



IPSWICH CITY COUNCIL

# ANNUAL REPORT





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# About Us

Ipswich is centrally located in the booming south east Queensland region of Australia. To the east is the capital city Brisbane, and to the west are the rural and agricultural areas of the Brisbane, Lockyer and Fassifern valleys. The city is ideally positioned on the national road network, a 30 minute drive from Brisbane, 60 minute drive from the Gold Coast and 60 minute drive from domestic and international air and sea ports.

Ipswich comprises an area of 1,096 square kilometres and has a population of 190,000 people. Ipswich enjoys a subtropical climate and is a safe, friendly and multicultural city. Residents come from 115 different ethnic backgrounds, speaking 84 languages.

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

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

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

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

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

## Ipswich in Figures

As at 30 June 2016, Ipswich was responsible for the following:



50 vehicular bridges



50,006 drainage structures



159 pedestrian bridges



1,089,638 metres of drainage mains



741 bus stops



1,686,506 square metres of footpath



5 cemeteries



1,994,070 metres of kerb



2,147,667 square metres of drainage infrastructure (basins and open drains)

# Advance Ipswich

Council's future vision is now encapsulated in Advance Ipswich. This recently adopted plan builds on the programs and strategies in the previous i2020 and i2031 Community Plans and provides a renewed and contemporary focus for the future of the city. Advance Ipswich responds to the current and future changes in the city and the related opportunities and challenges.

Advance Ipswich is intended to inform and be reflected in Council's plans, strategies and community programs. Adoption of new Corporate and Operational Plans, along with budgets and the Planning Scheme will ensure there is consistency across Council's strategic priorities.



**298,489** square metres of median strips



**73,288,365** square metres of natural areas



**57** memorials



**1,796,593** metres of constructed and formed roads



**11,843,887** square metres of park



**37,899** road and regulatory signage



**111** parking meters



**92** traffic signals

# Message from the Mayor

Ipswich as a city has traditionally derived its growth and prosperity from mining, manufacturing and railways.

While they were strong job generators in years gone by they will not be the industries where jobs are created in the future.

In response, Ipswich has taken hold of its destiny by embracing the digital technology industry.

Council is working as the catalyst to transform the city's economy to one fuelled by innovation, investment and a more diverse range of opportunities.

Just as roads and railways were built for transport in the previous century, Ipswich is building digital highways to set the city on a secure and successful path.

In March this year we launched Fire Station 101, the first fully Council-funded digital hub and startup incubator in Australia.

It already has more than 50 members and is helping to drive jobs and economic growth by supporting entrepreneurs from Ipswich and beyond.

Fire Station 101 is a catalyst for change within the broader Ipswich community, working with local schools and the University of Southern Queensland to develop education opportunities and encouraging our young people to embrace their entrepreneurial spirit.

The future for our young people is the best it has been in a generation.

The Advance Ipswich initiative showed we're a young city with smart, skilled people who are better qualified than ever before.

Advance Ipswich also highlighted the importance of local jobs and attracting the business and industry needed for our city.

Major developments are continuing in the Springfield region and Ripley Valley.

Council is also progressing its CBD revitalisation, earlier this year unveiling plans for a \$150 million redevelopment of Ipswich City Square that will include a multi-use precinct with a new Council administration centre, retail stores and cafés.

To survive and thrive in the future our city heart must find its beat. It must become a destination in its own right, a vibrant and welcoming economic hub with retail, residential, entertainment, dining and community precincts.

This vision and investment extends to the former North Ipswich Woollen Mills, which Council took ownership of in June 2015.

Council's proactive stance means this historic site of more than 7,000 square metres on the Queensland Heritage Register will remain for future generations to enjoy.

It will make a tremendous facility for the local arts community and will be a destination in its own right.

Ipswich holds a special place in our hearts and minds. Community pride is what makes Ipswich such a great place.

This pride starts in every home, classroom, cultural and sporting group, and business. Our individual efforts create a collective pride that gives us confidence in who we are and where we're heading.

I'm excited by the opportunities ahead. Our future has never been brighter.

**Mayor Paul Pisasale**  
City of Ipswich



# Message from the Chief Executive Officer

Ipswich continues to record strong population growth pushing the city's population inevitably towards 200,000 in the next 12 to 24 months. Within 17 years the population of Ipswich is predicted to more than double to 435,000, ranking the city as the fastest growing local government area in the state.

Sustainable development does not happen by accident. No less than three landmark planning documents have guided the city through the most significant period of development since early settlement.

Ipswich 2020 and Beyond was released in 2005, The Ipswich Community Plan i2031 in 2010 and in February 2016 we launched Advance Ipswich to build on the work of the previous two plans.

The organisation is working towards a common goal to improve processes with a strong desire to provide the best in customer service. Our performance in this area remains high with our survey results indicating that our community values our quick response times to issues raised. This part of our business will remain a focal point of our attention in the future.

Council's commitment to creating jobs in close proximity to where people live has not wavered. We will continue to support the establishment of new businesses and job generators close to where people live.

The continued redevelopment of the Ipswich CBD remains our number one priority. The next phase of the revitalisation of Ipswich City Square shopping centre calls for a new landmark multi-level building. This will accommodate Council's main administration offices and city library. It will also feature cafés and entertainment facilities.

This regeneration project is estimated to cost \$150 million and will be completed by means of a joint venture established with Council-owned Ipswich City Properties Pty Ltd.

Ipswich continues to maintain and enhance current infrastructure while at the same time build new attractions for residents and visitors.

The historic former woollen mill in North Ipswich was purchased by Ipswich City Council with the aim of creating a vibrant arts, cultural and markets hub located within easy walking distance of Ipswich Central.

Ultimately the bigger picture for this riverside precinct will enable further enhancements and parkland development as far as Cribb Park.

The Orion Lagoon at Springfield Central has been an outstanding success by any measure. Since opening in 2015 this world-class facility has attracted an estimated 400,000 visitors, making it the number one attraction citywide.

As community expectations change and we see the rise of the digital revolution taking place, this Council is positioning itself to take advantage of technology changes to improve productivity but also position the community for future jobs and economic growth in this field.

Our Smart City Program will see a strong focus on delivering for an innovative and contemporary community to meet current and future needs.

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

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

**Jim Lindsay**  
Chief Executive Officer



# Our Elected Representatives



## **Mayor Paul Pisasale**

Councillor Paul Pisasale is celebrating over 25 years in local government, being first elected to Council in March 1991 and appointed Deputy Mayor in April 2000.

He has subsequently been elected four terms as Mayor of the City of Ipswich since 2004, and in the 2012 and 2016 local government elections, Paul averaged approximately 85% of the primary vote. Prior to being elected Mayor in March 2004, Cr Pisasale represented Division 6 from 1995 and served a term as Councillor for Division 7 from 1991 to 1994.

The Mayor is Chairperson of the City's Economic Development, Tourism and Digital City Committee, City Management, Budget and Community Engagement Board and Specific Purposes Committee, and an ex-officio member of all other Standing Committees within Council. He is also an Executive Member of the Local Government Association of Queensland and Council of Mayors, as well as a Director of Ipswich City Properties Pty Ltd, Ipswich City Developments Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investments Pty Ltd and Ipswich Motorsport Precinct Pty Ltd.

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

He is also strongly determined to work together in partnership with the community, private enterprise and all levels of government to meet the challenges ahead as the City of Ipswich continues to grow and prosper and in 2016 saw the city become a leader in the digital economy with the establishment of Fire Station 101, which will deliver opportunities for business mentoring, development of ideas and provide the community with the tools to tackle digital technology and jobs for the future.

The Mayor has an active interest in business and youth initiatives, community organisations and employment enterprises and is patron of over 90 organisations. He believes that care for the community is vital to a growing community.



**Councillor Paul Tully**  
**Deputy Mayor**  
**Division 2**

Mayor Pisasale is committed to positioning Ipswich as a global city and has formed strong relationships with India, Singapore, China, Malaysia, Korea and Taiwan. He is committed to supporting the many multicultural organisations in the community which has resulted in him being awarded Honorary Indian of the Year and Samoan High Chief Titles - Afioga Lautoamapapafaasasa Paul Pisasale and Afioga Satualafa'alagilagi Paul Pisasale.

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

#### **May 2006**

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

#### **October 2007**

Awarded the National Economic Development Award for Leadership in recognition of his experience and leadership in the areas of regional economic development and tourism

#### **July 2008**

Named a Paul Harris Fellow by Rotary International. This award is presented to leaders who have contributed and continue to contribute greatly to the community

#### **November 2009**

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

#### **January 2011**

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

#### **February 2012**

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

#### **May 2012**

Invited to Harvard Business School, Cambridge, Massachusetts, USA, to attend Social Leadership Program focusing on corporate social responsibility

#### **October 2013**

Awarded the 'Elected Officials Award' by Life Sciences Queensland Limited

#### **2015**

Ipswich nominated in the Top 7 Intelligent Communities (2015 being the first time an Australian city had been nominated and being named in the Top 7 Intelligent Communities in the World)

#### **2016**

Appointed to the Board of the Intelligent Community Forum Foundation in New York

Deputy Mayor Paul Tully was first elected on 31 March 1979 as the youngest Councillor elected to the Ipswich City Council in the City's history since 1860. He is currently the longest-serving member of the Ipswich City Council, over 37 years. He is Queensland's longest-serving Councillor.

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

Councillor Tully is Chair of City Management, Finance and Community Engagement Committee and Deputy Chair of Planning, Development and Heritage Committee, Audit Committee, City Management, Finance and Community Engagement Board and Policy and Administration Board. He is Chairman of Directors for Ipswich City Enterprises Pty Ltd and Ipswich City Properties Pty Ltd, Director of Ipswich City Developments Pty Ltd and Ipswich Motorsport Precinct Pty Ltd, Director of City of Ipswich Community Fund Ltd and member of Springfield Community Facilities Advisory Board.

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

Councillor Tully is married to Liza and lives locally in Division 2 with their two children John Paul and James. He has lived in Ipswich for 42 years.



**Councillor David Morrison**  
**Division 1**

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

He is Chairperson of the City Works, Parks, Sport and Environment Committee, Deputy Chairperson of the City Infrastructure and Emergency Management Committee and a member of the Arts and Social Development Committee, Planning, Development and Heritage Committee, Economic Development, Tourism and Digital City Committee, City Management, Finance and Community Engagement Committee, Specific Purposes Committee and the Audit Committee, plus a number of other community boards and committees.

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



**Councillor Kerry Silver**  
**Division 3 - From March 2016**

Councillor Kerry Silver was elected at the March 2016 local government election. Prior to nominating as a candidate, Councillor Silver had worked as Electorate Officer for former Deputy Mayor and Councillor for Division 3, Victor Attwood since 2003.

This experience gave her a thorough understanding for what is required at a Local Government level to represent the constituents of Division 3. Together with her State Government experience within the Premier's Department from 1998, Councillor Silver has taken a pragmatic approach to collaborating with and working for her Division.

In addition to her role as newly elected Councillor, Councillor Silver is also a member of Arts and Social Development Committee, City Management, Finance and Community Engagement, City Works, Parks, Sport and Environment Committee, Specific Purposes Committee, Policy and Administration Board, Indigenous Land Use Agreement Committee and Deputy Chair for Heritage Consultative Committee.

Cr Silver's community involvement extends to being the past Area Co-ordinator of Riverview Neighbourhood Watch and Riverview Neighbourhood House, past Treasurer and President. Cr Silver was actively involved with assisting flood affected residents in the 2011 floods and instigated a Flood Recovery Centre at the Riverview Community Centre.

Cr Silver holds an Honorary position with the Ipswich Community Care Fund and is a member of a number of community organisations including, the Ipswich Koala Protection Society, the Lions Club of Ipswich, Redbank-Goodna (Lioness) and Rotary Club of Ipswich.

With her own family living in the area for over 30 years, Cr Silver has raised her two adult children where they have attended local schools and sporting groups. With a passion and dedication to helping people, Cr Silver's interest are wide and varied but all share the common focus of enhancing the local community lifestyle and wellbeing.

Cr Silver is a Justice of the Peace (Qualified) and is currently studying for a Diploma of Local Government.

**Councillor Victor Attwood (Deputy Mayor)**  
**Division 3 - March 2000 to March 2016**

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

Councillor Attwood did not contest the 2016 local government election.



**Councillor Kylie Stoneman**  
**Division 4 - From March 2016**

In March 2016, Kylie Stoneman was honoured to be elected Councillor for Division 4 which includes the suburbs of Dinmore, Ebbw Vale, Bundamba, Blackstone and parts of Booval, North Booval, Silkstone, Raceview and Flinders View.

Kylie has a long history of active participation in her community and a track record of standing up for residents and working with the community to get things done.

Kylie has worked in State and Federal government offices assisting local people in personal and financial assistance. Kylie has particularly enjoyed working with community groups, schools, sporting clubs and not-for-profit organisations across Ipswich.

Kylie is Deputy Chair of the Library, Youth and Seniors Committee and the Ipswich Poetry Feast Committee. She is also a member of the Planning, Development and Heritage Committee, the City Management, Finance and Community Engagement Committee, the Special Purposes Committee, the Heritage Consultative Committee, the City Management, Budget and Community Engagement Board and the Employee Development Board. Kylie is an Ipswich City Council representative on the Ipswich Police District Neighbourhood Watch Committee and the Soldiers Memorial Hall Committee.

Kylie lives in Division 4 with her husband, Geoff, where they are raising their five boys.

**Councillor Bruce Casos**  
**Division 4 - March 2012 to March 2016**

Bruce Casos was a Councillor with Moreton Shire Council between 1985 and 1991 and had extensive experience as a senior Council officer with both Moreton Shire Council and Ipswich City. He was elected Councillor for Division 4 in March 2012.

Councillor Casos did not contest the 2016 local government election.



**Councillor Wayne Wendt**  
Division 5 - From March 2016

Councillor Wendt was elected to the Ipswich City Council as the representative for Division 5 on 19 March 2016. He commenced employment with Queensland Rail in 1978 at the North Ipswich Railway Workshops. Subsequent to this he obtained a Bachelor of Commerce Degree in Accounting and eventually operated a successful accounting practice.

In 2006, he was elected as the Member for Ipswich West in the Queensland Parliament and served until 2012. After this, he took up the position of CEO with the Ipswich Jets Rugby League Club which saw him involved in bringing the Brisbane Rugby League Premiership, Intrust Super Cup Premiership and NRL State Championship trophies to Ipswich in 2015.

Councillor Wendt has a strong background in meeting the needs of the people within the area he represents. As part of his Council responsibilities, he has been appointed as Deputy Chair of Council's newly created Economic Development, Tourism, and Digital City Committee to support the Mayor, and is also the Chair of the Audit Committee.

Councillor Wendt and his wife, Dianne have lived in Ipswich all their lives, and have raised two children, Katie and Michael. The whole family is committed to the future of Ipswich, all working in responsible jobs within the Ipswich community.

**Councillor Heather Morrow**  
Division 5 - March 2000 to March 2016

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

Councillor Morrow did not contest the 2016 local government election.



**Councillor Cheryl Bromage**  
Division 6

Councillor Bromage was elected in 2004 and is the youngest female ever elected to Ipswich City Council. She is the Chairperson of the City Infrastructure Committee and Emergency Management, as well as Deputy Chairperson of the City Works, Parks and Sport Committee. She is the Chair of the Policy and Administration Board, a member of the Planning, Development and Heritage Committee, City Management, Finance and Community Engagement Committee, City Management, Budget and Community Engagement Board, Audit Committee and Specific Purposes Committee.

Councillor Bromage is also a representative for Ipswich City Council on the Ipswich District Disaster Management Group, Deputy Chairperson of the Local Disaster Management Group, Chairperson of the Flood Recovery Working Group, Chairperson of the Parking Taskforce, Chairperson of the Scenic Valley Regional Road and Transport Group (SV RRTG), Amberley Defence Support Group - Project Control Group, Ipswich Rural Fire Levy Committee, RAAF Amberley Aviation Heritage Centre Steering Group and Safe City Steering Committee.

Councillor Bromage actively supports the efforts of many local community groups, school and sporting clubs, as well as the army of volunteers that are dedicated to supporting them. As well as being the Patron or a member of numerous community organisations, Councillor Bromage has been a volunteer for many organisations, clubs and charities. She is also actively involved in many local community, sporting and cultural groups within the city, including but not limited to Life Member Ipswich Show Society, Ipswich Woodcrafters, Ipswich City Rotary Club, Chairperson of the south east Queensland Defence Reserves Support Council, Honorary member of the 24/7 Cycling Safety Fund, Honorary North Ipswich Scout and Brassall Christmas in the Park Committee and the Tzu Chi Foundation.

Councillor Bromage is dedicated to making Ipswich a city for families, lifestyle and business, where people matter and where people can live, work and play. She believes that Ipswich is ideally positioned within south east Queensland's growth corridor to attract the investment needed to create local jobs that are necessary for our current and future residents and their children.

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



**Councillor Andrew Antonioli**  
Division 7

Councillor Andrew Antonioli was first elected in 2000 and was subsequently re-elected in 2016 for this fifth consecutive term. Division 7 consists of Coalfalls, Eastern Heights, Ipswich, Newtown, Raceview, Sadliers Crossing, Silkstone, West Ipswich and Woodend.

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

He is the Chairperson of the Planning, Development and Heritage Committee, Deputy Chairperson of the Arts and Social Development Committee. Andrew is a member of the City Infrastructure and Emergency Management Committee, the Economic Development, Tourism and Digital City Committee, the Specific Purposes Committee, the City Management, Finance and Community Engagement Committee, and the City Management, Finance and Engagement Board. He is the Chairperson of the Employee Development Board, Deputy Chairperson of the Health, Safety and Environment Board and a member of the Policy and Administration Board. Andrew chairs both the Heritage Consultative Committee and the Safe City Steering Committee. He is Deputy Chair of the Monuments and Memorials Committee and the Regional Arts Development Fund and serves on the Indigenous Land Use Consultative Committee and the Soldiers Memorial Hall Committee.

He is nominated as a Council delegate for the Local Government Association of Queensland, the south east Queensland Council of Mayors Infrastructure and Planning Committee and the Mainstreet Association of Australia.

Andrew is a Director for the Council-owned corporation, Ipswich City Properties and is Council's nominated Director on The Arts Foundation and the Ipswich Events Corporation. He is a volunteer Director of RSPCA Queensland Inc. and is a member of the Australian Institute of Company Directors.

He has a large number of diverse community roles, including Chairperson of the Crime Stoppers Ipswich Volunteer Area Committee, a member of the Ipswich Ambulance Local Area Committee and the St. Mary's Parents and Friends Association. He is a volunteer member of the Ripley Valley Rural Fire Brigade and an Honorary Life Member of the Ipswich Show Society.

Andrew is also a patron for many community groups and associations, including the Ipswich Touch Football Association, Ipswich City Big Band, Ipswich Croquet Club, Ipswich Bowls Club, Ipswich Junior Tennis Association, Ipswich District Athletics Club, the Ipswich and District Radio Club and many more.

Councillor Andrew Antonioli is dedicated to the city and people of Ipswich and looks forward to working with the residents of the city to take Ipswich forward. He believes that innovation and creativity will be the hallmarks to advance Ipswich towards a brighter future for current and future generations.



**Councillor Charlie Pisasale**  
Division 8

Councillor Pisasale was first elected in 1995 as the Councillor for Division 11. He was re-elected in 2000 and 2004 for Division 8, was reinstated unopposed in 2008 and 2012, and re-elected for a sixth consecutive term in 2016. His current Division 8 encompasses Amberley, Churchill, Deebing Heights, Flinders View, Goolman, Leichhardt, One Mile, Peak Crossing, Raceview, Ripley, South Ripley, Wulkuraka and Yamanto.

He is Chairperson of the Arts and Social Development Committee and the Deputy Chair of the Library and Youth and Seniors Committee. He is also a member of the following formal Ipswich City Council Committees and Boards: Employee Development, Health and Community Safety, City Management Finance and Community Engagement City Management Budget and Community Engagement and Specific Purpose.

Over the years, Councillor Pisasale has become involved in many other local groups and committees. His working career has covered many aspects of the office genre, always with a high focus on personnel and safety issues. Within a city wide scale he has always been passionate in promoting all facets of visual and performing arts. This can be easily measured by the level of community support of cultural events both citywide and the smaller local community functions. Audience attendances at the Ipswich Art Gallery and the Ipswich Civic Centre and the new cultural asset in Studio 188 at the Top of Town are also of note, as a high number of patrons actually live outside the city boundary.

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

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



**Councillor Sheila Ireland**  
Division 9

Councillor Ireland was elected to Council in 2004 as the representative for Division 9. In 2008 she was re-elected with a return in excess of 77%, 2012 was elected unopposed and in 2016 it was a race to the finish with Councillor Ireland being successful.

Following realignment of local government boundaries at every election since 2004 Division 9 now includes Springfield Lakes, Springfield Central, Redbank Plains (part), Augustine Heights and parts of Bellbird Park.

The Division 9 Office is now situated at Suite 2, Level 2, Orion Springfield Central, 1 Main Street, Springfield Central where residents of Division 9 are welcome to call in whenever they need information or assistance.

She is Chairperson of Health, Security and Regulatory Services. She is a member of the Library and Youth and Seniors Committee, City Infrastructure and Emergency Management Committee, City Management, Finance and Community Engagement Committee, City Management, Budget and Community Engagement Board and Specific Purposes Committee.

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

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

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



**Councillor David Pahlke**  
Division 10

Councillor Pahlke has been a Rosewood resident for over 30 years. Born in 1953, he began his career with the Postmaster General's Department in 1969 delivering telegrams in his home town of Beenleigh. His career with Australia Post spanned 25 years, rising to be Postmaster at Julia Creek, Rosewood, Inala and Deputy Postal Manager at Ipswich in 1993. He was elected to the Moreton Shire Council in 1991, and subsequently became a full time Ipswich City Council Councillor in 1995 when Moreton and Ipswich Council amalgamated.

Councillor Pahlke represents the Council's largest geographical area taking in 674 square kilometres (62%) of the City. The rural based Division 10 takes in the townships and communities of Rosewood, Ashwell, Blacksoil, Calvert, Ebenezer, Grandchester, Hagslea, Ironbark, Jeebropilly, Lanefield, Marburg, Mount Marrow, Mount Mort, Purga, Tallegalla, Thagoona, The Bluff, Walloon, Willowbank, Woolshed and parts of Pine Mountain, Karrabin, Lower Mount Walker, Mount Forbes, Mount Walker West, Muirlea, Mutdapilly, Peak Crossing and parts of Yamanto and Deebling Heights. These days Division 10 is evolving into a varied mixture of rural/township and developing urban.

Even with these changes, Councillor Pahlke is still basically a rural based Councillor in a City Council. This brings its own series of challenges as rural needs are different to city/urban needs. Over 70% of the gravel roads are in Councillor Pahlke's Division, whilst kerb and channelling are important issues to the City, Councillor Pahlke has to deal with sealing of gravel roads as an important factor to his residents. Parks, footpaths, flooding and drainage issues also vie for funding priority. In recent years, Cr Pahlke has been re-thinking and assessing his achievements spanning 7 Elections and six Prime Ministers. What "legacy" does he wish to leave behind when it is his time to step down?

Councillor Pahlke has been the Chairperson of Libraries since 2004 and added Tourism to his portfolio in 2008. Cr Pahlke chairs other various committees: Ipswich Poetry Feast, City Country Consultative Committee, Rosewood Walloon Consultative Committee, Seniors Reference Group and is the Chairperson of the Rosewood Festival Committee. Councillor Pahlke and Division 10 can be followed on his Councillor Facebook page.

# Ipswich City Council at a Glance



Plans for a **\$150m CBD** revitalisation progresses



Ipswich's new long term community plan,  
**Advance Ipswich** adopted in November 2015



**Fire Station 101** is launched March 2016. This startup incubator and accelerator is the city's main entrepreneur and innovation community hub



**Over 38,000** licences, permits and registrations generated (including animal registration, food business, events and public swimming pools)



**15.1%** rates notices now received online, saving Council and the community \$4 per year, per rate notice



**Safe City** celebrates 20 years in operation



**\$10m** flood mitigation works delivered (including major flood levee for Thagoona, large detention basin at Redbank and Rosewood Dam safety upgrade)



Civic Centre celebrates with **40th anniversary** gala concert



Studio 188 achieves **45% increase** in average show attendance

## Ipswich in Profile





Council adopts first ever **Integrated Transport Plan (iGo)** in May 2016



Ipswich Waste Services **increase** domestic service requests actioned by **16%**



**100,000 tonnes** of waste material collected through domestic kerbside collection program and public Recycling and Refuse Centres - with over 1/3 diverted from landfill for recycling or composting



Ipswich Library Branches have **543,095 visitors** and over 1.1m items borrowed



Ipswich Art Gallery has **highest ever** visitation day on 23 September with **1,874 visitors**



**629** new Australian citizens welcomed at quarterly ceremonies



**Orion Lagoon wins** the Park and Open Space category at the Australian Institute of Landscape Architects Qld Awards, the Leisure Facilities category at the Parks and Leisure Australia Regional Awards and the Leisure Facilities Development category at the 2016 National Awards of Excellence



Ipswich is named in the **Intelligent Community** Forum's worldwide **Smart21** for a record 5th year

**Over 66,600 jobs** locally in the Ipswich LGA

**7,946** local businesses registered in the region

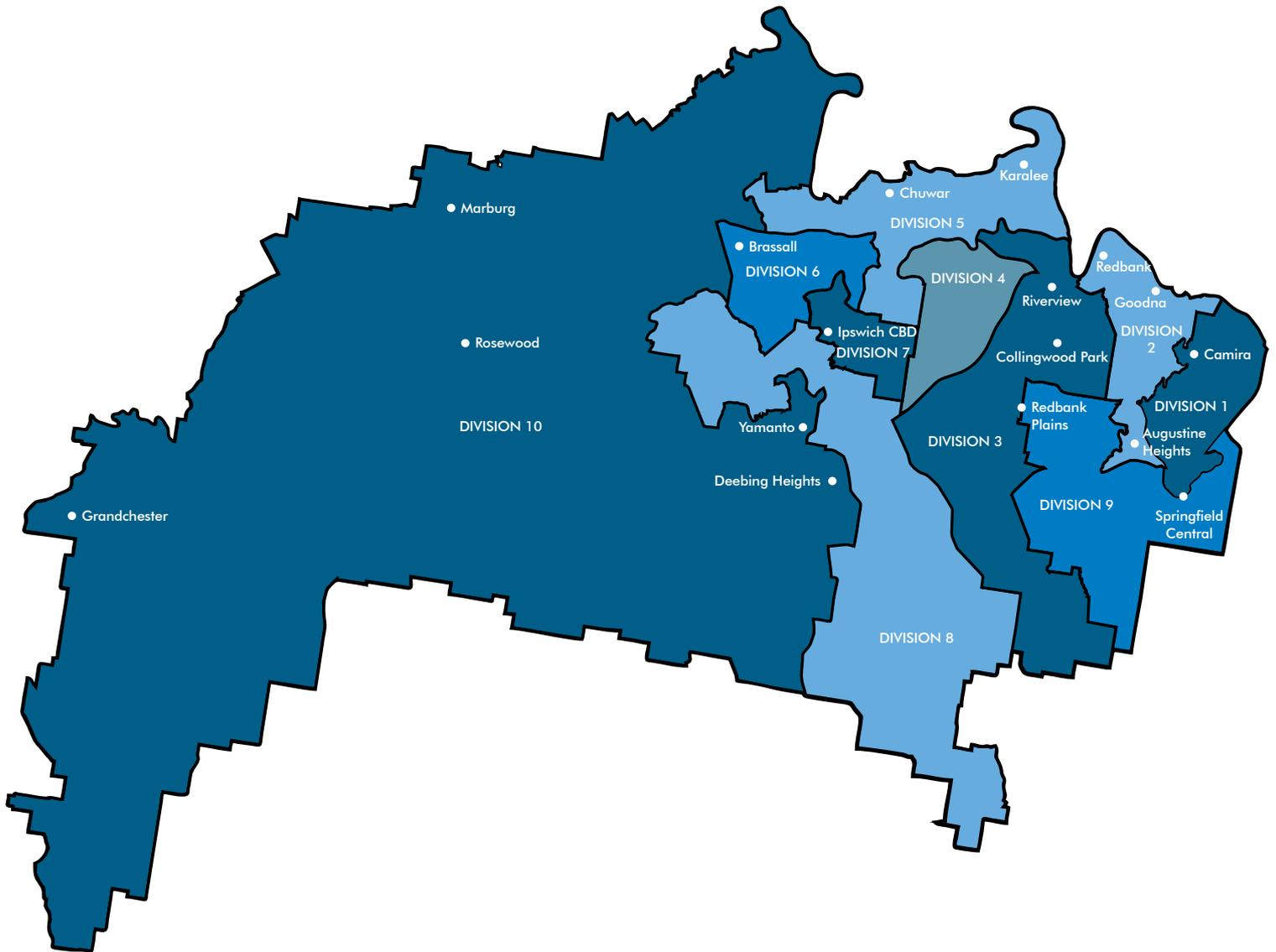
**\$7.89b** gross

**REGIONAL PRODUCT**

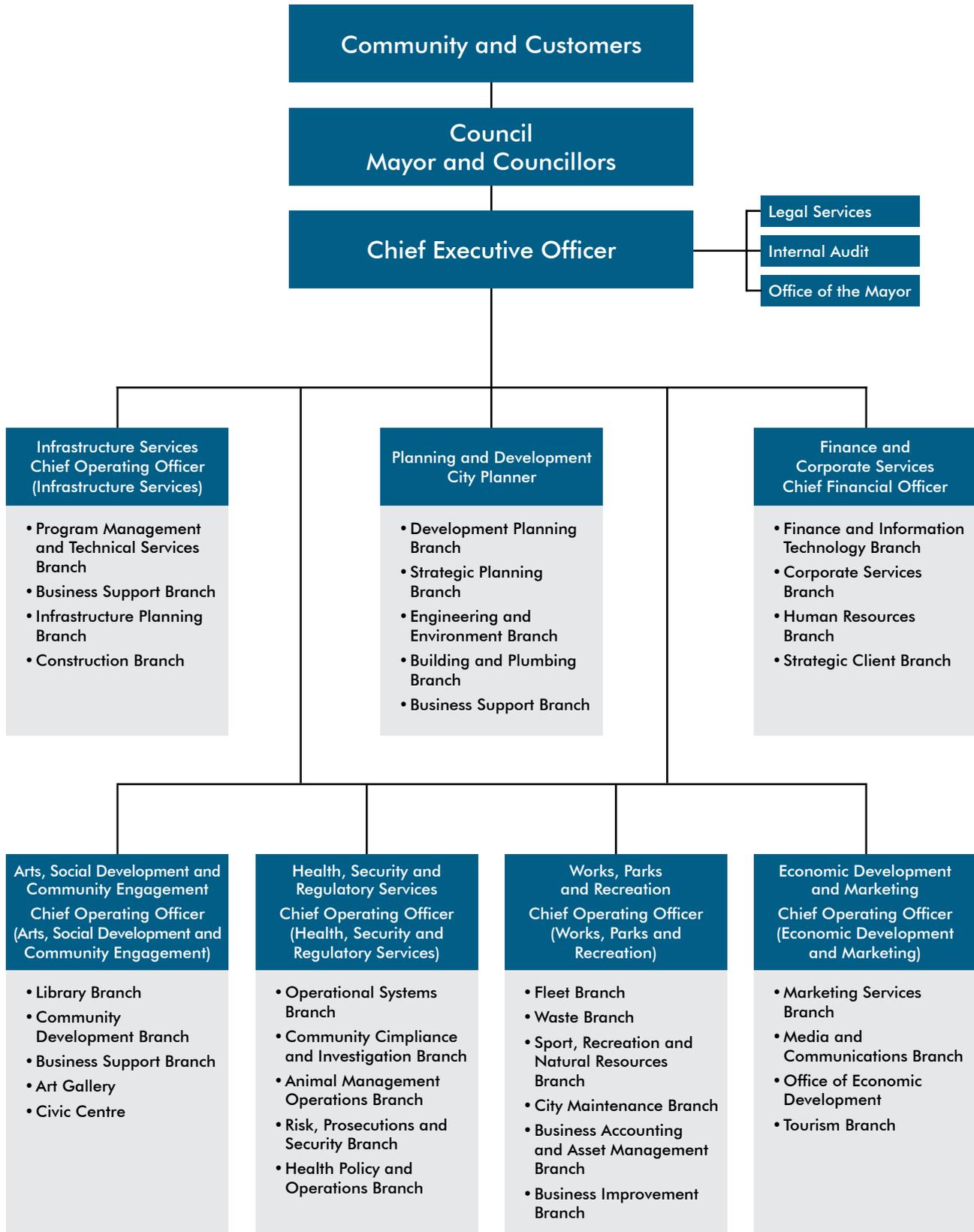
**Population** projected to reach **485,000 by 2036**

**2.2m** total annual visitors to Ipswich

# Divisional Map



# Executive Organisation Structure



# Our Team



## Arts, Social Development and Community Engagement Department (formerly known as Community and Cultural Services Department)

### Chief Operating Officer - Annette Schoone

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

Key Departmental responsibilities include:

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

## Economic Development and Marketing

### Chief Operating Officer - Ben Pole

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

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

- delivery of vital marketing and communications services to Council
- best practice interface with residents and businesses
- lead digital technology and knowledge economy progress
- accelerate and promote priority economic growth sectors
- increase overnight visitor demand, arrivals and expenditure
- improvement of Ipswich awareness and positioning in key markets.

