187	304,028
Other non-current liabilities	77,836	77,836	77,836	77,836
Total Non-Current Liabilities	303,007	353,130	410,520	402,998
TOTAL LIABILITIES	363,077	434,173	488,188	475,138
NET COMMUNITY ASSETS	2,509,955	2,613,019	2,724,106	2,846,372
Community Equity				
Asset revaluation reserve	533,212	533,212	533,212	533,212
Accumulated surplus'	1,976,743	2,079,807	2,190,894	2,313,160
TOTAL COMMUNITY EQUITY	2,509,955	2,613,019	2,724,106	2,846,372



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
86,368	94,903	92,818	98,388	108,261	114,710	127,589
22,132	22,966	23,927	25,025	26,002	26,690	27,880
1,431	1,520	1,613	1,710	1,811	1,917	2,028
4,129	4,243	4,360	4,491	4,626	4,765	4,908
114,060	123,632	122,718	129,614	140,700	148,082	162,405
38,467	38,467	38,467	38,467	38,467	38,467	38,467
310,800	310,800	310,800	310,800	310,800	310,800	310,800
2,843,176	2,968,215	3,109,770	3,271,354	3,438,994	3,583,305	3,752,299
122,648	127,943	133,570	139,940	147,211	154,755	161,249
10,528	10,009	10,094	10,446	10,796	11,051	11,232
3,325,619	3,455,434	3,602,701	3,771,007	3,946,268	4,098,378	4,274,047
3,439,679	3,579,066	3,725,419	3,900,621	4,086,968	4,246,460	4,436,452
34,096	36,045	39,299	43,222	45,186	42,889	47,219
41,619	42,187	44,911	48,032	39,289	27,355	27,687
1,613	1,708	1,806	1,913	2,024	2,139	2,260
77,328	79,940	86,016	93,167	86,499	72,383	77,166
21,750	22,466	23,210	23,956	24,705	25,432	26,179
282,409	275,222	260,311	262,279	277,990	260,635	237,948
77,836	77,836	77,836	77,836	77,836	77,836	77,836
381,995	375,524	361,357	364,071	380,531	363,903	341,963
459,323	455,464	447,373	457,238	467,030	436,286	419,129
2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174	4,017,323
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962	3,484,111
2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174	4,017,323

Statement of Cash Flows

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Cash Flows from Operating Activities:				
Receipts from customers	303,281	308,357	324,341	346,403
Payments to suppliers and employees	(188,477)	(185,448)	(199,016)	(205,627)
	114,804	122,909	125,325	140,776
Interest received	4,143	3,360	3,018	2,893
Borrowing costs	(13,555)	(14,939)	(15,182)	(14,937)
Net Cash Inflow (Outflow) from Operating Activities	105,392	111,330	113,161	128,732
Cash Flow from Investing Activities:				
Payments for property, plant and equipment	(177,771)	(169,613)	(184,190)	(130,362)
Payments for intangibles	(2,700)	(2,800)	(2,900)	(3,000)
Proceeds from loan repayments/(advances for new loans)	(10,166)	13,500	-	-
Proceeds from sale of property, plant and equipment	4,289	4,530	14,779	5,049
Net Cash Inflow (Outflow) from Investing Activities	(186,348)	(154,383)	(172,311)	(128,313)
Cash Flow from Financing Activities:				
Proceeds from borrowings	-	101,000	92,000	30,000
Repayment of borrowings	(19,192)	(37,907)	(41,253)	(35,269)
Net Cash Inflow (Outflow) from Financing Activities	(19,192)	63,093	50,747	(5,269)
Net increase (decrease) in cash held	(100,148)	20,040	(8,403)	(4,850)
Cash at beginning of reporting period	183,751	83,603	103,643	95,240
CASH AT END OF REPORTING PERIOD	83,603	103,643	95,240	90,390



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
364,942	383,178	403,833	425,892	448,955	473,239	501,490
(214,424)	(223,834)	(233,819)	(244,205)	(254,859)	(265,806)	(277,188)
150,518	159,344	170,014	181,687	194,096	207,433	224,302
2,977	3,070	3,186	3,472	3,750	4,037	4,143
(13,947)	(13,126)	(12,190)	(11,763)	(11,502)	(10,105)	(9,163)
139,548	149,288	161,010	173,396	186,344	201,365	219,282
(127,639)	(136,565)	(153,554)	(175,803)	(186,584)	(169,140)	(187,944)
(3,100)	(3,200)	(3,300)	(3,400)	(3,500)	(3,500)	(3,500)
-	-	-	-	-	-	-
5,328	5,631	5,946	6,288	6,645	7,013	7,396
(125,411)	(134,134)	(150,908)	(172,915)	(183,439)	(165,627)	(184,048)
20,000	35,000	30,000	50,000	55,000	10,000	5,000
(38,159)	(41,619)	(42,187)	(44,911)	(48,032)	(39,289)	(27,355)
(18,159)	(6,619)	(12,187)	5,089	6,968	(29,289)	(22,355)
(4,022)	8,535	(2,085)	5,570	9,873	6,449	12,879
90,390	86,368	94,903	92,818	98,388	108,261	114,710
86,368	94,903	92,818	98,388	108,261	114,710	127,589

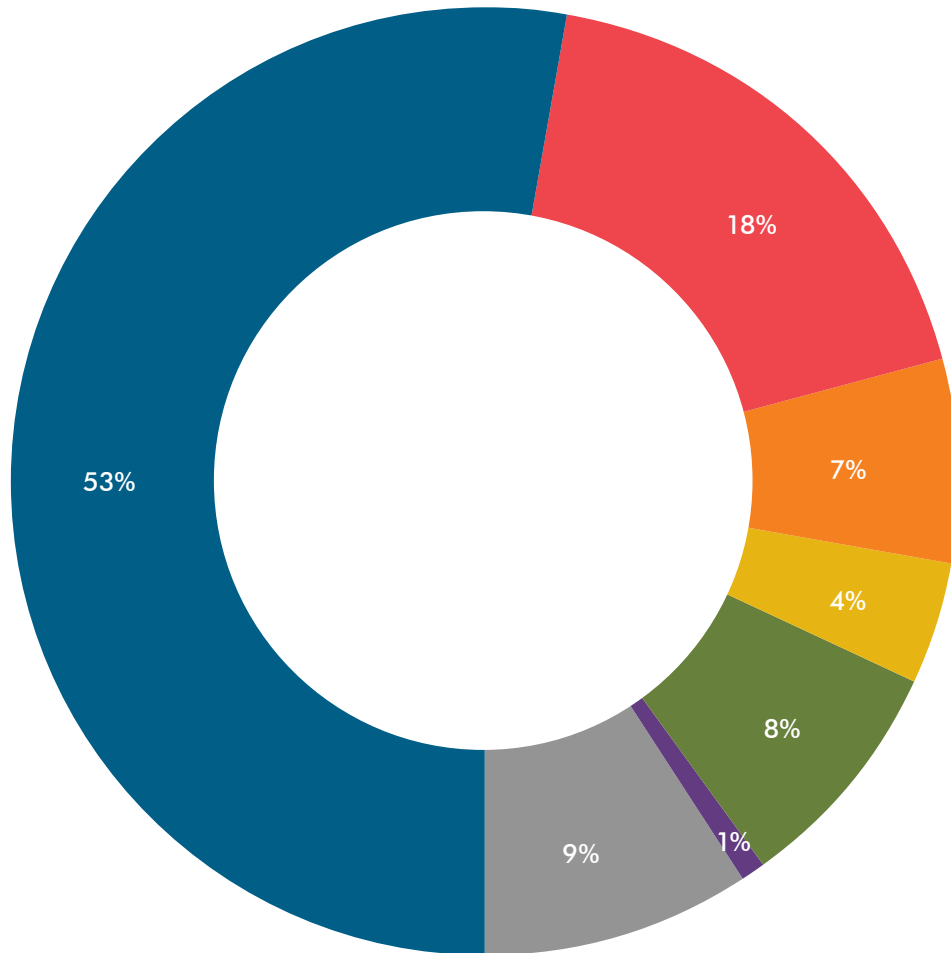
Statement of Changes in Equity

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Balance at Beginning of Year				
Accumulated surplus'	1,864,152	1,976,743	2,079,807	2,190,894
Asset revaluation reserve	533,212	533,212	533,212	533,212
Total Community Equity	2,397,364	2,509,955	2,613,019	2,724,106
Net Result for the Period				
Accumulated surplus'	112,591	103,064	111,087	122,266
Asset revaluation reserve				
Total Community Equity	112,591	103,064	111,087	122,266
Asset Revaluation Adjustments				
Accumulated surplus'				
Asset revaluation reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated surplus'	1,976,743	2,079,807	2,190,894	2,313,160
Asset revaluation reserve	533,212	533,212	533,212	533,212
TOTAL COMMUNITY EQUITY	2,509,955	2,613,019	2,724,106	2,846,372



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
2,313,160	2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,846,372	2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174
133,984	143,246	154,444	165,337	176,555	190,236	207,149
133,984	143,246	154,444	165,337	176,555	190,236	207,149
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962	3,484,111
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174	4,017,323

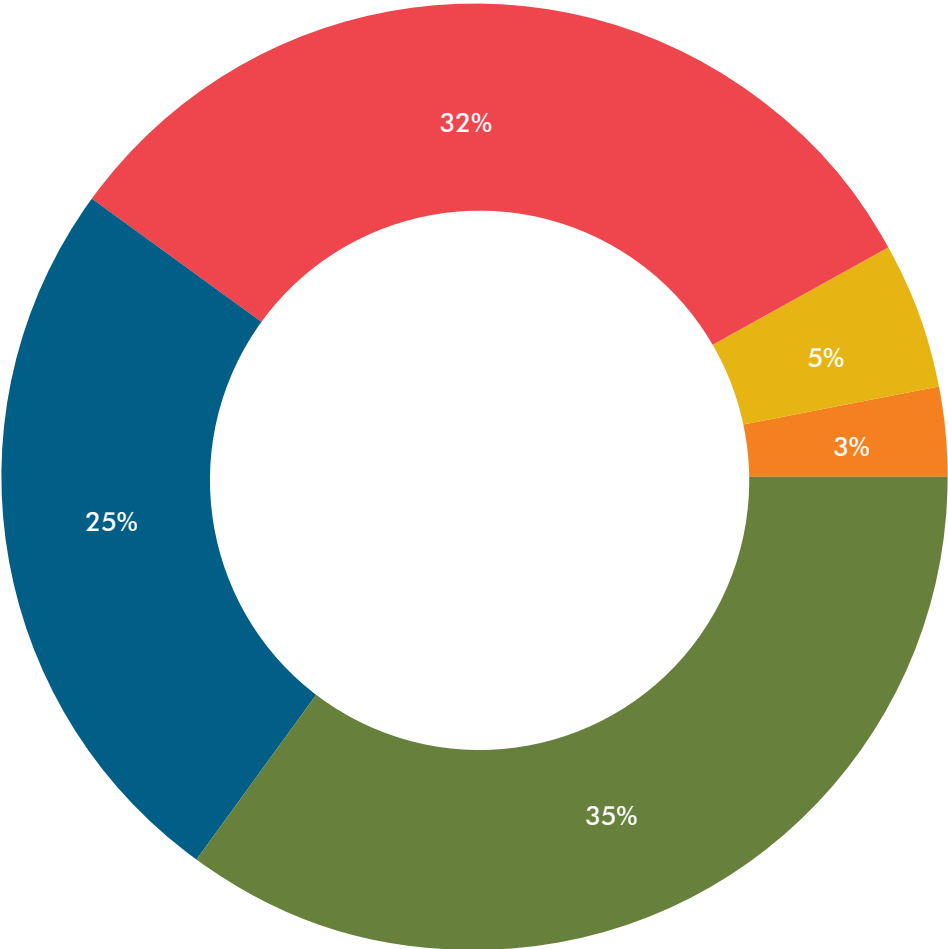
2018–2019 Income



- Net rates and utility charges - 53%
- Donated assets - 18%
- Cash contributions - 7%
- Government grants and subsidies - 4%
- Fees and charges - 8%
- Interest revenue - 1%
- Other revenue - 9%



2018–2019 Expenses



- Employee expenses - 35%
- Depreciation - 25%
- Materials and services - 32%
- Finance costs - 5%
- Other expenses - 3%

Financial Ratios (as per Local Government Regulation 2012)

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Operating Surplus	2.88%	1.30%	2.10%	4.29%

(Net Result [excluding Capital items]/Total Operating Revenue)

This is an indicator of what extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.

Net Financial Liabilities	93.04%	110.01%	124.99%	116.23%
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(Total Liabilities less Current Assets/Total Operating Revenue)

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues.

Asset Sustainability	86.78%	67.17%	70.25%	77.48%
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(Capex on replacement of assets/Depreciation Expense)

This is an approximation of the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives. Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.

Increase in General Rates and Utility Charges Revenue

The increase in General Rates and Utility Charges Revenue from Residential Owner Occupied properties is 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 a 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%.



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
6.67%	8.69%	10.50%	11.97%	13.30%	14.97%	16.31%
105.79%	96.02%	88.76%	84.62%	79.67%	66.58%	56.18%
84.37%	91.06%	90.44%	92.29%	93.63%	95.20%	94.51%

Other Financial Ratios (as determined by Council)

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
Operating Efficiency <i>(Operating Revenue/Operating Expenses)</i>	1.05	1.01	1.02	1.04
This ratio provides an indication of Council's capacity to recover the cost of the day to day expenses of Council. This includes the consumption of Council's asset base through depreciation expense.				
Debt Servicing <i>(I & R/Total Operating Revenue)</i>	11.73%	18.85%	19.26%	16.30%
This ratio provides an indication of Council's capacity to service its outstanding loan borrowings.				
Working Capital (-- : 1) <i>(Current Assets/Current Liabilities)</i>	1.85 : 1	1.60 : 1	1.57 : 1	1.62 : 1
This ratio provides an indication of Council's ability to meet its short term obligations as they fall due. Budget estimates are within satisfactory ranges. Note : Current Liabilities are exclusive of liability for infrastructure Credits.				
Return on Assets <i>(EBIT/Assets)</i>	0.96%	0.59%	0.66%	0.85%
This ratio provides an indication of Council's efficiency in using its assets to generate earnings. (Where EBIT = Net Operating Result + interest expense + tax)				



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
1.07	1.10	1.12	1.14	1.15	1.18	1.19
15.97%	15.84%	14.87%	14.64%	14.54%	11.41%	7.99%
1.48 : 1	1.55 : 1	1.43 : 1	1.39 : 1	1.63 : 1	2.05 : 1	2.10 : 1
1.04%	1.21%	1.36%	1.49%	1.61%	1.76%	1.89%

Estimated Statement of Income and Expenditure – Ipswich Waste Services

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

	2018-2019 Estimated \$'000
REVENUE	
Utilities and other charges	30,131
Fees and charges	6,608
Interest revenue	245
Other revenue	81
Internal trading revenue	1,094
Total Revenue	38,159
EXPENSES	
Employee expenses	6,027
Materials and services	5,832
Depreciation	797
Other expenses	9
Internal trading expense	7,894
Tax equivalents expense	5,343
Total Expenses	25,901
Net Operating Surplus	12,258

Differential General Rates

2.1 Differential general rates

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

2.2 Definitions

(1) In this Part 2:

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

charitable organisation means any one or more of the following:

- (a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- (b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- (c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- (d) an organisation which the Council determines to have a charitable purpose;
- (e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;

- (f) an entity that provides assistance or encouragement for the arts or cultural development;
- (g) an organisation whose purpose is to provide early childhood care and is affiliated with the Crèche and Kindergarten Association or is a community based early childhood care provider.

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

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

- (a) is used wholly or predominately for carrying out a retail business; and
- (b) is contained within one or more buildings or structures on one or more levels; and
- (c) provides off-street parking for customer vehicles.

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

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

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

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

natural person means a human being.

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

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

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

owner occupied means land used for any of the following:

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

potential owner occupied means any of the following:

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

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

- (a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25);
- (b) Table 3B (Primary Council Land Use Code applicable to rating categories 41 to 50); and
- (c) Table 3C (Primary Council Land Use Code applicable to rating categories 55a to 55o).

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

rating category see section 2.3 of Part 2.

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

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

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

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

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

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

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

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

- (a) composting;
- (b) leachate collection;
- (c) gas collection;
- (d) recycling and reprocessing of environmentally regulated waste sludge.

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

- (a) the *Local Government Act 2009* and that Act's subordinate legislation;
- (b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;
- (c) if not defined in the Macquarie Dictionary, the Oxford English Dictionary.

2.3 Differential general rating categories

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

- (a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories);
- (b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential General Rating Categories);
- (c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.