The Office of Economic Development aims for Ipswich to be a lead economy in south east Queensland - creating opportunities for residents and businesses through quality new industry development, skills development and technology leadership. The Office of Economic Development is committed to generating economic progress, sustainable industry and a skilled workforce.

The Digital City Branch drives the Ipswich digital transformation agenda - leading programs and collaboration in digital infrastructure, skills development, smart city, data capital and startups. The Digital City Branch works closely with the Office of Economic Development to ensure strategies and tactics are not only aligned but fully maximised.

The Tourism Branch advances the region's tourism industry in the positive promotion of the destination to target audiences in an effort to increase visitor demand, visitor arrivals and visitor expenditure. The Tourism Branch also works closely with the Office of Economic Development in the delivery of industry and skills development as well as targeted investment attraction in order to continually improve the region's tourism products and services.

The Media Branch manages information dissemination through proactive and reactive media relationships - communicating the products, services and values of Council to media audiences. The Media Branch provides these services to all of Council and across an ever evolving traditional and new media landscape.

The Marketing Services Branch provides full-service marketing and communications support to the many and varied business lines of Council. The Marketing Services Branch also manages key corporate communications assets and channels to achieve awareness and engagement for Council with target audiences.

The Events Branch provides civic, community and corporate event management and delivery services to fulfill Council objectives and requirements. The Events Branch supports Council's engagement with all residents and stakeholders through a diverse portfolio of relevant events.

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

### **Finance and Corporate Services Department Chief Financial Officer - Andrew Roach**

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

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

### **Health, Security and Regulatory Services Department Chief Operating Officer - Sean Madigan**

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

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

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

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

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

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

### **Infrastructure Services Department Chief Operating Officer - Charlie Dill**

The Infrastructure Services Department is comprised of four branches:

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

The department's key functions are to:

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

- deliver transport, drainage, built-environment and open space infrastructure sub-programs of projects via either day labour or contract management practices; ensuring that the deliverable meets the stipulated project intent
- provide records at the completion of projects that fulfil the requirements of good asset management practices by Council
- respond to and manage emergent special construction programs as needed e.g. Flood Recovery Programs.

### **Planning and Development Department City Planner - John Adams**

The Planning and Development Department comprises five branches:

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

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

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

The department's core activities include:

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

### **Works, Parks and Recreation Department Chief Operating Officer - Craig Maudsley**

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

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

# Community Financial Report



Pursuant to section 184 of the Local Government Regulation 2012, Ipswich City Council has maintained a financial management strategy over the last five financial years of minimal FTE growth, minimal increases in operational expenses and an appropriate borrowing program. Services have continued to be delivered and the capital program expanded while achieving these aims through improved processes and innovative service delivery mechanisms. This strategy has Council well placed to manage a growing City. Council is continuing with this strategy over the coming financial year which is consistent with the long-term financial forecast presented in the 2016-2017 Budget and Long-Term Plan. More information regarding Ipswich City Council's Financial and Planning documents can be accessed at Council's website [ipswich.qld.gov.au/about\\_Council/corporate\\_publications](http://ipswich.qld.gov.au/about_Council/corporate_publications)

## Performance - Financial Summary

Ipswich City Council completed the financial year with a net surplus of \$43.7 million.

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

	2016	2015	% Change
Revenue	\$372.2m	\$330.2m	+ 12.7%
Expense	\$328.6m	\$251.5m	+ 30.6%

### Revenue

#### Where did the money come from?

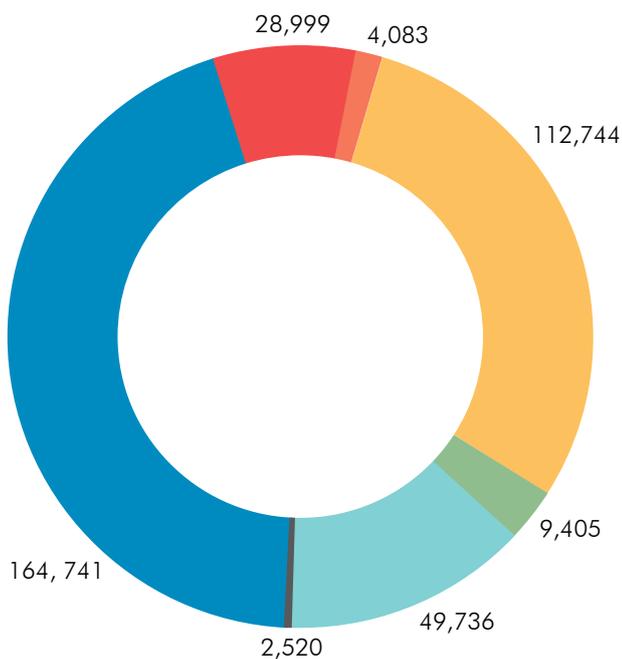
Council received \$372.2 million in revenue. The largest contributor was rates and utility charges of \$164.7 million (after discount and pensioner remissions). However, grants and contributions increased by \$26.9 million to \$112.7 million and other revenue increased by \$4.8 million to \$49.7 million when compared to the prior financial year.

### Expenses

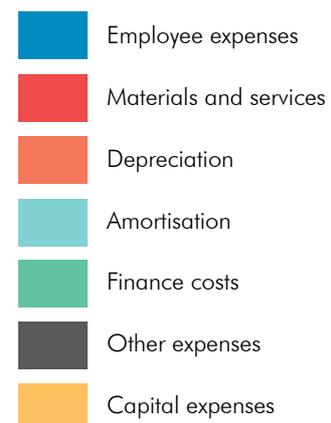
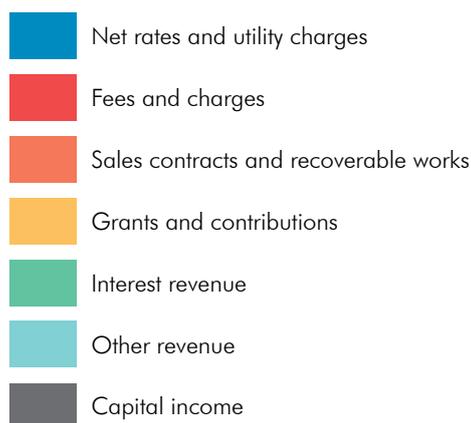
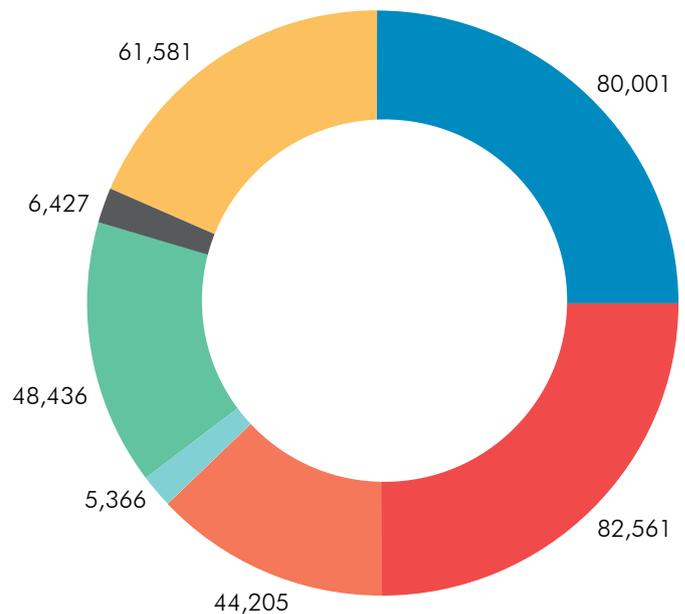
#### Where was the money spent?

Council's expenditure was \$328.6 million for the financial year. Finance costs increased by \$19.4 million to \$48.4 million mainly due to the partial write-down of the loan to Ipswich City Properties Pty Ltd of \$34 million and materials expense increased by \$11.3 million to \$82.6 million. Capital expenses increased to \$61.5 million mainly due to a \$58.3 million loss relating to the devaluation of infrastructure assets. This was offset by a decrease in depreciation expense of \$12 million to \$44.2 million.

2016 Council Revenue (\$'000s)



2016 Council Expenditure (\$'000s)



**Position - Financial Summary Assets**  
**What do we own?**

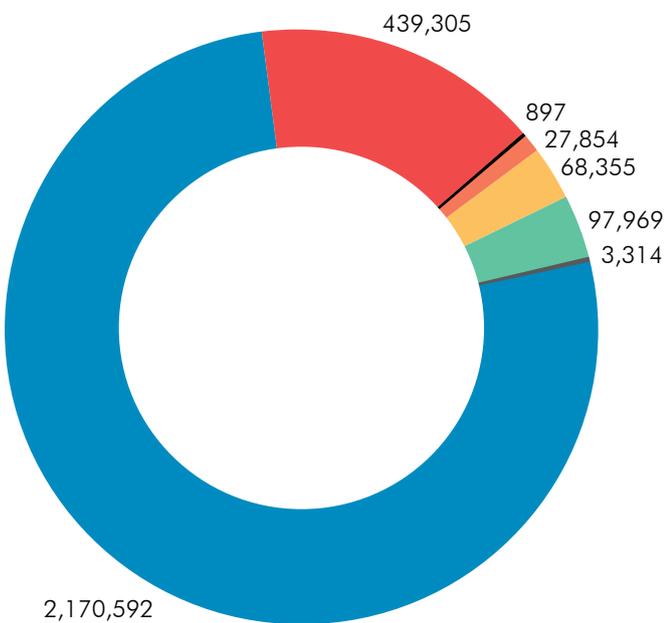
As at the 30 June 2016, Council held \$2.8 billion in assets which is \$15.9 million less than the previous year.

Property, plant and equipment decreased by \$32.8 million as infrastructure assets were devalued by \$149.7 million however this was offset by an increase in acquisition of infrastructure assets and donated assets. Trade and Other Receivables decreased by \$25.8 million mainly due to the partial write-down of the loan to Ipswich City Properties Pty Ltd of \$34 million. Investments increased by \$30.3 million to \$439.3 million.

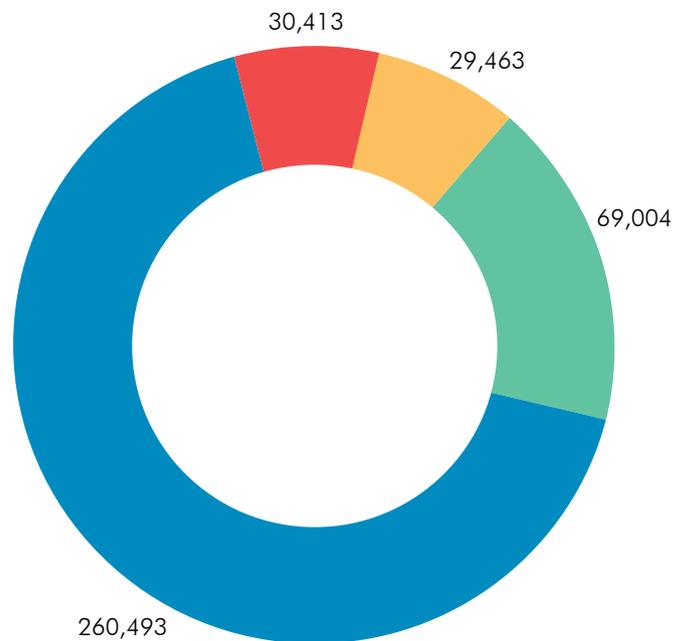
**Liabilities**  
**What do we owe?**

As at the 30 June 2016, Council had \$389.4 million in liabilities which is an increase of \$31.8 million when compared to the previous year. Borrowings increased by \$8.9 million to \$260.5 million mainly due to loans relating to funding for Council's trunk infrastructure and capital programs. Other liabilities increased by \$12.8 million to \$69 million which relate mainly to developer contributions.

**2016 Council Assets (\$'000s)**



**2016 Council Liabilities (\$'000s)**



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

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

## Community Equity

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

Ipswich's community equity (our net worth) as at the 30 June 2016 was \$2.42 billion which is \$47.7 million less than the previous year. Accumulated surplus increased by \$43.7 million to \$1.8 billion and the asset revaluation reserve decreased by \$91.4 million to \$549.9 million.

Community equity is presented in two parts:

	2016	2015	% Change
Asset Revaluation Reserve	\$ 549m	\$ 641m	- 14.25%
Accumulated Surplus	\$1,868m	\$1,825m	+ 2.39%

## Council

2015-2016  
Actual  
\$'000

### Financial Ratios

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#### Working Capital Ratio:

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

Current Assets

Current Liabilities (excluding Headworks Credits)

3.28:1

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#### Operating Surplus Ratio:

This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

Net Result (excluding Capital Items)

Total Operating Revenue (excluding Capital Items)

3.25%

---

#### Net Financial Liabilities Ratio:

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

Total Liabilities less Current Assets

Total Operating Revenue (Excluding Capital Items)

74.83%

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#### Asset Sustainability Ratio:

This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives.

Copex on Replacement of Assets (Renewals)

Depreciation Expenses

59.45%

# Corporate Plan Progress

## i2031 Theme: Strong Diverse Economy

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

### Overview

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

## **SDE Goal 1 - Major Employment Generator**

### **Smart City Blueprint and Implementation Plan**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

Advance Ipswich defined our future as extending Ipswich beyond its traditional manufacturing and labour based profile to a strong digital economy that fosters innovation to achieve improved economic and social outcomes. The Ipswich Smart City Blueprint and Implementation Plan was developed as a roadmap to achieving these capabilities in an innovative and coordinated way. Significant research, consultation and an extensive study of learnings from other cities led to the Blueprint and Implementation Plan which is now the basis of the Ipswich Smart City Program.

### **Economic Development Plan**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

A revised Economic Development Plan focused on creating opportunities for residents and businesses through quality new industry development, skills development and technology leadership is in place.

### **Destination Management and Marketing Plan**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

The Destination Management and Marketing Plan is the first ever blueprint which identifies Ipswich's market position, potential and priority actions to significantly and sustainably increase visitor demand, visitor arrivals and visitor expenditure for the city and its tourism industry. The Destination Management and Marketing Plan is primarily focused on generating overnight and daytrip leisure visitation from the surrounding population in Brisbane and south east Queensland.

### **Ipswich Major Events Strategy**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

The Ipswich Major Events Strategic Plan aims to identify and allocate resources and responsibilities to the city-wide strategy, acquisition, delivery, and marketing of major events. A unified model responsible for retaining and developing a major events portfolio to meet the economic, social and promotional objectives of the city.

## **SDE Goal 2 - A Strong and Stable Community**

### **City of Ipswich Positioning**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

Population and economic drivers are increasing Ipswich's role and influence in south east Queensland at a rapid pace. The City of Ipswich Positioning aims to help ensure that unprecedented growth is viewed in the context of Ipswich as a dynamic place where people want to live, work, learn and visit. This work sets a common agenda for the progress of Ipswich as a regional growth corridor and the major strategic initiatives of Council as a driver of prosperity and liveability.

## **SDE Goal 3 - A Knowledge-Based Economy**

### **Economic Development Plan**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

A revised Economic Development Plan focused on creating opportunities for residents and businesses through quality new industry development, skills development and technology leadership is in place.

### **Ipswich Smart City Program**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

Ipswich will be Australia's most liveable and prosperous Smart City. The Ipswich vision of a Smart City goes far beyond digital technology. Through educating citizens, fostering innovation and enabling new ways of working and living, this program will promote prosperity in our rapidly growing city. The Ipswich Smart City Program identifies three critical drivers of a prosperous and connected Ipswich - jobs, growth and liveability. Sixteen priority initiatives have been identified to deliver these outcomes, they are both internally Council focused to continue to improve service delivery and efficiency, and community focused to deliver digital enablement to enhance economic and social prosperity.

### **Fire Station 101**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

Igniting Ipswich innovation by developing digital ideas and skills into new businesses and jobs. Fire Station 101 is a startup incubator and accelerator and also serves as the city's main entrepreneur and innovation community hub. Members, mentors, investors and inventors all contribute to Fire Station 101 as an innovation engine to advance ideas and enable individuals who may otherwise not have the tools, connections or support to progress. Fire Station 101 aims to grow the startup ecosystem, achieve scalable economic outcomes, create a skills pipeline and lead local innovation.

### **Industry Development Program**

**Branch/Department:** Economic Development and Marketing  
**Corporate Plan progress this year:**

Across the branches of Economic Development, Digital City and Tourism there is a coordinated commitment to growing local business capability and opportunity. Dedicated industry programs are coordinated and delivered with a focus on key economic sectors and priority business practices. This work is furthered by an aligned program of skills development and investment attraction.



## **i2031 Theme: Natural Environment**

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

### **Overview**

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

## **NE Goal 1 - Planning for Healthy and Sustainable Environments**

### **Enviroplan Program**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Implement the Enviroplan Program for the acquisition and long term conservation of land for the city's conservation estates and green space network. Ongoing delivery of the conservation works program (weed, pest, animal, fire and illegal activity programs).

### **Flora and Fauna Datasets**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council identifies key species for Ipswich City and their management requirements. A list of matters of local environmental significance (MLES) have been identified under the Nature Conservation Strategy 2015.

### **Conservation Planning and Land Management Programs**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Offer and promote the ICC conservation partnerships program. In the 2015-2016 financial year, 31 Ipswich landholders signed up for one of Council's Conservation Partnerships.

### **Environmental Atlas**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

This has taken the form of an Ipswich Nature Conservation Strategy, which provides Council with a strategic direction for nature conservation mechanisms for the city over the next 5-10 year period.

The review of the 2008 document was initiated in February 2012. The strategy was completed and adopted in May 2015.

### **Integrated Water Strategy**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Preparation of a high level strategy on the holistic management of the city's water resources and the development of more detailed action plans.

Progress is being made on development and implementation of subsequent action plans - including a stormwater quality offsets implementation framework, a Floodplain Management Strategy and a variety of projects being delivered in the integrated water space including the construction of stormwater harvesting and water quality systems.

Integrated catchment and corridor plans have also been completed for Bundamba, Ironpot and Blacksnake Creek Catchments.

Draft Floodplain Management Strategy completed.

### **Protect Environmental Values**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Identified important habitat areas are protected through conservation zonings or designations in the Ipswich Planning Scheme.

Conservation zonings and associated habitat protection measures are in place for identified important habitat areas via the Ipswich Planning Scheme. The planning scheme minor amendment process under The Sustainable Planning Act 2009 is used to include new Conservation Zones agreed to by landowners as part of voluntary conservation agreements.

### **Environmental Planning for Disaster and Land Use**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Planning scheme provisions are put in place to mitigate against the effects of natural disasters, inclusive of appropriate land use regulations.

The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with flooding, steep topography and bushfires. A planning scheme amendments package, adopted by Council on 30 January 2016 and which took effect on 8 February 2016 provided updated bushfire, steep topography and flooding overlays mapping.

Another planning scheme amendments package, adopted by Council on 26 April 2016 and which took effect on 16 May 2016 provided further updated flooding overlays mapping.

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council has recently updated its flood forecasting system to provide early warning capability for residents across Ipswich's rivers and creeks. Additionally, Council has also updated and implemented its flood operations manual to better prepare for flood events.

### **Flood Prone Land Identification and Risk Management**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

The Ipswich planning scheme includes a comprehensive suite of provisions dealing with flooding. These provisions will be further reviewed once the Brisbane River Catchment Flood Study is complete.

A planning scheme amendments package, adopted by Council on 30 January 2016 and which took effect on 8 February 2016 provided updated bushfire, steep topography and flooding overlays mapping.

Another planning scheme amendments package, adopted by Council on 26 April 2016 and which took effect on 16 May 2016 provided further updated flooding overlays mapping.

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Works, Parks and Recreation continues to improve and update all of its flood studies across the City of Ipswich to provide robust measures that are informed using the latest technology. In addition, \$10 million worth of flood mitigation works have now been delivered across Ipswich. This includes a major flood levee protecting the township of Thagoona, a large detention basin at Redbank providing flood mitigation to surrounding residents and the Rosewood Dam safety upgrade which ensures the structure functions safely during flood events.

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

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Appropriate land use buffers are put in place around the Amberley Air Base and Willowbank and Tivoli Raceways to protect these major facilities and to enhance overall environmental and community health outcomes.

The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with appropriate land use buffers around the Amberley Air Base and Willowbank and Tivoli Raceways.

**Noise Sensitive Design Measures**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

The Building Code of Australia, the Queensland Development Code and the Ipswich Planning Scheme include noise sensitive design measures, which are applied where relevant through the development assessment process.

**NE Goal 2 - Management for Healthy and Sustainable Environments**

**Ipswich Open Space and Recreation Strategy (OSRS)**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

The Ipswich Open Space and Recreation Strategy was adopted by Council in August 2014 and continues to be implemented in accordance with the relevant budget and programs.

**Local Waterway Management Plans**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Local waterway management plans have been finalised for Black Snake Creek and Bundamba Creek and progress is being made towards a corridor plan for Iron Pot Creek.

The Iron Pot Creek plan has been finalised and adopted by Council.

Implementation actions for riparian revegetation have been undertaken for the Bundamba Creek and Black Snake Creek Corridor Plans.

**Riparian Corridor Protection**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Riparian corridor protection is a core focus under the Waterway Health program and has been featured in a number of projects, including water management plans mentioned above.

The Habitat Connections Program concentrates on the rehabilitation of degraded urban bushland corridors. On-ground work has occurred on Iron Pot Creek, Woogaroo Creek and Bundamba Creek.

**Bushfire Strategy**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

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

Review of the Bushland Fire Management Plans and program has been completed.

**Ipswich City Council Environmental Protection Plan**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Strategic Action plan on a number of environmental protection issues such as:

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

There are a number of actions within this plan that are being implemented on an ongoing basis. The State Government's Greentape Reduction legislation has had an impact in this area e.g. deletion of a significant amount of ERAs.

- Annual reporting of ERAs to State
- Annual monitoring program for priority closed landfill sites going
- Corporate sustainability planning initiated to address greenhouse gas emissions and resource consumption.

**Ipswich City Council Climate Change Response**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council's response is driven by the desire to:

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

There are a number of ongoing activities where the Council has a large amount of control over various factors linked to climate change. These include:

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

### **Landfill and Sanitary Depot Management**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Rehabilitation and monitoring of closed landfill sites is an ongoing activity for Council.

## **NE Goal 3 - Environmental Partnerships**

### **Conservation Support Programs**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

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

In the 2015-2016 financial year, 31 landholders signed up for one of Council's conservation partnerships.

\$48,129 was spent on-ground controlling environmental weeds on private property.

\$105,375 in land management payments was issued to landholders to undertake on-ground works on private property for works including rehabilitation, weed control and fencing.

### **Management of Environmental Assets on Public Land**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

For private land, Council offers support for management via the Conservation Partnerships Program.

Management Plans are in place on public land, (i.e. Council's Conservation Estates and Bushland Reserves).

### **Fire Management Plans, Pest Management Plans, Erosion Control Plans**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

As part of Council's Conservation Partnerships incentives package, landholders are offered opportunities to enhance knowledge and skills within a variety of natural resource management issues.

### **Community and Industry Education Sessions**

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

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

A number of environmental education opportunities were offered in the 2015-2016 financial year, including:

- What a Waste Program - 2541 students participating
- Kids go Wild - over 537 attendees
- Follow the Figs (story thread trail in Queens Park) - West Moreton Anglican College consisting of three classes of 87 students
- Other educational programs - 154 attendees
- Planting Days, Trees for Mum Day - 2000 plants  
Council Corporate Planting Day - 2000 plants  
Centor Corporate, Connect for your Creek Week, The Life Tree Movement and Ozcare Planting Days - 460 plants
- Enviroplan Photographic Competition - online submissions and workshops for potential entrants - Total entrants of 171 with a total of 1046 photographs submitted.



## **i2031 Theme: Integrated Transport and Movement**

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

### **Overview**

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

## ITM Goal 1 - Connected Communities

### Transport Steering Committee

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

Steering Committee has been established and meets on a quarterly basis.

### Active School Travel Programs - Healthy Active School Travel

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Healthy Active School Travel (HAST) program has been delivered to ten primary schools during 2015 reaching over 6,500 local students, and to five primary schools in 2016 reaching over 3,400 local students.

Behaviour change data recorded during the HAST program showed the active transport mode share across all schools was around 21% which increased to 31% after the program was delivered. On peak event days the active transport mode share reached over 50% in some schools.

A review of the HAST program is underway, and a new project (Ipswich Active and Safe Schools Mapping) has been endorsed by Council.

### Multi-modal Transport Opportunities

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

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

### Major Entry Point Treatments

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Entry Statements installation on the entry to Ipswich CBD (i.e. along Warwick Road, Pine Street and Queen Victoria Parade) were completed.

Additional sites have been identified for future implementation including the Logan Motorway, Centenary Highway, Springfield, Warrego Highway, Marburg and the Cunningham Highway, Mt Forbes.

### Residential Densities and Mixed use Outcomes - Major Centres and Transit Hubs

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Planning scheme measures are implemented to increase

residential densities and deliver mixed use transit oriented development around major centres and transit hubs.

The Ipswich Planning Scheme includes a comprehensive suite of provisions to facilitate increased residential densities and mixed use transit oriented development around designated major centres and transit hubs.

## ITM Goal 2 - Efficient and Affordable Access

### Travel Patterns

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

Annual citywide traffic counts undertaken in October 2014 (90 locations).

### Alternative Transit Opportunities

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

The extension of the Brassall Bikeway from Grace Street to Diamantina Boulevard.

### SEQ Integrated Regional Transport Plan

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Provide input into the SEQ Integrated Regional Plan to support urban growth patterns of Ipswich and plan for early provision of transport and transit infrastructure growth area.

The Queensland Government released Connecting SEQ 2013 in 2011 with input into the document being provided by Council. The goals and mode share targets set for Ipswich will be taken down to local level as part of the development of iGO.

### Strategic Road Network

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Redbank Plains Road was completed in April 2016.

Prepare concept and detailed designs for various upcoming financial year projects.

### Active Transport Strategy

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

The development of the Ipswich Transport Plan (iGO) is nearing completion.

### **'End of Trip' Cycle Facilities**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Provide end of trip cycle facilities for appropriate forms of development.

The Queensland Development Code includes end of trip cycle facilities for specified forms of development. These facilities are delivered both through Council and private certifiers acting as Assessment Managers.

## **ITM Goal 3 - Collaborative Transport Planning**

### **ITP Public Transport, Safe Road Network and Pedestrian/Cycle Travel**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Preparation and implementation of an Integrated Transport Plan for Ipswich is ongoing. iGO was endorsed in June 2016.

### **Promote Cycling and Walking - Walk and Cycle Ipswich**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Raise awareness of walking and cycling opportunities in Ipswich.

The aim was to increase walking and cycling knowledge and skills of Ipswich residents.

Develop and distribute a new online and hardcopy resource, 'Walk Ipswich' which identifies a series of walking tracks for fitness and recreation.

Delivery of a 4 x 6 week programs of women's only small group beginner cycling courses to increase confidence in cycling and activate cycling infrastructure.

Heart Foundation Walker Groups are ongoing.

Delivery of 10 one-off community bicycle education sessions covering basic bicycle maintenance, riding on the road safely and developing bike handling and maneuvering skills to increase confidence in cycling and activate cycling infrastructure.

Delivery of the Ipswich Schools Cycle Safety Fund 5 week bicycle education program to over 1700 primary aged school students in Ipswich.

New 'Cycling Ipswich' resource in development for print and online which identifies a series of suggested cycling routes for fitness, recreation and transport.

### **Modes of Transport**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

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

### **Kerbside Management - Parking Meters/ Enforcement**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Implement improved kerbside management within areas of high parking demand.

## **ITM Goal 4 - Transport to Support the Economy**

### **Integrated Cycling and Pedestrian Network**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

Plan and provide for pedestrian and cycle link to and end of trip facilities at key employment, recreation and entertainment nodes.

The development of the iGO is ongoing which will include an active travel component.

## **ITM Goal 5 - Minimise Use of Private Motor Vehicles**

### **Ipswich Transport Plan**

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

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

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

iGO City of Ipswich Transport Plan endorsed by Council in June 2016. The development of the iGO Active Transport Action Plan is underway.





## **i2031 Theme: Infrastructure and Service**

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

### **Overview**

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

## IS Goal 1 - Integrated Infrastructure Planning and Provision

### Designated Infrastructure Corridors/Trunk Infrastructure

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

The Ipswich Planning Scheme includes a comprehensive suite of provisions designed to protect both existing and planned future trunk infrastructure. Updates are also provided through regular liaison with key infrastructure providers.

### Ipswich Priority Infrastructure Plan (PIP)

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Prepare a PIP to facilitate the delivery of trunk infrastructure to support the planned growth and development within the local government area.

The Ipswich planning scheme includes a Priority Infrastructure Plan.

A planning scheme amendments package adopted by Council on 28 June 2016 provided updated information on the Priority Infrastructure Plan.

### Ipswich City Council Capital Works Program

**Branch/Department:** Infrastructure Services

**Corporate Plan progress this year:**

\$79 Million of capital works program were delivered.

## IS Goal 6 - Managing Waste as a Resource

### Waste Management Strategies

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Under the Provisions of the *Waste Reduction and Recycling Act 2011*, Council's Waste Management Strategic Plan is now undergoing a full review.

This review is nearing completion and is expected to be finalised shortly.

### Waste Management Infrastructure Master Plan

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council continues to review and develop a plan to meet Ipswich's future waste management infrastructure needs.

### Education

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

As part of the environmental education program, 'What a Waste' education program undertaken.

### Cutting Edge Waste Technology

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council's waste services require the use of cutting edge waste technology to meet customer expectations and deliver efficient and economical service delivery.

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

A web service with integrated Google mapping, route optimisation and mobile software is being rolled out to support waste service operations.

## IS Goal 7 - Recreation Facilities and Open Space

### Year Round Sporting Ground Use

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Development, management, maintenance and activation of sporting fields that are maintained on a cyclic program.

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

### Network of Recreation Trails

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Development, management, maintenance and activation of recreation trails.

Ongoing management, maintenance and activation of existing recreation trails within natural areas. 4 new trails have been completed (2 x Blackstone, 2 x Flinders-Goolman). The Ipswich Outdoor Recreation Plan has been developed and the action plan is now being implemented.



## **i2031 Theme: Growth Management**

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

### **Overview**

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

## **GM Goal 1 - Sustainable Land Use**

### **Designated Infrastructure Corridors/Trunk Infrastructure**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Ensure Ipswich Planning Scheme outcomes align with the SEQ Regional Plan.

Council maintains regular liaison with the Department of State Development, Infrastructure and Planning and the SEQ Council of Mayors in order to be kept up to date with SEQ regional planning initiatives.

## **GM Goal 3 - Ipswich City Centre - The Civic Heart**

### **Enhanced Planning and Design**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

Part 5 of the Ipswich Planning Scheme includes a comprehensive suite of planning and design provisions based on the Ipswich Regional Centre Strategy.

## **GM Goal 4 - Range of Housing and Lifestyle Needs**

### **Local Area Planning Frameworks**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Implement local area planning frameworks based on specific local area visions which complement the overall Community Plan vision.

The Ipswich Planning Scheme includes a comprehensive suite of local area planning frameworks which incorporate vision elements for strategic growth areas at Ipswich Central, Goodna, Rosewood, Walloon, Thagoona, Swanbank, New Chum, Redbank Plains, Springfield and Ripley as well as other vision elements for many zoning scheme sub areas and precincts.

### **Heritage Adviser Service**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

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

### **Affordable Living Strategy/Housing Needs Assessment**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Prepare and implement an Affordable Living Strategy and Housing Needs Assessment.

Work has commenced on the preparation of a Housing Needs Assessment and an Affordable Living Strategy to help inform the review of the Ipswich Planning Scheme.

## **GM Goal 5 - Sustainable Development Embraced**

### **Water Sensitive Urban Design Standards and Guidelines**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

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

Council has implemented WSUD via Ipswich Planning Scheme Implementation Guideline No 24. This guideline also includes a framework for accepting voluntary stormwater quality offset payments.

An implementation framework for the use of stormwater quality offsets funds has been developed in collaboration with key staff across Council to ensure effective delivery of WSUD assets and riparian protection projects by Council using these funds.

Implementation Guideline No 24 was amended by Council on 29 January 2016 to include a Booval Catchment On Site Detention Strategy and updated Soils of Ipswich Mapping.

## **GM Goal 6 - Protection of Cultural Heritage, Natural Environment and Rural Landscape Values**

### **Scenic Amenity and Landscape Values**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Protect important natural and rural scenic amenity and landscape values.

The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with the protection of natural and rural scenic amenity and landscape values.

### **Climate Responsive Design, Wildlife Corridors, Environmental Buffers, Vegetation Retention**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Implement appropriate planning and design responses relating to climate, wildlife corridors, environmental buffers and vegetation retention.

The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with subtropical climate responsive design, wildlife corridors, environmental buffers and vegetation retention.

## **GM Goal 8 - Ipswich is a Key Growth Hub Within south east Queensland**

### **Alliances and Partnerships**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Council to form strategic partnerships with other key stakeholders involved in growth management.

Council has developed and maintained strong working relationships with key government agencies and industry bodies involved in growth management, in particular Department of Infrastructure, Local Government and Planning, Department of State Development, Economic Development Queensland, Planning Institute of Australia and Urban Development Institute of Australia.