(2) The Chief Financial Officer, Strategic Client Office Manager and Rates Property Specialist are each appointed as categorisation officers under section 83 of the *Local Government Regulation 2012*.

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

2.4 Rateable value of land

- (1) In accordance with section 74 of the *Local Government Regulation 2012*, Council has decided that the rateable value of land for the financial year will be the 3-year averaged value of the land.
- (2) In accordance with section 76 of the *Local Government Regulation 2012*, the 3-year averaging number for the financial year is 0.96.

2.5 Differential general rates for rateable land

- (1) In accordance with section 80 of the *Local Government Regulation 2012*, the Council has decided that the differential general rates for each rating category of rateable land in the local government area is stated in column 2 of Table 2 (Differential General Rates).
- (2) Where the rateability of any land changes during the financial year, an adjustment to the differential general rates is to be made from the date the change becomes effective.

2.6 Minimum general rates

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

2.7 Limitation of increase in differential general rates

- (1) In accordance with section 116 of the *Local Government Regulation 2012*, the Council has decided to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) where:
 - (a) the rates levied for the rateable land in the last financial year were not calculated on a valuation issued under section 50 of the *Land Valuation Act 2010*;
 - (b) a change in ownership of the rateable land has not occurred between 31 March 2018 and 30 June 2019 (inclusive) except where the change in ownership of the rateable land is in any of the following circumstances:
 - (i) the change is made as the result of a decision by a Court or Tribunal in Australia;
 - (ii) the change is made as a result of the registration of a transmission by death;
 - (iii) the change is to the spouse, where the spouse was not previously on the title deed;
 - (iv) the change is to a charitable organisation or non-profit or sporting organisation.
- (2) The Chief Executive Officer of the Council is authorised to determine any query or anomalous application of section 2.7(1).

Table 1 - Differential general rating categories

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

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

Table 1 continued

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

Table 1 continued

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

Table 1 *continued*

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

Table 1 continued

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

Table 1 continued

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.



Table 2 - Differential general rates

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

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
1	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
4	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$580	20
8	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,300	15
9	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
10	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
11	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
15	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,920	20
16	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
17	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
18	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
19	1.0610 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
22a	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,568	20
22b	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,852	20
22c	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,704	20
22d	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$12,840	20
22e	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,260	20
22f	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$25,680	20
22g	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$38,520	20
22h	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$51,360	20
23	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
24	1.3035 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
25	6.8895 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	Not applicable
41	0.7010 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100

Table 2 *continued*

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
42	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42a	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
42b	14.0303 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
43a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3688 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
44b	2.5583 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
45	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.9270 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	Not applicable
47a	19.4283 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	Not applicable
47b	43.7507 cents in the dollar on the rateable value of all rateable land in this rating category	\$162,700	15
47c	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$606,400	Not applicable
47d	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$717,900	Not applicable
48	3.2215 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	25
49a	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2740 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
49e	2.6530 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25

Table 2 *continued*

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
50	3.1268 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
55a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.6388 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	3.0984 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.5580 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$560,388	15
55i	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$766,734	15
55j	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$913,002	15
55k	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460,884	15
55l	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$930,138	15
55m	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,395,054	15
55n	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,093,856	15
55o	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,707,794	15

Table 3A - Primary Council Land Use Code applicable to rating categories 1 to 25

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

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



Table 3B - Primary Council Land Use Code applicable to rating categories 41 to 50

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

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

Table 3B continued

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



Table 3B continued

Primary Council Land Use Code	Rating categories																							
	41	42	42a	42b	43a	43b	43c	43d	44a	44b	45	46	47a	47b	47c	47d	48	49a	49b	49c	49d	49e	50	
88 Farming/Grazing (Forestry/Logs)	✓	✓	✓	✓																				
89 Farming/Grazing (Animals-Special)	✓	✓	✓	✓																				
91 Transformers/ Substations, Radio/ Television Towers					✓	✓	✓	✓	✓	✓														
92 Defence Force Establishments					✓	✓	✓	✓	✓	✓														
93 Farming/Grazing (Peanuts)	✓	✓	✓	✓																				
96 Public Hospitals					✓	✓	✓	✓	✓	✓														
97 Welfare Homes/ Institutions					✓	✓	✓	✓	✓	✓														
99 Community Protection Centres					✓	✓	✓	✓	✓	✓														

Table 3C - Primary Council Land Use Code applicable to rating categories 55a to 55o

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

Primary Council Land Use Code	Rating categories															
	55a	55b	55c	55d	55e	55f	55g	55h	55i	55j	55k	55l	55m	55n	55o	
11 Shop - Single	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12 Shops – Shopping Group (more than 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
13 Shops – Shopping Group (2 to 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
16 Drive-In Shopping Centre	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
17 Restaurant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
23 Retail Warehouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
30 Service Station	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
42 Tavern/Hotel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

Table 3D - Secondary Land Use Code applicable to rating categories 25, 46, 47a, 47b, 47c, 47d and 50

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

Secondary Land Use Code	Rating categories						
	25	46	47a	47b	47c	47d	50
37 Noxious Industry – Waste Recycling/Processing		✓					
00 Coal mining and ancillary and/or associated activities including mine rehabilitation			✓				
78 Previous extractive industries land use requiring site rehabilitation	✓						
17 Noxious Industry Land Fill - Putrescible Material				✓	✓	✓	
27 Noxious Industry Land Fill - Non Putrescible Material				✓	✓	✓	
99 Power Station							✓

Waste Management Utility Charges

3.1 Waste Management utility charges

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

3.2 Definitions

In this Part 3:

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

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

waste service means the following:

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

waste management service means any of the following:

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

3.3 Waste Management Services

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

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

- (3) Where an application is made by an owner to increase or decrease the number of waste management services provided to a property, an adjustment to the waste management utility charges are to be made from the date authorised by the Council's Manager, Ipswich Waste Services or nominee.
- (4) An application to decrease the number of waste management services to a property has the following effect:
 - (a) the waste management service is cancelled for a minimum period of six months; and
 - (b) the waste management service recommences after six months unless a further application is received from the owner.
- (5) The number of waste management services for land is the number of waste management services which is recorded on the Council's rates master file at the date of the budget resolution, subject to any further increase or decrease in the number of services that may from time to time be considered necessary by the Council's Manager, Ipswich Waste Services or nominee.
- (6) Where waste management services are supplied by agreement with the Council, the applicable waste management utility charges are those specified in the agreement.

Table 4 - Waste management utility charges

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Waste service	\$361.00
Green waste service (240 litre bin)	\$75.00
Green waste service (360 litre bin)	\$75.00
Bulk bin service	To be determined by Council

Rural Fire Resources Levy Special Charge

4.1 Rural Fire Resources Levy special charge

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

4.2 Definitions

In this Part 4:

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

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

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

4.3 Rural Fire Brigades Services

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, the Council adopted the Rural Fire Resources Levy overall plan at its meeting of 29 May 2018.
- (2) The Council has decided the following under the Rural Fire Resources Levy overall plan:
 - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum;
 - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- (3) The special charges for the Rural Fire Brigades Services collected by the Council are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

Enviroplan Separate Charge

5.1 Enviroplan separate charge

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

5.2 Ipswich Enviroplan

- (1) The amount of separate charge for the Ipswich Enviroplan which is to be levied to all rateable land in the local government area is \$45.00 per annum.
- (2) The separate charges for the Ipswich Enviroplan collected by the Council are to be used in the manner

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

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

Time and Manner of Payment of Rates and Charges

6.1 Payment of rates and charges and discount

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

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

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

The Council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2018-2019 financial year by four quarterly instalments for the following periods:
 - (a) 1 July 2018 to 30 September 2018;
 - (b) 1 October 2018 to 31 December 2018;
 - (c) 1 January 2019 to 31 March 2019;
 - (d) 1 April 2019 to 30 June 2019; and

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

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

6.3 Discount

- (1) The Council has decided to allow a discount for payment of differential general rates or charges (excluding Emergency Management Levy) where the ratepayer has paid the following on or before the due date for payment shown on the rate notice (being 30 days after the rate notice for the rates and charges is issued):
 - (a) the rates and charges (including Emergency Management Levy) stated on the rate notice in full;
 - (b) any arrears of rates and charges (including Emergency Management Levy).
- (2) The discount is to be the lesser of the following amounts:
 - (a) \$33.00;
 - (b) the amount of the differential general rates shown on the rate notice if the differential general rates amount is less than \$33.00.

Interest on Overdue Rates or Charges

7.1 Interest on overdue rates or charges

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

7.2 Calculation of interest

- (1) If overdue rates or charges are not paid within 21 days from their due date, interest is payable on the overdue amount, from the day on which the amount became overdue, at the rate of 11% per annum or such other rate as may be determined under section 133(1)(a) of the *Local Government Regulation 2012*, compounded on daily rests.
- (2) Interest is payable in accordance with subsection (1) in relation to overdue rates or charges which are the subject of an agreement with an owner to pay overdue rates or charges by regular instalments to avoid rate recovery action.

Concession for Rates or Charges to Pensioners

8.1 Concession for rates or charges

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

8.2 Concession for rates or charges to qualifying pensioners

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

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

Revenue Statement

9.1 Purpose

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the Council has prepared this revenue statement for its budget for the 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

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

Table 5 continued

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

Table 5 continued

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

Table 5 continued

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

Table 5 continued

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

Table 5 continued

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

9.4 Waste Management Utility Charges

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

Debt Policy

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

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

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

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

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

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

The overall position of debt for the Council for 2018-2019 is an increase of \$63.1 million to \$296.7 million from the previous level of \$233.6 million. Table 6 reflects the anticipated loan balances and movements for 2018-2019 and the next nine financial years.

Table 6

Loan Liabilities	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance	233,616	296,709	347,456	342,187	324,028	317,409	305,222	310,311	317,279	287,990
add New Borrowings	101,000	92,000	30,000	20,000	35,000	30,000	50,000	55,000	10,000	5,000
less Principal Repayments	37,907	41,253	35,269	38,159	41,619	42,187	44,911	48,032	39,289	27,355
Closing Balance	296,709	347,456	342,187	324,028	317,409	305,222	310,311	317,279	287,990	265,635
Borrowing Costs	14,305	15,182	14,937	13,947	13,126	12,190	11,763	11,502	10,105	9,163

Investment Policy

Objectives

The objectives of this policy are:

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

Terms and Type of Investments

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

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

Diversification/Credit Risk

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

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

Organisational Diversification

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

Credit Ratings

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

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

Financial Management Policy

Purpose

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

Roles and Responsibilities

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

	Forward Planning/ Modelling	Business Planning	Budgeting	Performance Management and Reporting
Mayor/Councillors	Provide strategic direction	Input on strategic issues	Identify priority areas Final approval	Receive monthly performance reports and provide feedback
CEO	Facilitate strategic input from Councillors and Executive Team	Lead process	Sign-off on key parameters for Council's budget	Receive monthly performance reports, provide feedback and advice on corrective action
Executive Team	Provide strategic advice	Contribute to process	Develop Departmental budgets in line with targets	Provide comment on YTD financial performance
Finance and Corporate Services Department	Preparation and analysis	Contribute to process	Set high level target Coordinate process	Produce YTD performance reports and provide high level analysis and commentary; Provide direction on financial management policy and process
Departments and Business Units	Provide product, service and investment planning information for input into model	Senior staff contribute to process	Develop Departmental plan within overall target	Analyse YTD financial performance and provide commentary to Finance and Corporate Services Department; Ensure compliance with financial management policy and process



Definitions

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

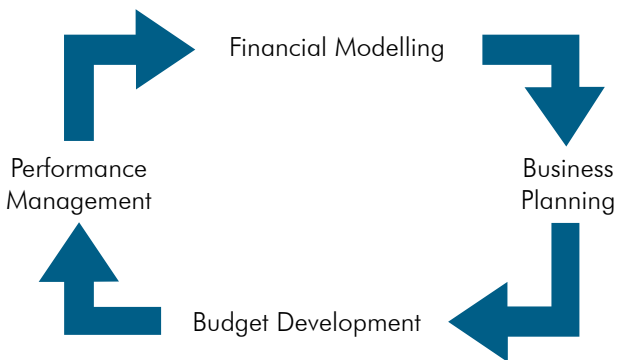
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

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

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

Relationships

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



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

Policies

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

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

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

Financial Sustainability

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

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

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

Inter-generational Equity Policy

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

Preparation and Revision of Forward Planning/Modelling

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

Preparation of Budget

- The Budget will be adopted for the Whole of Council at Statement of Income and Expenditure line item and total capital expense level.
- The budget will be prepared in accordance with section 104(2) of the *Local Government Act 2009*, and section 169 of the *Local Government Regulation 2012*.
- The budget should be designed to enable Council to achieve the objectives as outlined within the strategic and operational plans and within the "financial sustainability" limits defined in the Long Term Financial Forecast.
- Where an approved project carryforward has been identified during the budget preparation period, an estimate for that carryforward will be included as part of the adopted budget. The budget will be revised as soon as practical after the end of each financial year to reflect the actual amounts carried forward including those project carryforwards identified subsequent to the adoption of the budget.
- The budget will be prepared and adopted by the end of June each year.

Revision of Budget

- The budget will be reviewed regularly. Amendments will be assessed for their impact at a Whole of Council level and will only be put forward to Council for consideration as deemed appropriate by the Chief Financial Officer and the Chief Executive Officer.
- A change to the budgeted whole of Council net result or total capital program will require Council approval.

Performance Management and Reporting

- Reporting will be in accordance with recognised accounting principles and include both operational and capital performance.
- Costs (both operational and capital) will be incurred in accordance with the Council's procurement policies and following prudent financial management principles.

- Reporting on the capital program will include information on the progress of the program as well as the financial result.

Revenue Management

- Refer to the Revenue Policy.
- All revenue modelling will be conducted by the Finance and Corporate Services Department in consultation with other Council Departments.

Expense Management (Operational)

- Expenses will align to the services detailed in the Services Catalogue. In particular, employee expenses will move in line with movements in the services catalogue.
- The introduction of new services is to be supported by the withdrawal or reduction of existing services; and/or an identified funding source.

Capital Expenditure/Capital Funding

- Existing fixed assets need to be maintained at a level which enables continuous delivery of specified services levels. The exceptions to this are firstly, where there is a decision to write down the quality at which assets are maintained because the community no longer needs such a quality and secondly, where a deliberate decision is made to phase the asset out of existence.
- Spending on asset renewal and replacement should be provided at a level equal to depreciation expense for those assets identified in strategic asset management plans to be retained.
- Capital expenditure on new assets must be economically and/or socially justified inclusive of an evaluation of the full life costs including operating and maintenance costs and depreciation expense for the life of the asset, as well as the purchase price.

- Capital expenditure increases will be capped to ensure financial sustainability. Application of the increases to individual parts of Council will be determined in accordance with need and Council priorities.

- Capital expenditure will be forecast to cover a period of time consistent with the long term strategic plans of the Council.

- Capital projects will be assessed and approved based on the viability of the project and its alignment with Council's objectives. Funding for these projects, including external funding sources, will be determined separately by the Chief Financial Officer.

Resource Management

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

Internal Cash Restrictions

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

Procurement Policy

Purpose of the policy

Ipswich City Council's Procurement Policy is the Council's overarching policy for the procurement of goods and services. Its purpose is to deliver excellence in procurement outcomes for the Ipswich Community.

Ipswich City Council recognises that developing and adopting appropriate best practice contracting and procurement policies, processes, systems and procedures for all goods and services by Council, will enhance achievement of Council objectives such as sustainable procurement, bottom-line cost savings, supporting local economies, achieving innovation and better services for communities.

The elements of best practice applicable to Council procurement incorporate:

- broad concepts covering ethics, value for money, responsibilities and accountabilities;
- procurement guides giving effect to those concepts;
- a system of delegations (i.e. the authorisation of officers to approve and undertake a range of functions in the procurement process);
- procurement processes and checklists, with appropriate procedures covering low value, low risk simple procurement to high value, more complex procurement; and
- sound contracting principles as specified in the *Local Government Act 2009*.

Scope

This Procurement Policy is made under Section 198 of the *Local Government Regulation 2012*. The Regulation and the *Local Government Act 2009* are the key legislative frameworks that regulate the process of local government procurement in Queensland. Section 198 of the Regulation requires the Council to prepare and adopt a procurement policy encompassing the principles, processes and procedures applied to all purchases of goods and services by the Council.

This policy applies to all contracting and procurement activities at Council and is binding upon Councillors, Council officers and temporary employees, contractors and consultants while engaged by the Council.

Sound Contracting Principles of the Procurement Process

As specified in section 104 (3) of the *Local Government Act 2009*, Council must have regard to these five (5) sound contracting principles:

1. Value for Money
2. Open and Effective Competition
3. The development of competitive local business and industry
4. Environmental protection, and
5. Ethical behaviour and fair dealing.

1. Value for Money

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

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

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

2. Open and Effective Competition

Council will give fair and equitable consideration to all prospective suppliers. Prospective suppliers wishing



to do businesses with Council will be given a reasonable opportunity to do so.

All suppliers will be treated fairly in an open and transparent manner and have access to the same information.

3. Development of competitive Local Business and Industry

Council recognises the need to support local industry. The benefits of encouraging and dealing with local suppliers will be taken into account in the procurement planning stage and form part of the evaluation process for all procurement. Council's procurement guidance materials encourage Council officers to use local suppliers where benefits exist to all stakeholders and the five contracting principles are satisfied according to their priority.

To encourage local industry to tender, Council will advertise tenders in local newspapers and actively seek quotations from local suppliers where available.

4. Environmental Protection

Council is sensitive to environmental protection issues. Council is not only dedicated to environment protection; Council is also committed achieving sustainability. In order to achieve sustainability Council will consider environmental, social and economic elements in procurement activities.

When planning the procurement activity Council will analyse, where appropriate, the potential purchase of environmentally friendly goods and services and other environmental initiatives such as reduce, reuse, and recycle. Other considerations that may be examined include, but not limited to, eco-friendly products and suppliers that support environmental sustainability initiatives.

Council's procurement activities will also address the specific targets contained within the Sustainable Ipswich strategy that deals with reducing the environmental impacts through the procurement practices.

5. Ethical Behaviour and Fair Dealing

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

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

All Council officers and Councillors must:

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

Procuring Goods and Services

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

- *Local Government Act 2009* and amendments
- *Local Government Regulations 2012*.

Council operates in accordance with Part 3 Default contracting procedures under the *Local Government Regulation 2012*. Council's Procurement Framework, guides, checklists and procedures set out the steps and processes to be followed by all involved in the procurement activities.

Responsibilities

All Council officers and Councillors are required to be aware of, and comply with this policy.

Accountable officers are responsible for ensuring this policy is followed within their departments.

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

The Finance and Corporate Services Branch is responsible for ensuring this policy, its related guidelines, checklists and procedures are appropriate, reflect best practice and facilitate a high standard of procurement performance.

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

3.2.4 Minimum amount of general rates and special rates and charges

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

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

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

3.2.5 Limitation of increase in rates or charges levied

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

3.2.6 Special rates and charges

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

3.2.7 Separate rates and charges

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

3.2.8 Utility charges

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

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

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

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

3.2.9 Discount

It is the Council’s policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain rates 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 capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria in any applicable Council policy;
- (c) that the requirements for granting concessions be clear and transparent in order to ensure the equitable treatment of all beneficiaries.

3.3.2 Purpose for the concessions

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

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



3.4 Recovering overdue rates and charges

3.4.1 Principles

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012*, the Council intends to apply 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:

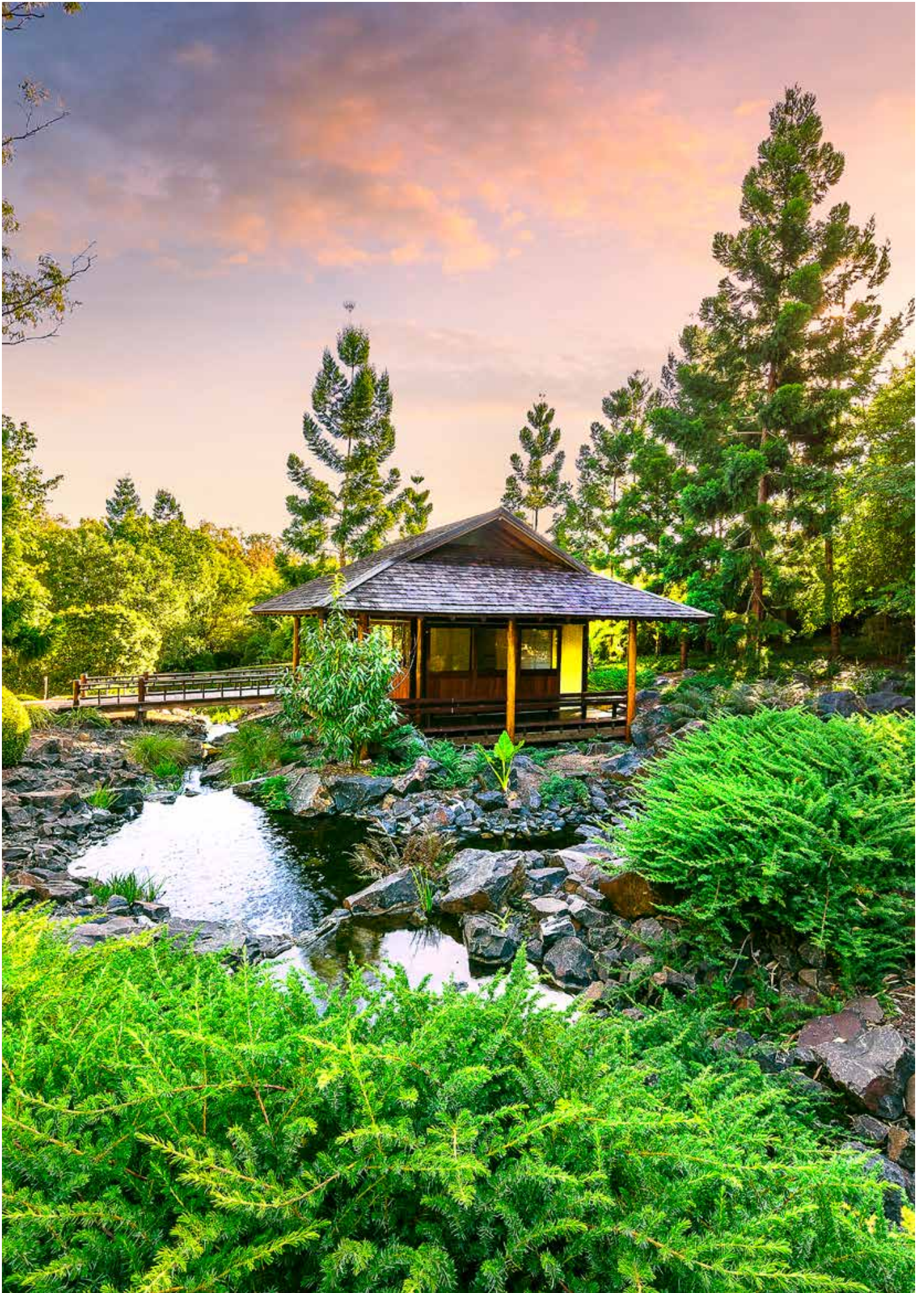
- (a) the user pays principle;
- (b) the estimated cost of provision of services or access to the Council's facilities;
- (c) a fair return for the use of the Council's infrastructure;
- (d) the fees charged by any alternative providers;
- (e) the performance targets set for the Council's business activities;
- (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 Branch of the Finance and Corporate Services Department, are responsible for ensuring compliance with this policy.





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INFRASTRUCTURE AND EMERGENCY MANAGEMENT COMMITTEE NO. 2018(07)

16 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Bromage (Chairperson); Councillors Wendt (Acting Mayor), Morrison, Silver, Ireland, Tully (Observer), Stoneman (Observer), Martin (Observer), Pisasale (Observer) and Pahlke (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **2019-2020 BLACK SPOT PROGRAM PROJECT SUBMISSION**

With reference to a report by the Principal Engineer (Infrastructure Planning) dated 3 July 2018 concerning Council's 2019–2020 Infrastructure Investment Program, Black Spot Program Project submission.

RECOMMENDATION

That the projects detailed in Table 1 of the report by the Principal Engineer (Infrastructure Planning) dated 3 July 2018, be approved and submitted to the Department of Transport and Main Roads for funding consideration under the 2019–2020 Federal Government's Black Spot Program.

2. **INFRASTRUCTURE DELIVERY PROGRESS AS AT 28 JUNE 2018**

With reference to a report by the Commercial Finance Manager dated 28 June 2018 concerning the delivery of the 2017-2018 Infrastructure Services Capital Works Portfolio.

RECOMMENDATION

That the report be received and the contents noted.

3. **LOCAL DRAINAGE SUB-PROGRAM – LIST OF PROJECTS**

With reference to a report by the Engineer (Hydraulics) dated 2 July 2018 concerning the 'Local Drainage' capital works portfolio sub-program.

RECOMMENDATION

That the prioritised list of projects, as detailed in Attachment C, as amended, to the report by the Engineer (Hydraulics) dated 2 July 2018, be considered when developing the 'Local Drainage' sub-program as part of the 2019-2020 capital works portfolio.

4. **ROAD SAFETY AND OPERATION SUB-PROGRAM – ROAD SAFETY IMPROVEMENTS
PRIORITY LIST OF PROJECTS**

With reference to a report by the Technical Officer (Traffic) dated 5 July 2018 concerning the road safety improvements project listing that forms part of the 'Road Safety and Operations' capital works portfolio sub-program.

RECOMMENDATION

That the prioritised list of projects, as detailed in Attachment B to the report by the Technical Officer (Traffic) dated 5 July 2018, be considered when developing the Road Safety Improvement project listing which forms part of the 'Road Safety and Operations' sub-program as part of the 2019-2020 capital works portfolio.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 8.32 am.

The meeting closed at 8.54 am.

WORKS, PARKS AND SPORT COMMITTEE NO. 2018(07)

16 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Morrison (Deputy Chairperson); Councillors Wendt (Acting Mayor), Silver, Bromage, Martin, Tully (Observer), Stoneman (Observer), Pisasale (Observer), Ireland (Observer), Pahlke (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **ROAD MAINTENANCE AND PERFORMANCE CONTRACT 2018–2019**

With reference to a report by the Technical Officer (Maintenance Planning) dated 22 June 2018 concerning the implementation of the Road Maintenance and Performance Contract (RMPC) for the 2018 – 2019 financial year between Ipswich City Council (ICC) and the Department of Transport and Main Roads (DTMR).

RECOMMENDATION

- A. That Council enter into the Road Maintenance Performance Contract with The State of Queensland through Queensland Department of Transport and Main Roads for road maintenance services (to be undertaken by Council, as detailed in the proposed contract) for the sum of \$3,006,512.00 (excl GST) for the period 1 July 2018 to 30 June 2019.
- B. That a further report summarising delivery of operations for the previous 12 months be submitted to a future meeting.

2. **DRAFT SUBMISSION IN RESPONSE TO QUEENSLAND GOVERNMENT'S 'TRANSFORMING QUEENSLAND'S RECYCLING AND WASTE INDUSTRY' DIRECTIONS PAPER**

With reference to a report by the Coordinator (Sustainability) dated 28 June 2018 concerning the draft submission made in response to the Department of Environment and Science (DES) directions paper for 'Transforming Queensland's Recycling and Waste Industry'.

RECOMMENDATION

That the submission as shown in Attachment B to the report by the Coordinator (Sustainability) dated 28 June 2018 to the Queensland Government 'Transforming Queensland's Recycling and Waste Industry – directions paper', be endorsed.

3. DELEGATION REPORT - URBAN AND RURAL GREENING PROGRAM - 'GRANTING LICENCES AND PERMITS TO USE A PARK' – 1 APRIL 2018 TO 30 JUNE 2018

With reference to a report by the Executive Assistant dated 5 July 2018 concerning the exercise of delegations which require the submission of a report as part of the conditions of delegation for "*Granting Licences and Permits to use a Park*" for the period 1 April 2018 to 30 June 2018.

RECOMMENDATION

That the report be received and the contents noted.

4. NORTH IPSWICH OPEN SPACE MASTERPLAN FINALISATION FOLLOWING COMPLETION OF THE COMMUNITY CONSULTATION PHASE

With reference to a report by the Principal Officer (Natural Resources) dated 25 June 2018 concerning the final North Ipswich Open Space Master Plan (NIOSMP).

RECOMMENDATION

- A. That Council note the public display period survey results and support for the draft North Ipswich Open Space Master Plan as outlined in Attachment B to the report by the Acting Principal Officer (Natural Resources) dated 25 June 2018.
 - B. That Council adopt the final North Ipswich Open Space Master Plan as provided in Attachment C of the report by the Acting Principal Officer (Natural Resources) dated 25 June 2018.
-

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 9.04 am.

The meeting closed at 9.39 am.

CONSERVATION AND ENVIRONMENT COMMITTEE NO. 2018(07)

16 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Silver (Chairperson); Councillors Wendt (Acting Mayor), Bromage, Morrison, Martin, Tully (Observer), Stoneman (Observer), Pisasale (Observer) and Ireland (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **CONTINUATION OF CONTRIBUTIONS TO THE BREMER RIVER FUND**

With reference to a report by the Waterway Improvement Officer dated 28 June 2018 regarding the continuation of funding to support a project officer through the Bremer River Fund.

RECOMMENDATION

- A. That Council approve the continuation of funding of \$27,000.00 to the Bremer River Fund, as auspice by the International RiverFoundation, in order to continue the employment of the Bremer River Fund Project Support Officer in support of the Bremer River Network.
- B. That Council continue to provide hosting arrangements for the Project Support Officer through the provision of office space, desk and computer access.
- C. That Councillor Morrison be replaced by Councillor Silver as Council's representative on the Bremer River Fund.
- D. That Council's nominated representatives, Councillor Silver and Councillor Pahlke, engage with the Chief Executive Officer of the International RiverFoundation to discuss the current and future direction of the Bremer River Fund.

2. **SMALL CREEK NATURALISATION PROJECT PROGRESS UPDATE**

With reference to a report by the Waterway Improvement Officer dated 30 May 2018 providing a progress update of the Small Creek Naturalisation Project.

RECOMMENDATION

That the report be received and the contents noted.

3. ENVIRONMENT AND SUSTAINABILITY COMMUNITY GRANT APPLICATIONS FOR THE 2017–2018 ROUND AND ONGOING PROGRAM

With reference to a report by the Partnerships Officer dated 11 June 2018 concerning funding allocations for the Environment and Sustainability Community Grant program 2017–2018 round and proposal for future rounds of the program.

RECOMMENDATION

- A. That the recommended funding for the applicants in the 2017–2018 round of the Environment and Sustainability Grant program be approved.
 - B. That the Environment and Sustainability Community Grant Program review as outlined in the report by the Partnerships Officer dated 11 June 2018, be adopted with the grant program being open for two rounds of applications in the 2018–2019 financial year.
-

4. 2018 PEAKS TO POINTS FESTIVAL EVENTS

With reference to a report by the Partnerships Officer dated 26 June 2018 concerning the 2018 Peaks to Points Festival and the inclusion of Ipswich events within the festival.

RECOMMENDATION

That Council support two events as outlined in the report by the Partnerships Officer dated 26 June 2018 to be included as part of the 2018 Peaks to Points festival.

5. 2018–2019 CONSERVATION VISITOR MANAGEMENT PROGRAM

With reference to a report by the Conservation Visitor Management Officer dated 22 June 2018 concerning the Conservation Visitor Management program for 2018–2019.

RECOMMENDATION

That the 2018–2019 Conservation Visitor Management Program as outlined in Attachment B to the report by the Conservation Visitor Management Officer dated 22 June 2018, be approved.

6. FISH BARRIER REMOVAL ON BUNDAMBA CREEK AT WORLEY PARK, RACEVIEW – DIVISION 4

With reference to a report by the Waterway Health Officer dated 12 June 2018 concerning the removal of a fish barrier on Bundamba Creek at Worley Park, Raceview.

RECOMMENDATION

That the report be received and the contents noted.

7. FLYING-FOX WEED CONTROL SUBSIDY AND LOCAL MANAGEMENT PLANS

With reference to a report by the Planning Officer (Biodiversity) dated 25 June 2018 concerning the creation of a weed control subsidy for flying-fox colonies and timelines and engagement strategies for development of local roost management plans.

RECOMMENDATION

- A. That Council develop local management plans following the schedule and consultation process as outlined in the report by the Planning Officer (Biodiversity) dated 25 June 2018.
 - B. That an environmental weed subsidy be included as a management action at appropriate locations and included within and subject to the relevant local management plan.
 - C. That where required, any future use of an environmental weed subsidy through implementation of a local management action is coordinated by Council using its as-of-right authority under the *Nature Conservation Act 1992*.
 - D. That the local management plans be developed in consultation with the Chairperson of the Conservation and Environment Committee and relevant divisional Councillors.
-

8. UPPER BLACK SNAKE CREEK IMPROVEMENT PROJECT – DIVISION 10

With reference to a report by the Waterway Health Officer dated 13 June 2018 concerning the delivery of the Upper Black Snake Creek Improvement Project which is funded via the South East Queensland Council of Mayors Resilient Rivers Initiative.