### **Role of Ipswich in SEQ Regional Plan**

**Branch/Department:** Planning and Development

**Corporate Plan progress this year:**

Council to work with key state agencies and adjoining local governments involved in SEQ regional planning.

Council has developed strong working relationships with the Department of Infrastructure, Local Government and Planning Department of State Development (the key state agency involved in SEQ regional planning) and other SEQ local governments through CoMSEQ.

A Senior Council Strategic Planning Officer has been seconded to the Department of Infrastructure, Local Government and Planning to assist with the review of the SEQ Regional Plan.





## **i2031 Theme: Community Spirit and Wellbeing**

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

### **Overview**

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

## CSW Goal 1 - Community Identity

### Ipswich Marketing Strategy

**Branch/Department:** Economic Development and Marketing

**Corporate Plan progress this year:**

Sets the overall direction for the promotion of the city to residences, businesses, visitors and other key stakeholders. Work on this project is on track.

## CSW Goal 5 - Community Health and Wellbeing

### Health Community

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

**Corporate Plan progress this year:**

A range of programmed inspections across a range of activities were achieved for food businesses, commercial licensing and sediment and erosion control. In addition, investigation of complaints, collaboration with Queensland Health and other agencies (internal and external) occurred to ensure public health and safety outcomes were met.

Council continued to roll out the immunisation program at Community Clinics and High Schools across Ipswich.

Smoking was banned in Malls and public transport waiting points within Ipswich and Council continues to monitor these spaces to help improve the health of Ipswich residents.

### Active Lifestyles

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

A wide range of low cost or free physical programs and recreational pursuits have been provided for the City. Physical activity programs include Active Breaks, Women on Wheels, Learn 2 Skateboard Workshops, Heart Foundation Walking and Nature Breaks. Recreational opportunities and events include Mud Lark in the Park events, the Ipswich Trail Run Series and Family Adventure Challenges.

## CSW Goal 6 - A Safe Community

### Council Community Emergency Management Strategy/Disaster Management Plan

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

**Corporate Plan progress this year:**

To provide input into two sub-plans - Animal Welfare and Public Health.

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Council has had signoff from the LDMG for both plans to ensure seamless activation of response and recovery activities should a disaster be declared.

More detailed input to specific actions is continuing to be added to supporting documentation of the sub-plans.

## Safe City Program

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

**Corporate Plan progress this year:**

Safe City Operations were praised by the Ombudsman's Office as a lead organisation in community safety and crime prevention and continues to be the leader in CCTV safety operations for Councils across Australia.

## CSW Goal 8 - A Sporting City

### Sports Awards

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Delivery of annual recognition program to celebrate Ipswich's sporting achievement and heritage.

151 Sport Excellence Bursaries were awarded during 2015-2016. Sports Awards held in November 2015 were attended by 210 guests.

### Sports Ipswich

**Branch/Department:** Works, Parks and Recreation

**Corporate Plan progress this year:**

Sports Ipswich has dedicated club development officers supporting clubs across the city's sport and recreation industry.

Sports Ipswich services 120 sport and recreation organisations plus industry activity.



## **i2031 Theme: Strong Ethical Governance**

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

## **SEG Goal 1 - Compliance with Act and Regulations**

### **Legislation Requirements**

**Branch/Department:** Finance and Corporate Services

**Corporate Plan progress this year:**

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

Good Governance has ensured that Ipswich City Council Councillors and Employees have fulfilled all duties in accordance with the requirements of the Act and Regulations.

## **SEG Goal 2 - Informed, Effective, Accessible Decision Making and Information Management**

### **Accessible Decisions and Information**

**Branch/Department:** Human Resources

**Corporate Plan progress this year:**

Council information is to be managed effectively ensuring accuracy, accessibility and scrutiny. By providing necessary skills, training and tools, Council has given staff the abilities to make informed, effective and timely decisions.

Annual training audits were conducted and monitored via staff performance appraisals. Training in corporate applications on relevant policy, procedures and work directives were provided on an ongoing basis.

## **SEG Goal 4 - Recognise Diverse Knowledge Skills and Experience of Staff**

### **Leadership and Management Essentials Program Workforce Planning Program**

**Branch/Department:** Human Resources

**Corporate Plan progress this year:**

Council introduced a series of short sessions aimed at 3rd and 4th level management to raise knowledge and awareness of Council management practices.

## **SEG Goal 5 - Sound Strategic Financial Planning**

### **Corporate Plan**

**Branch/Department:** Corporate Services

**Corporate Plan progress this year:**

Council undertakes 5-yearly strategic planning activities based on current and future needs of the City. The 2012-2017 Corporate Plan was adopted 14 August 2012.

### **Operational Plan**

**Branch/Department:** Corporate Services

**Corporate Plan progress this year:**

Council undertook annual strategic planning activities based on the current needs of the City. The 2015-2016 Operational Plan was adopted 28 July 2015.

# Operational Plan Progress



## Finance and Corporate Services and Executive Secretariat - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>SEG Goal 1 - Act and Regulations</b>			
<b>SEG Strategy 1.1 - Principles of Local Government</b>			
SEG Action 1.1.1	Finance and Corporate Services	Ipswich City Councillors faithfully and impartially fulfil the duties of their office, in accordance with the local government principles under the <i>Local Government Act 2009</i>	
<b>SEG Goal 2 - Informed, Effective, Accessible Decision Making and Information Management</b>			
<b>SEG Strategy 2.2 - Accessible Decisions</b>			
SEG Action 2.2.2	Finance and Corporate Services	Council information is managed effectively ensuring accuracy, accessibility and security	
<b>SEG Goal 5 - Sound Strategic Financial Planning</b>			
<b>SEG Strategy 5.1 - Active Strategic and Financial Planning</b>			
SEG Action 5.1.1	Finance and Corporate Services	Council undertakes annual strategic planning activities such as Corporate and Operational planning, based on the current and future needs of the City	
<b>GM Goal 3 - Ipswich City Centre - The Civic Heart</b>			
<b>GM Strategy 3.2 - A Regional Centre with Purpose</b>			
GM Action 3.2.4	Finance and Corporate Services	Further encourage and facilitate the establishment/relocation of administrative offices for government and non-government agencies and in particular the decentralisation of state government offices as a major catalyst for private sector retail and commercial office development	

Completed 

On track 

For review 

**Arts, Social Development and Community Engagement Department (formerly Community and Cultural Services Department) - Goals / Strategies / Actions**

Task Name	Branch	Task Description	Progress
<b>CSW Goal 1 - Community Identity</b>			
<b>CSW Strategy 1.1 - Sense of Community</b>			
CSW Action 1.1.1	Social Development	The community is well informed about the products, services and events offered by Council and others organisations, businesses and community groups	
CSW Action 1.1.2	Library Services	Maintain a program for the collection and exchange of community histories using a variety of communication mediums	
<b>CSW Goal 2 - Participation and Community Capacity</b>			
<b>CSW Strategy 2.1 - Active Community Spirit</b>			
CSW Action 2.1.1	Social Development	Promote community activities that encourage communication and relationships between all generations and diverse backgrounds through broad community based activities	
CSW Action 2.1.2	Social Development	Encourage and support the participation of the community in volunteering and celebrate volunteer achievements	
CSW Action 2.1.3	Social Development	Encourage community activities that promote and celebrate a sense of belonging	
<b>CSW Goal 2 - Participation and Community Capacity</b>			
<b>CSW Strategy 2.2 - Community Engagement</b>			
CSW Action 2.2.3	Social Development	Develop and deliver a range of services, programs, activities and consultative frameworks suitable for seniors, people with a disability and their carers, indigenous, disadvantaged, and culturally and linguistically diverse community in partnership with key stakeholders and service providers	
<b>CSW Goal 2 - Participation and Community Capacity</b>			
<b>CSW Strategy 2.3 - Community Capacity and Leadership</b>			
CSW Action 2.3.1	Social Development	Enhance capacity and sustainability of individuals and community organisations through education and training opportunities, both formal and informal	
CSW Action 2.3.2	Social Development	Provide and promote opportunities for community organisations and service providers to access funding/resource assistance including partnerships, collaboration and co-operative arrangements to achieve outcomes	
<b>CSW Goal 2 - Participation and Community Capacity</b>			
<b>CSW Goal 2.4 - Lifelong Learning</b>			
CSW Action 2.4.2	Library Services	Develop programs which encourage the exchange of knowledge, skills and information between communities	
CSW Action 2.4.3	Library Services	Provide public points of access to information and communications technology for all sectors of the community	
CSW Action 2.4.4	Social Development	Where appropriate, implement support programs to enable the ongoing development of appropriate service provision which is sensitive to cultural and disability needs	
CSW Action 2.4.5	Library Services	Develop and implement programs that increase literacy, self-improvement and employability across the lifespan	
<b>CSW Goal 3 - Community Planning</b>			
<b>CSW Strategy 3.1 - Community Planning</b>			
CSW Action 3.1.1	Research and Social Planning	Develop and implement a planned approach to community services and facilities	
CSW Action 3.1.2	Research and Social Planning	Implement and review Council Social Infrastructure Plan	
CSW Action 3.1.3	Research and Social Planning	Standards of accessibility, including cultural and physical access, are used in community planning	
CSW Action 3.1.4	Research and Social Planning	Develop and implement a Community Social Plan	
<b>CSW Goal 4 - Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.1 - Respect for Indigenous Australians</b>			
CSW Action 4.1.1	Social Development	Develop and implement programs that showcase, celebrate and engage the broader community in Indigenous Culture	
CSW Action 4.1.2	Social Development	Work with the Indigenous Community to ensure they are actively engaged in programs and services	

## Arts, Social Development and Community Engagement Department (formerly Community and Cultural Services Department) - Goals / Strategies / Actions

Task Name	Branch	Task Description	Progress
<b>CSW Goal 4 - Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.2 - Diverse Cultures</b>			
CSW Action 4.2.1	Social Development	Engage the community in the creation of local projects and cultural events that promote and demonstrate the diverse representation of culture and ethnicity of the community and the local character through a range of mediums	✓
<b>CSW Goal 4 - Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.4 - Belonging</b>			
CSW Action 4.3.1	Social Development	Implement Council Public Arts Strategy with a holistic community approach	✗
CSW Action 4.4.1	Social Development	Engage the community in the creation of local projects and projects that encourage inclusion and participating and promote and demonstrate a sense of belonging as it relates to the whole of community.	✓
<b>CSW Goal 7 - A Safe Community</b>			
<b>CSW Strategy 7.1 - Community Safety and Crime Prevention</b>			
CSW Action 7.1.1	Social Development	Implement a Community Safety and Crime Prevention Plan	✓
CSW Action 7.1.3	Social Development	Deliver existing and establish new education programs and strategies regarding personal management of safety for all sectors of the community	✓
CSW Action 7.1.4	Social Development	Establish education programs and strategies regarding personal perception and fear of crime	✓
<b>GM Strategy 3.2 - A Regional Centre With Purpose</b>			
GM Action 3.2.3	Business Support	Develop a multipurpose Performing Arts Complex within the Ipswich CBD as a signature project to complement existing and future cultural facilities	✓
<b>GM Goal 4 - Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.2 - Housing for All Needs</b>			
GM Action 4.2.3	Social Development	Identify the services and facilities necessary to support older people and people with a disability to remain independent in their own homes	✓
<b>IS Goal 1 - Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.5 -Infrastructure Provision</b>			
IS Action 1.5.1C	Research and Social Planning	Implement major infrastructure plans such as the Social Infrastructure Plan	✓
<b>IS Goal 2 - Coordinated Community Services</b>			
<b>IS Strategy 2.1 - Integrated Service Approach</b>			
IS Action 2.1.1	Research and Social Planning	Establish and implement minimum standards for the provision of community services and facilities that cater for the diverse needs of the community	✓
IS Action 2.1.3	Research and Social Planning	Recognise opportunities for innovative funding models for the establishment, construction and on-going management and administration of community facilities that provide integrated community service provision	✓
IS Action 2.1.4	Social Development	Distribute information regarding the respective service responsibilities of community service agencies	✓
<b>SEG Goal 4 - Council recognises the Diverse Knowledge, Skills and Experiences of our Councillors, Staff and Partners</b>			
<b>SEG Strategy 4.1 - Nurturing Future Leaders</b>			
SEG Action 4.1.2	Social Development	Council advocates and provides programs to Key Partners to strengthen their leadership, financial management and long term sustainability	✓

## Economic Development and Marketing Department - Goals / Strategies / Actions

Task Name	Branch	Task Description	Progress
<b>SDE Goal 1 - Major Employment Generator</b>			
<b>SDE Strategy 1.1 - Enhance Enterprise Precincts</b>			
SDE Action 1.1.1	Economic Development and Marketing	Implement and review the Ipswich Economic Development Strategy to encourage high levels of employment self-containment whilst facilitating adjustments to changes in the economy	Revised Economic Development Plan. Ipswich Smart City Program. Industry Development Program. Destination Management and Marketing Plan. Fire Station 101.
<b>SDE Goal 1 - Major Employment Generator</b>			
<b>SDE Strategy 1.2 - Government and Industry Employment</b>			
SDE Action 1.2.1	Economic Development and Marketing	Facilitate the establishment and decentralisation of State and Commonwealth Government department functions in line with the south east Queensland Regional Plan and the Ipswich Regional Centre Strategy	Revised Economic Development Plan. Ipswich Smart City Program. Industry Development Program.
<b>SDE Goal 3 - A Knowledge-Based Economy</b>			
<b>SDE Strategy 3.1 - Schooling for All</b>			
SDE Action 3.1.1	Economic Development and Marketing	Implement and review the Education and Skills Plan (Skilling Ipswich)	Revised Economic Development Plan. Ipswich Smart City Program. Industry Development Program. Fire Station 101.
<b>SDE Goal 3 - A Knowledge-Based Economy</b>			
<b>SDE Strategy 3.3 - Access to Relevant Vocational Training</b>			
SDE Action 3.3.1	Economic Development and Marketing	Foster partnerships between local businesses and vocational training institutions to deliver the skills and knowledge levels required in the workforce	Revised Economic Development Plan. Ipswich Smart City Program. Industry Development Program. Fire Station 101.

## Works, Parks and Recreation - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>CSW Goal 7 - A Safe Community</b>			
<b>CSW Strategy 7.3 - Emergency Services and Disaster Management</b>			
CSW Action 7.3.1	Works, Parks and Recreation	Develop and implement a Council Community Emergency Management Strategy, which details key education and preparedness programs and activities, which encourage proactive management and response in disasters and/or emergencies	
<b>CSW Goal 8 - A Sporting City</b>			
<b>CSW Strategy 8.1 - Sporting Champions</b>			
CSW Action 8.1.1	Works, Parks and Recreation	Promote and support the outstanding achievements of sports people and teams	
CSW Action 8.1.2	Works, Parks and Recreation	Promote and encourage the use of Ipswich sporting facilities for major Regional, State and National and international sporting events	
CSW Action 8.1.3	Works, Parks and Recreation	Encourage leaders and associations in sport to engage with local community to encourage greater participation in sporting activities	
<b>CSW Goal 8 - A Sporting City</b>			
<b>CSW Strategy 8.2 - Sports Participation</b>			
CSW Action 8.2.3	Works, Parks and Recreation	Encourage local sport and recreational organisations to become sustainable	
<b>IS Goal 1 - Integrated Infrastructure Planning and Provision</b>			
<b>IS Goal 1.6 - Maintain infrastructure</b>			
IS Action 1.6.1D	Works, Parks and Recreation	Review, maintain and implement asset management plans and program focused on protection of assets in a proactive manner	
<b>IS Goal 6 - Managing Waste as a Resource</b>			
<b>IS Strategy 6.1 - Provision of Waste Management Options</b>			
IS Action 6.1.1	Works, Parks and Recreation	Develop and implement waste management strategies for Council to improve management of waste and resources	
IS Action 6.1.2	Works, Parks and Recreation	Develop and implement a Waste Management Infrastructure Master Plan and improve the standard of resource recovery and waste disposal facilities	
IS Action 6.1.3	Works, Parks and Recreation	Provide information on managing waste and resources through environmental education programs to schools, community groups, local business owners, operators and residents	
<b>IS Goal 3 - Water a Valuable Resource</b>			
<b>IS Strategy 3.2 - Water Conservation to Minimise Demand</b>			
IS Action 3.2.2	Works, Parks and Recreation	Identify opportunities to collect and treat storm water as an alternative to treated urban water while balancing the need for environmental flows	
<b>IS Goal 3 - Water a Valuable Resource</b>			
<b>IS Strategy 3.3 - Align Water Quality and Source with Use</b>			
IS Action 3.3.4	Works, Parks and Recreation	Review the Ipswich City Council Recycled Water Strategy to align with the SEQ Regional Strategy and expand to become a total water management strategy	

## Works, Parks and Recreation - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
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### IS Goal 7 - Recreation Facilities and Open Space IS Strategy 7.1 - Sport and Recreation Facilities

IS Action 7.1.1A	Works, Parks and Recreation	Review, design, implement and manage public sports grounds and facilities to cater for multiple and year round uses	✔
IS Action 7.1.2	Works, Parks and Recreation	Identify and plan for recreational facilities across a range of traditional and emerging sports and a range of lifestyles and age groups including partnering arrangements with sporting bodies, developers and government agencies	✔

### IS Goal 7 - Recreational Facilities and Open Space IS Strategy 7.2 - Recreational Trails

IS Action 7.2.1	Works, Parks and Recreation	Establish local and regional-scale walking, cycling and horse recreational trails that link major open space areas	✔
IS Action 7.2.2	Works, Parks and Recreation	Investigate opportunities to incorporate unused utility and transport corridors as recreation trails within the broader open space network	✔

### ITM Goal 1 - Connected Communities ITM Strategy 1.1 - Integrated Land Use and Transport Planning

ITM Action 1.1.3	Works, Parks and Recreation	Identify opportunities for Active School Travel Programs and the construction of new schools and sport and recreation facilities adjacent to other uses which may have a large area of car-parking that can reduce congestion on local roads during drop-off and pick-up peak periods	✔
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### ITM Goal 3 - Collaborative Transport Planning ITM Strategy 3.3 - Environmentally Responsible Network

ITM Action 3.3.2	Works, Parks and Recreation	Actively promote and support cycling and walking as viable alternative transport modes by appropriate network planning and provision of attractive facilities for these activities	✔
ITM Action 3.4.5	Works, Parks and Recreation	Investigate and implement improved street lighting technologies to reduce ongoing operational and maintenance costs. e.g. solar powered lighting, LED Technology	✔

### ITM Goal 5 - Minimise Use of Private Motor Vehicles ITM Strategy 5.1 - Alternative Transport Options

ITM Action 5.1.1	Works, Parks and Recreation	Prepare and implement an integrated transport plan for Ipswich which focuses on public transport services, a safe road network and pedestrian and cycle travel which reflects the needs of local residents and businesses and promotes the reduction in private motor vehicle use. iGO City of Ipswich Transport Plan endorsed	✔
ITM Action 5.1.3	Works, Parks and Recreation	Design and implement a community education scheme that encourages people to reduce private motor vehicle usage through use of public transport, walking or cycling for employment, retail, entertainment and recreation activities, e.g. specific information for commuter cycling distinct from recreational cycling	✔

### NE Goal 1 - Planning for Health and Sustainable Environments NE Strategy 1.1 - Protection of Biodiversity

NE Action 1.1.1	Works, Parks and Recreation	Implement the Enviroplan Program for the acquisition and long term conservation of land for the city's conservation estates and green space network	✔
NE Action 1.1.2	Works, Parks and Recreation	Encourage the collection of flora and fauna datasets in Ipswich's natural areas	✔
NE Action 1.1.3	Works, Parks and Recreation	Identify and implement opportunities for local environmental groups to contribute to conservation planning decisions and land management programs	✔

## Works, Parks and Recreation - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>NE Goal 1 - Planning for Healthy and Sustainable Environments</b>			
<b>NE Strategy 1.3 - Appreciation of Ecosystem Services</b>			
NE Action 1.3.3	Works, Parks and Recreation	Develop and implement market-based instruments and incentives for the protection of ecosystem services and environmental assets such as carbon credits and tradeable permits for revegetation	✓
<b>NE Goal 2 - Managing for Healthy and Sustainable Environments</b>			
<b>NE Strategy 2.2 - Clean and Healthy Environments</b>			
NE Action 2.2.1	Works, Parks and Recreation	Implement and regularly review Local Waterway Management Plans	✓
NE Action 2.2.2	Works, Parks and Recreation	Identify, prioritise and implement riparian corridor protection and rehabilitation projects	✓
NE Action 2.2.7	Works, Parks and Recreation	Develop and implement a Bushfire Strategy for the City of Ipswich	✓
NE Action 2.2.10	Works, Parks and Recreation	Manage Council owned closed landfill and sanitary depots in an environmentally responsible manner	✓
<b>NE Goal 2 - Managing for Healthy and Sustainable Environments</b>			
<b>NE Strategy 2.3 - Restoration and Rehabilitation of Environmental Assets</b>			
NE Action 2.3.1	Works, Parks and Recreation	Access, identify, priorities and implement opportunities for environmental rehabilitation and revegetation	✓
NE Action 2.3.4	Works, Parks and Recreation	Provide technical advice and support to landowners regarding the rehabilitation of environmental assets on private properties	✓
<b>NE Goal 3 - Environmental Partnerships</b>			
<b>NE Strategy 3.1 - Integrated Partnerships</b>			
NE Action 3.1.1	Works, Parks and Recreation	Encourage local land owners to manage their land for nature conservation purposes through private landholder conservation support programs	✓
NE Action 3.1.2	Works, Parks and Recreation	Encourage local environment groups, schools, businesses and residents to value, sponsor and participate in the management of environmental assets on public land	✓
<b>NE Goal 3 - Environmental Partnerships</b>			
<b>NE Strategy 3.2 - Local Knowledge of Environmental Assets</b>			
NE Action 3.2.1	Works, Parks and Recreation	Provide private landowners with the opportunity to enhance their knowledge and skills necessary to protect environmental assets on private land including Fire Management Plans, Pest Management Plans, Erosion Control Plans, etc.	✓
NE Action 3.3.1	Works, Parks and Recreation	Facilitate community and industry education sessions on how to reduce pollution	✓
<b>SDE Goal 1 - Major Employment Generator</b>			
<b>SDE Strategy 1.5 - Markets of the Future</b>			
SDE Action 1.5.5	Works, Parks and Recreation	Further develop the Ipswich Motorsport precinct at Willowbank as a primary event, sports, tourism and business activity centre	✓

## Works, Parks and Recreation - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>CSW Goal 5 - Community Health and Well Being</b> <b>CSW Strategy 5.2 - Active Lifestyles</b>			
CSW Strategy 5.2	Works, Parks and Recreation	Promote healthy lifestyles that include being physically active and provide a comprehensive range of recreational services and facilities	

Planning and Development - Goals / Strategies / Actions			
Task Name	Department	Task Description	Progress
<b>GM Goal 1 - Sustainable Land Use</b>			
<b>GM Strategy 1.1 - Appropriate Land Use</b>			
GM Action 1.1.1	Planning and Development	Review, as required, the land use planning mechanisms contained in the Ipswich Planning Scheme in order to achieve the most appropriate forms of land use	✓
GM Action 1.1.4	Planning and Development	Monitor changes in demographics and population growth in Ipswich and undertake research to identify the potential impact of the population growth on the demand for services and infrastructure	✓
GM Action 1.1.6	Planning and Development	Encourage the development of master planned communities in urban growth areas through a collaborative process with stakeholders	✓
GM Action 1.1.7A	Planning and Development	Identify and effectively manage conflict between incompatible uses such as residential areas and high impact industries	✓
GM Action 1.1.9	Planning and Development	Effectively manage interim uses to ensure they do not compromise future long term planning intent	✓
GM Action 1.1.10	Planning and Development	Effectively manage growth and development by appropriately addressing development constraints	✓
<b>GM Goal 1 - Sustainable Land Use</b>			
<b>GM Strategy 1.2 - Encourage Sensitive Infill Development and Redevelopment</b>			
GM Action 1.2.1	Planning and Development	Prepare local area plans/planning scheme provisions to identify opportunities for infill development and redevelopment at appropriate densities, particularly around Ipswich CBD, major centres and transit hubs	✓
GM Action 1.2.2	Planning and Development	Ensure important elements of local character within infill areas are protected as part of local area planning and development proposals	✓
<b>GM Goal 3 - Ipswich City Centre - the Civic Heart</b>			
<b>GM Strategy 3.1 - A Well Planned and Designed City Centre</b>			
GM Action 3.1.4A	Planning and Development	Implement the provisions in the Planning Scheme that facilitate mixed use development, reuse of heritage and character buildings and increased urban density in the Ipswich City Centre	✓
GM Action 3.1.6A	Planning and Development	Encourage development that focuses on the Bremer River and improves access to the waterway and associated parklands	✓
<b>GM Goal 4 - Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.1 - Design Responds to Community Character</b>			
GM Action 4.1.2	Planning and Development	Continue to implement the character protection and sympathetic infill design provisions contained in the Ipswich Planning Scheme	✓
GM Action 4.1.3	Planning and Development	Continue to provide the Heritage Advisory Service for residents and property owners seeking advice on the redevelopment and enhancement of heritage places	✓
<b>GM Goal 4 - Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.2 - Housing for All Needs</b>			
GM Action 4.2.1	Planning and Development	Prepare and implement an Affordable Living Strategy and develop incentives and opportunities in a working partnership with the development industry and government and non-government agencies for new residential developments to provide affordable living solutions	✓
GM Action 4.2.2	Planning and Development	Prepare and implement a Housing Needs Analysis comparing the types of existing housing with the needs of the current and projected population, including needs of groups such as older persons, people with disabilities, people from culturally diverse backgrounds and young people	✓

## Planning and Development - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>GM Goal 4 - Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.3 - Diversity in Densities</b>			
GM Action 4.3.1	Planning and Development	Implement planning scheme provisions to encourage transit oriented development within and around major centres and transit hubs	✓
GM Action 4.3.2A	Planning and Development	Ensure that higher density developments across the city protect opportunities for the public to enjoy views to scenic landscapes and do not negatively impact on important heritage character areas	✓
<b>GM Goal 5 - Sustainable Development Embraced</b>			
<b>GM Strategy 5.1 - Recognised Leader in Sustainable Development</b>			
GM Action 5.1.1	Planning and Development	Promote achievements of builders and developers that incorporate sustainable development principles within their developments	✓
<b>GM Goal 6 - Protection of Cultural, Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.1 - Protect Significant Cultural Heritage Values</b>			
GM Action 6.1.1A	Planning and Development	Protect culturally significant places through the Ipswich Planning Scheme	✓
<b>GM Goal 6 - Protection of Cultural, Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.2 - Protect Scenic Amenity and Landscape Values</b>			
GM Action 6.2.4	Planning and Development	Require development applications for buildings which significantly exceed planning scheme building height provisions, particularly in existing urban areas, to undertake an assessment of visual impact on the existing urban form, the physical setting of the site and its surrounds, overshadowing, and local views	✓
<b>GM Goal 6 - Protection of Cultural Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.3 - Conserve and Enhance Environmental Values</b>			
GM Action 6.3.1	Planning and Development	Implement and review planning scheme provisions to mitigate impacts on existing environmental assets and to achieve improved climate, air and water quality outcomes	✓
GM Action 6.3.2A	Planning and Development	Identify and implement design solutions for the mitigation of impacts on flora and fauna values in new developments such as wildlife corridors, environmental buffers and vegetation retention to achieve successful incorporation of important environmental features	✓
<b>GM Goal 7 - Significant Business and Industry Areas</b>			
<b>GM Strategy 7.1 - Available Land and Infrastructure</b>			
GM Action 7.1.1A	Planning and Development	Prepare and implement local area plans, infrastructure plans, detailed master plans and planning scheme provisions to encourage the development of regionally significant and local business and industry clusters and protect these areas from the encroachment of incompatible uses, such as residential development	✓
<b>GM Goal 8 - Ipswich is a Key Growth Hub Within south east Queensland</b>			
<b>GM Strategy 8.1 - Alliances and Partnerships</b>			
GM Action 8.1.1	Planning and Development	Engage and play a leadership role with key stakeholders throughout SEQ regarding the strategic management of population growth and land use planning	✓

## Planning and Development - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>GM Goal 8 - Ipswich is a Key Growth Hub Within south east Queensland</b>			
<b>GM Strategy 8.2 - The Role of Ipswich in SEQ</b>			
GM Action 8.2.2	Planning and Development	Monitor implications of the SEQ Regional Plan in so far as it relates to Ipswich and the Western Corridor	
<b>IS Goal 1 - Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.2 - Plan and Review Provision of Infrastructure</b>			
IS Action 1.2.1	Planning and Development	Prepare planning assumptions and development thresholds to determine likely growth and demand (both within existing 'infill' areas and new 'greenfield areas') to provide a basis for planning, design and timing of infrastructure (including the use of underutilised, spare capacity) and review as required	
IS Action 1.2.2B	Planning and Development	Identify and protect corridors and sites that may be required in the future for the provision of large-scale, trunk infrastructure such as powerlines, and substations, transport corridors, water pipelines, etc. and identify temporary land uses which can be accommodated within these corridors	
IS Action 1.2.3	Planning and Development	Prepare and implement plans for trunk infrastructure to enable the efficient and timely delivery of infrastructure to support sustainable growth	
<b>ITM Goal 1 - Connected Communities</b>			
<b>ITM Strategy 1.3 - Transit Oriented Development</b>			
ITM Action 1.3.1	Planning and Development	Include provisions in local area plans and the Ipswich Planning Scheme for increased residential densities and mixed use transit oriented development around major centres, public transport hubs and transit corridors	
<b>ITM Goal 2 - Efficient and Affordable Access</b>			
<b>ITM Strategy 2.3 - Active Personal Transport</b>			
ITM Action 2.3.3	Planning and Development	Ensure the provision of 'end of trip' cycle facilities in accordance with the Queensland Development Code	
<b>NE Goal 1 - Planning for Healthy and Sustainable Environments</b>			
<b>NE Strategy 1.2 - Environmental Planning</b>			
NE Action 1.2.1	Planning and Development	Protect Ipswich environmental values and key habitat areas through tools such as Ipswich Planning Scheme and SEQ Regional Plan	
NE Action 1.2.4	Planning and Development	Implement and review planning scheme measures that address flood prone land and minimise the risk of damage to property and buildings from flood events	
NE Action 1.2.5A	Planning and Development	Maintain and protect appropriate land use buffers around the Amberley Air Base, Willowbank and Tivoli Raceways and major industrial areas to enhance environmental and community health outcomes where possible and to protect these uses from encroachment of incompatible uses and to minimise adverse impacts for new residents	
NE Action 1.2.6	Planning and Development	Implement planning scheme and building/design measures for residential and other noise sensitive uses to reduce noise impacts	
<b>NE Goal 3 - Environmental Partnerships</b>			
<b>NE Strategy 3.2 - Local Knowledge of Environmental Assets</b>			
NE Action 3.2.2	Planning and Development	Promote Awards for Environmental Excellence to acknowledge the efforts of industry and business, community groups and individuals in the protection of environmental values	

## Health, Security and Regulatory Services - Goals / Strategies / Actions

Task Name	Department	Task Description	Progress
<b>CSW Goal 5 - Community Health and Wellbeing</b>			
<b>CSW Strategy 5.1 - Healthy Community</b>			
CSW Action 5.1.3	Health, Security and Regulatory Services	Ensure strategies, policies and programs support health promotion and wellbeing, healthy eating, the preservation of health and prevention of ill health for the population and take into account the social determinants of health	
<b>CSW Goal 6 - Good Neighbourly Relations</b>			
<b>CSW Strategy 6.1 - Community Relationships</b>			
CSW Action 6.1.1	Health, Security and Regulatory Services	Develop a range of strategies to inform and educate positive neighbourly relations	
<b>CSW Goal 6 - Good Neighbourly Relations</b>			
<b>CSW Strategy 6.2 - Dispute Minimisation and Resolution</b>			
CSW Action 6.2.3	Health, Security and Regulatory Services	Ensure the community are aware of their obligations under Council Local Laws and State Legislation that Council is authorised to enforce by providing formal and informal education opportunities and enforcement where necessary	
<b>CSW Goal 7 - A Safe Community</b>			
<b>CSW Action 7.1 - Community Safety and Crime Prevention</b>			
CSW Action 7.1.2	Health, Security and Regulatory Services	Maintain and enhance Council Safe City Program	

Infrastructure Services - Goals / Strategies / Actions			
Task Name	Department	Task Description	Progress
<b>IS Goal 1 - Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.5 - Infrastructure Provision</b>			
IS Action 1.5.1	Infrastructure Services	Implement major infrastructure plans such as the Ipswich Priority Infrastructure Plans, Social Infrastructure Plan, the Ipswich City Council Capital Works Program, SEQ Infrastructure Plan and Program (SEQIPP) and other Utility Capital Works Programs	
<b>IS Goal 1 - Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.7 - Infrastructure Outcomes for the Present and the Future</b>			
IS Action 1.7.1	Infrastructure Services	Consider interim solutions and stage delivery of infrastructure in line with projected and actual population growth and demand accounting for the true life cycle cost of the asset	
<b>ITM Goal 2 - Efficient and Affordable Access</b>			
<b>ITM Strategy 2.1 - Prioritise Public Transport</b>			
ITM Action 2.1.1	Infrastructure Services	Research into the travel patterns of residents for the primary purpose of identifying the 'origin' and 'destination' points and analysing the travel behaviour of households	
ITM Action 2.1.2	Infrastructure Services	Promote alternative transit opportunities to households in Ipswich	Not yet commenced
ITM Action 2.1.4	Infrastructure Services	Provide input to the SEQ Integrated Regional Transport Plan ('ITP') to support the urban growth patterns of Ipswich and plan for early provision of transport and transit infrastructure in growth area	
<b>ITM Goal 2 - Efficient and Affordable Access</b>			
<b>ITM Strategy 2.2 - A Safe and Functional Road Network</b>			
ITM Action 2.2.2	Infrastructure Services	Implement the Strategic Road Network as identified in the SEQ Regional Plan and Ipswich Planning Scheme	
<b>ITM Goal 3 - Collaborative Transport Planning</b>			
<b>ITM Strategy 3.1 - Transport Infrastructure Providers Deliver in Partnership</b>			
ITM Action 3.1.1B	Infrastructure Services	Prepare and implement an Integrated Transport Plan for Ipswich which provides for public transport services, a safe road network and pedestrian/cycle travel based on the needs of local resident and businesses	
ITM Action 3.3.2D	Infrastructure Services	Actively promote and support cycling and walking as viable alternative transport modes by appropriate network planning and provision of attractive facilities for these activities	
<b>ITM Goal 3 - Collaborative Transport Planning</b>			
<b>ITM Goal 3.4 - Innovative Transport</b>			
ITM Action 3.4.1	Infrastructure Services	Investigate opportunities to provide modes of transport currently not existing in Ipswich such as dedicated bus lanes, light rail and high occupancy vehicle lanes	Not yet commenced
<b>ITM Goal 4 - Transport to Support the Economy</b>			
<b>ITM Strategy 4.2 - Transport to Employment, Retail, Entertainment and Recreation Activities</b>			
ITM Action 4.2.2	Infrastructure Services	Plan and provide pedestrian and cycle links to, and end of trip facilities, at key employment, recreation and entertainment nodes	
<b>ITM Goal 5 - Minimise Use of Private Motor Vehicles</b>			
<b>ITM Strategy 5.1 - Alternative Transport Options</b>			
ITM Action 5.1.1	Infrastructure Services	Prepare and implement an ITP for Ipswich which focuses on public transport services, a safe road network and pedestrian and cycle travel which reflects the needs of local resident and businesses and promotes the reduction in private motor vehicle use	

# Our Major Initiatives



## Business

### Go online initiative for digital delivery of Council rates notices

Residents have embraced the electronic delivery option in 2015-2016 with 15.1% of rates notices now received by email or delivered to their preferred internet banking portal. Council first launched the digital delivery option in 2014 via the MyPost Digital Mail Box Service and 1,027 property owners opted to try this service.