RECOMMENDATION

- A. That Council enter into an amended funding agreement with Council of Mayors (SEQ) for the Black Snake Creek project as outlined in Attachment B to the report by the Waterway Health Officer dated 13 June 2018.
 - B. That Council enter into a contract with Healthy Land and Water for the Black Snake Creek project for the sum of \$120,000 (excl. GST of \$12,000) for a period of twelve months.
 - C. 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*.
-

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 9.49 am.

The meeting closed at 10.16 am.

LIBRARIES AND TOURISM COMMITTEE NO. 2018(07)

16 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Ireland (Deputy Chairperson), Councillors Wendt (Acting Mayor), Stoneman, Pisasale, Morrison (Observer), Tully (Observer), Silver (Observer), Bromage (Observer) and Martin (Observer)

COUNCILLOR'S APOLOGIES: Councillor Pahlke (Chairperson)

1. **FIRST 5 FOREVER FAMILY LITERACY PROJECT**

With reference to a report by the Library Services Manager dated 26 June 2018 concerning progress of the First 5 Forever Family Literacy project delivered by Ipswich Libraries.

RECOMMENDATION

That the report be received and the contents noted.

2. **2018 NETBALL QUEENSLAND STATE AGE CHAMPIONSHIPS**

With reference to a report by the Tourism Development Manager dated 6 July 2018 concerning the 2018 Netball Queensland State Age Championships.

RECOMMENDATION

- A. That the report concerning the 2018 Netball Queensland State Age Championships be received and the contents noted.
 - B. That the Tourism Development Branch, in consultation with the Chairperson of the Libraries and Tourism Committee, continue to investigate ways to partner with Netball Queensland to secure future State Netball events to Ipswich.
-

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 10.26 am.

The meeting closed at 10.44 am.

ARTS AND COMMUNITY DEVELOPMENT COMMITTEE NO. 2018(07)

16 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Stoneman (Chairperson); Councillors Wendt (Acting Mayor), Silver, Martin, Pisasale, Ireland, Morrison (Observer), Tully (Observer) and Bromage (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **COMMUNITY DEVELOPMENT GRANTS – JULY 2018**

With reference to a report by the Community Grants Officer dated 22 June 2018 concerning the allocation of Community Development Grant Program funds.

RECOMMENDATION

- A. That Council provide funding in the amount of \$2,000.00 to Springfield Malayalee Association Inc towards the cost of the Onam celebrations for venue hire, cleaning, security and technical services.
 - B. That Council provide funding in the amount of \$1,000.00 to Roderick Street Community Pre-School and Kindergarten Inc towards costs associated with the 50th Anniversary Celebrations including face painting, animal encounter, and photo booth costs.
-

2. **IPSWICH YOUTH ADVISORY COUNCIL (IYAC) UPDATE**

With reference to a report by the Community Engagement Manager dated 2 July 2018 concerning the appointment of Ipswich Youth Advisory Council (IYAC) members and proposed change of program name for Ipswich Youth Advisory Council Ambassadors.

RECOMMENDATION

- A. That Council note the appointment of the Ipswich Youth Advisory Council members.
 - B. That the Ipswich Youth Advisory Council Ambassador Program be renamed the Ipswich Youth Advisory Council Pathway Program.
-

3. **FUSED CELEBRATE THE ARTS - IPSWICH FESTIVAL**

With reference to a report by the Community Development Project Officer dated 5 July 2018 concerning Ipswich City Council's partnership with the local arts community to deliver the FUSED Celebrate the Arts, Ipswich Festival in the 2018-2019 financial year.

RECOMMENDATION

- A. That Council partner with the FUSED Committee and provide funding of \$15,000.00 for the delivery of the FUSED Festival 2018 as detailed in the report of the Community Development Project Officer dated 5 July 2018.
- B. That the Community Development Team continue to work with the Committee over the coming years to build its capacity to secure alternative funding sources, thereby reducing the requirement for Council to fully fund the festival.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 10.54 am.

The meeting closed at 11.25 am.

HEALTH, SECURITY AND COMMUNITY SAFETY COMMITTEE NO. 2018(07)

17 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Ireland (Chairperson); Councillors Wendt (Acting Mayor), Pisasale, Pahlke, Morrison (Observer), Tully (Observer), Silver (Observer), Stoneman (Observer), Bromage (Observer) and Martin (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **HEALTH, SECURITY AND REGULATORY SERVICES MONTHLY ACTIVITY REPORT – JUNE 2018**

With reference to a joint report by the Strategic Policy and Systems Manager and Principal Officer (Business Operations) dated 4 July 2018 concerning the monthly update on the activities of the Health, Security and Regulatory Services (HSRS) Department.

RECOMMENDATION

That the report be received and the contents noted.

2. **SWIMMING POOL INSPECTION PROGRAM**

With reference to a report by the Principal Officer (Investigations, Prosecutions and Training) dated 3 July 2018 detailing the Ipswich City Council Proactive Swimming Pool Inspection Program.

RECOMMENDATION

That the report be received and the contents noted.

3. CITY OF IPSWICH BIOSECURITY PLAN 2018–2023

With reference to a report by the Acting Manager (Animal Management) dated 6 July 2018 concerning the City of Ipswich Biosecurity Plan 2018–2023 (the Biosecurity Plan).

RECOMMENDATION

- A. That the final draft City of Ipswich Biosecurity Plan 2018–2023 be approved as the biosecurity plan for invasive biosecurity matter within the City of Ipswich local government area.
- B. That the final draft City of Ipswich Biosecurity Plan 2018–2023, as detailed in Attachment C to the report by the Acting Manager (Animal Management) dated 6 July 2018, be finalised by the Chief Operating Officer (Health, Security and Regulatory Services) for publishing and presentation on Council’s website.
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4. ANIMAL MANAGEMENT AND POUND FACILITY (6 HOOPER STREET, WEST IPSWICH)

With reference to a report by the Acting Chief Operating Officer (Health, Security and Regulatory Services) dated 16 July 2018 concerning an update on the status of the redevelopment/build process for the above facility as requested by the Chairperson of the Health, Security and Community Safety Committee.

RECOMMENDATION

That the report be received and the contents noted.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 8.30 am.

The meeting closed at 9.04 am.

PLANNING, DEVELOPMENT AND HERITAGE COMMITTEE NO. 2018(07)

17 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Morrison (Chairperson); Councillors Wendt (Acting Mayor), Tully, Stoneman, Pahlke, Silver (Observer), Bromage (Observer), Martin (Observer), Pisasale (Observer) and Ireland (Observer)

COUNCILLORS' APOLOGIES: Nil

1. **PROPOSAL BY JOINT IPSWICH REGION COMMEMORATIVE COMMITTEE CENTENARY OF ANZAC TO DESIGNATE SOUTHERN AMBERLEY ROAD AN – 'AVENUE OF HONOUR' - AMBERLEY - DIVISION 8**

With reference to a report by the Principal Officer (Open Space, Land and Facilities Operations) dated 18 June 2018 concerning the proposed designation of Southern Amberley Road, between Ipswich Road and the southern entrance to the Royal Australian Air Force as an – 'Avenue of Honour'.

In accordance with section 175(E) of the *Local Government Act 2009*, Councillor Bromage informed the meeting that she has or could reasonably be taken to have a perceived conflict of interest in Item 1 titled Proposal by Joint Ipswich Region Commemorative Committee Centenary of ANZAC to Designate Southern Amberley Road an – 'Avenue of Honour'- Amberley – Division 8.

The nature of the interest is that Councillor Bromage is a patron of the Joint Ipswich Region Commemorative Committee Centenary of ANZAC.

It was moved by Councillor Tully, seconded by Councillor Wendt and carried that because there is no personal or financial benefit to Councillor Bromage she may participate in the meeting in relation to the matter.

RECOMMENDATION

That the Joint Ipswich Region Commemorative Committee Centenary of ANZAC be requested to submit a formal designation application to Ipswich City Council supported by letters of support from RAAF Amberley, Moreton District RSL, Ipswich RSL Sub Branch and Ipswich Railway RSL and consultation with residents.

As Councillor Bromage is not a member of the Planning, Development and Heritage Committee, she did not vote on the matter.

The majority of councillors entitled to vote at the meeting, voted for the recommendation.

2. PLANNING AND DEVELOPMENT DEPARTMENT QUARTERLY ACTIVITY REPORT – JUNE 2018

With reference to a report by the City Planner dated 6 July 2018 concerning the activities of the Planning and Development Department within the June Quarter 2018.

RECOMMENDATION

That the report be received and the contents noted.

3. MINING LEASE 4858: NOTIFICATION OF PARTIAL SURRENDER – DIVISION 3

With reference to a report by the Development Planning Manager dated 5 July 2018 concerning notification from the Department of Natural Resources and Mines (DNRM) about the partial surrender of Mining Lease 4585 by the current leaseholder, TWC Logistics Pty Ltd, which covers 209A, 219 and 221 Westphalen Drive, Riverview on the northern side of the Warrego Highway at Bundamba.

RECOMMENDATION

That the report be received and the contents noted.

4. EXERCISE OF DELEGATIONS REPORT

With reference to a report by the Development Planning Manager dated 5 July 2018 concerning applications determined by delegated authority.

RECOMMENDATION

That the report be received and the contents noted.

5. COURT ACTION STATUS REPORT

With reference to a report by the Development Planning Manager dated 4 July 2018 concerning the status of outstanding court actions.

RECOMMENDATION

That the report be received and the contents noted.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 9.15 am.

The meeting closed at 9.38 am.

ECONOMIC DEVELOPMENT AND DIGITAL CITY COMMITTEE NO. 2018(07)

17 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Tully (Chairperson); Councillors Wendt (Acting Mayor), Morrison, Martin, Pahlke, Silver (Observer), Stoneman (Observer), Bromage (Observer), Pisasale (Observer) and Ireland (Observer)

COUNCILLOR'S APOLOGIES: Nil

1. **2019 IPSWICH SHOW HOLIDAY**

With reference to a report by the Senior Events and Engagement Officer dated 5 July 2018 concerning the date for the 2019 Ipswich Show Holiday.

In accordance with section 175(E) of the *Local Government Act 2009*, Councillor Bromage informed the meeting that she has or could reasonably be taken to have a perceived conflict of interest in Item 1 titled 2019 Ipswich Show Holiday.

The nature of the interest is that Councillor Bromage is a Life Member of the Ipswich Show Society.

It was moved by Councillor Tully, seconded by Councillor Pisasale and carried that because there is no personal or financial benefits to Councillor Bromage, she may participate in the meeting in relation to the matter.

RECOMMENDATION

That Council accept the recommendations of the Ipswich Show Society and make application to the Office of Industrial Relations for the Ipswich Show Holiday as follows:

Day and Date: Friday, 17 May 2019

Name of Event: Ipswich Annual Show

Community Endorsement: Ipswich Show Society correspondence dated 13 June 2018.

As Councillor Bromage is not a member of the Economic Development and Digital City Committee, she did not vote on the matter.

The majority of councillors entitled to vote at the meeting, voted for the recommendation.

2. 2018 IPSWICH FESTIVAL POST EVENT REPORT

With reference to a report by the Senior Events and Engagement Officer dated 5 July 2018 concerning the 2018 Ipswich Festival.

RECOMMENDATION

That the report concerning the 2018 Ipswich Festival be received and the contents noted.

3. ECONOMIC AND WORKFORCE DEVELOPMENT PLAN STAKEHOLDER ENGAGEMENT

With reference to a report by the Economic Development Manager dated 5 July 2018 concerning the Economic and Workforce Development Plan stakeholder engagement.

RECOMMENDATION

- A. That the report concerning the Economic and Workforce Development Plan stakeholder engagement be received and the contents noted.
 - B. That the list of stakeholders, as outlined in Attachment A to the report by the Economic Development Manager dated 5 July 2018, be approved and the Office of Economic Development proceed with consultation.
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4. IPSWICH CHAMBER OF COMMERCE PARTNERSHIP 2018-2019

With reference to a report by the Economic Development Manager dated 5 July 2018 concerning the Ipswich Chamber of Commerce Partnership 2018–2019.

RECOMMENDATION

That Council continue its partnership with the Ipswich Chamber of Commerce and maximise the associated economic, social and promotional opportunities.

5. FUTURE WASTE RESOURCES 2018 INNOVATION IN RECYCLING CONVENTION

With reference to a report by the Economic Development Manager dated 5 July 2018 concerning a proposal by the Waste Recycling Industry Association of Queensland for partnership of the Future Waste Resources 2018 Innovation in Recycling Convention.

RECOMMENDATION

- A. That the report concerning the proposal by the Waste Recycling Industry Association of Queensland for partnership of the Future Waste Resources 2018 Innovation in Recycling Convention be received and the contents noted.

- B. That the Economic Development Manager, in consultation with the Chairperson of the Economic Development and Digital City Committee, continue discussions and negotiations with the Waste Recycling Industry Association of Queensland for partnership of the Future Waste Resources 2018 Innovation in Recycling Convention.
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6. EVENTS SPONSORSHIP 2017–2018

With reference to a report by the Events and Engagement Officer dated 5 July 2018 concerning the allocation of Event Sponsorship funds for 2017–2018.

RECOMMENDATION

That the report concerning the allocation of Event Sponsorship funds for 2017–2018 be received and the contents noted.

7. SPONSORSHIP OF THE 2019 BMX AUSTRALIA NATIONAL SERIES ROUND

With reference to a joint report by the Sport and Recreation Officer and Events and Engagement Officer dated 5 July 2018 concerning an application for event sponsorship by BMX Australia for the 2019 BMX Australia National Series Round to be held on 27 and 28 April 2019.

RECOMMENDATION

That Council allocate a Sport and Recreation Event Grant of \$10,000.00 and Event Sponsorship of \$5,000.00 to BMX Australia for the 2019 BMX Australia National Series Round from the 2018–2019 Budget and maximise the associated economic, social and promotional opportunities.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 9.48 am.

The meeting closed at 9.57 am.

CITY MANAGEMENT, FINANCE AND COMMUNITY ENGAGEMENT COMMITTEE NO. 2018(08)

17 JULY 2018

REPORT

COUNCILLORS' ATTENDANCE: Councillor Wendt (Chairperson and Acting Mayor);
Councillors Morrison, Tully, Silver, Stoneman, Bromage,
Martin, Pisasale, Ireland and Pahlke

COUNCILLOR'S APOLOGIES: Nil

1. **ALLOCATION OF COMMUNITY DONATIONS TO 30 JUNE 2018**

With reference to a report by the Community Grants Officer dated 27 June 2018 concerning the allocation of Community Donations.

RECOMMENDATION

That the report be received and the contents noted.

2. **DELEGATION REPORT - WRITE-OFFS AND REFUNDS FOR SUNDRY DEBT CHARGES – 1 APRIL 2018 TO 30 JUNE 2018**

With reference to a report by the Executive Support Officer dated 28 June 2018 concerning the exercise of the delegation entitled 'Power to Approve Write-Offs and Refunds for Sundry Debt Charges' for the period 1 April 2018 to 30 June 2018.

RECOMMENDATION

That the report be received and the contents noted.

3. **IPSWICH MOTORSPORT PRECINCT – MASTERPLANNING AND RELATED DEVELOPMENTS – DIVISION 10**

With reference to a report by the Development and Relationship Manager dated 4 July 2018 concerning the status of masterplanning and related developments at the Ipswich Motorsport Precinct (precinct).

In accordance with section 175E of the *Local Government Act 2009*, Councillor Wendt (Acting Mayor) declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 3 titled Ipswich Motorsport Precinct – Masterplanning and Related Developments – Division 10.

The nature of the interest is that he is the shareholders representative of Ipswich Motorsport Park Pty Ltd.

It was moved by Councillor Silver, seconded by Councillor Bromage and carried that because there is no financial benefit to Councillor Wendt (Acting Mayor) he may participate in the meeting in relation to the matter, including by voting on the matter.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Morrison declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 3 titled Ipswich Motorsport Precinct – Masterplanning and Related Developments – Division 10.

The nature of the interest is that he is a director of Ipswich Motorsport Park Pty Ltd.

It was moved by Councillor Silver, seconded by Councillor Bromage and carried that because there is no financial benefit to Councillor Morrison he may participate in the meeting in relation to the matter, including by voting on the matter.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Tully declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 3 titled Ipswich Motorsport Precinct – Masterplanning and Related Developments – Division 10.

The nature of the interest is that he is a director of Ipswich Motorsport Park Pty Ltd.

It was moved by Councillor Bromage, seconded by Councillor Silver and carried that because there is no financial benefit to Councillor Tully he may participate in the meeting in relation to the matter, including by voting on the matter.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Martin declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 3 titled Ipswich Motorsport Precinct – Masterplanning and Related Developments – Division 10.

The nature of the interest is that he is a director of Ipswich Motorsport Park Pty Ltd.

It was moved by Councillor Pisasale, seconded by Councillor Silver and carried that because there is no financial benefit to Councillor Martin he may participate in the meeting in relation to the matter, including by voting on the matter.

RECOMMENDATION

- A. That the Ipswich Motorsport Precinct Masterplan as shown in Attachment A to the report by the Development and Relationship Manager dated 4 July 2018, be noted.
- B. That the Ipswich Motorsport Precinct Masterplan as shown in Attachment A to the report by the Development and Relationship Manager dated 4 July 2018, be released to key stakeholders for consultation and comment.

- C. That Council approve that the continued implementation of the strategic direction and deliverables as defined in the 2014 Masterplan for the Ipswich Motorsport Precinct be undertaken by Council.
- D. That Council support ongoing investigations into the acquisition of adjoining or proximate land to extend the footprint of the Ipswich Motorsport Precinct.
- E. That Council resolve, pursuant to s 228(3), that it is satisfied that the calling of Expressions of Interest under section 228(5) of the *Local Government Regulation 2012*, as detailed in the report by the Development and Relationship Manager dated 4 July 2018, is in the public interest for the following reason:
 - (i) it will allow Council to identify potential contractors who are serious contenders for managing and operating a driver training centre at the Ipswich Motorsport Precinct.
- F. That Council resolve to invite Expressions of Interest under section 228(5) of the *Local Government Regulation 2012*, as detailed in the report by the Development and Relationship Manager dated 4 July 2018, for the management and operation of a driver training centre within the Ipswich Motorsport Precinct.
- G. That a report on the outcomes of market testing and the proposed commercial arrangement for the management and operation of a driver training centre at the Ipswich Motorsport Precinct be submitted to Council.
- H. That development approvals be sought for the utilisation of 350-440 Paynes Road, Ebenezer as an off-road motorcycle facility and that subject to the finalisation of the site's design and associated approvals, preliminary bulk earthworks be commenced.
- I. That Council support the construction of an interim motocross track on Lease D Moto X of the Ipswich Motorsport Precinct to be funded by Motorcycle Queensland.
- J. That Council note that a detailed precinct camping plan and a review of the structure for future leases at the Ipswich Motorsport Precinct are to be undertaken.

Councillors Wendt (Acting Mayor), Morrison, Tully, Martin and the majority of councillors entitled to vote at the meeting, voted for the recommendation.

4. PROPOSAL TO PROVIDE COUNCIL ASSISTANCE TO THE AUSSIE HELPERS CHARITY

With reference to a report by the Principal Officer (Fleet) dated 6 July 2018 concerning a proposal for Council to provide assistance to the Aussie Helpers Charity.

RECOMMENDATION

- A. That Council approve the proposal to provide support to the Aussie Helpers Charity as outlined in the report by the Principal Officer (Fleet) dated 6 July 2018.

- B. That the Chief Operating Officer (Works, Parks and Recreation) commence discussions with Aussie Helpers Charity and implement the steps identified in this report to determine Council's extent of support.
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5. TRUSTEE LEASE FOR QUEENS PARK CAFÉ – 11 MERLE FINIMORE AVENUE, IPSWICH, DESCRIBED AS LEASE D IN PART OF LOT 1 ON SP154140 ON SP230095 AND LEASES B AND C BEING PART OF THE GROUND FLOOR AND ALL OF THE FIRST FLOOR OF A BUILDING IN LOT 1 ON SP154140 – TENDER 10989 – DIVISION 7

With reference to a report by the Development and Relationship Manager dated 6 July 2018 concerning a Trustee Lease for the operation of the Queens Park Café (Café) at 11 Merle Finimore Avenue, Ipswich.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Morrison declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 5 titled Trustee Lease for Queens Park Café – 11 Merle Finimore Avenue, Ipswich, described as Lease D in part of Lot 1 on SP154140 on SP230095 and Leases B and C being part of the ground floor and all of the first floor of a building in Lot 1 on SP154140 – Tender 10989 – Division 7.

The nature of the interest is that the current lessee met with Councillor Morrison in his role as Chairperson of Works, Parks and Sport Committee to discuss the Trustee Lease.

Councillor Morrison came to the conclusion that because of the nature of the conflict he would exclude himself from the meeting while this matter was debated and the vote taken.

Councillor Morrison left the meeting room at 10.47 am (including any area set aside for the public) and stayed out of the meeting room while the item was being discussed and voted on.

It was moved by Councillor Wendt (Acting Mayor), seconded by Councillor Pisasale and carried that in accordance with section 275(1)(e) of the *Local Government Regulation 2012*, the committee resolve to move into closed session to discuss Item 5 titled Trustee Lease for Queens Park Café – 11 Merle Finimore Avenue, Ipswich, described as Lease D in part of Lot 1 on SP154140 on SP230095 and Leases B and C being part of the ground floor and all of the first floor of a building in Lot 1 on SP154140 – Tender 10989 – Division 7.

The meeting moved into closed session at 10.48 am.

It was moved by Councillor Pisasale, seconded Councillor Martin and carried that the meeting move into open session.

The meeting moved into open session at 11.08 am.

RECOMMENDATION

- A. That Council note the report by the Development and Relationship Manager dated 6 July 2018 on the process and developments to achieve a Trustee Lease for Queens Park Café.

- B. That Council offer the existing tenant a six month Trustee Permit for Queens Park Café after the expiry of the current permit on 31 August 2018.
- C. That Council, as Trustee Lessor, invite written tenders for the disposal of the leasehold interest in the Queens Park Café located at 11 Merle Finimore Avenue, Ipswich, described as Lease D in part of Lot 1 on SP154140 on SP230095 and Leases B and C being part of the ground floor and all of the first floor of a building in Lot 1 on SP154140 (“the Trustee Lease”).
- D. That the Chief Operating Officer of Arts, Social Development and Community Engagement undertake an investigation of alternative service delivery models for the operation of the Queens Park Café.
- E. That a report be provided to Council detailing the outcomes of the tender process for the operation of Queens Park Café and the outcomes of the analysis of alternative service delivery models.

The majority of councillors entitled to vote, voted for the recommendation.

Councillor Morrison returned to the meeting at 11.09 am.

6. MONTH-END PERFORMANCE – MAY 2018

With reference to a report by the Business Accounting Manager dated 28 June 2018 concerning Council performance for the period ending 31 May 2018, submitted in accordance with section 204 of the *Local Government Regulation 2012*.

RECOMMENDATION

That the report be received and the contents noted.

7. QUEENSLAND URBAN UTILITIES – DRAFT CORPORATE PLAN 2018–2023

With reference to a report by the Development and Relationship Manager dated 4 July 2018 concerning Queensland Urban Utilities’ (QUU) draft Corporate Plan 2018–2023.

RECOMMENDATION

That Council approve Queensland Urban Utilities’ draft Corporate Plan 2018–2023 as contained in Attachment A to the report by the Development and Relationship Manager dated 4 July 2018.

8. NEW TRUSTEE LEASE ARRANGEMENT TO THE IPSWICH BOWLS CLUB INC – PART OF 10D MILFORD STREET, IPSWICH DESCRIBED AS PART OF LOT 1 ON SP154140 – DIVISION 7

With reference to a report by the Development and Relationship Manager dated 12 June 2018 concerning a new trustee lease arrangement to the Ipswich Bowls Club Inc (Trustee Lessee) at part of 10D Milford Street, Ipswich described as part of Lot 1 on SP154140.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Pisasale declared that he has a real conflict of interest in Item 8 titled New Trustee Lease Arrangements to the Ipswich Bowls Club Inc – Part of 10D Milford Street, Ipswich described as part of Lot 1 on SP154140 – Division 7.

The nature of the interest is that he is a board member of the Ipswich Bowls Club.

Councillor Pisasale came to the conclusion that because of the nature of the conflict he would exclude himself from the meeting while this matter was debated and the vote taken.

Councillor Pisasale left the meeting room at 11.16 am (including any area set aside for the public) and stayed out of the meeting room while the item was being discussed and voted on.

RECOMMENDATION

- A. That Council, as Trustee resolve, pursuant to section 236(2) of the *Local Government Regulation 2012* (the Regulation), that the exemptions under sections 236(1)(b)(ii) of the Regulation apply to the disposal of the Trustee leasehold interest located at part of 10D Milford Street, Ipswich and described as part of Lot 1 on SP154140 (“the land”), by way of a leasehold arrangement between Council and Ipswich Bowls Club Inc for a consideration sum of \$1,000.00 per annum (excluding GST).
- B. That Council enter into a Trustee Lease with Ipswich Bowls Club Inc (“the tenant”) for a period of five (5) years with a five (5) year option at Council’s discretion.
- C. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the Trustee Lease 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*.

The majority of councillors entitled to vote, voted for the recommendation.

Councillor Pisasale returned to the meeting at 11.21 am.

9. CUSTOMER SERVICE ACTIVITIES STATUS REPORT – JUNE 2018

With reference to a report by the Strategic Client Office Manager dated 5 July 2018 concerning customer service delivery activities for the period 1 June to 31 June 2018.

RECOMMENDATION

That the report be received and the contents noted.

10. OVERDUE RATES AND CHARGES: APRIL-JUNE 2018 QUARTER

With reference to a report by the Recoveries Manager dated 3 July 2018 concerning rate arrears and rate collection statistics for the period April-June 2018.

RECOMMENDATION

That the report be received and the contents noted.

11. PROPOSED PROPERTY DISPOSAL, PART OF 43A HILL STREET, NORTH IPSWICH, LOT 1 ON RP888504 – DIVISION 6

With reference to a report by the Development and Relationship Manager dated 13 June 2018 concerning the proposed disposal of part of 43A Hill Street, North Ipswich, described as Lot 1 on RP888504 (Lot 1) owned by Ipswich City Council (Council).

In accordance with section 175E of the *Local Government Act 2009*, Councillor Wendt (Acting Mayor) declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 11 titled Proposed Property Disposal, Part of 43A Hill Street, North Ipswich, Lot 1 on RP888504 – Division 6.

The nature of the interest is that he is a board member of Apprenticeships Queensland who were the previous landholders who sold to the current landholders.

It was moved by Councillor Martin, seconded by Councillor Silver and carried that because there is no personal or financial benefit to Councillor Wendt (Acting Mayor) he may participate in the meeting in relation to the matter, including by voting on the matter.

RECOMMENDATION

- A. That Council declare that the 130m² portion of Lot 1 on RP888504 (“the Land”) described in the report of the Development and Relationship Manager dated 13 June 2018 is surplus to Council requirements and available for disposal to the adjoining property owner (“Adjoining Property Owner”) at the current market value.
- B. That on the following conditions:
 - i. the property owners of Lot 79 on RP14651 (“Adjoining Property Owner”) agree in writing to amalgamate the Land and Lot 79 on RP14651 into one Lot after the sale of the Land; and

- ii. the Development and Relationship Manager (Finance and Corporate Services) write to all owners of land adjoining the Land to enquire as to whether they wish to acquire the land and none indicate a wish to purchase the Land;
 - iii. the consideration for the sale of the Land is current market value;
- C. That Council resolve pursuant to section 236(2) of the *Local Government Regulation 2012* ("Regulation"), that it is satisfied that the exemption referred to in section 236(1)(c)(iv) of the Regulation applies to Council on the disposal of Council's interest in the Land to the Adjoining Property Owner because:
- i. the land is not suitable to be offered for disposal by tender or auction because of the size of the land and the existence of a driveway on the Land; and
 - ii. it is in the public interest to dispose of the land without a tender process; and
 - iii. the disposal is otherwise in accordance with sound contracting principles.
- D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the disposal 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*.

Councillor Wendt (Acting Mayor) and the majority of councillors entitled to vote, voted for the recommendation.

12. EASEMENT OVER SPRINGFIELD CENTRAL SOUTHERN SPORTSFIELDS ENERGEX LIMITED, PROPOSED EASEMENT A IN LOT 1100 ON SP238567 ON SP297515, 7002 PARKLAND DRIVE, SPRINGFIELD CENTRAL – DIVISION 9

With reference to a report by the Development and Relationship Manager dated 2 May 2018 concerning the proposed Easement A in Lot 1100 on SP283567 on SP297515 (Lot 1100) in favour of Energex Limited (Energex) located at 7002 Parkland Drive, Springfield Central.

RECOMMENDATION

- A. That Council resolve pursuant to section 236(2) of the *Local Government Regulation 2012* (the Regulation) that the exemption referred to in section 236 (1)(b)(i) of the Regulation applies to Council for the disposal of the easement interest in Lot 1100 on SP283567 on SP297515 located at 7002 Parkland Drive, Springfield Central, by way of a new easement arrangement between Council and Energex Limited.
- B. That Council agree to grant Easement A to Energex Limited for a pad mount transformer over part of Lot 1100 on SP283567 on SP297515 located at 7002 Parkland Drive, Springfield Central.

- C. That Council agree to the compensation amount of \$1.00, payable to Council, as proposed by Energex Limited, for Easement A for a pad mount transformer, over part of Lot 1100 on SP283567 on SP297515 located at 7002 Parkland Drive, Springfield Central.
 - D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the proposed easement and do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.
-

13. ACQUISITION OF VACANT LAND – 40 GROESCHEL COURT, GOODNA DESCRIBED AS LOT 1 ON RP97625 - DIVISION 2

With reference to a report by the Senior Property Officer dated 2 July 2018 concerning the acquisition of land described as Lot 1 on RP97625 located at 40 Groeschel Court, Goodna.

RECOMMENDATION

- A. That Council authorise the acquisition of the land at 40 Groeschel Court, Goodna described as Lot 1 on RP97625 in association with the endorsed Redbank Rifle Range Conceptual Masterplan as adopted by Council at its meeting held on 23 February 2010.
 - B. That Council authorise the Chief Executive Officer to negotiate a contract of sale with the registered property owners, for Council to acquire the land at 40 Groeschel Court, Goodna described as Lot 1 on RP97625 and to do any other acts necessary to implement Council's decision to acquire this land in accordance with section 13(3) of the *Local Government Act 2009*.
-

14. APPOINTMENT OF SEAN MADIGAN AS ALTERNATE DIRECTOR TO DANIEL BEST FOR BOTH IPSWICH CITY ENTERPRISES PTY LTD AND IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD

With reference to a report by the Strategic Client Office Manager dated 8 July 2018 concerning the appointment of Sean Madigan as Alternate Director to Daniel Best for both Ipswich City Enterprises Pty Ltd (ICE) and Ipswich City Enterprises Investments Pty Ltd (ICE Investments).

In accordance with section 175E of the *Local Government Act 2009*, Councillor Wendt (Acting Mayor) declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 14 titled Appointment of Sean Madigan as Alternate Director to Daniel Best for both Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd.

The nature of the interest is that he is the shareholders representative of Ipswich City Enterprises Pty Ltd.

It was moved by Councillor Stoneman, seconded by Councillor Silver and carried that because there is no personal or financial benefit to Councillor Wendt (Acting Mayor) he may participate in the meeting in relation to the matter, including by voting on the matter.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Tully declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 14 titled Appointment of Sean Madigan as Alternate Director to Daniel Best for both Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd.

The nature of the interest is that he is a director of Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd.

It was moved by Councillor Silver, seconded by Councillor Stoneman and carried that because there is no personal or financial benefit to Councillor Tully, he may participate in the meeting in relation to the matter, including by voting on the matter.

In accordance with section 175E of the *Local Government Act 2009*, Councillor Martin declared that he has or could reasonably be taken to have a perceived conflict of interest in Item 14 titled Appointment of Sean Madigan as Alternate Director to Daniel Best for both Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd.

The nature of the interest is that he is a director of Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd.

It was moved by Councillor Bromage, seconded by Councillor Pisasale and carried that because there is no personal or financial benefit to Councillor Martin, he may participate in the meeting in relation to the matter, including by voting on the matter.

Sean Madigan informed the Council that in relation to Item 14 titled Appointment of Sean Madigan as Alternate Director to Daniel Best for both Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd that he has or could reasonably be taken to have a perceived conflict of interest as he is an officer mentioned in the report. The matter was declared for noting only.

RECOMMENDATION

That both Ipswich City Enterprises Pty Ltd (ICE) and Ipswich City Enterprises Investments Pty Ltd (ICE Investments) be advised that Sean Madigan is approved by Council to be appointed as an Alternate Director for Daniel Best for both companies.

Councillors Wendt (Acting Mayor), Tully, Martin and the majority of councillors entitled to vote, voted for the recommendation.