In 2015-2016 new services were added to give property owners additional choices. The two new services, Bpayview and FormsPort (a rate notice by email service) provided popular with a further 8,738 property owners choosing to have their rate notices delivered electronically by these services. Going digital is easier on the environment and it also helps to offset the recent rise in postage costs, saving Council and the community \$4 per year, per rate notice. Council expects a growing number of residents will make the move to digital during 2016-2017.

## Economic Development

### City of Ipswich Positioning

Population and economic drivers are increasing Ipswich's role and influence in south east Queensland at a rapid pace. The City of Ipswich Positioning aims to help ensure that unprecedented growth is viewed in the context of Ipswich as a dynamic place where people want to live, work, learn and visit. This work sets a common agenda for the progress of Ipswich as a regional growth corridor and the major strategic initiatives of Council as a driver of prosperity and liveability.

### Ipswich Smart City Program

Ipswich will be Australia's most liveable and prosperous Smart City. The Ipswich vision of a Smart City goes far beyond digital technology. Through educating citizens, fostering innovation and enabling new ways of working and living, this program will promote prosperity in our rapidly growing city. The Ipswich Smart City Program identifies three critical drivers of a prosperous and connected Ipswich - jobs, growth and liveability. Sixteen priority initiatives have been identified to deliver these outcomes, they are both internally Council focused to continue to improve service delivery and efficiency, and community focused to deliver digital enablement to enhance economic and social prosperity.

### Fire Station 101

Igniting Ipswich innovation by developing digital ideas and skills into new businesses and jobs. Fire Station 101 is a startup incubator and accelerator and also serves as the city's main entrepreneur and innovation community hub. Members, mentors, investors and inventors all contribute to Fire Station 101 as an innovation engine to advance ideas and enable individuals who may otherwise not have the tools, connections or support to progress. Fire Station 101 aims to grow the startup ecosystem, achieve scalable economic outcomes, create a skills pipeline and lead local innovation.

### Ipswich Major Events Strategy

The Ipswich Major Events Strategic Plan aims to identify and allocate resources and responsibilities to the city-wide strategy, acquisition, delivery, and marketing of major events. A unified model responsible for retaining and developing a major events portfolio to meet the economic, social and promotional objectives of the city.

### Industry Development Program

Across the branches of Economic Development, Digital City and Tourism there is a coordinated commitment to growing local business capability and opportunity. Dedicated industry programs are coordinated and delivered with a focus on key economic sectors and priority business practices. This work is furthered by an aligned program of skills development and investment attraction.

## Events

### Civic Centre and Studio 188

Highlight for the year was the 40th Anniversary celebrations and Gala concert, featuring a blend of local, state and inter-state performers. Both the Civic Centre and Studio 188 continued to make solid in-roads in the areas of audience growth, programming diversity and business improvement. Studio 188 was a standout performer achieving a 45% increase in the average attendance, (71 tickets vs 49 in the previous year). A significant contributor to this result has been the commitment to delivering a balanced and rounded youth offering driven by a dedicated resource active in the local entertainment space. The Civic Centre showed minimal growth in terms of overall ticket sales (1%) however this was countered by a positive growth in the average audience attendance (up 12% over last year) despite the total number of productions down from 90 in 2015 to 79 this year.

### 2015-2018 Aboriginal and Torres Strait Island Peoples Accord

Council adopted the 2015-2018 Aboriginal and Torres Strait Islander Peoples Accord in July 2015. The Accord is underpinned by the achievements and outcomes of the inaugural Accord. As Census data indicates that Ipswich Aboriginal and Torres Strait Islander people continue to be disadvantaged, it is critical that all sectors of the community work together to develop and implement sustainable actions that will assist in 'Closing the Gap'. Council is committed to improving the social welfare of Ipswich's local Aboriginal and Torres Strait Islander communities and this commitment is demonstrated through the process undertaken by Council in the development and endorsement of the Accord and its action plan.

### Country Comes to Ipswich City Festival

Council collaborated with Chugg Entertainment, Ipswich City Square, Ipswich Events Corporation, Tourism Events Queensland and various local community and CBD business groups to deliver the Country Comes to Ipswich City Festival in March 2016.

The Festival was designed to complement CMC Rocks and bring the local community together to celebrate country music and offer local country music performers the opportunity to perform in a talent competition in front of a live audience and panel of judges. Council transformed d'Arcy Doyle

Place into a performers' stage, with audience seating and a judge's table. Working with Ipswich City Square, Ipswich Events Corporation and local retailers, Council transformed the Mall into a country themed area which hosted a Country Fashion Show, local produce and food stalls, animal farm, whip crackers and country music shows. After the conclusion of the talent quest, Council held a bush dance with a country music band, line dancers and Aussie BBQ. The day's activities attracted not only local families, but people from outside of the city. The day was a resounding success.

### **Safe As Suburbs Program**

Council delivered the Safe As Suburbs Program during the last six months of the 2015-2016 financial year. The program aimed to assist senior Home Assist clients to live more confidently in their home by making them aware of possible home security issues. Senior Home Assist clients will be able to request their home be audited by Council staff trained to undertake CEPTD safety audits. At the conclusion of the audit, clients were provided with recommended home safety improvements. The program was accessed by many of the City's Senior Home Assist clients, with many recipients praising Council for delivering the program.

### **Ipswich Film Festival for Youth (IFFY)**

IFFY 2015 was hugely successful with 20 short films submitted by local youth. The theme 'HERO' was interpreted on multiple levels with only a couple of 'capes being seen' throughout the entire screening. IFFY partners - Channel 9, USQ, Screen Queensland, Limelight Cinemas and Film Ipswich have all been consulted across all aspects of IFFY with great feedback being provided around the level of applications and the delivery of the red carpet event. 2015 IFFY overall winner was a film by Stanley Shaw entitled 'Live Ammunition'.

### **Cocktail Hour**

Ipswich Library held its inaugural Cocktail Hour event that sought to market Ipswich Libraries' author talk program to a diverse target audience and raise the profile of the library. The first event held on Friday, 3 June featured author and regular social commentator Tara Moss, sharing insights about her most recent book over cocktails and canapés.

### **E-Smart Library**

Ipswich Libraries progressed towards accreditation as an e-smart library which equips libraries to connect library users with the skills they need for smart, safe and responsible use of technology. The library completed the program in September 2016.

### **Mobile Library**

A new state-of-the-art Mobile Library was launched at the Workshops Railway Museum. The new vehicle provides flat floor technology throughout, RFID self-service loans and returns and Wi-Fi access to the internet. The new mobile library is highly visible on its journeys around the city, due to more prominent graphics designed by local graphic artist, Michael Watt.

### **Art Gallery Events**

Over 6 weeks in July and August 2015, the Ipswich Art Gallery presented 50 education sessions of Light Play! for the pre-school, prep and early primary sector attended by approximately 1,500 students and their teachers. Five

special sessions of Light Play! for Under 5s were held over consecutive Thursday mornings attracting 555 toddlers and parents/carers.

The Gallery Director and Children's Program Officer presented a session on the importance of children's programming to delegates at the Museum and Galleries Queensland Conference held in Ipswich in August 2015.

The Treasure Hunt activity presented during the September school holidays attracted 17,059 visitors and generated revenue of \$9,435. During this time, the Ipswich Art Gallery had its highest ever visitation day on 23 September, with 1,874 through the door.

The Gallery celebrated the diversity of art practice across Ipswich, Somerset and the Scenic Rim with the inaugural Local Now exhibition. This survey of recent works by local artists contributed to the cultural development of the south east region and was held from September to November with an opening event attended by over 300 guests.

Orion Shopping Centre, Springfield Central, hosted the Gallery's Built for Speed exhibition for 12 days in January 2016 expanding the Gallery's reach to new audiences in the eastern suburbs.

28 classes of primary and high school students enjoyed the art-science laboratory experience of the Scale Free Network Education Sessions over 3 weeks in March learning observational skills and collaborative micro-scale drawing.

In partnership with the Ipswich Civic Centre, the Gallery presented ACO Virtual, a cutting-edge interactive audio visual presentation of the Australian Chamber Orchestra which attracted 14,692 visitors from March to May including music students from Ipswich State High, Karalee State School, Toowoomba State High and Ipswich Girl's Grammar.

The Gallery presented a display of Collection works including the Ipswich Free Handicap Cup 1866 (Martin Hall and Co, Sheffield, England) to coincide with a civic reception for the Ipswich Turf Club celebrating the 150th anniversary of the Ipswich Cup horse racing carnival.

Over the Easter holidays, the Gallery presented a season of Swamp Juice, a shadow puppet performance by Bunk Puppets attended by 4,430 visitors and generating more than \$30,000 in revenue.

The 2015-2016 financial year saw the Collection increase over \$300,000 in the value through receipt of significant donations, acquisitions and appreciation in the value of select works. The Collection's current valuation is \$5.2 million.

The Gallery's social media campaigns through 2015-2016 have continued to increase audience participation in both reach and engagement with a Facebook audience of more than 7,500 and an average rating of 4.4 out of 5.

## Planning

### Strategic Open Space Master Plan (Division 6)

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

### Stormwater Quality Offsets Implementation Plan

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

### Western Creek Flood Mapping Study

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

### Ipswich Planning Scheme Updates

During the 2015-2016 financial year 11 amendment packages were adopted by Council encompassing the Ipswich Planning Scheme and its associated policies and guidelines. These amendments play an important role in ensuring that the planning scheme maintains a contemporary focus on urban design and environmental protection.

### Advance Ipswich

On 10 November 2015, Council adopted a new long term Community Plan called 'Advance Ipswich'. The Plan included the most comprehensive community engagement process ever undertaken by Council called 'Our Future Your Say'. There was a record number of comments and submissions that helped Council to identify what is important to the community both now and into the future.

### Commitments to Planning Reform

Ipswich City Council's commitment to Planning Reform is being progressively released to reinforce Council's approach to industry leading practice initiatives. Council's existing services perform strongly against leading practice benchmarks in SEQ and are reflective of the on-going business improvement initiatives being undertaken to enhance Council's development assessment services.

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

- review of the Risk Assessment Framework and amend for regional consistency
- enhancement of e-Planning on-line capabilities through e-Planning Strategy development, including the Planning and Development On-Line Portal and Video Conferencing capabilities
- continuous review and improvement of conditions package for development approvals as well as structural improvements to decision notice formatting and layout
- collaboration through industry focus groups
- development of a 'call first' policy
- customer survey on Development Planning services
- refining the information request process
- development of communication strategy

### Ipswich Transport Plan (iGO)

In May 2016, Council adopted its first ever integrated transport plan for the city which has been branded as iGO. The culmination of nearly four years of strategic planning effort, iGO outlines Council's aspirations to advance Ipswich's transport system to cater for a future city population of 435,000 people. The development and implementation of iGO is a key action in Advance Ipswich. iGO contains over 200 actions for delivery over the coming years. iGO will now be used to inform Council's transport policy, investment and resource decision making, as well as being used to advocate for funding for infrastructure and public transport improvements.

## Health and Safety

### Residential and Commercial Nuisance Monitoring

The environment, by definition, can mean our surroundings. So in this context, for Ipswich residents, this can mean our neighbourhood, where we drive, where we play sport, where we shop and where we work. The amenity, health, safety and sustainability of these areas can be compromised when regard for the 'environment' is not observed and creating residential and commercial nuisances. For instance, overgrown yards, junk/rubbish accumulation, odour/noise/dust pollution, barking dogs, sediment and erosion control, illegal dumping can all affect a person's environment including the natural environment such as waterways. Compliance with laws that manage amenity and environmental impacts are critical in meeting desired outcomes for the city. Council is committed to reducing these nuisances highlighting how some neighbourhood nuisances can easily be prevented.

### Immunisation Clinics

Council undertakes immunisation clinics for babies and toddlers, adults and High School children across the city that the community can attend. Vaccinations are provided free of charge when meeting certain criteria and helps those vaccinated become immune to such diseases as Measles, Mumps, Rubella, Pneumococcal, Influenza, Hepatitis A, Hepatitis B, Chicken Pox, HPV, Diphtheria, Tetanus, and Whooping Cough. The vaccination rates for the Ipswich area are performing extremely well for children up to 5 years of age who have completed their full schedule of

vaccinations. The rates are 93% which is 1% higher than the State percentage. Ipswich will need to maintain high levels of vaccination to ensure preventable diseases, some of which can be life threatening, are kept at bay. Recent outbreaks throughout the country and overseas have shown that population immunity can no longer be relied upon by people who choose not to vaccinate. These diseases are preventable and that is why immunisation is so important and a program that Council is committed to undertaking for its residents.

## **Infrastructure Delivery**

### **Redbank Plains Road Stage 2**

Upgrade of Redbank Plains Road from 2 lanes to 4 lanes from Cedar Road to Henty Drive. This included the installation of traffic signals and turning lanes at the intersection of Cedar Road.

### **Brassall Bikeway Stage 4**

Construction of a concrete bikeway for cyclists from Gregory Street to Diamantina Boulevard.

### **Hancock Bridge**

Work undertaken on Hancock Bridge at Brassall included bridge headstock remediation, replacement of roller bearings and maintenance, installation of expansion joints and refurbishment of the pedestrian footpath surface on the western side of the bridge.

### **Alice and Church Street Intersection**

Installation of traffic signals at the intersection of Alice Street and Church Street as part of the Road Crash Prevention Improvements Program to improve safety for vehicles, cyclists and pedestrians. This was a Black Spot funded project for the 2015-2016 financial year.

### **Thagoona Flood Mitigation**

This project was part of the \$10 million Federal Funding Grant received by Council. Works undertaken included the construction of an earth levee on the southern side of Rosewood-Karrabin Road from Thagoona-Haigslea Road to 400 metres east of Amaroo Road. This included the installation of large drainage culverts and guardrail at the intersection of Amaroo Road.

### **Rosewood Flood Mitigation**

This project was part of the \$10 million Federal Funding Grant received by Council. These works were part of the recommended flood mitigation works as a result of the Rosewood Drainage study that was undertaken. Work carried out included the raising of the downstream embankment on the Rosewood Detention Basin, including improvements to the two outlet structures to reduce blockage.

### **Toongarra Road**

Rehabilitation of the existing pavement, including new kerb and channel on both sides, from May Street to Beirne Street at Leichhardt.

### **Craig Street Rehabilitation, Redbank Plains**

Rehabilitation of the existing kerb and channel and road pavement from Barry Parade to Somerfield Street.

### **Sam's Reserve Clubhouse, Redbank Plains**

Demolition of the existing two story clubhouse and installation of semi-temporary demountable buildings with functional ability of change rooms, canteen and public toilets. This also included the construction of a storage shed.



**Water**  
Hospital Santiago

**Main Entrance**

# Celebrating Our Achievements



### **The Refugee Welcome Zone Declaration**

The Ipswich Local Government Area became a Refugee Welcome Zone on 28 May 2016, at Council's Welcome to Ipswich Event, when Mayor Pisasale signed a declaration that highlighted Council's 'commitment in spirit to welcoming refugees into the community, upholding the human rights of refugees, demonstrating compassion for refugees and enhancing cultural and religious diversity in the community.'

Council has historically played an important role in assisting refugee settlement and promoting community harmony. Since January 2015, 85 refugees have been settled in Ipswich through the Access Community Services Humanitarian Settlement Services. It is anticipated that refugee settlement will increase in Ipswich over the coming months and years. Becoming a Refugee Welcome Zone allows Council to continue this proud tradition and promote harmony, social cohesion and respect for human rights in our local community.

### **Ipswich Schools Cycle Safety Fund**

Council established the Ipswich Schools Cycle Safety Fund in partnership with 24/7 Cycling Safety Fund to deliver education to keep our young people safe whilst cycling. Since its establishment over 1800 local primary school students have participated in the program.

### **Awards - Finalists and Winners**

- Australian Catalogue Awards 2015
  - *Finalist*  
Enviroplan Calendar  
"Promoting Charities, Not for Profits, Awareness Campaigns, Public Information"
  - *Finalist*  
Enviroplan Calendar  
"Promoting a sustainable brand, product Agency or Company"
- Healthy Waterway Award
  - *Finalist*  
Ipswich Integrated Water Strategy  
"Sustainable Water Management Award"
  - *Finalist*  
Ipswich Voluntary Conservation Agreements  
"Government Stewardship Award"
- Parks and Leisure Award - State Award  
Council received a highly commended award from Parks and Leisure Queensland for the Master Planning and Activation of Castle Hill Blackstone Reserve
- Blackstone Hill Master Plan Award  
Ipswich's Blackstone Hill Master Plan was awarded a highly commended at the Parks and Leisure Australia Awards
- QORF Award  
Council won the Qld Outdoor Recreation Federation's

Government Achievement award for the creation of the position of Nature-Based Recreation Office. This has been received in the industry as an extremely proactive and positive move by Ipswich, and several other LGA's are now looking to follow suite.

### **Fire Station 101**

Launched in March 2016, Fire Station 101 has activated latent demand in the Ipswich community. Within six months 55 entrepreneurs have registered as active members of Fire Station 101, developing their startup ideas into an operating businesses. Also over the first six months more than 60 workshops and events have been delivered with an average attendance of 20 people per event. Significant national industry and media recognition has been generated which has led to valuable corporate and mentor investments.

### **Smart City Blueprint and Implementation Plan**

Advance Ipswich defined our future as extending Ipswich beyond its traditional manufacturing and labour based profile to a strong digital economy that fosters innovation to achieve improved economic and social outcomes. The Ipswich Smart City Blueprint and Implementation Plan was developed as a roadmap to achieving these capabilities in an innovative and coordinated way. Significant research, consultation and an extensive study of learnings from other cities led to the Blueprint and Implementation Plan which is now the basis of the Ipswich Smart City Program.

### **Destination Management and Marketing Plan**

The Destination Management and Marketing Plan is the first ever blueprint which identifies Ipswich's market position, potential and priority actions to significantly and sustainably increase visitor demand, visitor arrivals and visitor expenditure for the city and its tourism industry. The Destination Management and Marketing Plan is primarily focused on generating overnight and daytrip leisure visitation from the surrounding population in Brisbane and south east Queensland.

# Progressive Development and Enhanced Performance



## Ipswich City Properties Pty Ltd

Council resolved to form Ipswich City Properties Pty Ltd (ICP) on 18 October 2008 and the company was subsequently incorporated on 9 March 2009. Council holds 100% ownership of ICP. The company was formed to provide a business vehicle to support the commercial activities of Council in generating revenue additional to traditional fees and charges including rates revenue. Its specific objective is to undertake all activities required to carry out and complete the acquisition, redevelopment, management and sale of Ipswich City Square and thereby to stimulate the revitalisation of the CBD under the Ipswich City Centre Redevelopment Project. The Project is also designed to enhance Ipswich's position as the Principal Regional Activity Centre of the Western Corridor.

The Ipswich City Centre Redevelopment Project is a transit oriented development in the Ipswich CBD incorporating planned retail, commercial office, residential, cultural and recreational outcomes over an estimated development timeline of approximately ten years. The key focus is on inner city living and 24/7 vitality with the creation of a vibrant urban centre and a street based retail precinct centred around a new purpose built Administration and Services HQ for Ipswich City Council, incorporating a relocated Library facility. The retail component is intended to be strongly focussed on food and beverage, entertainment and fresh food with an all new supermarket offer; all designed to provide a distinct point of difference to that offered by Riverlink shopping centre. There is also scope to potentially accommodate a new performing arts centre as well as the provision of public art and a high quality public realm with improved visual and physical connections between the CBD and the Bremer River.

An overview of significant activities conducted by ICP in the 2015-2016 financial year is provided as follows:

- Following the completion of a nationally advertised expression of interest (EOI) campaign released to the development market in 2014-2015 and following further market soundings conducted by appointed consultants on ICP's behalf, a Request for Proposal (RFP) document was issued on 19 June 2015 to three short listed respondents to the EOI. The RFP closed on 31 July 2015 and following a rigorous and probity driven evaluation process of the three bids as received, epc.Pacific Pty Ltd was appointed by ICP in August 2015 as the preferred proponent to proceed to a second stage RFP for the Ipswich City Centre Redevelopment Project. The second stage RFP closed on 30 November 2015, following which ICP entered into a Heads of Agreement with epc.Pacific Pty Ltd in December 2015. Further negotiations ensued and in June 2016 a Development Agreement was entered into between ICP and epc.Pacific Pty Ltd to undertake the next stages of the Ipswich City Centre Redevelopment Project.
- The Buchan Group have been engaged on the architectural master plan by epc.Pacific as developer. CoDesign Studio have similarly been engaged on Phase 1 of the Placemaking and Activation programme for the Ipswich City Centre Redevelopment Project. The sale of land for the next and all subsequent stages is to be subject to strict timeline and outcome conditions by ICP to ensure achievement of required commercial and civic development outcomes.

- The leasing strategy pursued by ICP at Ipswich City Square continues to focus on maximising flexibility for the future staging of the Ipswich City Centre Redevelopment Project by retaining as many tenants as possible on a monthly holdover basis. This process is ongoing.

## Ipswich City Developments Enterprises Pty Ltd

Ipswich City Developments Enterprises Pty Ltd is a wholly owned subsidiary of Ipswich City Council and was created in late 2013 to progress development related activities including the development of surplus Council land. The company changed its name to Ipswich City Developments Enterprises on 19 November 2015. In the 2015-2016 financial year, Ipswich City Developments Enterprises Pty Ltd refurbished the former Ipswich Fire Station its owns at 101 Limestone Street to accommodate the digital innovation hub, Fire Station 101.

## Ipswich City Enterprises Pty Ltd

Ipswich City Enterprises Pty Ltd (ICE Pty Ltd) is 100% owned by Ipswich City Council. It was established in 2000 as a beneficial enterprise that could engage in activities to benefit Ipswich City Council.

The company objectives are to investigate commercial opportunities that could benefit the Ipswich community and provide a commercial return to Ipswich City Council.

The company is audited by the Queensland Audit Office.

ICE Pty Ltd established an Ipswich innovation hub during the year supporting the startup, developer, tech, designer, maker, marketer, inventor and investor community known as Fire Station 101 as a new commercial activity.

The company also has a subsidiary Ipswich City Enterprises Investments Pty Ltd which has an ongoing 50% interest in Services Queensland Partnership. Ipswich City Enterprises Investments Pty Ltd paid significant dividends to ICE Pty Ltd during the year.

ICE Pty Ltd paid a dividend of \$3 million to Council in 2015-2016.

The Directors note that ICE Pty Ltd is solvent and cash flow is supported by the continued profitability of Ipswich City Enterprises Investments Pty Ltd as a result of its investment in Services Queensland Partnership.

## **Ipswich City Enterprises Investments Pty Ltd**

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

The Directors note that:

- The SQ Partnership is being conducted within the constraints of the budgeted cost estimated at the time the partnership agreement was established in November 2007.
- The SQ Partnership is being conducted in compliance with the partnership agreements.
- The SQ Partnership achieved its financial and services objectives in 2015-2016 and distributed a significant profit to ICE Investments Pty Ltd.
- ICE Investments Pty Ltd has distributed substantial dividends over 2015-2016 to Ipswich City Enterprises Pty Ltd (wholly owned by Council).
- The outlook for 2016-2017 is for further improvement in customer service delivery and stronger profit growth and profit distribution.
- With the SQ Partners, ICE Investments Pty Ltd agreed to participate in a new business initiative, Out of Hours Call Centre Support Services, which commenced on 1 August 2013
- The Out of Hours Call Centre Support Services is a 24 hour / 7 day operation providing out of business hours service delivery to a number of Queensland Councils, interstate Councils, State Government Departments and authorities plus some private sector customers.
- The business is based in Ipswich has grown over the 2015-2016 year and now creates 15-20 jobs based in Ipswich for Ipswich residents.



# Ipswich Waste Services



## Major Highlights

The following is a summary of major highlights that occurred within Ipswich Waste Services for the 2015-2016 financial year:

- The number of rated waste services within Ipswich grew from 69,091 (July 2015) to 71,667 (June 2016).
- The number of household green waste services grew from 11,411 (July 2015) to 12,865 (June 2016).
- Ipswich Waste Services actioned 16,181 domestic service requests throughout the financial year which is a 16% increase compared to the previous year.
- Ipswich Waste Services continued to provide a quality service with 99.8% of all missed service requests actioned within 1 working day, 96 % of all domestic commencements achieved within 5 working days and 95.1% of general bin repairs provided within the adopted performance target of 10 working days.
- Ipswich Waste Services collected over 100,000 tonnes of waste material through the domestic kerbside collection services and public Recycling and Refuse Centres. Almost a third of this material was diverted from landfilling for recycling or composting.
- A Household Chemical and Gas Bottle Collection Day was held at the Riverview Recycling and Refuse Centre in July 2015. The purpose of this collection day was to provide a safe disposal option for Ipswich residents to dispose of household chemicals and gas bottles. Council also worked in partnership with the Queensland Explosives Inspectorate to offer the opportunity for residents to dispose of fireworks, ammunition and boat flares at the event. On collection day 1.6 tonnes of household chemicals were received and 2.8 tonnes of gas bottles and fire extinguishers.
- Throughout the financial year displays were provided at the Ipswich, Rosewood, Lowood Shows, the Builders Brekkie Event in Springfield Lakes, Ipswich Plant Expo, Ipswich Home Show and Ipswich Home Gardeners Expo to promote Council's waste services and provide information about the domestic waste collection services.
- Two Officers from Ipswich Waste Services attended the annual Waste Management Conference that was held in Coffs Harbour on 3-5 May 2016. A range of interesting information was provided at the conference that can be considered to improve waste management in Ipswich.

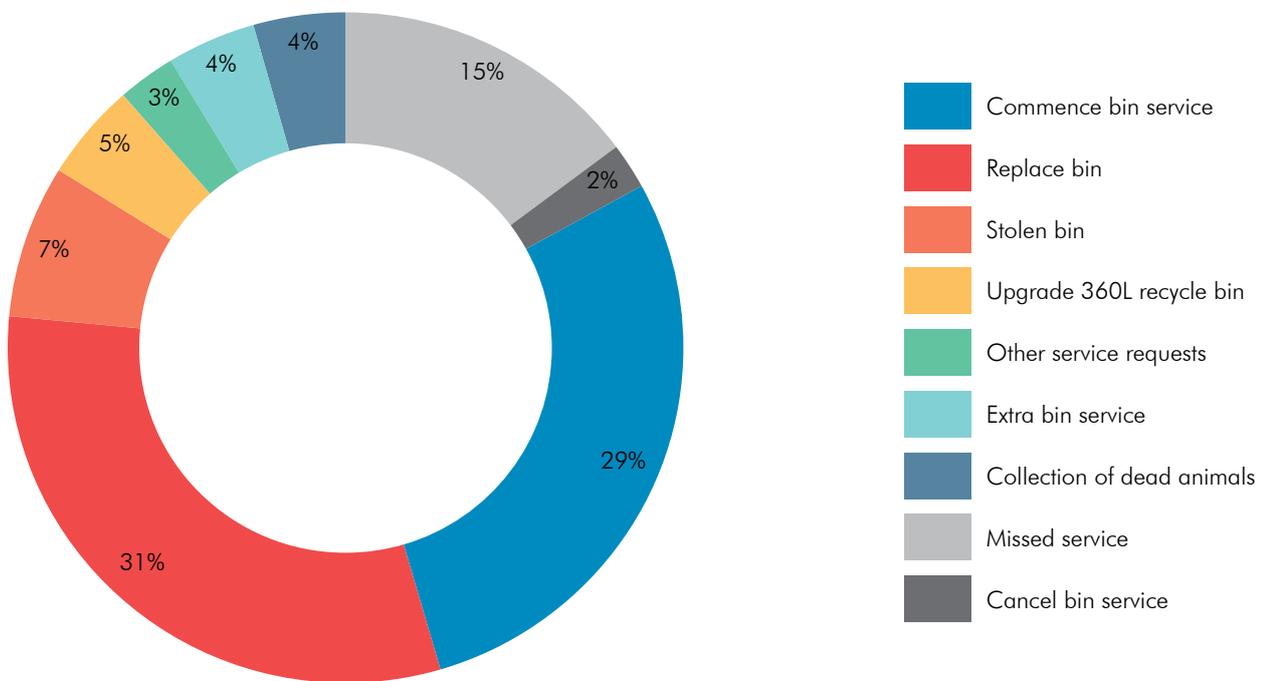
## Performance and Corporate Objectives

Key Result Area	Indicator	Average Monthly Results 2014-2015	Average Monthly Results 2015-2016
Provide value to customers	Domestic refuse, recycling green waste and park bin service missed services complaints	1.92	2.4
	Domestic refuse, recycling green waste and park bin repair or replacement	4.69	4.2
Achieve operational excellence	Missed services requests completed within 1 working day	99.9%	99.8%
	Domestic Refuse and Recycling Service commencement actioned within 5 working days of notification	90.1%	96.0%
	Green waste commencement actioned within 10 working days of notification	90.8%	95.9%
	Requests for bin repair - other components actioned within 10 working days	89.8%	95.1%
	Requests for bin repair - wheel/s actioned within 5 working days	new request type 87.5%	100%
	Requests for bin replacement actioned within 5 working days	87.5%	93.5%
Be a good neighbour	% waste diverted from landfilling by commercial waste service	17.4%	16.5%
	% domestic green waste diverted from domestic refuse service	5.5%	6.6%
	% waste diverted from landfilling by the kerbside recycling service	20.6%	21.2%
	% waste diverted from landfilling at Recycling and Refuse Centre	40.4%	41.3%
	% total recycling diverted from domestic collection and disposal services	30.8%	31.6%
Provide value to shareholders	Debtors days outstanding	28.02	26.8
Promote a climate for action in the workforce	Absenteeism - State Award	5.4%	4.9%
	Absenteeism - Federal Award	1.9%	3.3%
	Loss Time Injury (LTIFR)	1.39	1.7

### Number of Domestic Service Requests

YEAR	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Total	15,350	12,510	12,252	14,056	16,181

### Domestic Service Requests 2015-2016



## Financial Statements

Ipswich Waste Services' net margin ratio is an indication of its ability to provide services at a profit. The following table outlines its operational performance for the 2015-2016 financial year.

Net Margin		
	Target	Result
2015-2016	31.8%	33.7%

## Business Returns

JUNE 2016			
	Actual (\$000')	Budget (\$000')	Variance (\$000')
Operational Revenue	32,322	32,084	238
Operational Expenditure	21,439	21,869	430
Surplus/Deficit on Expenditure	10,883	10,215	668

## Taxation Equivalents

INCOME TAX		
Year	Paid	Provision
2012-2013	Finalised 15 December 2013	\$3,295,167
2013-2014	Finalised 15 December 2014	\$3,185,692
2014-2015	Finalised 15 December 2015	\$3,579,552
2015-2016	Due date 15 December 2016	\$3,648,142
PAYROLL TAX		
Year	Paid	Provision
2012-2013	Finalised 31 October 2013	\$235,356
2013-2014	Finalised 31 October 2014	\$263,942
2014-2015	Finalised 31 October 2015	\$257,587
2015-2016	Due date 31 October 2016	\$272,042
LAND TAX		
Year	Paid	Provision
2011-2012	End of June 2012	\$70,086
2012-2013	Finalised 31 October 2013	\$60,582
2013-2014	Finalised 31 October 2014	\$36,709
2014-2015	Finalised 31 October 2015	\$44,299
2015-2016	Due date 31 October 2016	\$108,484

# Statutory Information



## Equal Employment Opportunity and Diversity

Council has continued to identify strategies to ensure the fundamental principles of Equal Employment Opportunity (EEO) and Workplace Diversity are embraced across Council. A Leadership Equity Working Group was established within Council in August 2015, with the objective of assisting to drive diversity within the workplace. Membership of the working group includes male and female staff members working in non-traditional areas. In the new financial year Council will be engaging a Diversity and Inclusion Consultant to work with Council officers to further improve our workforce diversity awareness and outcomes.

This year the Anti-Discrimination and Equal Employment Opportunity Policy was revised and updated to reflect legislative requirements and contemporary practice.

Council continues to provide ongoing education and awareness through mandatory inductions for all employees and contract staff, and maintenance of an effective Contact Officer group.

Gender related statistics are provided to the Employee Development Board raising awareness of our recruitment practices and job applicant trends, and the grievance/complaint resolution process continues to be implemented.

## Public Sector Ethics Disclosures

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

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

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

## Internal Audit

### Role

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

### Authority and Independence

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

- All Internal Audit staff and service providers report to the Chief Audit Executive, who reports:
  - functionally for operations to the Audit Committee through the Chair; and
  - administratively to the Chief Executive Officer (CEO).
- The Internal Audit Manager and staff of the Internal Audit Branch are authorised to review all areas of Council and to have full, free, and unrestricted access to all Council's activities, records (both manual and electronic), property, and personnel. Council activities include entities over which Council has direct management, sponsorship or financial control.
- Internal Audit shall not be responsible for the designing, installing or maintaining systems, procedures or controls, but will advise on these matters and provide assurance to management that completed systems will contribute to the achievement of the intended corporate objectives. If, however, an officer of the Internal Audit Branch is involved in the detailed development or implementation of a system, then any post implementation review should, as far as possible, be conducted by another officer of the Branch or by staff entirely independent of the Branch.
- Internal Audit may have an observer/adviser status on steering committees, formed to coordinate financial/information systems design and implementation, at the discretion of the Internal Audit Manager.
- It is the policy of Council that all audit activities remain free of influence by any organisational elements. This includes such matters as scope of audit programs, the frequency and timing of examinations and the content of audit reports.

### Internal Audit's Approach and Coverage

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

### Reporting

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

### Ethics and Values

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

### Professional Staff Qualifications and Experience

There is a strong focus on training, learning and professionalism because of Internal Audit's exposure to high risk, complex and problem areas. As at 30 June 2016 Internal Audit staff were well qualified and had relevant experience in Internal Auditing and Investigations as well as held various professional affiliations and qualifications.

### External Quality Assessment of Internal Audit Branch

The Internal Audit Branch (IAB) currently satisfies the Institute of Internal Auditors' (IIA) requirement that external assessments should be conducted at least once every five (5) years by a qualified, independent reviewer or review team from outside the organisation. An Independent Validation was conducted in June 2016 by the IIA Australia of Council's Quality Self-Assessment. The IIA found the IAB was "representative of good practice in internal auditing" and was beyond general conformance. The IAB rated to be optimized in 8 out of 12 sections in the maturity model with the rest on the second highest level. A further comparison found the IAB provided cost effective services to Council.

### Client Feedback Result

At the completion of audit assignments, clients are asked for feedback and their assessment on the performance of each audit. The assessments for audits conducted during the 2015-2016 year achieved an average satisfaction rating of 90%. A middle management survey conducted during the independent validation above produced a rating of 82%.

### Future Challenges for the Internal Audit Branch

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

### Audits Performed

The result of the 2015-2016 Audit Program, as at 30 June 2016, is detailed in the following table:

Auditable Area	Status
Business Process Reengineering and Benefits Realisation	Completed
Change Management IT	In Progress
Contributed Assets	In Progress
Enterprise Resource Planning (ERP) Observation/Advice	Completed
Enterprise Risk Management (ERM)	Completed
Fire Safety	Completed
Food Safety Program	Postponed to 2016/17
Governance of Controlled Entities	In Progress
Independent Validation of Internal Audit Quality Self-Assessment	Completed
Internal Audit Recommendations Implementation Follow-up	Completed
Objective - Record Storage, Clarification and Retrieval	Completed
Process of Communications Release	Postponed to 2016/17
Procurement (External Audit Recommendations)	Completed
Program Management Process (IS) review new process	Completed
Property Searches	Postponed to 2016/17
Service Request Management	Postponed to 2016/17
SES	Postponed to 2016/17
Transport Corridor Planning	Completed
IWS Management Systems Review	Completed

### Audit Committee Related Output

Number of	2015-2016	2014-2015
Audit Committee meetings held	5	5
Internal Audit recommendations reviewed and considered finalised	64	63
Internal Audit Reports/Tasks reviewed by the Audit Committee	17	14
External Audit recommendations reviewed and considered finalised	11	1
External Audit Reports reviewed by the Audit Committee	2	2

### Other Internal Audit Branch Output

Internal Audit Branch was involved in a substantial number of special and corrupt conduct investigations, ad hoc audits, advice and assistance.

## Committee Meetings

Meeting attendances from 1 July 2015 up to post-election meeting - 7 April 2016

	Cr P Pisasale* (Mayor)	Cr Morrison	Cr Tully	Cr Attwood* (Deputy Mayor)	Cr Casos	Cr Morrow	Cr Bromage	Cr Antonioli	Cr C Pisasale	Cr Ireland	Cr Pahlke
Committee Meetings Attended / No. of Meetings	83 / 100	38 / 46	17 / 19	95 / 100	63 / 64	23/46	42/46	55 / 55	47 / 55	54 / 55	46 / 46
Council Ordinary Meetings Attended / No. of Meetings	9 / 9	8 / 9	9 / 9	7 / 9	9 / 9	6 / 9	9 / 9	9 / 9	9 / 9	7 / 9	8 / 9

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

## Committee Membership

### Parks, Sport and Recreation Committee

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

### Environment and Conservation Committee

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

### City Infrastructure Committee

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

### Arts, Community and Cultural Services Committee

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

### Youth and Seniors Committee

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

### Health and Community Safety Committee

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

### Planning and Development Committee

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

### Economic Development and Sustainability Committee

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

### Tourism and Libraries Committee

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

### Community and Customer Service Committee

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

### City Management and Finance Committee

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

### Specific Purposes Committee

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

### Audit Committee

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

Meeting attendances from post-election meeting of 8 April 2016

	Cr P Pisasale* (Mayor)	Cr Morrison	Cr Tully* (Deputy Mayor)	Cr Silver	Cr Stoneman	Cr Wendt	Cr Bromage	Cr Antonioli	Cr C Pisasale	Cr Ireland	Cr Pahlke
Committee Meetings Attended / No. of Meetings	24 / 24	18 / 18	24 / 24	9 / 9	9 / 9	12 / 12	12 / 12	15 / 15	10 / 12	12 / 12	12 / 12
Council Ordinary Meetings Attended / No. of Meetings	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4	4 / 4

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

## Committee Membership

### Library and Youth and Seniors Committee

Cr Pahlke (Chairperson), Cr C Pisasale (Deputy Chairperson), Cr P Pisasale, Cr Tully, Cr Stoneman, Cr Ireland

### Arts and Social Development Committee

Cr C Pisasale (Chairperson), Cr Antonioli (Deputy Chairperson), Cr P Pisasale, Cr Morrison, Cr Tully, Cr Silver

### City Infrastructure and Emergency Management Committee

Cr Bromage (Chairperson), Cr Morrison (Deputy Chairperson), Cr P Pisasale, Cr Tully, Cr Antonioli, Cr Ireland

### City Works, Parks, Sport and Environment Committee

Cr Morrison (Chairperson), Cr Bromage (Deputy Chairperson), Cr P Pisasale, Cr Tully, Cr Silver, Cr Wendt

### Health and Community Safety Committee

Cr Ireland (Chairperson), Cr Pahlke (Deputy Chairperson), Cr P Pisasale, Cr Tully, Cr Wendt, Cr C Pisasale

### Planning, Development and Heritage Committee

Cr Antonioli (Chairperson), Cr Tully (Deputy Chairperson), Cr P Pisasale, Cr Stoneman, Cr Bromage, Cr Morrison

### Economic Development, Tourism and Digital City Committee

Cr P Pisasale (Chairperson), Cr Wendt (Deputy Chairperson), Cr Tully, Cr Morrison, Cr Antonioli, Cr Pahlke

### City Management, Finance and Community Engagement Committee

Cr Tully (Chairperson), Cr P Pisasale (Deputy Chairperson), Cr Morrison, Cr Silver, Cr Stoneman, Cr Wendt, Cr Bromage, Cr Antonioli, Cr C Pisasale, Cr Ireland, Cr Pahlke

### Specific Purposes Committee

P Pisasale (Chairperson), Cr Tully (Deputy Chairperson), Cr Morrison, Cr Silver, Cr Stoneman, Cr Wendt, Cr Bromage, Cr Antonioli, Cr C Pisasale, Cr Ireland, Cr Pahlke

### Audit Committee

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

## Australian Government and Financial Assistance Grants (FAGs)

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

Council received \$6.7 million in the 2015-2016 financial year, including \$2.9 million as identified road funding. Council spends these funds for any purpose, such as community infrastructure and services, along with the road component being allocated as required.

## Grants to Community Organisations

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

For the 2015-2016 financial year, the Arts, Social Development and Community Education Department managed grants, donations, bursaries and sponsorships as follows:

Citywide Donations	\$715,337
Community Development Grants	\$69,550
Community Development Christmas Grants	\$40,020
Divisional Donations	\$896,872
Cultural Grants	\$5,528
Marketing Sponsorships (excludes Corporate Sponsorships)	\$403,410
Regional Arts Development Fund (RADF)	\$40,503
Moreton Border News	\$4,997
Community Safety Grants	\$3,812
Viva Cribb Bursary	\$5,000

## Senior Contract Remuneration

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

During the 2015-2016 year, the following senior contract employee packages were paid:

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

## Councillor Remuneration

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

Council's superannuation contribution on behalf of all Councillors was 12% of their remuneration. During the 2015-2016 financial year, expenses were incurred under the local government's expenses reimbursement policy for rent, electricity, equipment maintenance, incidental daily allowance/meals, reimbursement of travel expenses, training, travel, accommodation, conference registration, memberships, uniforms, and personal protective equipment, tolls, parking, fares, advertising, hospitality, residential telephone, residential facsimile, office telephone, office facsimile, mobile phone, stationery, publications and postage/franking.

In accordance with section 186(a) of the *Local Government Regulation 2012* the following table details the total remuneration, and superannuation for each Councillor during the 2015-2016 financial year.

Councillor	Remuneration 2015/2016	Superannuation 2015/2016
Cr P Pisasale	\$187,853	\$22,542
Cr Tully (elected Deputy Mayor 8 April)	\$116,063	\$13,927
Cr Morrison	\$112,712	\$13,525
Cr Bromage	\$112,712	\$13,525
Cr Antonioli	\$112,712	\$13,525
Cr C Pisasale	\$112,712	\$13,525
Cr Ireland	\$112,712	\$13,525
Cr Pahlke	\$112,712	\$13,525
Cr Attwood (ceased 5 April 2016)	\$98,603	\$11,832
Cr Morrow (ceased 5 April 2016)	\$87,005	\$10,441
Cr Casos (ceased 1 April 2016)	\$85,766	\$10,292
Cr Stoneman (commenced 2 April 2016)	\$26,940	\$2,471
Cr Silver (commenced 6 April 2016)	\$25,701	\$3,084
Cr Wendt (commenced 6 April 2016)	\$25,701	\$3,084

# Our Policies



## Expenses Reimbursement Policy

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

In this policy:

"Approved" means approved by the Chief Executive Officer;

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

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

"Councillor" includes the Mayor;

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

### A. Expenses

#### A1 Council Attendance

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

#### A2 Professional Development

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

#### A3 Travel Costs

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

#### A4 Accommodation

Accommodation costs for overnight attendance on approved Council business shall be paid or reimbursed by Council.

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

#### A5 Daily Travel Allowance

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

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

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

#### A7 Entertainment Expenses

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

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

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

#### A8 Reimbursement of Expenses

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

### B. Facilities

#### B1 Administrative tools and access to office amenities

- Facilities such as office space and Council meeting rooms.
- Secretarial support for Councillors as determined by the Chief Executive Officer.

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

## **B2 Home Office**

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

## **B3 Stationery/Office Supplies**

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

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

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

## **B5 Administrative Support**

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

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

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

## **B7 Telecommunication Needs**

Approved mobile telephone and/or a handheld phone/email device (eg iPhone/Blackberry) including all associated

costs will be provided by Council. Councillors will reimburse the costs to Council of personal mobile call expenses in accordance with Council's Mobile Device Accounts Procedure.

## **B8 Asset Ownership**

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

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

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

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

## **B10 Vehicle**

Councillors may elect to either (but not both):

- (a) Use their personal vehicle for Council business and claim an allowance for the kilometres travelled. Such allowance will be the rate set by the Australian Taxation Office for vehicle usage and based on a log book kept by the Councillor that records the purpose of each trip for business purposes; or
- (b) Use a Council provided vehicle and repay any private usage as per Councillor Expenses Reimbursement and Administrative Support Procedure.
- (c) For private vehicle usage, if a Councillor uses a private vehicle, when a Council vehicle is unavailable, to facilitate Council business, an amount may be claimed based on log book details to substantiate the relevance of the travel to Council business. The amount paid or reimbursed will be the actual amount (or appropriate kilometre rate) expended by the Councillor. Reimbursement shall be at the kilometre rate allowable under the *Income Tax Assessment Act 1997*.

## **B11 Fuel Costs**

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

## **B12 Car parking amenities**

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

## B13 Advertising Electorate Offices

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

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

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

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

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

*This policy has effect from 1 June 2013.*

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

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

**No. of Resolution:** 4

**Date of Review:** 2016

During the 2015-2016 financial year, Council provided office space and other facilities and the cost of representing the City as follows: Cr P Pisasale \$157,370, Cr Morrison \$81,223, Cr Tully \$96,638, Cr Attwood \$74,651, Cr Silver \$21,968, Cr Casas \$53,896, Cr Stoneman \$20,972, Cr Morrow \$63,722, Cr Wendt \$20,932, Cr Bromage \$55,648, Cr Antonioli \$87,232, Cr C Pisasale \$84,754, Cr Ireland \$86,124, Cr Pahlke \$73,837.

## 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 2015-2016 budget process.

## 3. Policy Statement

### 3.1 General policy statement

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

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

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

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

### 3.2 Levying rates and charges

#### 3.2.1 Principles

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

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

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

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

- (a) make the system for paying rates and charges simple and inexpensive to administer;
- (b) manage its cashflows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts; and

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

### 3.2.2 Differential general rates

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

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

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

Differential general rates will be set at levels:

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

### 3.2.3 Assessable value

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

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

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

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

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

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

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

### 3.2.6 Special rates and charges

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

### 3.2.7 Separate rates and charges

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

### 3.2.8 Utility charges

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

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

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

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

### 3.2.9 Discount

It is the Council's policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain rates or charges where payment is made in full on or

before the end of the discount period stated in the rate notice being 30 days from the issue of the rate notice. A discount is not to apply to the payment of utility charges, separate charges, State Emergency Fire levies, rural fire resources levy and arrears of any rate and charge.

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

### 3.3 Granting concessions for rates and charges

#### 3.3.1 Principles

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

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

#### 3.3.2 Purpose for the concessions

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

Column 1 Concession for rates and charges	Column 2 Purpose for the concession
Concession to an eligible pensioner who owns and occupies rateable land.	Acknowledge that pensioners have limited financial capacity.
Concession to an eligible entity whose objects do not include making a profit which owns rateable land.	Support activities that do not make a profit.
Concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land.	Support activities that assist and encourage arts and cultural development.

Column 1 Concession for rates and charges	Column 2 Purpose for the concession
Concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges.	Support individuals where the payment of rates and charges will or has affected the wellbeing of the individuals in such a way as to constitute an unreasonable outcome based on present community standards.
Concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.	Support the carrying out of improvement restoration for the mining lease which is exceptional and necessitated by the characteristics of the land.

### 3.4 Recovering overdue rates and charges

#### 3.4.1 Principles

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

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

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

- (a) transparency by making clear the obligations of ratepayers and the processes used by the Council in assisting them to meet their financial obligations;
- (b) making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- (c) equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community and providing the same treatment for ratepayers with similar circumstances;
- (d) flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

#### 3.4.2 Interest

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

### 3.5 Cost-recovery methods

#### 3.5.1 Principles

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

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

#### 3.5.2 Cost-recovery fees

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

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

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

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

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

### 3.7 Other revenue

#### 3.7.1 Commercial fees

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

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

- (a) the user pays principle;
- (b) 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.

## 5 Roles and responsibilities

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

### Pensioner Remission of Rates Policy

#### 1.1 Objectives:

The objective of this policy is to provide officers with a guide to determine which pensioners are eligible for a remission on their rates and how to administer that remission over time.

#### 1.2 Regulatory Authority:

Chapter 4 Rates and Charges, Part 10 *Concessions of the Local Government Regulation 2012*  
*Retirement Village Act 1999*, *Manufactured Homes (Residential Parks) Act 2003*.  
Ipswich City Council Budget and Rating Resolutions each financial year  
Revenue Policy  
Revenue Statement

#### 1.3 Policy Statement:

The Pensioner Remission of Rates shall be applied in accordance with Council's Revenue Policy and Budget and Rating Resolutions with the result that eligible pensioners receive a remission on their rates and charges.

#### 1.4 Scope:

The core matter addressed by this policy is to define the eligibility requirements to receive the remission or concession.

#### A. QUALIFYING PENSIONS

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

- Age Pension
- Wife Pension

- Widow B Pension
- Disability Support Pension
- Parenting Payment Single
- Carer Payment
- War Widow(er)'s Pension
- Service Pension
- Disability Pension

## B. CONDITIONS

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

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

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

Life tenancy must be created by:

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

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

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

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

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

## C. APPLICATIONS

First application for pension remission of rates must be made on the application form provided. Proof of pension paid must be in the form of a current advice from the pension paying authority provided at the time of application. Proof of pension

received must be in the form of an eligible pension card and current advice from the pension paying authority.

For subsequent years confirmation of ongoing entitlement shall be in the form of advice provided by the pension paying authority unless the pension paying authority does not confirm the rate of payment at the maximum rate.

## D. TRANSITIONAL PROVISION

Notwithstanding C Applications, Council also provisions for pensioners who previously qualified for the extended discount concession under the previous Moreton Shire Council Policy and who would if it were not for this section no longer qualify for remission under the new policy, grant a remission of rates equivalent to the amount of discount which would otherwise be allowed provided the rates and property related debts are paid in full by the due date of the fourth quarter's rate notice and provided the owners are eligible for the state government subsidy.

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

A remission may be granted to a resident of a retirement village, mobile home village or other similar residential facility approved by Council, subject to the applicant meeting the eligibility criteria and conditions defined in this policy and the owner of the land or their agent:

- providing proof to Council that the facility meets the appropriate guidelines in accordance with associated legislation including *Retirement Village Act 1999*, *Manufactured Homes (Residential Parks) Act 2003*.
- providing proof that the applicant is the owner of the residential unit or holds tenure in perpetuity or a similar agreement approved by Council.
- confirming that the residential unit is the applicant's principle place of residence.
- completing the appropriate documentation that binds the owner to pass on the remission to the successful applicant.

Remission will be calculated as 30% of the general rate applicable to each residential unit where an eligible pensioner resides to a maximum of the Remission adopted by Council in the Budget and Rating Resolutions.

## F. OTHERS

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

### 1.5 Roles and responsibilities

Customer Service Officers to process applications Remission from property owners and confirm entitlement annually prior to the commencement of each financial year.

Delegated Officers to authorise backdating of Remissions when requested.

## 1.6 Definitions:

Qualifying Pensions are defined in the schedule 1.4 A. In the event that changes are made by Centrelink or Veterans Affairs to the name of the pension, the equivalent pension or entitlement will be considered a Qualifying Pension.

**Date of Council Resolution:** 23 October 2015

**Committee Reference and Date:** Policy and Administration Board No. 2015(10) of 6 October 2015 - City Management and Finance Committee No. 2015(10) of 13 October 2015

**No of Resolution:** 3

### Rate Concession Policy

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

This only applies to an organisation making an application for rating concession from the date of Council's resolution approving this policy.

#### Charitable Organisations

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

- An organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- An organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- An organisation which purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- An organisation which the Council determines to be a charitable purpose;
- The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the local government's area;
- An entity that provides assistance or encouragement for the arts or cultural development;
- An organisation which purpose is to provide early childhood care and are affiliated with Cheche and Kindergarten Association or is a community based early childhood care provider;

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

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

#### Non-Profit/Sporting Organisations

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

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

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

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

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

#### Hardship concession

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

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

- Occupation of rate payer;
- Number of dependents (if applicable);
- Present income and prospective income from all sources;
- Financial position (provide details of the last three most recent bank statements);
- Details of major assets owned and major liabilities.

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

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

## Others

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

### Register of Organisations that receive a rate concession

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

### Yearly Review of Organisations receiving a rate concession

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

### Consultation with Divisional Councillor

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

**Date of Council Resolution:** 21 May 2003

**Committee Reference and Date:** Finance and Special Purposes Board No. 2003(8) of 13 May 2003

**No of Resolution:** B42.01

2015-16 Rebates and Concessions Granted	
Council Granted Pensioner Remission	1,692,765.80
Council Granted Non-Profit/Sporting Bodies Concessions	466,910.90
<b>TOTAL</b>	<b>2,159,676.70</b>

## Debt Policy

In accordance with section 192 of the *Local Government Regulation 2012*, it is Council's intention to borrow only for growth/enhancement capital expenditure and commercial debt structures for its 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 2015-2016 is an increase of \$9 million to \$260.5 million from the previous level of \$251.5 million. Table 6 reflects the anticipated loan balances and movements for 2015-2016 and the next nine financial years.

Table 6

LOAN LIABILITIES	2015-2016 Estimated \$'000	2016-2017 Estimated \$'000	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000
Opening Balance	251,547	260,492	252,590	248,104	236,953	214,392	190,571	165,420	138,869	110,831
add New Borrowings	25,000	10,000	15,000	10,000						
less Principal Repayments	16,055	17,902	19,486	21,151	22,561	23,821	25,151	26,551	28,038	29,601
<b>Closing Balance</b>	<b>260,492</b>	<b>252,590</b>	<b>248,104</b>	<b>236,953</b>	<b>214,392</b>	<b>190,571</b>	<b>165,420</b>	<b>138,869</b>	<b>110,831</b>	<b>81,230</b>
Borrowing Costs	13,815	14,134	13,724	13,249	12,315	11,055	9,725	8,325	6,838	5,275

### Rural Fire Resources Special Levy

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 Emergency Services Act 1990*, the Council has decided to levy special charge 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 set out below.

- Applicable rateable land means the rateable land in the local government area to which the special charge for the Rural Fire Brigades Services 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 applies. Rural Fire Brigades Services means the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades.
- 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 30 June 2015.
- The Council decided the following under the Rural Fire Resources Levy overall plan:
  - 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; and
  - the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- 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.

### Administrative Action Complaints

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

To ensure this, Council has:

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

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

Pursuant to section 187 of the *Local Government Regulation 2012* Administrative Action Complaints received during the 2015-2016 year were:

Administrative Action Complaints received 2015-2016	8
Resolved Administrative Action Complaints under Council's Complaints Management Process	8
Number of Unresolved Administrative Action Complaints	0
Number of Unresolved Administrative Action Complaints from 2015-2016 Financial Year	0

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

## Code of Competitive Conduct

No new significant business activities were undertaken during the 2015-2016 year and Council applied the Code of Competitive Conduct to the following business activities:

- Ipswich Waste
- Building Certification
- Roads and Drainage

Section 45 of the *Local Government Act 2009* states that a local government's annual report must include a list of its activities that were business activities during the financial year and a statement as to whether or not Council resolved to apply the Code of Competitive Conduct to each of those activities and, if not, the reason it was not applied. In relation to section 45, Council did not make any decisions in relation to competitive neutrality complaints in the 2015-2016 financial year.

## Changes to Tenders

In accordance with s228(7) of the *Local Government Regulation 2012*, Ipswich City Council did not invite tenderers to change their tenders to take into account a change in tender specifications during the financial year.

## Orders, Recommendations and Assessments

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

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

## List of Registers

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

## Services, Facilities or Activities Supplied by another Council

During the 2015-2016 financial year, Ipswich City Council did not enter into any joint government activities as prescribed in section 190 of the *Local Government Regulation 2012*.

## Beneficial Enterprises

Ipswich City Council did not undertake any beneficial enterprises during the 2015-2016 financial year.

## Overseas Travel

Section 188 of the *Local Government Regulation 2012* states that a local government's annual report must contain details of overseas travel undertaken during the year. During 2015-2016, overseas travel paid by Ipswich City Council to the value of \$182,151 was undertaken by Ipswich City Council employees or Councillors, details of which are:

Destination/Purpose	Traveller/Position
USA Institute of Public Works Engineering Australasia Queensland International Study Tour (Flights and accommodation were covered by IPWEAQ)	Raad Jarjees (Technical Services Manager)
New Zealand Infor Public Sector User Forum (Flights were reimbursed by Infor)	Ned Tulic (Senior Technical Systems Analyst) and Jane Kerslake (Senior Business Analyst)
Malaysia 2nd International Conference on City with a Soul (Guest speaker at conference - flights and accommodation were covered by Kutching City North)	Mayor Paul Pisasale
Japan and USA Accenture Global Smart Cities Site Visits Tour	Mayor Paul Pisasale, Cr Andrew Antonioli, Jim Lindsay (Chief Executive Officer), Craig Maudsley (Chief Operating Officer (Works, Parks and Recreation) and Dan Best (General Counsel and City Solicitor)

### Council Invites Your Feedback

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



# Annual Financial Statements

For the year ended 30 June 2016



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## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2016

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### Introduction:

Ipswich City Council is a local government authority incorporated in Australia under the *Local Government Act 2009*. It is a key regional centre of South East Queensland, surrounded by the Brisbane, Logan, Scenic Rim Regional, Lockyer Valley Regional and Somerset Regional Councils. At June 2016 Council had 73,748 rateable properties (June 2015: 71,321) and an estimated population of 196,026.

At 30 June 2016, Council's registered office and principal place of business was at 45 Roderick Street Ipswich in the midst of a local government precinct including the Hayden Centre, the Ipswich Global Information Centre, the W.G. Hayden Humanities Building and the Civic Centre. Ipswich City Council also has a customer contact centre and leases office space in the Ipswich CBD. Depots are also located at Redbank Plains, Riverview, Booval, Ipswich, Queens Park, Flinders View, Yamanto, Marburg and Rosewood.

Principal activities undertaken by Council during the period included:

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

**UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2016

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**Significant Items**

***Consolidated Annual Financial Statements***

The 2015-2016 financial year is the first year council has prepared consolidated financial statements with the controlled entities of Ipswich City Properties Pty Ltd (ICP), Ipswich City Enterprises Pty Ltd (ICE), Ipswich City Enterprises Investments Pty Ltd (ICEI) and Ipswich City Developments Pty Ltd (ICD). Due to the materiality of the controlled entities council has consolidated the financial results of the controlled entities in council's annual financial statements. The consolidated annual financial statements have been prepared in accordance with *AASB 10 Consolidated Financial Statements*.

***Asset Revaluations***

Revaluations were conducted on infrastructure assets during 2015-2016 by Cardno (QLD) Pty Ltd which resulted in a devaluing of Council's infrastructure portfolio of \$149.7m. Roads, bridges and footpaths assets were devalued by \$133.4m and drainage assets were devalued by \$16.3m (refer Note 16 and 17).

The Australian Accounting Standards Board (AASB) clarified the definition of residual values in *AASB 116 Property, Plant and Equipment*, the AASB stated that residual value reflects consideration receivable for an asset at the end of its useful life to the entity. Therefore, residual values would not apply to roads, bridges and footpaths assets or drainage assets as these assets generally are not sold before the end of its useful life. In response to the AASB, Council invested considerable resources in reviewing the residual values of infrastructure assets in Council's fixed asset register and physical asset register. As a result residual values attributable to infrastructure assets were eliminated as part of the 2015-2016 revaluation process which has resulted in a material devaluation for roads, bridges and footpaths assets and drainage assets.

The decrement for roads, bridges and footpaths assets was accounted for as a decrease to the Asset Revaluation Surplus of \$75.1m and a loss of \$58.3m as the decrement exceeded the balance of the Asset Revaluation Surplus for Infrastructure assets. While the decrement for drainage assets was accounted as a decrease to the Asset Revaluation Surplus of \$16.3m.

***Write-down of inter-entity loan***

The loan to Ipswich City Properties Pty Ltd (ICP) was partially written down to recognise the impact of historical economic conditions on the pace of the re-development activities at the Ipswich City Square site. As per Council resolution on the 28<sup>th</sup> June 2016 the loan was partially written down by \$34.1m (refer to Note 10 and 14).

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2016

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### Interpretation of the Financial Statements:

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

#### *Statement of Comprehensive Income*

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

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

Council continues to demonstrate financial resilience in challenging economic conditions. As one of the fastest growing regions in Australia council understands the importance of investing in infrastructure projects and delivery of services to the community, while delivering value for money for the residents and businesses of Ipswich.

For the twelve months ended 30 June 2016 the consolidated entity reported a Net Surplus of \$73.2m. This represents a increase of \$1.5m on the 30 June 2015 figure of \$71.7m. This has resulted from an increase of \$45.3m in revenue and increase in expenses of \$43.8m.

While for the twelve months ended 30 June 2016 Council has reported a Net Surplus of \$43.7m. This represents a decrease of \$35m on the 30 June 2015 figure of \$78.7m. This has resulted from an increase of \$42m in revenue and an increase in expenses of \$77m.

Further analysis of Council's revenue and expenses follows:

#### Revenue

1. Net rates and utility charges have increased by 8.5% or \$12.9m (refer Note 3).
2. Fees and charges have increased by 16.2% or \$4m mainly due to an increase in developer charges of \$3.4m (refer Note 4).
3. Sales contracts and recoverable works have increased by 0.1% or \$0.005m.
4. Government grants have increased by 0.7% or \$0.2m mainly due to an increase in grants relating to upgrading of flood defences of \$3.6m, infrastructure projects for the Hancock Bridge Rehabilitation and Six Mile Creek Bridge Construction of \$2.9m and other infrastructure projects of \$1.7m. This was offset by a decrease in grants received from the Queensland Reconstruction Authority (QRA) of \$4.4m and stage 2 of Robelle Domain of \$3.8m (refer Note 5).
5. Cash contributions have increased by 49.3% or \$5.8m due to revenue relating to developer infrastructure agreements (refer Note 5).
6. Income from donated assets has increased by 24.3% or \$9.5m mainly due to donated infrastructure assets received for projects at Redbank River Park (Stage 1) of \$4.8m, Springfield Central Boulevard Road Extension and Springfield Greenbank Arterial of \$4.7m (refer Note 5).
7. Interest revenue has decreased by 49.6% or \$9.3m mainly due to the comparable year had interest revenue of \$10.1m that was earned from the Participating Local Government (PLG) loan, however Queensland Urban Utilities (QUU) repaid the loan in June 2015 (refer Note 6).

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2016

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

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

##### Revenue (continued)

8. Other revenue has increased by 10.6% or \$4.8m due to an increase of \$5.4m in participation returns and tax revenue of \$4.2m paid by Queensland Urban Utilities (QUU). This was offset by a decrease in other sundry receipts of \$2.8m and dividend revenue of \$2.4m (refer Note 7).

##### Expenses

1. Employee expenses have increased by 3.6% or \$2.8m (refer Note 8).

2. Materials and services costs have increased by 15.8% or \$11.3m due to an increase in contractors of \$6.4m, goods and services of \$3.1m and materials of \$2.7m. This was offset by a decrease in capitalised expense of \$1m, repairs and maintenance of \$0.7m (refer to Note 9).

3. Depreciation costs decreased by 21.7% or \$12.3m due to a decrease in depreciation of Roads, Bridges and Footpaths (\$10.2m), Plant and Equipment (\$1.2m) and Flood and Drainage (\$1m), this was offset by an increase in Buildings and Structures (\$0.1m) (refer to Note 16).

4. Finance costs have increased by 66.6% or \$19.4m mainly due to the partial write-down of the loan receivable to ICP Pty Ltd of \$34.1m recognised in other finance costs. This increase was offset by a decrease in QTC finance costs of \$7.5m and market value realisation charge of \$7.4m as a result of the PLG loan being paid out in the comparable year (refer Note 10).

5. Other expenses have increased by 2.12% or \$0.1m mainly due to an increase in general expenses of \$0.1m (refer Note 11).