15. EXECUTIVE SECRETARIAT UPDATE

With reference to a report by the Chief Executive Officer dated 17 July 2018 providing an update on the Office of the Chief Executive Officer for the month of June 2018.

RECOMMENDATION

That the report providing the activities of the Office of the Chief Executive Officer be received and the contents noted.

16. CHIEF FINANCIAL OFFICER POSITION RETITLE

With reference to a report by the Chief Executive Officer dated 17 July 2018 seeking Council approval to amend the position title of the Chief Financial Officer.

RECOMMENDATION

That Council approve the change in title of the Chief Financial Officer position to Chief Operating Officer (Finance and Corporate Services).

17. QUEENSLAND AUDIT OFFICE INTERIM MANAGEMENT REPORT 2017–2018

With reference to the report by the Chief Executive Officer dated 10 July 2018 providing an update on the audit of Council's financial statement for the 2017-2018 financial year.

RECOMMENDATION

That the Queensland Audit Office Interim Management Report 2017–2018 be referred to Council's Audit and Risk Management Committee for consideration.

18. REPORT – POLICY AND ADMINISTRATION ADVISORY COMMITTEE NO. 2018(06) OF 10 JULY 2018

With reference to the report of the Policy and Administration Advisory Committee No. 2018(06) of 10 July 2018.

RECOMMENDATION

That the report of the Policy and Administration Advisory Committee No. 2018(06) of 10 July 2018 be received, the contents noted and the recommendations contained therein be adopted, as amended.

LATE ITEM

19. [SUBMISSION TO VARY THE REMUNERATION OF THE ACTING MAYOR DUE TO EXCEPTIONAL CIRCUMSTANCES](#)

This is a report by the Chief Executive Officer dated 20 July 2018 in relation to a proposed submission to the Local Government Remuneration and Discipline Tribunal ("the tribunal") to vary the remuneration of the Acting Mayor due to exceptional circumstances.

RECOMMENDATION

- A. That in accordance with section 248(1) of the *Local Government Regulation 2012*, Council resolve that, having regard to the exceptional circumstances outlined in the report of the Chief Executive Officer dated 20 July 2018, the Acting Mayor (Cr Wayne Wendt) is entitled to an amount of remuneration that is more than the maximum amount of remuneration currently payable to the councillor under the remuneration schedule.
 - B. That in accordance with section 248(2) of the *Local Government Regulation 2012*, Council resolve to make a submission to the Local Government Remuneration and Discipline Tribunal to:
 - a. Vary the remuneration of the Acting Mayor to the full annual Mayor remuneration, effective from 3 May 2018 until the vacancy period concludes.
-

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting opened at 10.07 am.

The meeting closed at 11.30 am.

City Management Finance and Community Engagement Committee	
Mtg Date: 17/06/18	OAR: YES
Authorisation: Sean Madigan	

SM: SM

This matter is of real urgency and approval has been given to refer this report to the next Council Meeting as a late item.

20 July 2018

MEMORANDUM

TO: MEMBERS OF CITY MANAGEMENT FINANCE AND COMMUNITY ENGAGEMENT COMMITTEE

FROM: CHIEF EXECUTIVE OFFICER

RE: SUBMISSION TO VARY THE REMUNERATION OF THE ACTING MAYOR DUE TO EXCEPTIONAL CIRCUMSTANCES

INTRODUCTION:

This is a report by the Chief Executive Officer dated 20 July 2018 in relation to a proposed submission to the Local Government Remuneration and Discipline Tribunal (“the tribunal”) to vary the remuneration of the Acting Mayor due to exceptional circumstances.

BACKGROUND:

On 3 May 2018, Mayor Antonioli voluntarily stood aside from the role of Mayor following charges being laid against him the previous day. Following amendments made to the Local Government Act 2009 (the Act) on 17 May 2018, the Mayor was automatically suspended under Section 182A of the Act, effective 10.02am on 21 May 2018. As a result of these occurrences, the full duties and responsibilities of the mayoral position have been assumed by the Deputy Mayor (Cr Wayne Wendt) in accordance with section 165 of the Act.

In addition, the Acting Mayor has retained his responsibilities for his current electorate division, Division 5, which comprises the suburbs of Barellan Point, Basin Pocket, East Ipswich, Karalee, Moores Pocket, Muirlea and North Tivoli, and part of the suburb of Chuwar, Booval, Ipswich, Newtown, North Booval, North Ipswich and Tivoli and his chairperson and deputy chairperson roles of various Council committees and boards.

With no Acting Deputy Mayor appointed to replace the Acting Mayor in that role, and in addition to retaining his responsibilities in his electorate, the Acting Mayor continues to lead the Council in a time of significant growth, development and change, including the delivery of Council's budget on 26 June 2018.

It is expected the Mayoral position will be vacant for an extended period of time. The fulltime commitment of the Acting Mayor to fulfil the responsibilities of the Mayoral position during the vacancy period is critical to the continued ongoing delivery of services to the Ipswich community.

Pursuant to section 248(1) of the *Local Government Regulation 2012*, a Local Government may consider that, having regard to exceptional circumstances, a councillor of its local government is entitled to an amount of remuneration that is more than the maximum amount of remuneration payable to the councillor under the remuneration schedule. Further, pursuant to section 248(2) of the *Local Government Regulation 2012*, the local government may make a submission to the tribunal for approval to pay the councillor an amount of remuneration of more than the maximum amount

COMMENTARY:

It is considered that, having regard to the exceptional circumstances outlined in this report, the Acting Mayor is entitled to an amount of remuneration that is more than the maximum amount of remuneration payable to the councillors under the remuneration schedule.

RECOMMENDATION:

- A. That in accordance with section 248(1) of the *Local Government Regulation 2012*, Council resolve that, having regard to the exceptional circumstances outlined in the report of the Chief Executive Officer dated 20 July 2018, the Acting Mayor (Cr Wayne Wendt) is entitled to an amount of remuneration that is more than the maximum amount of remuneration currently payable to the councillor under the remuneration schedule.
- B. That in accordance with section 248(2) of the *Local Government Regulation 2012*, Council resolve to make a submission to the Local Government Remuneration and Discipline Tribunal to:
 - a. Vary the remuneration of the Acting Mayor to the full annual Mayor remuneration, effective from 3 May 2018 until the vacancy period concludes.

Sean Madigan
CHIEF EXECUTIVE OFFICER

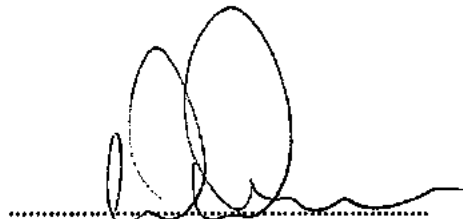
AGENDA FOR ORDINARY COUNCIL MEETING 24 JULY 2018

Agenda Item (M) "Items placed on the agenda by a Councillor in accordance with Section 6 (3)(c) of Subordinate Local Law No. 2.1.

AUDITOR GENERAL'S OBSERVATION REPORT

In accordance with Section 213 of the *Local Government Regulation 2012* the Mayor is required to present a copy of the Auditor General's Observation Report to the next Ordinary Meeting of the Council following it being received by the Mayor.

Accordingly, attached is a copy of the report which has also been submitted to the City Management, Finance and Community Engagement Committee with a recommendation for its referral to Council's Audit and Risk Management Committee for further consideration.

A handwritten signature in black ink, consisting of several large, overlapping loops and a trailing line that ends in a small flourish. The signature is positioned above a horizontal dotted line.

Acting Mayor Wayne Wendt

City Management, Finance and Community Engagement Committee	
Mtg Date: 17.07.18	OAR: YES
Authorisation: Sean Madigan	

Objective A4948667

10 July 2018

MEMORANDUM

TO: MAYOR AND MEMBERS OF CITY MANAGEMENT, FINANCE AND COMMUNITY
ENGAGEMENT COMMITTEE

FROM: CHIEF EXECUTIVE OFFICER

RE: QUEENSLAND AUDIT OFFICE INTERIM MANAGEMENT REPORT 2017-2018

INTRODUCTION:

This is a report by the Chief Executive Officer dated 10 July 2018 providing an update on the audit of Council's financial statement for the 2017-2018 financial year.

BACKGROUND:

The Queensland Audit Office (QAO) has completed its interim audit of the Council's financial statements for the 2017-18 financial year. The Auditor-General has now written to the Mayor providing a copy of the interim management report comprising a summary of issues formally reported to management relating to internal controls and financial reporting matters for attention.

Section 213 of the *Local Government Regulation 2012* provides as follows:

- (1) This section applies if the auditor-general gives the mayor of a local government a copy of the auditor-general's observation report about an audit of the local government's financial statements.
- (2) An auditor-general's observation report, about an audit of a local government's financial statements, is a report about the audit prepared under section 54 of the *Auditor-General Act 2009* that includes observations and suggestions made by the auditor-general about anything arising out of the audit.
- (3) The mayor must present a copy of the report at the next ordinary meeting of the local government.

Whilst the report will be formally presented by the Acting Mayor at the next Council meeting as required by Section 213, it is also submitted to the Committee for information. It is usual practice for the report to be referred to the Audit and Risk Management Committee for consideration and further recommendations as to follow-up action.

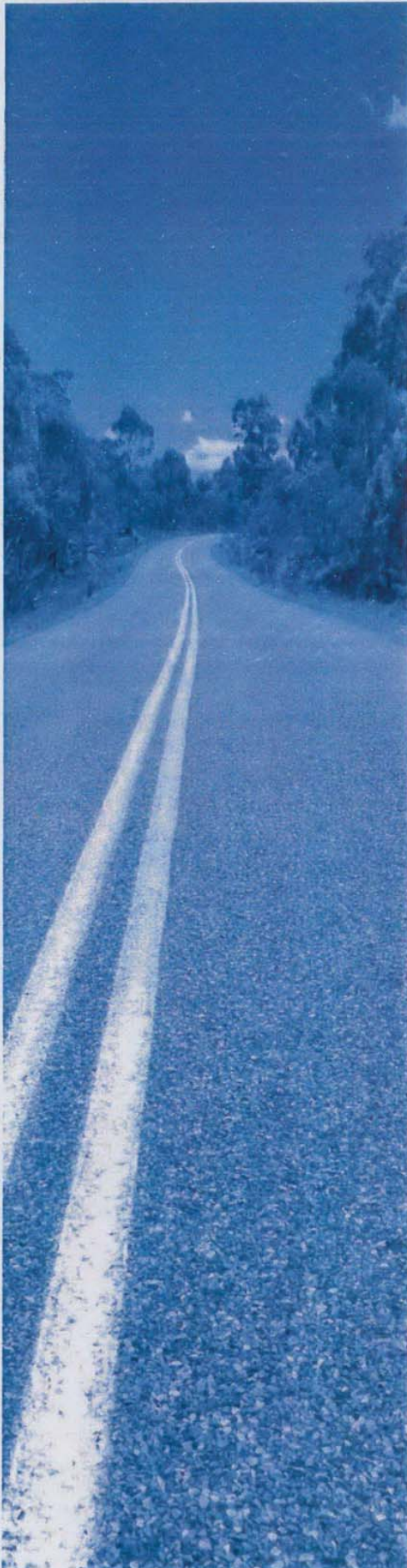
ATTACHMENT:

Name of Attachment	Attachment
Correspondence from Queensland Audit Office dated 19 June 2018	Attachment A

RECOMMENDATION:

That the Queensland Audit Office Interim Management Report 2017-2018 be referred to Council's Audit and Risk Management Committee for consideration.

Sean Madigan
CHIEF EXECUTIVE OFFICER



Ipswich City Council and controlled entities

2018 Interim management report

19 June 2018

IMU RECEIVED	
22 JUN 2018	
App No:	
Responsible Officer:	



Our Ref : 2018-4167
Lisa Fraser 3149 6132

19 June 2018

Mr W Wendt
Acting Mayor
Ipswich City Council
PO Box 191
IPSWICH QLD 4305

Dear Mr Wendt

2018 Interim report

We present to Council our interim report for Ipswich City Council and controlled entities for the financial year ending 30 June 2018. In this report we detail the internal control and financial reporting issues we identified during our interim audit visit. It includes an assessment of the internal control environment, and a summary of significant control deficiencies, financial reporting issues and other matters identified to date. The *Auditor-General Act 2009* requires the auditor-general to report to parliament on an issue raised during an audit if he considers it to be significant.

This interim report is based on the audit work performed to 28 February 2018. This includes our assessment of the design and implementation, and operating effectiveness of controls.

If you have any questions or would like to discuss the interim audit, please contact me on 3149 6041 or Lisa Fraser on 3149 6132.

Yours sincerely

Patrick Flemming
Sector Director

Enc.

cc. Mr Sean Madigan, Chief Executive Officer, Ipswich City Council



Audit progress

Summary

Scope






Planning	Our audit planning activities are complete. The external audit plan was issued on 7 February 2018.
Internal controls	<p>We have tested the operating effectiveness of controls for the period 1 July 2017 to 28 February 2018 for revenue, expenditure and payroll.</p> <p>We identified 14 new control deficiencies (four of these significant) during our interim testing. We have identified significant deficiencies in relation to:</p> <ul style="list-style-type: none"> • Employees receiving termination payments through Deeds of Release • Lack of detailed evidence to support action taken to verify vendor masterfile changes / additions • Financial delegations • Lack of automated controls surrounding financial delegations for purchase orders <p>We will continue our controls testing for the intervening period until the year end and provide you another update in our second interim management letter or closing report at the conclusion of the final audit testing.</p>
Areas of audit significance	<p><u>Valuation and depreciation of assets</u> – We have commenced our audit on some early non-current assets testing and have raised two deficiencies in this area. The majority of our review over valuation and depreciation is planned as part of our second interim visit in June and our year end visit.</p> <p><u>Expenditure</u> – We have completed our review over expenditure and the procurement and contract management area. We have raised three significant deficiencies, two deficiencies and three other matters in relation to this area.</p> <p><u>Payroll</u> – We have completed our interim testing over payroll and termination payments. We have identified one significant deficiency and one deficiency in this area.</p> <p><u>Revenue</u> – We have completed our interim testing over revenue, other than developer contributions. We will finalise our review over developer contributions during our second interim visit.</p>
Milestones	Management has provided external audit with shell financial statements by the milestone deadline of 31 May and has also provided a position paper on the impact of new accounting standards before the milestone due date of 30 June. Audit is in the process of reviewing these documents and providing feedback to management. Asset valuation results are to be submitted to external audit for review by 30 June 2018.
Financial Statements	Not yet started.




Internal control issues

Summary & rating


The following table summaries our reporting on deficiencies in internal controls.

Internal control component	Number of significant deficiencies		Number of deficiencies		Rating
	Current year issues	Prior year unresolved issues	Current year issues	Prior year unresolved issues	
Control environment Structures, policies, attitudes & values that influence daily operations	2	0	0	3	
Risk assessment Processes for identifying, assessing & managing risk	0	0	1	0	
Control activities Implementation of policies & procedures to prevent or detect errors & safeguard assets	2	2	7	4	
Information and communication Systems to capture & communicate information to achieve reliable financial reporting	0	0	1	2	
Monitoring activities Oversight of internal controls for existence and effectiveness	0	0	1	0	

Our ratings

 **Effective**

No significant deficiencies identified.

 **Generally effective**

One significant deficiency identified.

 **Ineffective**

More than one significant deficiency identified.




Issues & Other Matters

Significant deficiencies

The following table details significant control deficiencies (SD) identified through our audit as at 28 February 2018. It includes a response from management.

Our risk ratings are as follows—refer to [Our ratings](#) for more detail.

 Significant deficiency
  Deficiency
  Other matter

	No.	1	Component	Control Environment	Rating	Significant Deficiency
Employees receiving termination payments through Deeds of Release						
<p>In testing employee termination payments we identified four employees that were terminated through a 'Deed of Release'.</p>						
<p>It is our understanding that these employees had encountered performance and/or health issues prior to the Deed being generated. Each of the Deeds varied in the agreed incentive provided to the employee, as detailed below:</p>						
<ul style="list-style-type: none"> * Employee A - 16 weeks of standard pay on termination date, * Employee B - Paid as if attended work for 18 weeks, followed by 6 weeks standard pay on termination date, * Employee C - 8 weeks of standard pay on termination date, and * Employee D - 4 weeks of standard pay on termination date. 						
<p>In addition there were inconsistent levels of documentation available to us to support the reason for each of these employees' terminations.</p>						
<p>There is no policy or guidance on the scenarios where a Deed of Release is appropriate, nor the level or type of supporting documentation required. There is also no framework for establishing a reasonable payout amount.</p>						
Implications						
<p>Payments made under a Deed of Release could result in potential misuse of the current system, may be seen as favouring particular employees, and could expose council to unnecessary reputational risks.</p>						



Issues & Other Matters

Significant deficiencies



No.	1	Component	Control Environment	Rating	Significant Deficiency
Employees receiving termination payments through Deeds of Release - Continued					
QAO recommendation					

It is recommended that council cease providing termination payments to employees under a Deed of Release until appropriate policies or guidance are in place. Council should also ensure that appropriate documentation exists to support all payments to ensure consistency and transparency.