#### *Statement of Financial Position*

The Statement of Financial Position provides an overview of the overall financial state of the Council at year end. It contains information on the value of the total assets and liabilities controlled by Council at 30 June 2016.

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

For the twelve months ended 30 June 2016 the consolidated entity reported an increase of \$13.4m in total assets and an increase of \$31.6m in total liabilities resulting in a net decrease in the consolidated entity's community equity of \$18.2m.

While for the twelve months ended 30 June 2016 Council has reported a decrease of \$15.9m in total assets and an increase of \$31.8m in total liabilities resulting in a net decrease in Council's community equity of \$47.7m.

The \$15.9m decrease in total assets is attributable to a decrease in property, plant and equipment of \$32.8m (refer Note 16), trade and other receivables of \$25.8m (refer Note 14), non-current assets held for sale of \$3.7m (refer Note 15) and other financial assets of \$0.7m. This was offset by an increase investments of \$30.3m (refer Note 13), cash and cash equivalents of \$14.8m (refer Note 12) and in intangibles of \$1.8m (refer to Note 18).

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2016

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

#### *Statement of Financial Position (continued)*

The \$31.8m increase in total liabilities is due to an increase in borrowings of \$8.9m (refer Note 20) and provisions of \$4.9m (refer Note 21), other liabilities of \$12.9m (refer Note 22) and trade and other payables of \$5m (refer Note 19).

#### *Statement of Cash Flows*

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

For the year ended 30 June 2016, there was:

- total inflows of \$351.1m, and
- total outflows of \$336.3m

This resulted in a net increase in cash of \$14.8m for the year ended 30 June 2016.

Cash flows from investments decreased when compared to the prior year with redemption in term deposits of \$17m (2015: \$9m). Payments for property, plant and equipment increased by \$33.8m.

For borrowings Council acquired a loan advance of \$25m as partial funding for Council's trunk infrastructure and capital programs and redemptions decreased to \$16.1m.

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

#### *Statement of Changes in Equity*

The Statement of Changes in Equity supplements the Statement of Financial Position by detailing the movements in each of the components of equity during the 12 months ended 30 June 2016. Both of these Statements show that the increase in total equity for Council is comprised of:

- a net increase of \$43.7m in the Accumulated Surplus
- a net decrease of \$91.4m in the Asset Revaluation Surplus

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

IPSWICH CITY COUNCIL  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Revenue and Other Income:</b>					
<b>Recurrent Revenue</b>					
Net rates and utility charges	3	164,261	151,129	164,741	151,811
Fees and charges	4	28,999	24,953	28,999	24,953
Sales contracts and recoverable works		5,647	5,636	4,083	4,078
Grants and contributions	5 (i)	18,989	14,871	18,989	14,791
Interest revenue	6	5,088	14,494	9,405	18,684
Other revenue	7	52,638	44,758	49,736	44,951
		<u>275,622</u>	<u>255,841</u>	<u>275,953</u>	<u>259,268</u>
<b>Capital Revenue</b>					
Grants, subsidies, contributions and donations	5 (ii)	93,755	70,980	93,755	70,980
<b>Total Revenue</b>		<u>369,377</u>	<u>326,821</u>	<u>369,708</u>	<u>330,248</u>
<b>Capital Income</b>		2,520	(177)	2,520	(20)
<b>Total Income</b>		<u>371,897</u>	<u>326,644</u>	<u>372,228</u>	<u>330,228</u>
<b>Expenses:</b>					
<b>Recurrent Expenses</b>					
Employee expenses	8	(80,001)	(77,201)	(80,001)	(77,201)
Materials and services	9	(86,870)	(74,280)	(82,561)	(71,291)
Depreciation	16	(44,224)	(56,461)	(44,205)	(56,461)
Amortisation	18	(5,366)	(6,689)	(5,366)	(6,689)
Finance costs	10	(14,051)	(28,764)	(48,436)	(29,071)
Other expenses	11	(6,646)	(7,011)	(6,427)	(6,294)
		<u>(237,158)</u>	<u>(250,405)</u>	<u>(266,996)</u>	<u>(247,006)</u>
<b>Capital Expenses</b>					
		(61,581)	(4,546)	(61,581)	(4,546)
<b>Total Expenses</b>		<u>(298,739)</u>	<u>(254,951)</u>	<u>(328,577)</u>	<u>(251,552)</u>
<b>Net Result</b>		<u>73,158</u>	<u>71,693</u>	<u>43,651</u>	<u>78,676</u>
<b>Other Comprehensive Income/(Loss):</b>					
<b>Items that will not be reclassified to net result</b>					
Increase / (decrease) in asset revaluation surplus	23	(91,358)	(9,839)	(91,358)	(9,839)
Share of other comprehensive income from associates	13	-	55	-	55
<b>Total Other Comprehensive Income/(Loss) for the year</b>		<u>(91,358)</u>	<u>(9,784)</u>	<u>(91,358)</u>	<u>(9,784)</u>
<b>Total Comprehensive Income/(Loss) for the year</b>		<u>(18,200)</u>	<u>61,909</u>	<u>(47,707)</u>	<u>68,892</u>

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

IPSWICH CITY COUNCIL  
**STATEMENT OF FINANCIAL POSITION**  
As at 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Current Assets</b>					
Cash and cash equivalents	12	101,419	88,641	97,969	83,200
Investments	13 (i)	52,000	35,000	52,000	35,000
Trade and other receivables	14 (i)	27,694	18,283	27,594	21,209
Inventories		2,970	7,883	897	781
Other financial assets		3,330	3,990	3,314	3,989
		187,413	153,797	181,774	144,179
Non-current assets held for sale	15	1,450	4,817	1,100	4,817
		188,863	158,614	182,874	148,996
<b>Non-current Assets</b>					
Investments	13 (ii)	386,895	373,956	387,305	373,956
Trade and other receivables	14 (ii)	-	-	40,761	72,936
Property, plant and equipment	16	2,203,070	2,234,683	2,169,492	2,202,311
Intangible assets	18	27,854	26,036	27,854	26,036
		2,617,819	2,634,675	2,625,412	2,675,239
<b>TOTAL ASSETS</b>		<b>2,806,682</b>	<b>2,793,289</b>	<b>2,808,286</b>	<b>2,824,235</b>
<b>Current Liabilities</b>					
Trade and other payables	19 (i)	30,917	25,701	30,339	25,017
Borrowings	20 (i)	17,902	16,735	17,902	16,735
Provisions	21 (i)	4,756	5,680	4,756	5,680
Other liabilities	22 (i)	6,092	2,886	6,082	2,818
		59,667	51,002	59,079	50,250
<b>Non-current Liabilities</b>					
Trade and other payables	19 (ii)	74	415	74	415
Borrowings	20 (ii)	242,591	234,812	242,591	234,812
Provisions	21 (ii)	24,707	18,821	24,707	18,821
Other liabilities	22 (ii)	62,922	53,317	62,922	53,317
		330,294	307,365	330,294	307,365
<b>TOTAL LIABILITIES</b>		<b>389,961</b>	<b>358,367</b>	<b>389,373</b>	<b>357,615</b>
<b>NET COMMUNITY ASSETS</b>		<b>2,416,721</b>	<b>2,434,922</b>	<b>2,418,913</b>	<b>2,466,620</b>
<b>Community Equity</b>					
Asset revaluation surplus	23	567,487	658,845	549,924	641,282
Accumulated surplus		1,849,234	1,776,077	1,868,989	1,825,338
<b>TOTAL COMMUNITY EQUITY</b>		<b>2,416,721</b>	<b>2,434,922</b>	<b>2,418,913</b>	<b>2,466,620</b>

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

IPSWICH CITY COUNCIL  
**STATEMENT OF CASH FLOWS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Cash Flows from Operating Activities:</b>					
Receipts from customers		234,107	211,973	222,395	208,408
Payments to suppliers and employees		(199,018)	(169,534)	(185,747)	(168,115)
		35,089	42,439	36,648	40,293
Grants, Subsidies and Contributions		57,210	45,631	57,210	45,631
Interest received		9,152	10,419	9,449	14,608
QUU Tax Equivalents Revenue	7	9,799	5,570	9,799	5,570
QUU Participation Return		16,129	9,203	16,129	12,246
Borrowing costs		(13,080)	(22,627)	(13,080)	(22,627)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	24	<b>114,299</b>	<b>90,635</b>	<b>116,155</b>	<b>95,721</b>
<b>Cash Flows from Investing Activities:</b>					
Payments for property, plant and equipment		(99,591)	(66,122)	(98,016)	(64,251)
Payments for intangible assets	18	(3,348)	(7,437)	(3,348)	(7,437)
Net transfer (to) from cash investment	13 (i)	(17,000)	9,000	(17,000)	9,000
Advance for loan to controlled entities		-	-	(3,078)	(10,834)
Repayment of loans from controlled entities		-	-	1,638	1,186
Repayment of loans from PLG Loan		-	202,309	-	202,309
Proceeds from sale of property plant and equipment		9,473	6,050	9,473	6,207
<b>Net Cash Inflow (Outflow) from Investing Activities</b>		<b>(110,466)</b>	<b>143,800</b>	<b>(110,331)</b>	<b>136,180</b>
<b>Cash Flows from Financing Activities:</b>					
Proceeds from borrowings	20	25,000	30,000	25,000	30,000
Repayment of borrowings	20	(16,055)	(216,436)	(16,055)	(216,436)
<b>Net Cash Inflow (Outflow) from Financing Activities</b>		<b>8,945</b>	<b>(186,436)</b>	<b>8,945</b>	<b>(186,436)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents Held</b>		<b>12,778</b>	<b>47,999</b>	<b>14,769</b>	<b>45,465</b>
Cash and Cash Equivalents at Beginning of Reporting Period		88,641	40,643	83,200	37,736
<b>Cash and Cash Equivalents at End of Reporting Period</b>	12	<b>101,419</b>	<b>88,641</b>	<b>97,969</b>	<b>83,200</b>

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

IPSWICH CITY COUNCIL  
**STATEMENT OF CHANGES IN EQUITY**  
For the Year Ended 30 June 2016

	TOTAL		Accumulated Surplus Note 27		Asset Revaluation Reserve Note 23		
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s	
<b>Consolidated</b>							
Balance at beginning of period	2,434,922	2,373,014	1,776,077	1,704,330	658,845	668,684	
Net operating surplus / (deficit)	73,158	71,693	73,158	71,693	-	-	
Other comprehensive income for the year							
Increase/(Decrease) in Asset Revaluation Surplus	(91,358)	(9,839)	-	-	(91,358)	(9,839)	
Issued Share Capital	-	-	-	-	-	-	
Share of other comprehensive income from associate	-	55	-	55	-	-	
<b>Total comprehensive income for the year</b>	<b>(18,200)</b>	<b>61,909</b>	<b>73,158</b>	<b>71,748</b>	<b>(91,358)</b>	<b>(9,839)</b>	
<b>Balance at end of period</b>	<b>2,416,721</b>	<b>2,434,922</b>	<b>1,849,234</b>	<b>1,776,077</b>	<b>567,487</b>	<b>658,845</b>	
<b>Council</b>							
	Note	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Balance at beginning of period		2,466,620	2,397,729	1,825,338	1,746,608	641,282	651,121
Net operating surplus / (deficit)		43,651	78,676	43,651	78,676	-	-
Other comprehensive income for the year							
Increase/(Decrease) in Asset Revaluation Surplus		(91,358)	(9,839)	-	-	(91,358)	(9,839)
Share of other comprehensive income from associate		-	55	-	55	-	-
<b>Total comprehensive income for the year</b>		<b>(47,707)</b>	<b>68,892</b>	<b>43,651</b>	<b>78,731</b>	<b>(91,358)</b>	<b>(9,839)</b>
<b>Balance at end of period</b>		<b>2,418,913</b>	<b>2,466,620</b>	<b>1,868,989</b>	<b>1,825,338</b>	<b>549,924</b>	<b>641,282</b>

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

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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**1. Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

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

These general purpose financial statements are for the period 1 July 2015 to 30 June 2016 and have been prepared in accordance with the requirements of the *Local Government Act 2009*, *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

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

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

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

The accrual basis of accounting has been used.

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

*Recurrent/Capital Classification*

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

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

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

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

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

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

Amounts presented in the financial statements have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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

**(a) Basis of Preparation (continued)**

*Consolidation*

The consolidated financial statements incorporate the assets and liabilities of all entities controlled by the Ipswich City Council as at the 30 June 2016 and the results of all controlled entities for the year then ended. The council and its controlled entities together form the economic entity which is referred to in these financial statements as the consolidated entity.

In the process of reporting the council as a single economic entity, all transactions with entities controlled by the council have been eliminated. In addition the accounting policies of all controlled entities have been adjusted, where necessary, on consolidation to ensure that financial report of the consolidated entity is prepared using accounting policies that are consistent with those of the council. Information on controlled entities that have been consolidated is included in Note 1 (e).

Information about controlled entities that have not been consolidated, because they are not considered material, is included in Note 30.

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

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

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

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Council's accounting policies.

Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective with the exception of AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities*. Generally council applies standards and interpretations in accordance with their respective commencement dates. The retrospective application of AASB 2015-7 has exempted council from the disclosure of quantitative information and sensitivity analysis for some valuations categorised within Level 3 of the fair value hierarchy.

At the date of authorisation of the financial report, AASB 9 *Financial Instruments*, AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for Profit Public Sector Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases* are the only new accounting standards with a future application date that are expected to have a material impact on council's financial statements.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

From 1 July 2016 AASB 124 *Related Party Disclosures* will apply to council, which means that council will disclose more information about related parties and transactions with those related parties. Council will be required to disclose key management personnel remuneration for councillors, chief executive officers and senior management, in addition to transactions with other related parties including family members.

**AASB 15 Revenue from Contracts with Customers (effective from 1 January 2018)**

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

AASB 15 is effective from 1 January 2018 and will replace AASB 118 *Revenue*, AASB 111 *Construction Contracts* and a number of Interpretations. It contains a comprehensive and robust framework for the recognition, measurement and disclosure of revenue from contracts with customers.

**AASB 16 Leases (effective from 1 January 2019)**

AASB 16 *Leases* which replaces AASB 117 *Leases* is effective for reporting periods beginning on or after 1 January 2019. AASB 16 requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Assets and liabilities arising from a lease are initially measured on a present value basis.

As a result, Council will be required to bring property leases currently classified as operating leases onto the balance sheet and treated in the same manner as other debt.

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

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

For the Year Ended 30 June 2016

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

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

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

**(e) Controlled Entities**

The financial results of controlled entities have been consolidated into these financial statements as the transactions are considered material, except for two controlled entities as those entities transactions were not considered material (refer to Note 30). Separate financial statements for the controlled entities have been prepared for 2015-16 and are available on request. All of Council's controlled entities are audited by the Auditor-General of Queensland.

Ipswich City Properties Pty Ltd

Ipswich City Properties Pty Ltd (ICP) was incorporated on 9 March 2009. Council has 100% ownership of ICP. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. Moreover, Ipswich City Council has identified several catalytic projects that will stimulate the revitalisation of the Central Business District (CBD). Ipswich City Properties Pty Ltd will carry out key elements of this revitalisation program.

Ipswich City Enterprises Pty Ltd

Ipswich City Enterprises Pty Ltd (ICE) was incorporated on 29 December 2000 and Council acquired 100% ownership via purchase of ICE's one share for a consideration sum of \$1. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional charge revenue or rates revenue.

Ipswich City Enterprises Investments Pty Ltd

Ipswich City Enterprises Investments Pty Ltd (ICEI) was incorporated on 5 October 2007 and ICE acquired 100% ownership via purchase of ICEI's one share for a consideration sum of \$1. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. It presently has a 50% interest in the Services Queensland Joint Venture. Services Queensland is a shared services initiative for ICC's customer service functions. The company's formation costs were borne by ICC and the company commenced business during the 2007-2008 financial year.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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

**(e) Controlled Entities (continued)**

Ipswich City Developments Pty Ltd

Ipswich City Developments Pty Ltd (ICD) was incorporated on 5 December 2013. This company was formed to provide a business vehicle to support the development activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. The company's formation costs were borne by ICC and the company commenced business during the 2013-2014 financial year.

**(f) Taxation**

Ipswich City Council has exemption from the payment of Income Tax subject to Section 50-25 of the *Income Tax Assessment Act 1997*. Council incurs and collects Goods and Services Tax (GST) relating to goods and services, which are utilised and supplied in the normal course of conducting business.

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

**(g) National Competition Policy**

The Council has reviewed its activities and has identified two that are business activities during the 2015-2016 financial year. Details of these activities can be found at Note 29.

**(h) Trade and Other Receivables**

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

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

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

The fair value of financial instruments is determined as follows:

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

The fair value of borrowings, as disclosed in Note 20 to the accounts are initially measured at fair value, and subsequently measured at amortised cost. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these accounts.

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

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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

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

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

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

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

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

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

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

Non-Current Assets Threshold

Council's Non-Current Asset Statement of Accounting Policy has adopted an asset recognition threshold of \$1 for land assets, \$1,000 for all non-infrastructure assets other than land and \$10,000 for all infrastructure assets. Capital additions below these thresholds are accordingly treated as an expense in the year of acquisition.

Acquisition of Assets

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

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

Capital and Operating Expenditure

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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1. Summary of Significant Accounting Policies (continued)

(k) Property, Plant and Equipment (continued)

Valuation

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

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

Council conducts a formal valuation for all assets on a five year rolling basis instead of an annual formal physical revaluation, providing these assets do not experience a significant and volatile change in fair value. During the intervening years Council applies an index base as advised by the valuer. Infrastructure assets classified as active are revalued when there is a material difference in the fair value or once every five years whichever is sooner. Infrastructure assets classified as passive are indexed on an annual basis. Details of valuers and methods of valuations and the key assumptions used are disclosed in Note 17.

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

Depreciation

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

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

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

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

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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

*(l) Investments*

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

Medium-term investments in the form of term deposits with a fixed term are valued at cost and represent bank bills and term deposits.

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

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

*(m) Investment in Associate*

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

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

*(n) Intangible Assets*

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

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

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

For the Year Ended 30 June 2016

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

**(o) Capital Work in Progress**

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

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

**(p) Trade and Other Payables**

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

**(q) Borrowings**

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

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

**(r) Liabilities - Employee Benefits**

**(i) Annual Leave**

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

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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

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

**(ii) Long Service Leave**

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

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

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

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

**(t) Provisions – Restoration Costs**

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

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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1. Summary of Significant Accounting Policies (continued)

(u) **Revenue**

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

(i) Rates and Utility Charges

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

(ii) Fees and Charges

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

(iii) Grants and Subsidies

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

(iv) Non-Cash Contributions

Non-cash contributions with a value in excess of the recognition thresholds are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

(v) Cash Contributions

Council receives cash contributions from property developers to construct assets such as roads and footpaths and to connect new property developments to water and wastewater networks in the local government area. Where there are agreements between Council and the developers relating to these contributions, they are recognised as revenue when the related service obligations are fulfilled.

(vi) Interest and Dividends

Interest on term deposits is accrued over the term of the investment. Dividends are recognised once they are formally declared by the directors of the controlled entity.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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**2. Analysis of Results by Function**

**(a) Components of Council Functions**

The activities relating to Council's functions reported on in Note 2(b) – Analysis by Function are as follows:

**COUNCIL DEPARTMENTS**

Comprise the following Departments which are primarily funded from general rate operations:

- The Arts, Social Development and Community Engagement Department's primary objective is to contribute to a sustainable and engaged community through development and implementation of a range of innovative and evidenced based social and cultural programs and services to build stronger and more resilient communities for the future.
- Health, Security and Regulatory Services Department's objective is to ensure that the health, environment and safety of the City are protected and enhanced. This is achieved through providing the Ipswich community with an awareness of local laws and legislative requirements, community safety and crime prevention.
- Infrastructure Services Department plans, designs and delivers assets to ensure the community is serviced by high quality and effective transport, open space and built environment networks. The Department is a trusted advisor to Council in planning for infrastructure assets in order to meet current and future needs of the Ipswich community, and monitor and control the capital works portfolio to ensure cost effectiveness, timeliness and quality of delivery.
- Finance and Corporate Services Department's objective is for Council to be open, accountable, transparent and deliver value for money community outcomes. The function of the department is to provide finance, contract management, continuous business improvement, administration, governance, human resources and information technology expertise to the departments of Council.
- The Planning and Development Department is responsible for preparing and implementing local planning instruments and associated policy frameworks and development activity through plan making, development assessment and compliance actions in order to facilitate good quality development outcomes for the City of Ipswich and achieve Council's vision for effective growth management.
- Works, Parks and Recreation Department – The department's primary objectives are to:
  - Provide strategic asset management, maintenance and operational services and activities for Council's asset base (including roads, drainage, parks, reserves, sporting areas, aquatic facilities, urban forest, conservation, corporate buildings, depots, fleet and former landfills).
  - Provide waste management services and solutions.
  - Deliver an integrated approach to forward planning, strategic and program planning for the City's sports, recreation and natural resources environment.
- Office of the Chief Executive Officer Department provides a support function for Council's internal audit, legal and executive branch.
- Economic Development and Marketing Department's primary objective is to develop, promote and implement innovative economic, marketing, communication, media, tourism and event initiatives.

**IPSWICH WASTE SERVICES**

Ipswich Waste Services is a commercialised Type 2 waste services business activity within Council. Primarily funded from the waste management utility charge, the overall objective is to provide commercially focused waste services to the community in accordance with the Charter and Establishment Agreement, the Customer Charter and the Annual Operating Agreement.

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

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

For the Year Ended 30 June 2016

**2 (b) Income and expenses defined between recurring and capital are attributed to the following functions:**

Revenues have been attributed to the following functions:

Functions	Income					
	Subsidies and Grants		Other Income		Total Income	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Arts, Social Development and Community Engagement Department	2,468	2,585	3,042	4,238	5,510	6,818
Economic Development and Marketing Department	-	-	342	-	342	5
Infrastructure Services	-	-	67,046	48,173	67,046	48,173
Finance and Corporate Services	3,899	8,371	199,733	190,614	208,632	198,985
Works, Parks and Recreation	19,447	14,760	34,869	64,405	49,629	49,629
Health, Security and Regulatory Services	296	228	3,986	3,885	4,282	4,113
Planning and Development	17	-	16,087	12,286	16,104	12,286
Ipswich Waste Services	-	-	32,322	30,953	32,322	30,953
less Internal Eliminations	-	-	(21,415)	(20,134)	(21,415)	(20,134)
<b>Total Council</b>	<b>26,127</b>	<b>25,944</b>	<b>346,101</b>	<b>304,284</b>	<b>372,228</b>	<b>330,228</b>
Controlled entity net of eliminations	-	80	(331)	(3,664)	(331)	(3,584)
<b>Total Consolidated</b>	<b>26,127</b>	<b>26,024</b>	<b>345,770</b>	<b>300,620</b>	<b>371,897</b>	<b>326,644</b>

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

Functions	Net Result					
	Expenses		Net Result		Total Assets	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Arts, Social Development and Community Engagement Department	17,222	22,543	(11,712)	(15,725)	6,196	6,159
Economic Development and Marketing Department	6,998	176	(6,656)	(171)	13	-
Infrastructure Services	3,913	3,202	63,133	44,971	41,950	45,894
Finance and Corporate Services	99,447	87,860	104,185	111,125	102	35,792
Works, Parks and Recreation	179,435	116,791	(115,030)	(67,162)	2,094,249	2,130,992
Health, Security and Regulatory Services	10,383	10,010	(6,101)	(5,897)	2,917	2,651
Planning and Development	10,535	9,888	5,569	2,398	2	-
Ipswich Waste Services	21,439	21,044	10,883	9,309	13,228	12,472
less Internal Eliminations	(20,795)	(19,962)	(620)	(172)	649,649	590,275
<b>Total Council</b>	<b>328,577</b>	<b>251,552</b>	<b>43,651</b>	<b>78,676</b>	<b>2,808,286</b>	<b>2,824,235</b>
Controlled entity net of eliminations	(29,838)	3,399	29,507	(6,983)	(1,604)	(30,946)
<b>Total Consolidated</b>	<b>298,739</b>	<b>254,951</b>	<b>73,158</b>	<b>71,693</b>	<b>2,806,682</b>	<b>2,793,289</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>3 Rates and Utility Charges:</b>					
General rates and charges		147,058	134,573	147,538	135,255
Garbage charges		23,649	22,179	23,649	22,179
Property related charges		3,443	3,297	3,443	3,297
<b>Total Rates and Utility Charges</b>		<b>174,150</b>	<b>160,049</b>	<b>174,630</b>	<b>160,731</b>
Less: Discounts		(8,184)	(7,198)	(8,184)	(7,198)
Less: Pensioner remissions		(1,705)	(1,722)	(1,705)	(1,722)
<b>Net Rates and Utility Charges</b>		<b>164,261</b>	<b>151,129</b>	<b>164,741</b>	<b>151,811</b>
The State Government subsidised the pensioners' liability for rates to the value of:		1,693	1,675	1,693	1,675
Council has recognised the following amount as revenue in this financial year representing rates paid in advance:		3,064	2,871	3,064	2,871
<b>4 Fees and Charges</b>					
Fees and charges were earned from:					
Town planning and development charges		15,593	11,962	15,593	11,962
Waste disposal fees and charges		6,273	6,404	6,273	6,404
Health regulation, animal control and cemeteries		4,527	4,159	4,527	4,159
Other administrative charges		1,842	1,772	1,842	1,772
Change of ownership fees		575	455	575	455
Civic centre services		121	122	121	122
Library fees and fines		68	79	68	79
<b>Total Fees and Charges</b>		<b>28,999</b>	<b>24,953</b>	<b>28,999</b>	<b>24,953</b>
<b>5 Government Grants, Contributions and Donations</b>					
Government grants, contributions and donations are analysed as follows:					
(i) Recurrent					
Cash contributions – for operational purposes		8,285	5,090	8,285	5,010
Government grants and subsidies		3,973	3,169	3,973	3,169
General purpose government grants		6,731	6,612	6,731	6,612
<b>Total Recurrent Government Grants, Contributions and Donations</b>		<b>18,989</b>	<b>14,871</b>	<b>18,989</b>	<b>14,791</b>
(ii) Capital					
Contributions of physical assets	16	48,606	39,097	48,606	39,097
Cash contributions – constrained for capital purposes		9,293	6,767	9,293	6,767
Government grants and subsidies constrained for capital purposes		15,423	16,163	15,423	16,163
Contributions in accordance with Springfield Infrastructure Agreement		20,433	8,953	20,433	8,953
<b>Total Capital Government Grants, Contributions and Donations</b>		<b>93,755</b>	<b>70,980</b>	<b>93,755</b>	<b>70,980</b>
<b>Total Government Grants, Contributions and Donations</b>		<b>112,744</b>	<b>85,851</b>	<b>112,744</b>	<b>85,771</b>

**IPSWICH CITY COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>5 Government Grants, Contributions and Donations (continued)</b>					
<b>Conditions over Contributions</b>					
Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:					
Non-reciprocal grants for expenditure		6,731	6,612	6,731	6,612
Developer contributions for infrastructure	22	19,579	13,504	19,579	13,504
		<u>26,310</u>	<u>20,116</u>	<u>26,310</u>	<u>20,116</u>
Contributions recognised as income during a previous reporting period that were obtained in respect of the current reporting period:					
Non-reciprocal grants for expenditure		-	-	-	-
Developer contributions for infrastructure	22	1,831	1,611	1,831	1,611
		<u>1,831</u>	<u>1,611</u>	<u>1,831</u>	<u>1,611</u>
<b>6 Interest Revenue</b>					
Interest from investments		4,591	4,012	4,591	4,012
Penalty interest from overdue rates and utility charges		368	226	368	226
Interest on ICP and ICD loans		129	94	4,446	4,284
Interest on QUU loans		-	10,162	-	10,162
<b>Total Interest Revenue</b>		<u>5,088</u>	<u>14,494</u>	<u>9,405</u>	<u>18,684</u>
<b>7 Other Revenue</b>					
Resourcing fees		5,491	5,343	5,491	5,343
Other sundry receipts		5,849	8,190	2,947	5,340
Rental of facilities		858	1,084	858	1,084
Miscellaneous		1,573	1,558	1,573	1,558
QUU Participation return		28,383	22,953	28,383	22,953
Dividend Revenue		685	60	685	3,103
QUU tax equivalents revenue		9,799	5,570	9,799	5,570
<b>Total Other Revenue</b>		<u>52,638</u>	<u>44,758</u>	<u>49,736</u>	<u>44,951</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>8 Employee Expenses</b>					
Salaries and wages		72,471	69,564	72,471	69,564
Councillor's remuneration		1,329	1,300	1,329	1,300
Annual, sick and long service leave entitlements		9,014	8,719	9,014	8,719
Superannuation	26	9,141	8,909	9,141	8,909
Workers compensation		1,211	1,271	1,211	1,271
Fringe benefits tax		252	386	252	386
Less capitalised employee costs		(13,417)	(12,948)	(13,417)	(12,948)
<b>Total Employee Expenses</b>		<b>80,001</b>	<b>77,201</b>	<b>80,001</b>	<b>77,201</b>
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.					
Total Full Time Equivalent Council employees at the reporting date:				No.	No.
Elected Members				11	11
Administration Staff				653	641
Depot and Outdoor Staff				378	374
<b>Total Full Time Equivalent Employees</b>				<b>1,042</b>	<b>1,026</b>
<b>9 Materials and Services</b>					
Advertising and marketing		1,953	1,487	1,495	1,185
Communications		1,258	1,268	1,258	1,268
Consultants		3,497	2,921	2,767	2,461
Contractors		32,920	26,525	32,920	26,525
Goods and Services		15,318	11,763	13,943	10,859
Legal		841	1,290	775	1,280
Materials		10,193	7,496	10,193	7,496
Rentals		1,742	1,139	1,654	1,139
Repairs and maintenance		9,729	10,458	9,422	10,080
Miscellaneous		643	568	643	568
Utilities		10,687	10,310	9,402	9,375
Less capitalised expenses		(1,911)	(945)	(1,911)	(945)
<b>Total Materials and Services</b>		<b>86,870</b>	<b>74,280</b>	<b>82,561</b>	<b>71,291</b>
<b>10 Finance Costs</b>					
Finance costs charged by the Queensland Treasury Corporation		13,359	21,001	13,815	21,308
Finance costs associated with the present value of provision for employee leave entitlements		38	17	38	17
Write-down of inter-entity loan		-	-	34,071	-
Market value realisation charge		-	7,351	-	7,351
Bank charges		654	395	512	395
<b>Total Finance Costs</b>		<b>14,051</b>	<b>28,764</b>	<b>48,436</b>	<b>29,071</b>
Loan to Ipswich City Properties Pty Ltd (ICP Pty Ltd) was partially written down, recognising the impact of historical economic conditions on the pace of the re-development activities at the Ipswich City Square site.					

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>11 Other Expenses</b>					
Operating leases rentals		1,269	1,261	1,269	1,261
Donations paid to community organisations		2,623	2,587	2,623	2,587
Council's insurance premiums		1,105	1,117	1,105	1,117
General expenses		1,383	1,811	1,207	1,107
Bad debts written off		31	6	4	3
Audit of the annual financial statements by the Auditor-General of Queensland		239	236	223	226
Allowance for impairment		(4)	(7)	(4)	(7)
<b>Total Other Expenses</b>		<b>6,646</b>	<b>7,011</b>	<b>6,427</b>	<b>6,294</b>
The agreed fee for the financial audit of the Council by the Auditor-General for the 2015-2016 financial year is \$190,000.					
<b>12 Cash and Cash Equivalents</b>					
Cash and Cash Equivalents					
Cash at bank and on hand		8,834	12,294	5,384	6,853
Deposits at call		92,585	76,347	92,585	76,347
<b>Balance as per Statement of Cash Flows</b>		<b>101,419</b>	<b>88,641</b>	<b>97,969</b>	<b>83,200</b>
All cash assets are held in domestic currency denomination and are disclosed at fair value.					
All cash and cash equivalent assets are held with financial institutions with credit ratings ranging from AA- to AA+.					
Councils cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:					
Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:					
Unspent government grants and subsidies		104	733	104	733
Internally imposed expenditure restrictions at the reporting date:					
Future Enviroplan program		2,863	2,674	2,863	2,674
<b>Total unspent restricted cash</b>		<b>2,967</b>	<b>3,407</b>	<b>2,967</b>	<b>3,407</b>

**IPSWICH CITY COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>13 Investments</b>					
(i) Current					
Term Deposits		52,000	35,000	52,000	35,000
		<u>52,000</u>	<u>35,000</u>	<u>52,000</u>	<u>35,000</u>
Term deposits are held with various financial institutions with credit ratings ranging from BBB- to A+.					
All cash assets are held in domestic currency denomination and are disclosed at current market value.					
(ii) Non-current					
Shares in subsidiaries		100	100	510	100
Participation rights in QUU		386,795	373,856	386,795	373,856
		<u>386,895</u>	<u>373,956</u>	<u>387,305</u>	<u>373,956</u>
<b>Total Investments</b>		<u>438,895</u>	<u>408,956</u>	<u>439,305</u>	<u>408,956</u>
(a) The shares in SEQ Regional Recreational Facilities Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Properties Pty Ltd and Ipswich City Developments Pty Ltd are not traded on an active market and their fair value cannot be ascertained.					
(b) Ipswich City Council holds participation rights of 12.222% in Queensland Urban Utilities (QUU). Council's participation rights in QUU are at initial value plus Council's share of QUU's profit (after distributions).					
(c) Participation rights in QUU					
Opening balance		373,856	359,991	373,856	359,991
Additional share of profit of associate		28,383	22,953	28,383	22,953
Additional share of other comprehensive income		-	55	-	55
Less dividends received and accrued		(15,444)	(9,143)	(15,444)	(9,143)
Balance at the end of period		<u>386,795</u>	<u>373,856</u>	<u>386,795</u>	<u>373,856</u>
(d) Associate financial information summarised:					
The following table illustrates summarised financial information of the associate, Queensland Urban Utilities:					
Extract from the associate's statements of financial position:					
Current assets		343,348	356,072	343,348	356,072
Non-current assets		5,290,142	5,173,869	5,290,142	5,173,869
		<u>5,633,490</u>	<u>5,529,941</u>	<u>5,633,490</u>	<u>5,529,941</u>
Current liabilities		289,758	309,289	289,758	309,289
Non-current liabilities		2,206,488	2,188,993	2,206,488	2,188,993
		<u>2,496,246</u>	<u>2,498,282</u>	<u>2,496,246</u>	<u>2,498,282</u>
Net assets		<u>3,137,244</u>	<u>3,031,659</u>	<u>3,137,244</u>	<u>3,031,659</u>
Extract from the associate's statement of comprehensive income:					
Revenue		1,269,590	1,193,354	1,269,590	1,193,354
Net profit		232,231	187,798	232,231	187,798
Share of associate's net profit		<u>28,383</u>	<u>22,953</u>	<u>28,383</u>	<u>22,953</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>14 Trade and Other Receivables</b>					
(i) Current					
Trade debtors		22,579	13,584	22,573	16,465
Rates and utility charges		2,609	2,459	2,609	2,459
GST recoverable		1,987	1,226	1,893	1,271
Interest on debts		256	187	256	187
Interest on investments		302	128	302	128
Interest on loans receivable		-	742	-	742
Less allowance for impairment		(39)	(43)	(39)	(43)
		<u>27,694</u>	<u>18,283</u>	<u>27,594</u>	<u>21,209</u>
(ii) Non-current					
Loan to Ipswich City Properties Pty Ltd		-	-	35,819	63,997
Loan to Ipswich City Developments Pty Ltd		-	-	4,942	8,939
		-	-	<u>40,761</u>	<u>72,936</u>
<b>Total Trade and Other Receivables</b>		<u>27,694</u>	<u>18,283</u>	<u>68,355</u>	<u>94,145</u>

Interest was charged on outstanding rates and utility charges at a rate of 11% (June 2015: 11%) per annum. No interest was charged on other sundry debtors balances. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

The disclosed amounts represent Council's maximum credit risk exposure on receivables at year end. The fair value of trade and other receivables is assumed to approximate the value of the original transaction, less any allowance for impairment. In particular, the allowance for impairment represents the amount of other sundry debtors receivable for which recovery is not probable at year end (Refer Note 1 (h)).

Loans provided to ICP and ICD are provided at a commercial rate considering the risk profile of each organisation. These loans are provided on an interest only repayment basis. The loans provided to ICP and ICD do not have a principal repayment schedule and function similar to a line of credit facility. All loans receivable are in domestic currency denomination and are unsecured. As there is no active market for these the fair value cannot be reliably measured. The credit risk on these loans is considered low.

The loan to Ipswich City Properties Pty Ltd (ICP Pty Ltd) was partially written down to recognise the impact of historical economic conditions on the pace of the re-development activities at the Ipswich City Square site.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**14 Trade and Other Receivables**

**Past Due or Impaired**

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired.

The following table represents an analysis of the age of the Council's receivables that are either fully performing, past due or impaired:

	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Past Due or Impaired</b>				
Fully Performing	25,883	15,366	66,544	91,228
Past due less than 30 days	266	124	266	124
Past due 30-60 days	37	1,669	37	1,669
Past due 61-90 days	1,547	1,167	1,547	1,167
Impaired	(39)	(43)	(39)	(43)
<b>Total</b>	<b>27,694</b>	<b>18,283</b>	<b>68,355</b>	<b>94,145</b>

	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Impairment</b>				
Opening Balance	43	50	43	50
Write-offs	(31)	(6)	(4)	(3)
Additions	201	256	201	256
Impairment Reversed	(174)	(257)	(201)	(260)
<b>Closing Balance</b>	<b>39</b>	<b>43</b>	<b>39</b>	<b>43</b>

**15 Non-current Assets Classified as Held for Sale**

Land held for sale	1,450	4,817	1,100	4,817
<b>Total Non-current Assets Classified as Held for Sale</b>	<b>1,450</b>	<b>4,817</b>	<b>1,100</b>	<b>4,817</b>

In 2015-2016, Council has decided to sell vacant land at Redbank which is expected to be settled within one year. The land is valued at the lower of carrying value and fair value less cost to sell.

Note	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
	1,450	4,817	1,100	4,817
	<b>1,450</b>	<b>4,817</b>	<b>1,100</b>	<b>4,817</b>

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

For the Year Ended 30 June 2016

**16 Property, Plant and Equipment**

Consolidated - 30 June 2016

	Land Fair Value \$'000s	Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Other Assets		Capital Work in Progress		Total Property, Plant and Equipment \$'000s
		Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	
Basis of Measurement																
Asset Values																
Opening Gross Value at 1 July	303,904	18,624	385,764	109,045	1,092,015	761,833	4,838	62,334	2,738,357							
Additions at cost	4,399	5,373	22,624	15,943	68,804	13,548	344	13,548	131,035							
Contributed assets at valuation	4,120	-	6	-	28,046	16,203	231	-	48,606							
Capital expenditure during the year	-	-	-	-	-	-	-	-	149,351							
Transfer from capital expenditure to additions and contributed assets	-	-	-	-	-	-	-	-	-							
Asset Disposal	(517)	-	-	(6,377)	(11)	-	(11)	-	(156,073)							
Assets written off	(80)	(7)	(1,568)	(4,314)	(2,737)	-	(1,394)	-	(6,905)							
Transfers (to) from other classes	366	-	(990)	1,213	(1,094)	-	(303)	-	(10,095)							
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	50	-	-	-	11,465	58,787	-	-	65,302							
Revaluation adjustment to income (capital income)	(1,450)	-	-	-	-	-	-	-	(1,450)							
Assets classified as held for sale	-	-	-	-	-	-	-	-	(3,258)							
Capital expenditure written off to expense	-	-	-	-	-	-	-	-	-							
Closing Gross Value as at 30 June	310,792	23,990	406,441	115,510	1,196,499	845,371	3,705	52,354	2,954,662							

Note

5  
23

**Accumulated Depreciation and Impairment**

Opening Accumulated Depreciation at 1 July			148,115	62,169	175,174	121,694	1,522		503,674
Depreciation provided in period			10,995	8,616	19,561	9,355	201		48,728
Depreciation relating to assets with a long-life component			-	-	(3,869)	(635)	-		(4,504)
Accum depreciation on disposal			-	(4,244)	-	-	(7)		(4,251)
Accum depreciation on write-off			(537)	(4,147)	(765)	-	(1,394)		(6,843)
Transfers (to) from other classes			(24)	562	(407)	-	(310)		(179)
Assets classified as held for sale			-	-	-	-	-		-
Revaluation (increments) decrements			-	-	86,550	70,112	-		156,662
Revaluation adjustment to income (capital income)			-	-	58,305	-	-		58,305
Accumulated Depreciation at 30 June			153,549	62,956	334,549	200,526	12		751,592

Total written down value as at 30 June

	310,792	23,990	252,892	52,554	861,950	644,845	3,693	52,354	2,203,070
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Range of estimated useful life in years

	Not Depreciated	3 - 100 Years	1 - 40 Years	1.5 - 100 Years	15 - 100 Years	Artworks are not depreciated	Not Depreciated
Additions comprise:							
Renewals	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Other additions	-	4,117	-	18,564	1,036	-	23,717
Total additions	-	9,556	-	69,339	25,241	-	104,136
	-	13,673	-	87,903	26,277	-	127,853

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

For the Year Ended 30 June 2016

**16 Property, Plant and Equipment**

Consolidated - 30 June 2015

Basis of Measurement Asset Values	Land	Land Improvements	Buildings and Structures	Plant and Equipment	Roads, Bridges and Footpaths	Flooding and Drainage	Other Assets Cost and Fair Value	Capital Work in Progress	Total Property, Plant and Equipment
	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Fair Value \$'000s	Cost and Fair Value \$'000s	Cost \$'000s	\$'000s
Opening Gross Value at 1 July	318,976	15,956	376,055	104,929	1,031,505	743,182	4,802	78,390	2,673,795
Additions at cost	2,642	2,668	13,632	8,401	41,460	8,113	127	-	77,043
Contributed assets at valuation	5,058	-	-	-	23,255	10,738	51	-	39,097
Capital expenditure during the year	-	-	-	-	-	-	-	101,825	101,825
Transfer from capital expenditure to additions and contributed assets	-	-	-	-	-	-	-	(117,663)	(117,663)
Asset Disposal	(3,980)	-	(1,485)	(3,680)	-	-	(3)	-	(9,148)
Assets written off	(1,194)	-	(435)	(608)	(4,205)	(195)	(196)	-	(6,773)
Transfers (to) from other classes	-	-	-	3	-	-	(3)	-	-
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	(13,298)	-	(2,003)	-	-	-	-	-	(15,301)
Assets classified as held for sale	(4,300)	-	-	-	-	-	-	-	(4,300)
Capital expenditure written off to expense	-	-	-	-	-	-	-	(218)	(218)
<b>Closing Gross Value as at 30 June</b>	<b>303,904</b>	<b>18,624</b>	<b>385,764</b>	<b>109,045</b>	<b>1,092,015</b>	<b>761,833</b>	<b>4,838</b>	<b>62,334</b>	<b>2,738,357</b>

Note

**Accumulated Depreciation and Impairment**

Opening Accumulated Depreciation at 1 July	-	-	138,781	54,880	150,512	112,143	1,507	-	457,823
Depreciation provided in period	-	-	10,911	9,859	18,302	8,956	127	-	48,155
Depreciation relating to assets with a long-life component	-	-	-	-	7,670	635	-	-	8,305
Accum depreciation on disposal	-	-	(801)	(2,116)	-	-	(3)	-	(2,920)
Accum depreciation on write-off	-	-	(314)	(457)	(1,310)	(40)	(106)	-	(2,227)
Transfers (to) from other classes	-	-	-	3	-	-	(3)	-	-
Assets classified as held for sale	-	-	-	-	-	-	-	-	-
Revaluation (increments) decrements	-	-	(5,452)	-	-	-	-	-	(5,452)
<b>Accumulated Depreciation at 30 June</b>	<b>-</b>	<b>-</b>	<b>143,115</b>	<b>62,169</b>	<b>175,174</b>	<b>121,694</b>	<b>1,522</b>	<b>-</b>	<b>503,674</b>

Total written down value as at 30 June

	303,904	18,624	242,649	46,876	916,841	640,139	3,316	62,334	2,234,683
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Range of estimated useful life in years

Not Depreciated	Not Depreciated	3 - 100 Years	1 - 40 Years	1.5 - 100 Years	15 - 100 Years	Artworks are not depreciated	Not Depreciated

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

For the Year Ended 30 June 2016

**16 Property, Plant and Equipment**

Council - 30 June 2016

Note	Land	Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Other Assets		Capital Work in Progress		Total Property, Plant and Equipment
		Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Cost \$'000s	Cost \$'000s	Cost \$'000s		
	271,939	18,624	385,357	109,045	1,092,015	761,833	4,838	62,334	2,705,985							
	4,399	5,373	21,067	15,925	68,804	13,548	344		129,460							
	4,120	-	6	-	28,046	16,203	231		48,606							
	-	-	-	-	-	-	-	-	149,351							
	-	-	-	-	-	-	-	-	(156,073)							
	(517)	-	-	(6,377)	-	-	(11)	-	(6,905)							
	(80)	(7)	(1,563)	(4,314)	(2,737)	-	(1,994)	-	(10,095)							
	366	-	(390)	1,213	(1,094)	-	(303)	-	(208)							
	50	-	-	-	11,465	53,787	-	-	65,302							
	(1,100)	-	-	-	-	-	-	-	(1,100)							
	-	-	-	-	-	-	-	-	(3,258)							
	<b>279,177</b>	<b>23,990</b>	<b>404,477</b>	<b>115,492</b>	<b>1,196,499</b>	<b>845,371</b>	<b>3,705</b>	<b>52,354</b>	<b>2,921,065</b>							

Basis of Measurement  
**Asset Values**  
 Opening Gross Value at 1 July  
 Additions at cost  
 Contributed assets at valuation  
 Capital expenditure during the year  
 Transfer from capital expenditure to additions and contributed assets  
 Asset Disposal  
 Assets written off  
 Transfers (to) from other classes  
 Revaluation adjustment to other comprehensive income (asset revaluation surplus)  
 Revaluation adjustment to income (capital income)  
 Assets classified as held for sale  
 Capital expenditure written off to expense  
**Closing Gross Value as at 30 June**

**Accumulated Depreciation and Impairment**

Opening Accumulated Depreciation at 1 July	-	148,115	62,169	175,174	121,694	1,522	503,674
Depreciation provided in period	-	10,977	8,615	19,561	9,355	201	48,709
Depreciation relating to assets with a long-life component	-	-	(4,244)	(3,869)	(635)	-	(4,504)
Accum depreciation on disposal	-	-	(537)	(765)	-	(7)	(4,251)
Accum depreciation on write-off	-	-	(24)	(407)	-	(1,394)	(6,843)
Transfers (to) from other classes	-	-	562	(407)	-	(310)	(179)
Assets classified as held for sale	-	-	-	86,550	70,112	-	156,662
Revaluation (increments) decrements	-	-	-	58,305	-	-	58,305
Revaluation adjustment to income (capital income)	-	-	-	334,549	200,526	12	751,573
<b>Accumulated Depreciation at 30 June</b>	-	<b>153,531</b>	<b>62,955</b>	<b>1,196,499</b>	<b>845,371</b>	<b>3,693</b>	<b>2,169,492</b>

Total written down value as at 30 June

Not Depreciated	Not Depreciated	3 - 100 Years	1 - 40 Years	1.5 - 100 Years	15 - 100 Years	Artworks are not depreciated	Not Depreciated
\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
-	-	4,117	-	18,564	1,036	-	23,717
-	-	69,339	-	25,241	-	-	104,136
-	-	13,673	-	87,903	26,277	-	127,853

Range of estimated useful life in years

Additions comprise:

Renewals  
 Other additions  
 Total additions

IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

16 Property, Plant and Equipment

Council - 30 June 2015

Basis of Measurement	Land		Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Other Assets		Capital Work in Progress		Total Property, Plant and Equipment	
	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s	Fair Value \$'000s	Cost \$'000s
Opening Gross Value at 1 July	287,011	15,956	375,648	104,929	1,031,505	743,182	4,802	78,390	2,641,423									
Additions at cost	2,642	2,668	13,632	8,401	41,460	8,113	127	-	77,043									
Contributed assets at valuation	5,058	-	-	-	23,255	10,733	51	-	39,097									
Capital expenditure during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from capital expenditure to additions and contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Disposal	(9,980)	-	(1,485)	(3,680)	-	-	(3)	-	(9,148)									
Assets written off	(1,194)	-	(435)	(608)	(4,205)	(195)	(3)	-	(6,773)									
Transfers (to) from other classes	-	-	-	3	-	-	-	-	-									
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	(19,298)	-	(2,003)	-	-	-	-	-	(15,301)									
Assets classified as held for sale	(4,300)	-	-	-	-	-	-	-	(4,300)									
Capital expenditure written off to expense	-	-	-	-	-	-	-	-	-									
<b>Closing Gross Value as at 30 June</b>	<b>271,939</b>	<b>18,624</b>	<b>385,357</b>	<b>109,045</b>	<b>1,092,015</b>	<b>761,833</b>	<b>4,838</b>	<b>62,334</b>	<b>2,705,985</b>									

Note

Accumulated Depreciation and Impairment

Opening Accumulated Depreciation at 1 July	-	-	138,781	54,880	150,512	112,143	1,507	-	457,823
Depreciation provided in period	-	-	10,911	9,859	18,302	8,956	127	-	48,155
Depreciation relating to assets with a long-life component	-	-	-	-	7,670	635	-	-	8,305
Accum depreciation on disposal	-	-	(801)	(2,116)	(1,310)	(40)	(3)	-	(2,920)
Transfers (to) from other classes	-	-	(314)	(457)	(1,310)	(40)	(106)	-	(2,227)
Assets classified as held for sale	-	-	-	3	-	-	(3)	-	-
Revaluation (increments) decrements	-	-	(5,462)	-	-	-	-	-	(5,462)
<b>Accumulated Depreciation at 30 June</b>	<b>-</b>	<b>-</b>	<b>143,115</b>	<b>62,169</b>	<b>175,174</b>	<b>121,694</b>	<b>1,522</b>	<b>-</b>	<b>503,674</b>

Total written down value as at 30 June

	271,939	18,624	242,242	46,876	916,841	640,139	3,316	62,334	2,202,311
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Range of estimated useful life in years

Not Depreciated	Not Depreciated	3 - 100 Years	1 - 40 Years	1.5 - 100 Years	15 - 100 Years	Artworks are not depreciated	Not Depreciated
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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**17 Fair Value Measurement**

Class of Asset	Date of Last Valuation	Valuation Type	Technique	Level
Land (i)	June 2015	Independent Valuation	Market Value	2
Buildings and Structures (ii)	June 2014	Independent Valuation	Current Replacement Cost	3
Flooding and Drainage (iii)	June 2014	Independent Valuation	Current Replacement Cost	3
Roads, Bridges and Footpaths (iii)	June 2016	Independent Valuation	Current Replacement Cost	3
Artworks (iv)	June 2014	Independent Valuation	Market Value	2

Land Improvements and Plant and Equipment is held at historic cost and therefore is not measured under one of the above valuation techniques.

(i) Land

Land was revalued during 2015 by Neil Teves (CPV QLD Reg No. 382) from Cardno (QLD) Pty Ltd using the fair market value approach. The fair value of land was valued using land indices which are derived from Cardno's assessment of movement in land prices based on sales evidence over the past 12 months. Any changes in valuation have been brought to account in the asset revaluation surplus (see Note 23).

(ii) Land Improvements

Land Improvements is measured at original cost less accumulated depreciation.

(iii) Buildings and Structures

A formal valuation of Council's buildings and structures were undertaken by Cardno (QLD) Pty Ltd valuers in June 2014. Cardno's valuation methodology for buildings and structures included site visits and condition assessment on large buildings and on a 10% sample of the remaining buildings and other building structures. In determining the value of Council's buildings and structures Cardno has applied the current replacement cost method. The calculation for the current replacement cost method is based on Cardno's unit rate model with rates derived from Rawlinson's Rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets, cost curves and reference to existing unit rates databases. Also, Cardno assessed the remaining useful life of buildings and structures with calculations either based on condition or age.

The next formal valuation for buildings and structures is scheduled for the financial year ended of 30 June 2017.

(iv) Infrastructure

Infrastructure assets for roads and drainage capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. All other infrastructure assets, including donated and contributed infrastructure assets, are recorded at valuation. Council carried out an external valuation of roads, bridges and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. The current replacement cost is based on Cardno's unit rate model.

The condition assessment of roads is undertaken by an external consultant and managed by Council's Asset Management Section. The assessment includes a full visual condition assessment and roughness / rutting survey which is undertaken every four years across the entire network.

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

For the Year Ended 30 June 2016

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**17 Fair Value Measurement (continued)**

(iv) Infrastructure (continued)

While in the assessment of bridges, the Asset Management Section use a visual condition assessment at a componentised level at the following frequency: Level 1 Inspection (annually), Level 2 Inspection (3-5 years) and Level 3 Inspection as required. In assessing the condition of roads Council refers to the requirements of the Pavement Management System, while for bridges Council refers to the Department of Transport and Main Roads Queensland Bridge Inspection Manual 2004. The remaining useful life of roads and bridges were based either on the condition or by assigning the actual remaining useful life based on replacement dates determined by Council Engineers. For all other infrastructure assets, the remaining useful life was calculated based on age or proposed replacement dates where these were available. Active infrastructure assets are specialised in nature and there is no market evidence to value them. In this case, Council has estimated fair value using the current replacement cost approach.

The next formal valuation for flooding and drainage assets is scheduled for the financial year ended of 30 June 2018.

(v) Artwork

Artworks are recorded as a sub-class of other assets. A desktop valuation for artworks was performed by Ross Searle and Associates as at the 30 June 2016. The result of the desktop valuation was not significant and therefore no indexation was applied. The last formal valuation of Council's artworks collection was undertaken by Ross Searle and Associates in June 2014.

The next formal valuation for artworks is scheduled for the financial year ended of 30 June 2019.

(vi) Plant and Equipment

Plant and equipment is measured at original cost less accumulated depreciation.

(vii) Properties provided as security

Specific Council properties (being land and buildings located at 50 South Street Ipswich, 56 South Street Ipswich, 40 South Street Ipswich, 116 Brisbane Street Ipswich, 50 Nicholas Street Ipswich and 37 South Street Ipswich) which have a collective net fair value of \$63m is provided as security for the original \$50m loan between Council and Queensland Treasury Corporation. Council undertook this loan to finance the activities of Ipswich City Properties Pty Ltd in acquiring and redeveloping the Ipswich City Square. This redevelopment will be a significant contribution towards the revitalisation of the Central Business District (CBD) under the Ipswich Regional Centre Strategy.

**(i) Recognised fair value measurements**

Council measures and recognises the following assets at fair value on a recurring basis:

Property Plant and Equipment

- Land
- Buildings and Structures
- Roads, Bridges and Footpaths
- Flooding and Drainage Infrastructure

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**17 Fair Value Measurement (continued)**

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

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in Note 20 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows at balance date (level 2).

The carrying amount of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

- Fair value measurements are categorised on the following basis:
- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
  - Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2).
  - Fair value based on unobservable inputs for the asset and liability (Level 3).

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents Council's assets and liabilities measured and recognised at fair value at 30 June 2016.

**Consolidated**

At 30 June 2016

	Note	Level 2 (Significant other observable inputs) \$'000s		Level 3 (Significant unobservable inputs) \$'000s		Total \$'000s	
		2016	2015	2016	2015	2016	2015
<b>Recurring fair value measurements</b>							
Land	16	310,792	303,904	-	-	279,177	271,939
Buildings and Structures	16	-	-	252,892	242,649	250,946	242,242
Roads, Bridges and Footpaths	16	-	-	861,950	916,841	861,950	916,841
Flooding and Drainage Infrastructure	16	-	-	644,845	640,139	644,845	640,139
		<b>310,792</b>	<b>303,904</b>	<b>1,759,687</b>	<b>1,799,629</b>	<b>2,036,918</b>	<b>2,071,161</b>
<b>Non-recurring fair value measurements</b>							
Land held for sale	15	1,450	4,817	-	-	1,450	4,817

**Council**

At 30 June 2016

	Note	Level 2 (Significant other observable inputs) \$'000s		Level 3 (Significant unobservable inputs) \$'000s		Total \$'000s	
		2016	2015	2016	2015	2016	2015
<b>Recurring fair value measurements</b>							
Land	16	279,177	271,939	-	-	279,177	271,939
Buildings and Structures	16	-	-	250,946	242,242	250,946	242,242
Roads, Bridges and Footpaths	16	-	-	861,950	916,841	861,950	916,841
Flooding and Drainage Infrastructure	16	-	-	644,845	640,139	644,845	640,139
		<b>279,177</b>	<b>271,939</b>	<b>1,757,741</b>	<b>1,799,222</b>	<b>2,036,918</b>	<b>2,071,161</b>
<b>Non-recurring fair value measurements</b>							
Land held for sale	15	1,100	4,817	-	-	1,100	4,817

There were no transfers between levels 2 and 3. Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**17 Fair Value Measurement (continued)**

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

**Land (level 2)**

Land fair values were determined by independent valuer, Cardno (QLD) Pty Ltd effective 30 June 2015. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the sales comparison approach described in the preceding paragraph.

Any changes in valuation have been brought to account in the asset revaluation surplus (see Note 23).

***Specific valuation techniques used to value Council assets comprise:***

**Buildings and Structures (level 3)**

Buildings and structures were revalued formally using the current replacement cost method (including physical inspection) for the year ended 30 June 2014 as determined by Cardno (QLD) Pty Ltd valuers.

Cardno (QLD) Pty Ltd has inspected 24 major buildings and a sample of the remaining buildings, as well as a sample of other structures.

Where Council's buildings are held to provide essential services to the community and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having modern replacement including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook.) Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the assets as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

While the unit rates based on square metres can be supported by market evidence (level 2), useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The valuation's sensitivity to these inputs is summarised below.

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Condition rating (remaining useful life)	New - 5 (100% - 0%)	The higher the condition rating, the higher the fair value.

Council has presented land and buildings on the basis which reflects highest and best use.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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**17 Fair Value Measurement (continued)**

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

**Infrastructure assets (level 3)**

Infrastructure assets capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. Donated and contributed infrastructure assets are recorded at valuation.

All other Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

**1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost**

**Roads and Footpaths**

*Current replacement cost (CRC)*

Council categorises its road infrastructure into urban and rural roads and the further sub-categorises these into sealed and unsealed roads. Individual road segment lengths vary, however in general, urban roads are managed in segments of approximately 250m, while rural roads are managed in approximately 500m segments. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Individual road pavement depths vary, however in general, pavements are constructed to depths of approximately 670mm for high traffic areas and approximately 450mm for lower traffic locations. Council also assumes that all raw materials can be sourced from the local quarry with haulage rates of between \$4.15 and \$17.15 per tonne depending on the location of the segment being valued. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Council carried out an external valuation of road and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. In valuing roads Cardno has adopted the condition assessments as provided by Council engineers and valuations have been undertaken for different categories based on road type such as formation, pavement and seal.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

17 Fair Value Measurement (continued)

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

1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost

The average cost of construction per m<sup>2</sup> for each of the key components were:

Roads Unit Rates		
Item	UOM	Revaluation Unit Rates
Surfacing	per m <sup>2</sup>	\$6 - \$182
Pavement - Sealed	per m <sup>3</sup>	\$99 - \$559
Pavement - Unsealed	per m <sup>3</sup>	\$118
Formation - Sealed	per m <sup>2</sup>	\$16
Formation - Unsealed	per m <sup>2</sup>	\$8

CRC at 30 June 2016 was determined by Cardno using the following:

- Cardno Databases.
- Rawlinson's Rates for Building and Construction.
- Building Price Index tables.
- Scheduled rates for construction of asset or similar assets.
- Recent contract and tender data.
- Cost curves derived by Cardno.

*Accumulated Depreciation*

In determining the level of accumulated depreciation, remaining useful lives were calculated based on either condition or by assigning the actual remaining useful life based on replacement dates provided by ICC.

Condition assessment results were provided by Council according to the following table:

Condition Assessment - Roads	
Index	Remaining Useful Life %
10	97.00%
9	83.00%
8	77.00%
7	66.00%
6	56.00%
5	48.00%
4	35.00%
3	28.00%
2	18.00%
1	9.00%
0	0.00%

Condition Assessment - Footpaths		
Condition Index	Description	Remaining Useful Life %
1	Excellent	95.00%
2	Very Good	80.00%
3	Fair	50.00%
4	Poor	20.00%
5	Unserviceable	5.00%

Note: Roads condition ratings: 10 = Very high level of remaining service potential and 0 = End of life.  
Footpaths condition ratings: 1 = Very high level of remaining service potential and 5 = End of life.

Estimated useful lives are disclosed in Note 16.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**17 Fair Value Measurement (continued)**

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

**1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost**

**Bridges**

*Current replacement cost*

A full valuation of bridges assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2016. In valuing bridges Cardno has adopted the condition assessments as provided by both council engineers and consultants. Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and modern equivalent asset.

The condition of vehicular bridges were last inspected June 2016, being a Level 2, and for some bridges a Level 3, inspection carried out by a qualified engineering consulting firm (Pitt and Sherry). Prior to that, their last inspection was 2011/2012. Pedestrian bridges have traditionally been inspected on a needs basis, however, Council are currently in the process of formulating new service standards and intervention levels for their proactive inspection in the future. Construction estimates were determined on a similar basis to roads and footpaths.

*Accumulated Depreciation*

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments as detailed in the above table for condition index.

Condition Assessment - Bridges		
Condition Index	Description	Remaining Useful Life %
1	Excellent	95.00%
2	Very Good	80.00%
3	Fair	50.00%
4	Poor	20.00%
5	Unserviceable	5.00%

Estimated useful lives are disclosed in Note 16.

**Flooding and Drainage Infrastructure**

*Current replacement cost*

Flooding and drainage infrastructure were assessed for indexation and additions were valued by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2016. Flooding and drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**17 Fair Value Measurement (continued)**

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

**1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost (continued)**

**Flooding and Drainage Infrastructure (continued)**

*Accumulated depreciation*

In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Estimated useful lives are disclosed in Note 16.

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

As detailed above Council's roads, drainage and bridge network has been valued using written down current replacement cost. This method utilises a number of inputs that required judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant Unobservable input	Relationship of unobservable inputs to fair value
Number of Labour Hours	The higher the labour hours, the higher the fair value.
Standard material usage quantities	The higher the usage quantities, the higher the fair value.
Condition rating (useful life)	The higher the condition rating the lower the fair value.
Remaining useful life	The longer the remaining useful life, the higher the fair value.

**(iii) Changes in Fair Value Measurements using significant unobservable inputs (level 3)**

The changes in level 3 assets with recurring fair value measurements are detailed in Note 16. There have been no transfers between level 1, 2 or 3 measurements during the year.

**(iv) Valuation Processes**

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer, Chief Finance Officer and Internal Audit Manager. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out in Note 1 (k).

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>18 Intangible assets</b>					
<b>Software and Intellectual Property</b>					
Opening gross carrying value		66,168	58,731	66,168	58,731
Acquisitions		3,348	7,437	3,348	7,437
Asset written off		(30,164)	-	(30,164)	-
Asset transfer		187	-	187	-
Closing balance at carrying value		39,539	66,168	39,539	66,168
<b>Accumulated Amortisation</b>					
Opening accumulated amortisation		42,985	36,296	42,985	36,296
Amortisation in the period		5,366	6,689	5,366	6,689
Asset written off		(30,142)	-	(30,142)	-
Asset transfer		154	-	154	-
Closing balance at carrying value		18,363	42,985	18,363	42,985
<b>Software and Intellectual Property Work in Progress</b>					
Opening work in progress		2,852	3,130	2,852	3,130
WIP expenditure		7,174	8,805	7,174	8,805
Transfers to additions		(3,348)	(7,457)	(3,348)	(7,457)
WIP written off to expense		-	(1,109)	-	(1,109)
Classified as held for sale		-	(517)	-	(517)
<b>Total Closing Balance at Cost</b>		6,678	2,852	6,678	2,852
<b>Written Down Value at end of financial year</b>		27,854	26,035	27,854	26,035
<b>19 Trade and Other Payables</b>					
(i) Current					
Trade and sundry creditors		23,954	19,704	23,376	19,020
Annual leave		5,742	5,906	5,742	5,906
Accrued wages and salaries		5	6	5	6
Accrued interest payable		725	(11)	725	(11)
Retention allowances		491	96	491	96
		30,917	25,701	30,339	25,017
(ii) Non-current					
Retention allowances		74	415	74	415
		74	415	74	415
<b>Total Trade and Other Payables</b>		30,991	26,116	30,413	25,432
Employee benefit entitlements are calculated at current pay levels as adjusted for inflation and likely future changes in salary level.					

IPSWICH CITY COUNCIL  
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For the Year Ended 30 June 2016

	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>20 Borrowings</b>					
(i) Current loans		17,902	16,735	17,902	16,735
(ii) Non-current loans		242,591	234,812	242,591	234,812
<b>Total Borrowings</b>		<b>260,493</b>	<b>251,547</b>	<b>260,493</b>	<b>251,547</b>
Movements within QTC loan borrowings during the year were comprised of the following:					
Opening balance at the beginning of financial year		251,547	430,632	251,547	430,632
New loans		25,000	30,000	25,000	30,000
Market value realisation charge		-	7,351	-	7,351
Principal loan debt redemption for QUU Loan		-	(202,309)	-	(202,309)
Principal loan debt redemption		(16,055)	(14,127)	(16,055)	(14,127)
Book value at end of financial year		<b>260,493</b>	<b>251,547</b>	<b>260,493</b>	<b>251,547</b>

Council has a business card facility with a limit of \$5.0 million (2015: \$5.0 million).

Council had a working capital facility held with Queensland Treasury Corporation that had a limit of \$20.0 million. This facility had lapsed as at 30 September 2015 and was not in use at 30 June 2016.

As at year end Council maintained fixed rate loan accounts (2015: 12 and 15 year and client specific debt pools) with QTC.

All loans are held with the Queensland Treasury Corporation (QTC).

Principal and interest repayments are made on a quarterly basis in arrears.

The effective market interest rates on fixed rate borrowings as at balance date range from 2.80% to 6.76% with a weighted average of 5.44% (2015: 5.16% to 5.81%, weighted average of 5.2%).

The anticipated final repayment dates at year end range from 15 December 2026 to 15 June 2031 (2015: 26 December 2026 to 2 January 2029). All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. All loans are unsecured with the exception of the those loans that are provided on commercial terms. Ipswich City Council has provided security for one loan with Queensland Treasury Corporation as a first mortgage over real property to the net fair value of \$63 million.