In addition, council should ensure an appropriate performance management policy is in place and uniform processes are adhered to when dealing with performance issues. Employees should be made aware that failure to perform in their roles and responsibilities and an unsatisfactory performance management process can result in termination of their employment.

Management response – A/CFO

Management acknowledges the audit findings and agrees with the recommendation to develop a guideline to assist in ensuring the terms of any deed are appropriate and that the guideline includes escalation to the CEO and possibly Council where terms exceed certain levels (eg weeks or amounts.)

Each Deed of Release was entered into after consultation between the HR Team and the Department Head. The terms of the deeds took into consideration a number of factors and the risks are assessed accordingly including age of employee, years of service, possible success of an Industrial Commission claim etc.

Before entering into three of the deeds noted by audit, Council obtained independent medical assessments as part of determining the appropriate strategy to resolve medical and sick leave issues and mitigating the risks to Council.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Significant deficiencies



No.	2	Component	Control Activities	Rating	Significant Deficiency
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Lack of detailed evidence to support action taken to verify vendor masterfile changes / additions

During our testing of 15 vendor masterfile additions/changes the following deficiencies were noted:

- 8 vendor masterfile changes/additions lacked evidence that an independent check of vendor details was performed prior to entering into Oracle.
- 3 documents tested were only evidenced as reviewed when the sample was selected by audit (as much as six months later).
- 1 document lacked segregation of duties, with the same person requesting the vendor to be created, independently confirming the vendor details as correct through communication with the vendor, and also performing the review of the details in the system.
- 1 change in masterfile details was confirmed through "reply" email to the supplier. This email address was not the email address recorded in Oracle as the contact details of the supplier. Based on the information in this email, the bank details of this vendor were changed.

It is also noted that evidence of entering details into the system, the independent review of details entered into the system against supporting documentation, and finance manager review is performed through email chain communication. The wording included in the email chain lacks transparency to understand what processes have been undertaken prior to sending the email.

We acknowledge that a new supplier form was implemented in October/November 2017. However, we continued to note exceptions in these updated forms.

Implications

Increased risk of unauthorised or inappropriate changes being made to vendor masterfile records, which may result in duplicate payments, payments being made to incorrect bank accounts or fraud.



Issues & Other Matters

Significant deficiencies



No.	2	Component	Control Activities	Rating	Significant Deficiency
Lack of detailed evidence to support action taken to verify vendor masterfile changes / additions - Continued					
QAO recommendation					

It is recommended that all employees are reminded of the importance of this control and methods of deceit that have been used as part of fraudulent masterfile changes in the past. When asking for supporting documents from the vendor (e.g. sample invoices, information on letterheads) ensure employees exercise appropriate levels of scepticism as part of this review.

It is recommended that the new supplier form (and the internal request for new supplier - requested by AP form) be updated to:

- include a sign off from the preparer to evidence the entering of the details in the system
- include a sign off from the reviewer to evidence checking of the details in the system against supporting documentation
- expand the check box relating to the independent check of supplier provided details with the supplier to include the date contact was made and the name of the contact at the supplier.

It is recommended that in relation to changes to vendor details, a vendor detail change form is created and:

- includes a sign off from the preparer to evidence the entering of the details in the system
- includes a sign off from the reviewer to evidence checking of the details in the system against supporting documentation
- includes a section to confirm an independent check of supplier provided details with the supplier to include the date contact was made and the name of the contact at the supplier.

Management response – A/CFO

Management acknowledges and agrees with audit in regards to the importance of independent checks as part of the process of changing or adding vendor masterfiles and agrees to further review the process to provide specific evidence of the independent checks that are currently being undertaken.

Employees are very aware of importance of the control measures around master file changes and supplier set up and have been undertaking independent checks prior to the more recent increased risk.

Management has previously updated the supplier set up process and forms which includes 3 levels of review and notes that all the deficiencies raised (other than 1) were based on the old forms which management acknowledged to audit, could have more clearly evidenced the independent review undertaken.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Significant deficiencies



No.	3	Component	Control Environment	Rating	Significant Deficiency
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Financial delegation deficiencies

Audit compared Council's Instruments of Sub-Delegation to the financial delegations within the Oracle system. The following was noted:

1. Council has in place eight different Instruments of Sub-Delegation for Contracts and Purchasing. Six of the Instruments of Sub-Delegation are for a dollar \$ limit. The other two Instruments of Sub-Delegation are for positions i.e. Procurement Manger and Department Heads. Audit noted these Instruments of Sub-Delegation are not signed as approved by the Chief Executive Officer. Each instrument includes a specific section for approval and sign-off by the Chief Executive Officer.

In accordance with sec 260 of the *Local Government Act 2009*, each local government must establish a register of delegations:

- (1) The chief executive officer must establish a register of delegations that contains the particulars prescribed under a regulation.
- (2) The chief executive officer must record all delegations by the local government, mayor or the chief executive officer in the register of delegations.
- (3) The public may inspect the register of delegations.

2. The Instruments of Sub-Delegation for Contract and Purchasing appear to have not been recently reviewed by council and therefore out of date. The conditions of each Instrument of Sub-Delegation specifically mentions that this delegation is to be reviewed annually.

3. Financial delegations in Oracle for "approve purchase requisitions" by position has inconsistencies with the Instruments of Sub-Delegation. The following exceptions in each level were noted where the positions in Oracle could not be located on the Instruments of Sub-Delegation for the relevant dollar \$/position approval:

Instrument of Sub-Delegation	Inconsistencies within Oracle
Level 1: \$2 000	7
Level 2: \$5 000	23
Level 3: \$15 000	14
Level 4: \$50 000	17
Level 5: \$150 000	1
Level 6: \$500 000	0
Procurement Manager	0
Department Head	0
Total Exceptions	62

Issues & Other Matters

Significant deficiencies



No.	3	Component	Control Environment	Rating	Significant Deficiency
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Financial delegation deficiencies

Implications

Inappropriate financial delegations increases the risk of fraud and payments for unauthorised or inappropriate transactions.

QAO recommendation

We recommend that a full review be completed over the delegations both within the Instruments of Sub-Delegation and Oracle.

A complete delegations register be created (whether it takes the form of the Instrument of Sub-Delegation or another form).

The *Local Government Regulation 2012*, s305.1 details that the delegations register must include:

- (a) the name or title of the person, or the name of the committee, to whom powers are delegated; and
- (b) a description of the powers delegated, including the provisions under a Local Government Act permitting or requiring the exercise of the powers; and
- (c) if the delegation was by the local government—a summary of the resolution by which powers are delegated, including—
 - (i) the date of the resolution; and
 - (ii) a summary of any conditions to which the delegation is subject; and
 - (iii) if the resolution is numbered—its number.

(2) The chief executive officer may include any other information in the register the chief executive officer considers appropriate.

We fully encourage a regular review of the delegations register and financial delegations embedded in Oracle to ensure that they are current and relevant.

Management response – A/CFO

Management agrees with the recommendation to review delegations within Oracle and the Instruments of Sub-Delegation.

Management will review the process of CEO sign off on the Financial Delegation Summary Report and the update and signing of the Instruments of Sub-Delegation.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Significant deficiencies



No.	4	Component	Control Activities	Rating	Significant Deficiency
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Lack of automated controls surrounding financial delegations for purchase orders raised

In our review of procurement, we assessed all purchase orders approved in the current year to 28 February 2018. We understand that currently, financial delegation and approval occurs for each individual purchase requisition and our testing of these did not identify any significant exceptions.

Current system design and workflow practices allow for a combination of previously authorised purchase requisitions to form a single purchase order to a vendor, where the combined value of the purchase order had exceeded the delegation level of the highest approving officer. From our analysis, although minor in volume (96 purchase orders), it represented approximately 10% of the value of all purchase orders.

Implications

In these instances we would consider that the automated workflow controls are not sufficient to provide protection to council from unauthorised or fraudulent activity.

Recommendations

We recommend that automated workflow controls and application of financial delegations be reviewed where the cumulative grouping of requisitions to a purchase order exceeds that of the initial delegate. In such circumstances, we suggest that such purchase order be re-submitted for review and approval by an appropriately delegated officer.

Management response – A/CFO

Management will review the circumstances in which the cumulative total exceeds the level of the approver and identify exceptions to Council's processes or financial delegations. Management will also explore system workflow changes or exception reporting to monitor additional lines on purchase orders.

Management confirms that financial delegation is applied to the approval of the requisition with system workflow controls. Management agrees that a requisition can be added to a new line of an existing purchase order which as a cumulative total may exceed the delegated level of the requisition approver. An example is a variation to a construction contract is added as a new line with full details of the variation.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Deficiencies



No.	5	Component	Risk Assessment	Rating	Deficiency
Enterprise Risk Management					
<p>Council is currently in the process of actively completing an enterprise risk management review. This process has been evolving since April 2016. An enterprise risk management framework was approved on 19 July 2017 with council adopting the enterprise risk management policy on 22 August 2017. This is expected to also incorporate procurement risk and link to procurement plans developed by council officers.</p> <p>Strategic and operational workshops have been held within council departments resulting in both a strategic and operational risk register being drafted.</p> <p>Both the strategic and operational risk registers are yet to be reviewed by the acting CEO.</p> <p>We understand go live date is 1 July 2018 with all risk registers being reviewed, approved and operational in the CAMMS system.</p> <p>Training will also be rolled out to council staff after 1 July 2018.</p> <p>Control and risk treatment plans and development of a specific fraud risk register is planned for phase 2 of the enterprise risk management project. We also note that the Fraud Control Plan is due for review.</p>					
Implications					
<p>Risk management is a critical and integral part of good management practice and corporate governance.</p>					
QAO recommendation					
<p>We recommend that council continues to actively implement the enterprise risk management review with implementation of stage 2 to include training for staff, implementation of control and risk treatment plans, development of a fraud risk register and review of the fraud control plan.</p> <p>Both the enterprise risk management framework and enterprise risk management policy will also need to be updated due a change in the risk management guidelines.</p>					
Management response – A/CFO					
<p>Management notes audit observations and recommendations and will continue to implement the Enterprise Risk Management Framework.</p>					
Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA



Issues & Other Matters

Deficiencies



No.	6	Component	Control Activities	Rating	Deficiency
Non-compliance with community and citywide donations policy					

The Community and Citywide Donations Policy stipulates that 'if the maximum amount of any single/cumulative donations for any one applicant or project in any financial year is more than \$5,000 from any particular divisional, citywide or community capital project allocation, the allocation will be required to be approved by the CEO in consultations with the Mayor and Deputy Mayor'. No such further approval was obtained for the following two payments that had a cumulative total exceeding the \$5,000 threshold.

Organisation	Cumulative total to date
Bundamba State Secondary College	\$5 277
Northern Suburbs Senior Rugby League Football Club	\$14 000

Implications

Non-compliance with the Community and Citywide Donations Policy:

- increases the risk that inappropriate expenditure could be incurred.
- reduces transparency associated with good governance practices.
- reduces the reliance that management can place on the established system of internal controls.

QAO recommendation

We recommended that where cumulative donations for any one applicant or project in any financial year is more than \$5,000, that the relevant approval be obtained in accordance with the Policy. Inclusion of an ACNC number in the donations register will assist council to easily identify cumulative totals. Presently organisations are entered on the donations register in all different name formats.

Management response – A/CFO

Management agrees to review its process to determine the appropriate way to monitor cumulative totals of donations.

Responsible officer	TBA	Status		Management undertaking for corrective action		Action date	TBA
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Issues & Other Matters

Deficiencies



No.	7	Component	Information and Communication	Rating	Deficiency
Redundant purchase order data in Oracle					
<p>Audit was advised that all purchase order requisitions, irrespective of their status, are retained within Oracle. We reviewed the open purchase order listing as at 21 March 2018 and observed a significant volume of purchase orders which appear to be old, redundant or irrelevant, with some purchase orders dating back to 2008.</p>					
Implications					
<p>Redundant data regarding open purchase orders adds further complexity to procurement management and reporting by Council management, and may increase the risk of fraud.</p>					
QAO recommendation					
<p>We recommend that Council</p> <ul style="list-style-type: none"> regularly review the status of all open purchase orders investigate long outstanding orders and closing these where necessary. 					
Management response – A/CFO					
<p>Management agrees with the recommendation to undertake a review of open orders and processes around closing of orders.</p> <p>Management notes that within the old purchase orders within Oracle, 43 in total are from 2011 or earlier including 1 from 2009 and 2 from 2008. It should be noted there is no risk to Council reporting as a result of these orders.</p>					
Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA



Issues & Other Matters

Deficiencies



No.	8	Component	Control Activities	Rating	Deficiency
Payroll Masterfile changes					
<p>Audit tested controls over masterfile changes to ensure that masterfile changes are reviewed by an independent senior officer and approved before each weekly pay run is processed.</p> <p>Results of testing indicated that there is supporting documentation attached for each of the payroll masterfile changes. There are also signs of review and approval by the independent officer each pay run.</p> <p>However, testing provided 2 instances where the independent senior officer failed to sign off approval for the changes.</p>					
Implications					
<p>The absence of an independent review process over all payroll masterfile changes detracts from the accountability of those processing changes, decreases the likelihood of errors being detected and increases the risk of unauthorised or fraudulent transactions being processed without detection.</p>					
QAO recommendation					
<p>We recommend that the listing of masterfile changes be signed and dated by an independent senior officer as evidence of review.</p>					
Management response – A/GFO					
<p>Management acknowledges and agrees with the recommendation.</p>					
Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA



Issues & Other Matters

Deficiencies



No.	9	Component	Control Activities	Rating	Deficiency
Capitalisation date of assets					

WIP Additions

During interim testing of WIP additions, it was identified that capitalisation dates were not consistent with the date of practical completion. In some instances, 12 months had passed from practical completion to the assets being capitalised in the fixed asset register.

Donated Assets

During interim testing of donated assets, it was identified that the depreciation start date as recorded in the fixed asset register is not consistent with the on-maintenance date as communicated by the Planning and Development Department. The date currently being used by asset accountants is the date of the memorandum from the Technical Engineering Officer to the Principal Development Engineer advising that the projects are completed and that the on-maintenance dates (as advised by the Planning and Development Department) be adopted and approved.

Implications

Misstatement of depreciation and asset values due to inaccurate capitalisation dates.

QAO recommendation

It is recommended that WIP additions be capitalised based on the practical completion date and when the assets are ready for use.

It is recommended that donated assets depreciation start dates (capitalisation of assets) accurately reflect the on-maintenance date as advised by Planning and Development.

Management response – A/CFO

Management acknowledges audit findings and recommendation. Management agrees to utilise the on-maintenance date for capitalisation unless there is a specific reason why there has been a delay in accepting the donated assets. For example Council has identified works not being accepted on-maintenance for a period of nearly two years as "no recommendations have previously been made for acceptance of works on-maintenance due to major outstanding issues".

These circumstances will be investigated on a case by case basis to determine the appropriate capitalisation date when Council has accepted legal responsibility for the asset.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Deficiencies



No.	10	Component	Control Activities	Rating	Deficiency
Accuracy and completeness of PPE reconciliation					
<p>During interim testing, audit identified errors within the PPE reconciliation.</p> <p>The reconciliation did not always tie to supporting reports and included values against line items which would be expected to be questioned as part of the preparation and review processes (e.g. revaluation values recorded in a year where a revaluation is yet to be undertaken).</p> <p>Audit has consistently encountered issues with the PPE reconciliation, with similar difficulties noted during prior year testing.</p>					
Implications					
<p>There is an increased risk that errors in the PPE reconciliation may not be detected in a timely manner.</p>					
QAO recommendation					
<p>It is acknowledged that a monthly reconciliation of the property, plant and equipment general ledger accounts is completed and signed as reviewed. Based on the number of errors found in the PPE reconciliation over the years, it is recommended that staff preparing and reviewing the reconciliation receive 'refresher' training to ensure errors are picked up in a timely basis in the future.</p>					
Management response – A/CFO					
<p>Management agrees and will review the reconciliation and discuss with appropriate staff.</p>					
Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA



Issues & Other Matters

Deficiencies



No.	11	Component	Monitoring	Rating	Deficiency
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Internal audit plan requires updating

Whilst we acknowledge that the Internal Audit 3 year strategic audit plan 2017 - 2020 touches on the organisation's operational risks, more could be done to closer align the specific organisational risks to the annual internal audit plan. We also acknowledge that Council is maturing its risk management processes and council's strategic and operational risk registers are currently in draft (refer to issue number 5 of this report).