Market value of QTC borrowings as at 30 June 2016 is \$300,183,987.02 (2015: \$277,499,190). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

IPSWICH CITY COUNCIL  
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20 Borrowings (continued)

**Liquidity Risk**

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation.

Council manages exposure to liquidity risk by maintaining a prudent level of cash and deposits at call. In addition, Council maintains sufficient undrawn facilities to cater for unexpected volatility in cash flows.

	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Overdraft - QTC working capital facility	0	20,000	0	20,000
Available at 30 June	0	20,000	0	20,000

**Financial Liabilities**

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

	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>Loans</b>				
0 to 1 year	31,536	28,958	31,536	28,958
1 to 5 years	126,151	115,832	126,151	115,832
Over 5 years	190,966	197,212	190,966	197,212
<b>Total</b>	<b>348,653</b>	<b>342,002</b>	<b>348,653</b>	<b>342,002</b>

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Note	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>21 Provisions</b>				
(i) Current				
Long service leave	1,432	1,367	1,432	1,367
Provision for future infrastructure costs	3,324	4,313	3,324	4,313
	<u>4,756</u>	<u>5,680</u>	<u>4,756</u>	<u>5,680</u>
(ii) Non-current				
Long service leave	13,464	13,328	13,464	13,328
Provision for future infrastructure costs	10,116	4,383	10,116	4,383
Provision for restoration costs	1,054	1,054	1,054	1,054
Provision for perpetual care fund	73	57	73	57
	<u>24,707</u>	<u>18,821</u>	<u>24,707</u>	<u>18,821</u>
<b>Total Provisions</b>	<u><b>29,463</b></u>	<u><b>24,501</b></u>	<u><b>29,463</b></u>	<u><b>24,501</b></u>
Details of movements in provisions:				
(a) Provision for Future Infrastructure Costs				
Opening Balance	8,695	20,749	8,695	20,749
Increase in provision - indexation	-	-	-	-
Increase/(decrease) in provision - contributed assets	23,844	(4,830)	23,844	(4,830)
Decrease in provision - consumption	(20,433)	(8,953)	(20,433)	(8,953)
Decrease in provision - payments to developer under clause 51	1,334	1,729	1,334	1,729
Balance at the end of period	<u>13,440</u>	<u>8,695</u>	<u>13,440</u>	<u>8,695</u>
(b) Provision for Restoration Costs				
Opening Balance	1,054	1,054	1,054	1,054
Increase in provision - re-estimate of rehabilitation costs	-	-	-	-
Balance at the end of period	<u>1,054</u>	<u>1,054</u>	<u>1,054</u>	<u>1,054</u>
This is the present value of the estimated cost of restoring the sites to a useable state at the end of their useful lives. The provision for restoration costs was not discounted due to immateriality. The projected costs are expected to be incurred in the next two financial years.				
(c) Provision for Long Service Leave				
Opening Balance	14,695	14,712	14,695	14,712
Long service leave entitlement arising	2,200	2,061	2,200	2,061
Long service leave extinguished	205	(6)	205	(6)
Long service entitlement paid	(2,204)	(2,072)	(2,204)	(2,072)
Balance at the end of period	<u>14,896</u>	<u>14,695</u>	<u>14,896</u>	<u>14,695</u>

IPSWICH CITY COUNCIL  
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	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>22 Other Liabilities</b>					
(i) Current					
Unearned revenue		181	882	171	814
Developer Contributions		5,900	2,000	5,900	2,000
Refunds		12	4	12	4
		<u>6,092</u>	<u>2,886</u>	<u>6,082</u>	<u>2,818</u>
Refunds relate to building applications, licensing, rates and infringements.					
(ii) Non-current					
Other Non-current liabilities		12	12	12	12
Developer Contributions		62,910	53,305	62,910	53,305
		<u>62,922</u>	<u>53,317</u>	<u>62,922</u>	<u>53,317</u>
<b>Total Other Liabilities</b>		<u>69,014</u>	<u>56,203</u>	<u>69,004</u>	<u>56,135</u>
<b>a) Developer Contributions</b>					
Opening balance		55,305	47,925	55,305	47,925
Developer contributions - Open Space, Social, Footpaths, Stormwater and Streetscape		19,579	13,504	19,579	13,504
Less contributions recognised for operational purposes		(4,107)	(2,114)	(4,107)	(2,114)
Refunds		(136)	(1,584)	(136)	(1,584)
Early consumption of developer contributions and adjustment		-	(815)	-	(815)
Drawdown - Recognise revenue for works completed		(1,831)	(1,611)	(1,831)	(1,611)
Balance at the end of Period		<u>68,810</u>	<u>55,305</u>	<u>68,810</u>	<u>55,305</u>
<b>23 Asset Revaluation Surplus</b>					
<b>Land</b>					
Opening balance		120,883	134,181	103,320	116,618
Increments/(decrements)	16	50	(13,298)	50	(13,298)
Closing balance		<u>120,933</u>	<u>120,883</u>	<u>103,370</u>	<u>103,320</u>
<b>Land Improvements</b>					
Opening balance		-	-	-	-
Increments/(decrements)	16	-	-	-	-
Closing balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Buildings and Structures</b>					
Opening balance		90,732	87,273	90,732	87,273
Increments/(decrements)	16	-	3,459	-	3,459
Closing balance		<u>90,732</u>	<u>90,732</u>	<u>90,732</u>	<u>90,732</u>
<b>Plant and equipment</b>					
Opening balance		-	-	-	-
Increments/(decrements)	16	-	-	-	-
Transfer balance to accumulated surplus		-	-	-	-
Closing balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Roads, bridges and footpaths infrastructure</b>					
Opening balance		76,154	76,154	76,154	76,154
Increments/(decrements)	16	(75,085)	-	(75,085)	-
Closing balance		<u>1,069</u>	<u>76,154</u>	<u>1,069</u>	<u>76,154</u>

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	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>23 Asset Revaluation Surplus (continued)</b>					
Flooding and drainage infrastructure					
Opening balance		370,478	370,478	370,478	370,478
Increments/(decrements)	16	(16,324)	-	(16,324)	-
Closing balance		<u>354,154</u>	<u>370,478</u>	<u>354,154</u>	<u>370,478</u>
Other assets					
Opening balance		598	598	598	598
Increments/(decrements)	16	-	-	-	-
Closing balance		<u>598</u>	<u>598</u>	<u>598</u>	<u>598</u>
<b>Total Asset Revaluation Surplus</b>		<b><u>567,487</u></b>	<b><u>658,845</u></b>	<b><u>549,924</u></b>	<b><u>641,282</u></b>
<b>24 Reconciliation of Net Result for the year to Net Cash Inflow from Operating Activities</b>					
Net Result		73,158	71,693	43,651	78,676
Non-cash operating items:					
Depreciation	16	44,224	56,461	44,205	56,461
Amortisation	18	(5,366)	6,689	5,366	6,689
Non-cash donations subsidies and contributions	5 (ii)	(69,039)	(48,050)	(69,039)	(48,050)
Bad Debt Write-off	11	31	6	4	3
		<u>(30,150)</u>	<u>15,106</u>	<u>(19,464)</u>	<u>15,103</u>
Investing and development activities :					
Net (profit) loss on disposal of non-current assets		(2,520)	177	(2,520)	20
Loss on write off of assets		3,276	4,546	3,276	4,546
Write-down of loan receivable to ICP Pty Ltd		-	-	34,071	-
Loss recognised due to revaluation decrement exceeding the balance of infrastructure asset revaluation reserve.		58,305	-	58,305	-
Market value adjustment upon repaying QTC Loan	20	-	7,351	-	7,351
Shares in subsidiaries - participation rights in QUU	13	(12,939)	(13,810)	(12,939)	(13,810)
		<u>46,122</u>	<u>(1,736)</u>	<u>80,193</u>	<u>(1,893)</u>
Changes in operating assets and liabilities :					
(Increase) decrease in receivables		2,621	3,776	(6,835)	(5,236)
(Increase) decrease in inventory		4,912	(3,185)	(116)	(63)
(Increase) decrease in prepayments		659	(982)	675	(973)
Increase (decrease) in payables		4,407	(2,282)	4,981	3,084
Increase (decrease) in other liabilities		12,368	8,262	12,869	7,040
Increase (decrease) in provisions		201	(17)	201	(17)
		<u>25,168</u>	<u>5,572</u>	<u>11,775</u>	<u>3,835</u>
Net cash inflow from operating activities		<u><b>114,299</b></u>	<u><b>90,635</b></u>	<u><b>116,155</b></u>	<u><b>95,721</b></u>

**IPSWICH CITY COUNCIL**  
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	Note	Consolidated		Council	
		2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>25 Commitments</b>					
(i) Contractual Commitments					
Significant contractual commitments for operating expenditure not recognised in the Financial Statements at year end are comprised of:					
Corporate Finance - Services Agreement		13,058	9,782	13,058	9,782
Corporate Finance - Software Agreements		1,904	4,008	1,904	4,008
Community and Cultural - Event Management		1,086	1,056	1,086	1,056
Corporate Services - Recruitment		3,396	-	3,396	-
Works Parks and Recreation - Waste Disposal		2,019	-	2,019	-
Works Parks and Recreation - Plant Hire		575	-	575	-
		<u>22,038</u>	<u>14,846</u>	<u>22,038</u>	<u>14,846</u>
These commitments are payable as follows:					
Not later than one year		15,577	14,846	15,577	14,846
Later than one year but not later than five years		6,461	-	6,461	-
		<u>22,038</u>	<u>14,846</u>	<u>22,038</u>	<u>14,846</u>
(ii) Capital commitments					
Capital expenditure contracted for at year end but not recognised in the Financial Statements is comprised of:					
Infrastructure Services - Infrastructure		9,416	16,826	9,416	16,826
Works Parks and Recreation - Fleet		-	3,923	-	3,923
Corporate Finance - Information Technology		-	457	-	457
		<u>9,416</u>	<u>21,206</u>	<u>9,416</u>	<u>21,206</u>
These commitments are payable as follows:					
Not later than one year		4,446	21,206	4,446	21,206
Later than one year but not later than five years		4,970	-	4,970	-
		<u>9,416</u>	<u>21,206</u>	<u>9,416</u>	<u>21,206</u>
(iii) Operating leases					
Lease rentals included within other expenses total:		1,269	1,261	1,269	1,261
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:					
Not later than one year		864	788	864	788
Later than one year but not later than five years		620	112	620	112
		<u>1,484</u>	<u>900</u>	<u>1,484</u>	<u>900</u>

IPSWICH CITY COUNCIL  
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**26 Superannuation**

The Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-Employer Plan as defined in the Australian Accounting Standard AASB119 Employee Benefits. The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The scheme has three elements referred to as:

- The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits Fund.
- The Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and
- The Accumulation Benefits Fund (ABF).

The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the Local Government Act 2009. Council does not have any employees who are members of the CDBF and, therefore, is not exposed to the obligations, assets or costs associated with this fund.

The Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs. The funding policy adopted in respect of the Regional DBF is directed at ensuring that the benefits accruing to members and beneficiaries are fully funded as they fall due. To ensure the ongoing solvency of the Regional DBF, the scheme's trustee can vary the rate of contributions from relevant local government employers subject to advice from the scheme's actuary. As at the reporting date, no changes had been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions. Any amount by which the fund is over or under funded would only affect future benefits and contributions to the Regional DBF, and is not an asset or liability of the Council. Accordingly there is no recognition in the financial statements of any over or under funding of the scheme.

As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "At the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date."

In the 2015 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

Under the Local Government Act 2009, the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits. There are currently 69 entities contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 69 entities. Council made 4.57% of the total contributions to the plan for the 2015-16 financial year. The next actuarial investigation will be made as at 1 July 2018.

Note	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
The amount of superannuation contributions paid by Ipswich City Council to the Superannuation Fund in this period for the benefit of employees was:	8,919	8,699	8,919	8,699
The Ipswich City Council also contributes to the Local Government Superannuation Fund for the benefit of elected members and contractors. The amount of contributions paid for this benefit during the reporting period was:	222	210	222	210

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Note	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
<b>27 External Trust Funds</b>				
Council performs only a custodial role in respect of external Trust Fund money. As such, the balances disclosed below have not been brought to account in the Financial Statements and are shown here for information purposes only:				
Trust funds held for outside parties				
Bonds and refundable deposits	13,299	10,231	13,299	10,231
General deposits	6,845	6,067	6,845	6,067
	<b>20,144</b>	<b>16,298</b>	<b>20,144</b>	<b>16,298</b>

**28 Financial Instruments**

**(a) Credit Risk Exposures**

The credit risk on financial assets recognised on the Statement of Financial Position, other than investments in shares, is generally the carrying amount net of any allowance for impairment.

**(b) Net Fair Value of Financial Assets and Liabilities**

The net fair value of cash, cash equivalents and non-interest bearing monetary financial assets and liabilities of the Council approximates their carrying amounts.

Further detail on the net fair value of other monetary liabilities is set out in Notes 19 - 22.

Ipswich City Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk.

Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council. The Council minimises its exposure to financial risk in the following ways.

When the Council borrows, it borrows from QTC unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the Statutory Bodies Financial Arrangements Act 1982.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of the debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 20.

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

Risk exposure	Measurement method
Interest rate risk	Sensitivity analysis
Liquidity risk	Maturity analysis
Credit Risk	Ageing analysis

IPSWICH CITY COUNCIL  
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**28 Financial Instruments (Continued)**

**(c) Interest Rate Risk**

The Council is exposed to interest rate risk through its borrowings from the Queensland Treasury Corporation and investments held with financial institutions.

The risk in borrowing is effectively managed by borrowing only from the Queensland Treasury Corporation and having access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed.

The interest rate risk in other areas is minimal. The Council does not undertake any hedging of interest rate risk.

*Interest Rate Sensitivity Analysis*

The following sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates.

Consolidated	Net carrying amount		Profit		Equity	
	2016	2015	2016	2015	2016	2015
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Financial Assets	121,586	104,984	1,215	1,050	1,218	1,050
<b>Net</b>	<b>121,586</b>	<b>104,984</b>	<b>1,215</b>	<b>1,050</b>	<b>1,218</b>	<b>1,050</b>

Council	Net carrying amount		Profit		Equity	
	2016	2015	2016	2015	2016	2015
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Financial Assets	118,125	99,532	1,181	995	1,183	995
<b>Net</b>	<b>118,125</b>	<b>99,532</b>	<b>1,181</b>	<b>995</b>	<b>1,183</b>	<b>995</b>

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

For the Year Ended 30 June 2016

**28. Financial Instruments (Continued)**

**(c) Interest Rate Risk on Financial Assets and Liabilities**

The following table summarises the exposure to interest rate risk on financial assets and liabilities recognised within the Financial Statements. There are no other unrecognised financial assets and liabilities controlled by Council and the controlled entities. It must be noted that term deposits are fixed for periods of between 30 and 365 days.

Consolidated	Note	Floating Interest Rate		Fixed Interest Rate		Non-Interest Bearing		Effective Interest Rate		Total as per the Statement of Financial Position	
		2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 %	2015 %	2016 \$'000	2015 \$'000
<b>Financial Assets and Liabilities</b>											
<b>Financial Assets:</b>											
Cash at bank and on hand	12	8,823	12,283	-	-	11	11	2.25%	2.50%	8,834	12,294
Deposits at call	12	92,585	76,347	-	-	-	-	2.82%	2.83%	92,585	76,347
Term deposits	13 (i)	-	-	52,000	35,000	-	-	2.99%	2.83%	52,000	35,000
Receivables		-	-	-	-	-	-	-	-	-	-
Other Receivables	14(i)	-	-	2,609	2,459	25,085	15,824	11.00%	11.00%	27,694	18,283
Loans to ICP Pty Ltd	14 (ii)	-	-	-	-	-	-	-	-	-	-
Loans to ICD Pty Ltd	14 (ii)	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Assets</b>		<b>101,408</b>	<b>88,630</b>	<b>54,509</b>	<b>37,459</b>	<b>25,096</b>	<b>15,835</b>			<b>181,113</b>	<b>141,924</b>
<b>Financial Liabilities:</b>											
Payables	19 (i)	-	-	-	-	25,175	19,795	-	-	25,175	19,795
Borrowings - fixed	20	-	-	260,493	251,547	-	-	5.44%	5.20%	260,493	251,547
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>260,493</b>	<b>251,547</b>	<b>25,175</b>	<b>19,795</b>			<b>285,668</b>	<b>271,342</b>
<b>Net Financial Assets and Liabilities</b>		<b>101,408</b>	<b>88,630</b>	<b>(205,884)</b>	<b>(214,088)</b>	<b>(79)</b>	<b>(3,960)</b>			<b>(104,555)</b>	<b>(129,418)</b>

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

For the Year Ended 30 June 2016

28. Financial Instruments (Continued)

(c) Interest Rate Risk on Financial Assets and Liabilities

The following table summarises Council's exposure to interest rate risk on financial assets and liabilities recognised within the Financial Statements. There are no other unrecognised financial assets and liabilities controlled by Council. It must be noted that term deposits are fixed for periods of between 30 and 365 days.

Council	Note	Floating Interest Rate		Fixed Interest Rate		Non-Interest Bearing		Effective Interest Rate		Total as per the Statement of Financial Position	
		2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 %	2015 %	2016 \$'000	2015 \$'000
<b>Financial Assets and Liabilities</b>											
Financial Assets:											
Cash at bank and on hand	12	5,373	6,842	-	-	11	11	2.25%	2.50%	5,384	6,853
Deposits at call	12	92,585	76,347	-	-	-	-	2.82%	2.83%	92,585	76,347
Term deposits	13 (i)	-	-	52,000	35,000	-	-	2.99%	2.83%	52,000	35,000
Receivables											
Other Receivables	14 (i)	-	-	2,609	2,459	24,985	18,750	11.00%	11.00%	27,594	21,209
Loans to ICP Pty Ltd	14 (ii)	-	-	35,819	63,997	-	-	-	6.46%	35,819	63,997
Loans to ICD Pty Ltd	14 (ii)	-	-	4,942	8,939	-	-	6.76%	6.46%	4,942	8,939
<b>Total Financial Assets</b>		<b>97,958</b>	<b>83,189</b>	<b>95,370</b>	<b>110,395</b>	<b>24,996</b>	<b>18,761</b>			<b>218,724</b>	<b>212,945</b>
Financial Liabilities:											
Payables	19 (i)	-	-	-	-	24,597	19,111	5.44%	5.20%	24,597	19,111
Borrowings - fixed	20	-	-	260,493	251,547	-	-	-	-	260,493	251,547
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>260,493</b>	<b>251,547</b>	<b>24,597</b>	<b>19,111</b>			<b>285,090</b>	<b>270,658</b>
<b>Net Financial Assets and Liabilities</b>		<b>97,958</b>	<b>83,189</b>	<b>(165,123)</b>	<b>(141,152)</b>	<b>399</b>	<b>(350)</b>			<b>(66,766)</b>	<b>(58,313)</b>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**28 Financial Instruments (Continued)**

**(e) Credit Risk Exposure**

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations. In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of these debts. In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The Council is exposed to credit risk through its investments with QTC, deposits held with banks or other financial institutions. The QTC Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties and these deposits are capital guaranteed. Other deposits are held with highly rated/regulated banks/financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is remote.

Additionally Council is exposed to credit risk through a commercial loan provided to ICP. Owing to the regulatory controls which govern the operations of ICP is a whole owned subsidiary of Council, the likelihood of a credit failure on these loans is low.

There is no geographical concentration of risk in the Council's area. As the Council area contains a variety of land uses there is no significant exposure to any particular commercial or industry sector.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is the gross carrying amount of those assets inclusive of any impairment.

No collateral is held as security relating to the financial assets held by Council.

The following table represents the Council's maximum exposure to credit risk:

Financial Assets	Consolidated		Council	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Cash and cash equivalents - QTC	92,585	76,347	92,585	76,347
Cash and cash equivalents - Bank	8,834	12,294	5,384	6,853
Investments - Other ADI's	52,000	35,000	52,000	35,000
Receivables - Rates	2,609	2,459	2,609	2,459
Receivables - Other	25,085	15,824	65,746	91,686
<b>Total</b>	<b>181,113</b>	<b>141,924</b>	<b>218,324</b>	<b>212,345</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**29 National Competition Policy**

**(i) Activities to which the Code of Competitive Conduct is applied**

A "business activity" of a local government is any activity that involves trading in goods and services.

The code of competitive conduct (CCC) must be applied to the following business activities:

- (a) A building certifying activity that:
  - involves performing building certifying functions within the meaning of the Building Act section 8; and
  - is prescribed under a regulation.
- (b) A roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement, that involves:
  - the construction or maintenance of state controlled roads for which the local government submits an offer to carry out work in response to a tender invitation.
  - construction or road maintenance on another local government's roads which the local government has put out to tender.

Each local government may elect to apply a Code of Competitive Conduct (CCC) to any other identified business activities. However, for any with current expenditure of \$325,000 or more, the local government must decide, by resolution each year, whether to apply the CCC to that activity.

Local government may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities. This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity. The application of the CCC to roads business activities is mandatory. Additionally, the CCC is applied to Building Certification services.

**(ii) Financial performance of activities subject to competition reforms:**

	Roads and Drainage		Building Certification	
	2016 \$'000s	2015 \$'000s	2016 \$'000s	2015 \$'000s
Revenue for services provided to the Council	-	-	-	-
Revenue for services provided to external clients	3,240	4,131	123	124
Community service obligations	-	-	120	115
<b>Total Revenues</b>	<b>3,240</b>	<b>4,131</b>	<b>243</b>	<b>239</b>
<b>Less: Expenditure</b>	<b>2,552</b>	<b>2,812</b>	<b>264</b>	<b>280</b>
<b>Surplus (Deficit)</b>	<b>688</b>	<b>1,319</b>	<b>(21)</b>	<b>(41)</b>

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

For the Year Ended 30 June 2016

**29 National Competition Policy (continued)****Community Service Obligations:**

Community Service Obligations (CSO) amounts are determined by Council and represent an activity's cost(s) which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be a CSO by Council.

Activity	CSO Description	Net Cost 2016 \$'000s	Net Cost 2015 \$'000s
Planning and Development - Building Certification	Concession for building certification services for approved community groups.	120	115
	<b>Total CSOs for Planning and Development</b>	<b>120</b>	<b>115</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

**30 Controlled Entities**

Ipswich City Council has two controlled entities that are not consolidated because their size and nature means that they are not material to Council's operations.

A summary of the Ipswich Arts Foundation and Ipswich Arts Foundation Trust's net assets and results for the year ended 30 June 2016 follows:

Controlled Entity	Revenue		Expenses		Profit/(Loss)		Assets		Liabilities	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Ipswich Arts Foundation	112	91	142	103	(30)	(12)	415	484	12	51
Ipswich Arts Foundation Trust	171	145	217	95	(46)	50	258	307	10	13

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

Ipswich Arts Foundation

The Foundation is an unincorporated association and is a controlled entity of Council. The Ipswich Arts Foundation was established for the purpose of securing funds for the construction of Ipswich Art Gallery and associated ongoing program development, the enhancement of cultural relations between the Ipswich City Council and the community and the continued development of cultural facilities within the Ipswich region. The Ipswich Arts Foundation conducts its operations from the Ipswich Art Gallery located at 116 Brisbane Street, Ipswich.

The Ipswich City Council subsequently continues to exercise control through provisions contained in the constitution over the Foundation's operations in the pursuit of its culturally related objectives.

Ipswich Arts Foundation Trust

The Ipswich Arts Foundation Trust was established on 27 February 2003 as:

- A fund established in Australia for public charitable purposes; and
- A public fund established and maintained solely for the purpose of providing money, property or benefits:
  - To a fund, authority or institution, gifts to which are deductible under Item I of the table in subsection 30-15(1) of the Income Tax Assessment Act 1997; and
  - For any purpose set out in the item of the table in Subdivision 30-B of the Income Tax Assessment Act 1997 that covers the fund, authority or institution; or
  - The establishment of such a fund, authority or institution.

The benefits in this case are accepted by the Ipswich Art Gallery, which is a part of Ipswich City Council. Tax-deductible cash donations to the Trust are accounted for in a separate bank account for the Gift Fund.

The place of business of the Trust is care of the Ipswich Arts Foundation, 116 Brisbane Street, Ipswich. A management deed between the Ipswich Arts Foundation and the Trust provides for the Foundation to administer the Trust.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2016

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**31 Contingencies**

**Contingent Liabilities**

(a) Site-specific Environmentally Relevant Activities

Council is responsible for site-specific environmentally relevant activities as defined by the *Environmental Protection Act 1994*. These sites may be categorised into three major areas being extraction, workshops and waste disposal. Council has identified one (1) potential waste disposal site which it continues to monitor. As at balance date, Council has provided for the rehabilitation costs of this site in its Statement of Financial Position.

Council will continue to monitor and assess site-specific environmentally relevant activities annually in accordance with the requirements of the *Environmental Protection Act 1994*.

(b) Local Government Mutual Liability Self-Insurance

Ipswich City Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or if it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2016 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

(c) Local Government Workcare Self-Insurance

Ipswich City Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$2,305,205.

(d) First Ancillary Deed to the Springfield Infrastructure Agreement

The First Ancillary Deed to the Springfield Infrastructure Agreement contains provisions outlining Council's contingent position in the event that Council and Springfield Land Corporation Pty Ltd (the Developer) cause the Department of Transport and Main Roads (DTMR) to agree to commence construction of a road upgrade at a time when the additional cost of funding the work does not exceed \$4,000,000.

If DTMR does agree to commence construction earlier than their planned commencement date on the basis that Council pay the additional cost, then Council must enter into an agreement with DTMR to pay those costs to a maximum extent of \$4,000,000.

If this does occur, this Deed also provides that the Developer pay the road headworks payable under the Springfield Infrastructure Agreement in cash, as opposed to utilising any accrued road headworks credit. These cash payments are to be made by the

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

For the Year Ended 30 June 2016

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**31 Contingencies (continued)**

**(d) First Ancillary Deed to the Springfield Infrastructure Agreement (continued)**

Developer upon lodgement of each plan of subdivision for allotments in the Springfield development until the payments equal half of the costs payable by Council under its agreement with DMR up to a maximum of \$2,000,000, plus an amount to reflect the net present value of those amounts. Until payment of the full amount is received by Council, the Developer must maintain a minimum accrued Roadworks Credit balance under the Springfield Infrastructure Agreement of at least \$2,000,000.

If, upon completion of the road work, all of the money payable by the Developer has not been received, then Council may reduce the accrued Roadworks Credit balance of the Developer by the amount of the shortfall. As at balance date the deed had not needed to be acted upon.

**(e) Legal Claims**

The Council is a defendant in a number of claims that arise as a result of the operations of the Council and its ownership of public assets.

The Council is of the opinion that the claims can be successfully defended. Information in respect of individual claims has not been disclosed in accordance with AASB137 "Provisions, Contingent Liabilities and Contingent Assets" on the basis that Council considers such disclosures would seriously prejudice the outcome of the claim. However, it should be noted that Council has 22 cases presently underway. The total maximum exposure is estimated to be \$1,555,431 (2015: \$1,502,554).

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

**Contingent Assets**

There were no contingent assets as at year end.

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IPSWICH CITY COUNCIL

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

For the Year Ended 30 June 2016

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**32 Events Subsequent to Balance Date**

There were no material adjusting events after the balance date.

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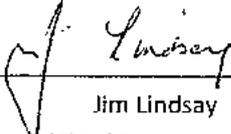
IPSWICH CITY COUNCIL  
**MANAGEMENT CERTIFICATE**  
For the Year Ended 30 June 2016

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

In accordance with section 212 (5) of the Regulation we certify that -

- (a) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (b) the general purpose financial statements, as set out on pages 8 to 64, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

  
\_\_\_\_\_  
Jim Lindsay  
(Chief Executive Officer)

  
\_\_\_\_\_  
Councilor Paul Pisasale  
(Mayor)

Date: 14.10.16

Date: 14.10.16

## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Ipswich City Council

### Report on the Financial Report

I have audited the accompanying financial report of the Ipswich City Council, which comprises the statements of financial position as at 30 June 2016, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and Chief Executive Officer of the Council and the consolidated entity comprising the Council and the entities it controlled at the year's end and from time to time during the financial year.

#### *The Council's Responsibility for the Financial Report*

The Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government Regulation 2012*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

### *Opinion*

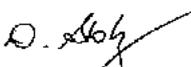
In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of the Ipswich City Council and the consolidated entity for the financial year 1 July 2015 to 30 June 2016 and of the financial position as at the end of that year.

### **Other Matters - Electronic Presentation of the Audited Financial Report**

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



  
D A STOLZ FCPA  
(as delegate of the Auditor-General of Queensland)

Queensland Audit Office  
Brisbane

IPSWICH CITY COUNCIL  
**Current-year Financial Sustainability Statement**  
For the Year Ended 30 June 2016

Measures of Financial Sustainability	Target	2015-2016 Actual \$'000
Council's performance at 30 June 2016 against key financial ratios and targets:		
<b>Operating Surplus Ratio:</b>		
<u>Net Result (excluding Capital Items)</u> <u>Total Operating Revenue (excluding Capital Items)</u>	This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.	Between 0% and 10%      3.25%
<b>Asset Sustainability Ratio:</b>		
<u>Capex on Replacement of Assets (Renewals)</u> <u>Depreciation Expense</u>	This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives.	greater than 90%      59.45%
<b>Net Financial Liabilities Ratio:</b>		
<u>Total Liabilities less Current Assets</u> <u>Total Operating Revenue (excluding Capital Items)</u>	This ratio provides an indication of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues.	not greater than 60%      74.83%

**Note 1 - Basis of Preparation**

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2016.

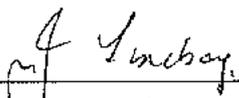
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IPSWICH CITY COUNCIL  
**CERTIFICATE OF ACCURACY**  
For the Year Ended 30 June 2016

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This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212 (5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

  
\_\_\_\_\_  
Jim Lindsay  
(Chief Executive Officer)

  
\_\_\_\_\_  
Councillor Paul Pisasale  
(Mayor)

Date: 14.10.16

Date: 14-10-16

## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Ipswich City Council

### **Report on the Current-Year Financial Sustainability Statement**

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of Ipswich City Council for the year ended 30 June 2016, comprising the statement and explanatory note, and certificates given by the Mayor and Chief Executive Officer.

#### *The Council's Responsibility for the Current-Year Financial Sustainability Statement*

The Council is responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the *Local Government Regulation 2012*. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the current-year financial sustainability statement based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the statement.

My responsibility is to form an opinion as to whether the statement has been accurately calculated based on the Council's general purpose financial report. My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the Council's future sustainability.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

### *Opinion*

In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Ipswich City Council, for the year ended 30 June 2016, has been accurately calculated.

### *Emphasis of Matter – Basis of Accounting*

Without modifying my opinion, attention is drawn to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the *Financial Management (Sustainability) Guideline 2013* for the purpose of fulfilling the Council's reporting responsibilities under the *Local Government Regulation 2012*. As a result, the statement may not be suitable for another purpose.

### **Other Matters - Electronic Presentation of the Audited Statement**

Those viewing an electronic presentation of this special purpose financial report should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



A handwritten signature in black ink, appearing to read "D. Stolzfus".

D A STOLZFUS CPA  
(as Delegate of the Auditor-General of Queensland)

Queensland Audit Office  
Brisbane

**Long-Term Financial Sustainability Statement**

For the Year Ended 30 June 2016

Council	2015-2016 Actual \$'000	Projected for the years ended										
		2016-2017 Estimated \$'000	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	
<b>Financial Ratios</b>												
<b>Working Capital Ratio:</b> This ratio indicates the Council's ability to meet its short term obligations as they fall due.												
<u>Current Assets</u>	3.28:1	2.55:1	2.20:1	2.10:1	2.11:1	2.15:1	2.10:1	2.16:1	1.53:1	1.44:1	2.27:1	
<u>Current Liabilities (excluding Headworks Credits)</u>												
<b>Operating Surplus Ratio:</b> This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.												
<u>Net Result (excluding Capital Items)</u>	3.25%	1.82%	4.44%	6.87%	9.32%	11.95%	14.56%	16.83%	18.61%	20.60%	22.36%	
<u>Total Operating Revenue (excluding Capital Items)</u>												
<b>Net Financial Liabilities Ratio:</b> This ratio provides an indication of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues.												
<u>Total Liabilities less Current Assets</u>	74.83%	108.25%	109.10%	100.88%	87.54%	72.29%	59.31%	45.82%	49.04%	33.03%	17.81%	
<u>Total Operating Revenue (excluding Capital Items)</u>												
<b>Asset Sustainability Ratio:</b> This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives.												
<u>Capex on Replacement of Assets (Renewals)</u>	59.45%	75.76%	90.53%	92.90%	91.53%	97.07%	98.65%	100.98%	105.55%	106.60%	105.99%	
<u>Depreciation Expense</u>												

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

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IPSWICH CITY COUNCIL

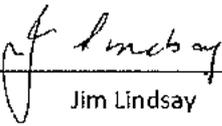
**CERTIFICATE OF ACCURACY**

For the long-term financial sustainability statement prepared as at 30 June 2016

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This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212 (5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Jim Lindsay  
(Chief Executive Officer)

Date: 14-10-16



Councillor Paul Pisasale  
(Mayor)

Date: 14-10-16





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