However, Local Government Regulation 2012, s207 requires that for each financial year, a local government must prepare an internal audit plan that includes statements about—

- (a) the way in which the operational risks have been evaluated; and
- (b) the most significant operational risks identified from the evaluation; and
- (c) the control measures that the local government has adopted, or is to adopt, to manage the most significant operational risks.

Through review of the 2017-18 Internal Audit Plan it was noted the above requirements have not been documented in the annual plan.

Implications

Non-compliance with Local Government Regulation 2012.

QAO recommendation

It is recommended that the annual internal audit plan should link to the strategic and operational plan of council and the plan should make reference to:

- how the operational risks have been evaluated
- how fraud risks have been evaluated
- the most significant operational risks
- the control measures that council has adopted, or is to adopt, to manage the most significant operational risks
- the control measures that council has adopted, or is to adopt, to manage the most significant fraud risks.



Issues & Other Matters

Deficiencies



No.	11	Component	Monitoring	Rating	Deficiency
Internal audit plan requires updating - Continued					
Management response – Internal Audit Manager					

ICC is currently in the process of completing an enterprise risk management review (refer to deficiency number 5 of this report). ICC's Operational Risk Register is currently being drafted. When this register has been approved, the annual internal audit plan will be updated to incorporate significant operational risks and the control measures adopted by ICC in relation to the management of these risks. The ICC Fraud Risk Register is planned to be developed under phase 2 of the enterprise risk management review. Fraud risks will also be evaluated and aligned to the Fraud Risk Register.

Responsible officer	Freddy Beck	Status	Action date	TBA
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Issues & Other Matters

Deficiencies



No.	12	Component	Control Activities	Rating		Deficiency	
Security configuration for Active Directory							

We identified inconsistencies between Council's ICT Password Management Directive to the password security setting to access Council's network (Active Directory). They are as follow:

Area	ICT Password Directive	Active Directory Setting	Impact – Active Directory setting as compared to ICT Directive
Password length	8 characters	7 characters	Weaker
Maximum password age (i.e. the period of time that a password can be used before the system require the user to change it)	42 days	60 days	Stronger
Minimum password age (i.e. the period of time that a password must be used before the user can change it)	No minimum duration	10 days	Weaker
Password history (i.e. the number of unique password before an old password can be reused)	5	10	Stronger
Password complexity requirement	Do not use passwords that are easily guessable or possible to crack	Disabled	Weaker

Implications

Inconsistency in application of Council's security policy.

QAO recommendation

We recommend that Council review and update the Active Directory security policy and ICT Password Directive.

Management response

ICT management acknowledge the deviation in the current password settings to the directive. ICT Governance are working through a process to implement and report on the compliance of the ICT Policy and supporting directives. ICT Management have issued a request to the responsible party to have the deviation corrected.

Responsible officer	Tim Allen	Status	Management undertaking for corrective action	Action date	30/06/18
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Issues & Other Matters

Deficiencies



No.	13	Component	Control Activities	Rating	Deficiency
Managing system access for users who changed their roles and responsibilities in Council					

Council does not have a consistent process to notify ICT about users who are terminated and/or change their roles and responsibilities in Council.

We compared the list of terminated personnel from 2016 to 2018 to the list of users who can access Council's network and Oracle eBusiness system. We found that there are 27 terminated personnel who still have access to Council's network. Seven of these users also have access to Oracle eBusiness system.

Council advises us that it re-engaged these users for different roles and responsibilities following their terminations. ICT, however, did not receive notification from human resource or business unit that they have terminated these users from their previous roles and responsibilities.

We understand that ICT has processes to remove all group memberships that the user belongs to during the termination process and therefore remove all the access privileges that the users have in the systems. ICT also need to individually add group memberships when they reactivate the accounts for returning users. This process ensures that users will not retain access to system and information that they no longer required when they change roles and responsibilities in Council. This process, however, is dependent on notification from business or human resource team to ICT.

Implications

There is an increase risks that Council does not remove access to system and information for users who no longer require them. Users can accumulate access to system and information as they change roles and responsibilities within Council.

QAO recommendation

We recommend that Council:

- establish a process to notify ICT when it terminates or transfers users from their current roles and responsibilities.
- consider an automated solution for ICT notification in the HRIS/e-Hub implementation, if possible.

Management response

ICT management acknowledge the QAO observations and will apply corrective actions to recommendations provided.

Responsible officer	Tim Allen	Status	Management undertaking for corrective action	Action date	30/11/18
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Issues & Other Matters

Deficiencies



No.	14	Component	Control Activities	Rating	Deficiency
Managing access to Council's network (Active Directory)					
<p>We noted that there are 116 user accounts in Active Directory that do not require users to change their password regularly (i.e. passwords set to never expire). This include eight user accounts that belong to ICT vendors.</p>					
Implications					
<p>Unauthorised access to the system increases the risk of fraudulent activities and transactions.</p>					
QAO recommendation					
<p>We recommend that Council:</p> <ol style="list-style-type: none"> 1. review the appropriateness of the user accounts that are set with password to never expire. 2. establish a process to authorise and monitor ICT vendors accessing council's network. 					
Management response					
<p>ICT management acknowledge the observations and will take action to address recommendations and monitor compliance.</p>					
Responsible officer	Tim Allen	Status	Management undertaking for corrective action	Action date	30/09/18



Issues & Other Matters

Other matter



No.	15	Component	Information and Communication	Rating	Other matter
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Current contract management reporting may not readily assist in analysing and reporting over procurement

We acknowledge the efforts of Council to improve data collection and management reporting around procurement and contract management. In our enquiries, the collation and production of these reports is not timely for management and requires substantial resources to prepare.

Furthermore, there is no defined and documented quality review process. We also note that a dashboard was trialled in October 2017 but has not yet been rolled-out.

QAO recommendation

We recommend the following to optimise and standardise procurement reporting to ensure consistency and timeliness in reporting information for managing procurement activities.-

- Provide early reports at a frequency that enables managers to be responsive to issues and to aid in timely decision making, including reporting against KPI's or other such metrics.
- Consider the cost/benefit of having standardised reports developed and made available in real time with information accessible by management as needed.
- Provide associated training and a defined and documented quality review process to ensure the relevance and reliability of the information provided.

Management response – A/CFO

Management acknowledges audit recommendations and will review the recommendation and procurement reporting as part of Council's continuous improvement of the procurement functions.

Council also intends to undertake a review of the procurement structure and contract administration during the 18/19 financial year.

As noted a procurement dashboard has been prepared and it is to be rolled out live through Microsoft BI when Office 365 has been implemented. The procurement team have also drafted KPI's for monitoring and reporting.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Other matter



No.	16	Component	Risk Assessment	Rating	Other Matter
Procurement Planning and risk treatment could be improved					

We recognise the improvements recently implemented by Council through the development of a procurement framework and methodology and procurement training, and commend Council on the actions taken to date in the process of improvement. We offer the following observations to further strengthen the process.

- Utilising a council-wide strategic procurement approach may assist in improved planning and execution of procurement
- Alignment of council resources to the level of risk in procurement processing and contract management for medium to large procurement projects.

QAO recommendation

We suggest that a longer-term assessment and procurement review be performed. Better practice suggests that strategic procurement planning and its actioning achieves optimal outcomes when aligned with an organisation's stated strategic plan. Further guidance may be obtained from our website at <https://www.qao.qld.gov.au/reports-parliament/strategic-procurement-report-1-2016-17>

We recommend that appropriately tailored procurement procedures and associated documentation, which adequately and appropriately distinguishes the level of risk in each specific procurement projects be utilised. We also suggest that any risk appetite statement used within council risk management framework be reviewed to account for this.

Management response – A/CFO

Management acknowledges the recommendations and will further consider the recommendation as part of Council's continuous improvement of the procurement functions.

As mentioned Council intends to undertake a review of the procurement structure and contract administration in 18/19 financial year and will consider the QAO strategic procurement report to Parliament.

Risk assessments of the procurement process are also undertaken for each tender as part of the Procurement Planning.

Council does strategically consider procurement options as part of its planning for example packaging of works etc.

Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA
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Issues & Other Matters

Other matter



No.	17	Component	Control Environment	Rating	Other Matter
Vendors with a ABN status of cancelled					
Audit extracted a listing of all vendors ABN from the vendor masterfile and ran the list through the 'ABN Lookup' tool obtained from the Australian Business Register (ABR) website. Two vendors have an ABN status of 'cancelled'.					
QA0 recommendation					
That a quarterly check be performed over the ABN status of vendors in the vendor masterfile using the ABN lookup tool.					
Management response – A/CFO					
Management agrees and will check the ABN status on a regular basis (quarterly or half yearly).					
Responsible officer	TBA	Status	Management undertaking for corrective action	Action date	TBA



Issues & Other Matters

Status update of Prior year

Summary of issues and other matters

In the prior financial year we reported a number of control deficiencies, financial reporting issues and other matters. Details of these issues were reported to management in the 2017 final management report (Appendix A). The current status as per management's response is include below. Audit will follow up and assess the status of each deficiency and report on these as part of our second interim audit visit.



Significant deficiencies in internal controls

Issue	Status
<p>Council officers engaging legal firms directly</p> <p>Council officers are engaging directly with legal firms to deal with ad hoc legal matters, rather than following council policy of using Council's legal section.</p> <p>No formal review is completed over current legal claims to assess for potential contingent assets and liabilities.</p>	<p>Work in progress.</p> <p>Staff have been made aware of the requirement that Legal Services are consulted as part of engaging Legal Firms.</p>
<p>Termination payments not consistent with conditions specified in employee contracts</p> <p>There were 3 instances where an employees termination payment was not in accordance with the employee's contract, including an ex-gratia payment of \$150,000.</p>	<p>Work in progress.</p> <p>Refer to current interim issue number 1 and recommendation. Management will prepare a guideline to assist in developing Deeds of Release.</p>



Issues & Other Matters

Status update of Prior year issues



Deficiencies in internal controls

Issue	Status
<p>Improvements to Councillors' Register of Interests</p> <p>Difficulty of using the councillors' registers of interests to identify related parties and conflicts of interest.</p>	<p>Management undertaking for corrective action</p> <p>All registers are available on Council's websites and Councillors have been encourage to prepare a cumulative register vs individual changes.</p>
<p>Elected Council oversight of controlled entities and making information publically available</p> <p>During our 2015-16 and our 2016-17 audit an issue was raised about the council's oversight of the controlled entities and made three recommendations.</p>	<p>Management undertaking for corrective action</p> <p>Financial Statements tabled at Council and available on companies website.</p>
<p>Clear written instructions were not provided to the valuation expert</p> <p>The valuer did not receive clear instructions about which assets were to be valued and which assets to be excluded. Council added and excluded assets progressively throughout the process.</p>	<p>Work in progress</p> <p>For the 2018 asset valuation all relevant information on the assets to be valued were provided to the valuer prior to commencing the valuation and all communication between the valuer and Council is documented.</p>
<p>Journals not signed</p> <p>Instances of journal records not signed by the preparing, authorising or posting officers, rather the names of the officers were typed. One journal could not be located.</p>	<p>Management undertaking for corrective action</p> <p>The updated journal procedure has been emailed to all Finance Officers on two occasions over the past 10 months. Also, in monitoring the process Finance has contacted those officers who have not followed procedure and reminded them of their responsibilities.</p>
<p>Incorrect coding of expenses – corporate credit cards</p> <p>Instances identified where recurrent expenses had been capitalised, or vice versa. Most were low value items but also included travel and accommodation for conference attendance was also capitalised.</p>	<p>Work in progress</p> <p>A position paper detailing guidelines of what expenses are classified as operational and capital has been issued to the departments in March/April 2018. In addition, the Infrastructure Services Finance Officer reviews and monitors expenses processed to work-in-progress (WIP) prior to capitalisation and makes corrections as necessary.</p>



Issues & Other Matters

Status update of Prior year issues



Deficiencies in internal controls

Issue	Status
<p>Councillor reimbursements approval of claims</p> <p>Approving officers had not signed some claims. Some claims were posted to the general ledger before being approved or coded to the wrong account. Some claims were not submitted in a timely manner and untimely approval of claims.</p>	<p>Work in progress</p> <p>The Accounts Payable team will continue to monitor that claims have been approved prior to posting to the general ledger. The Councillor claim form has been updated to reinforce claims are consistent will policy</p>
<p>Managing access to Council's network (Active Directory)</p>	<p>Re-raised – refer to deficiency number 15</p>
<p>Disaster recovery</p>	<p>Resolved</p>
<p>ICT policy and procedure documents overdue for review</p>	<p>Resolved</p>



Financial reporting issues

Issue	Status
<p>Breakdown in the process for decommissioning assets (high risk)</p> <p>For the past 2 years, an issue has been raised regarding Council not having a process to decommission assets, which have been upgraded or renewed by council during the year. Council advised that a new monthly process was implemented however, we identified that this process had fallen over.</p>	<p>Work in progress</p> <p>As a result of the review the Asset Management Branch has updated the decommissioning process and decommissioning information is identified more readily in the physical asset register which has resulted in more timely decommissioning reports being forwarded to Finance for processing.</p>

Issues & Other Matters

Status update of Prior year issues – Controlled Entities

Summary of issues and other matters – controlled entities

In the prior financial year we reported a number of control deficiencies, financial reporting issues and other matters in relation to controlled entities to the individual Boards. We will follow up the status of these issues as part of our year end audit visit and report back to the individual Boards. We will also provide a copy of our final management report for each controlled entity to Council under sec 54 (4) of the Auditor-General Act.

Ipswich City Properties Pty Ltd

Significant deficiencies

- Robustness of process used to engage developer

Deficiencies

- Non compliance with expenditure policy in relation to obtaining quotes
- Bank reconciliations not signed by preparing and reviewing officers

Ipswich Motorsport Park Pty Ltd

Significant deficiencies

- Board minutes not signed
- No budget produced
- Insufficient documentation for awarding of contract for final design of Queensland Raceway
- Directors approved their own expenditure
- Use of former General Manager's expenditure blanket approval post their departure

Deficiencies

- Bank reconciliations not signed by preparing and reviewing officers

Ipswich City Developments Pty Ltd

Significant deficiencies

- Sale of Redback Plains – retail and residential – not offered for market

Deficiencies

- Debit card expenditure not independently approved
- Bank reconciliations not signed by preparing and reviewing officers

Financial reporting (high risk)

- Methodology for accrual of administration costs

Ipswich City Investments Pty Ltd and Ipswich City Enterprises Investments Pty Ltd




Deficiencies

- Bank reconciliations not signed by preparing and reviewing officers






Appendix A—Our rating definitions

Internal rating definitions

	Definition	Prioritisation of remedial action
Significant deficiency 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> • the risk of material misstatement in the financial statements • the risk to reputation • the significance of non-compliance with policies and applicable laws and regulations • the potential to cause financial loss including fraud, or • where management has not taken appropriate timely action to resolve the deficiency. 	This requires immediate management action to resolve.
Deficiency 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	We expect management action will be taken in a timely manner to resolve deficiencies.
Other matter 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	Our recommendation may be implemented at management's discretion.

Financial reporting issues

	Potential effect on the financial statements	Prioritisation of remedial action
High 	<p>We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.</p>	This requires immediate management action to resolve.
Medium 	<p>We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	We expect management action will be taken in a timely manner.
Low 	<p>We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.



Appendix B—Information on internal controls

Information on Internal

What is internal control?

'Internal control' is the processes, systems, records and activities that your entity designs, implements and maintains to provide you with reasonable assurance about the achievement of organisational objectives regarding:

- reliability of financial reporting
- effectiveness and efficiency of operations
- compliance with applicable laws and regulations.

Your governing body and executive management collectively are responsible for preparing reliable financial statements in accordance with generally accepted accounting principles. They are similarly responsible for maintaining effective internal control over financial reporting.

Our assessments of your internal control framework

The auditing standards that we must comply with require us to understand and assess those aspects of your internal control that relate to our financial statement audit objectives. In the planning phase of our audit, we sought to understand and evaluate how controls are designed and implemented. We communicated to you the results of our analysis in our external audit plan.

If we decide that we can rely on your controls, we must then test them to confirm they operated effectively. The results of our testing may highlight deficiencies in your internal controls. We assess whether any identified deficiencies in internal control constitute, individually or in combination, a significant deficiency in internal control.

Limitations of our reporting on internal control deficiencies


No system of internal control can provide absolute assurance about the absence of error or compliance. Even in the absence of identified control weaknesses, inherent limitations in your internal controls over financial reporting may not prevent or detect material misstatements.



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