



AGENDA

Ordinary Council Meeting Wednesday, 22 November 2023

**I hereby give notice that an Ordinary Meeting of Council will be held
on:**

Date: Wednesday, 22 November 2023

Time: 9am

**Location: Council Chambers
23 West Street
Mount Isa**

**Tim Rose
Chief Executive Officer**

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1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRYAcknowledgement of Country

Mount Isa City Council acknowledges the Kalkadoon and the Indjilandji people, Traditional Custodians of the land on which we meet today and pay our respects to their Elders past, present and emerging.

We extend that respect to Aboriginal and Torres Strait Islander peoples here today.

Recording of Council Meeting

Please note this Ordinary Meeting of Mount Isa City Council may be live streamed and recorded in accordance with Council's 'Recording of Council Meetings Policy'.

As a visitor in the public gallery, your presence may be recorded.

By remaining in Chambers, it is assumed your consent is given if your image is inadvertently broadcast.

2 PRAYER**3 APOLOGIES/LEAVE OF ABSENCE****4 PUBLIC PARTICIPATION**

5 CONFIRMATION OF PREVIOUS MEETING MINUTES**5.1 MINUTES OF THE ORDINARY MEETING HELD ON 25 OCTOBER 2023**

Document Number: 800883

Author: Senior Executive Assistant

Authoriser: Acting Chief Executive Officer

RECOMMENDATION

THAT the Minutes of the Ordinary Meeting held on 25 October 2023 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the Ordinary Meeting held on 25 October 2023



MINUTES

**Ordinary Council Meeting
Wednesday, 25 October 2023**

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**MINUTES OF MOUNT ISA CITY COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, 23 WEST STREET, MOUNT ISA
ON WEDNESDAY, 25 OCTOBER 2023 AT 9:00 AM**

PRESENT: Crs Slade, Barwick, Fortune, MacRae, Stretton, Tully, Coghlan

IN ATTENDANCE: Tim Rose (Acting CEO), Chiley Luangala (Director, Corporate Services), Stephen Jewell (Director, Infrastructure Services), Chad King (Director, Community Services)

1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRY

Mayor Slade opened the meeting at 9.00am.

2 PRAYER

Pastor George from the Water of Life Church provided a prayer.

3 APOLOGIES/LEAVE OF ABSENCE

Nil

4 PUBLIC PARTICIPATION

Peter Bolger raised concerns about the operation of CCTV cameras in the city and the use of footage to assist in persecuting vandals.

Peter also requested Council's action to maintain overgrown state-owned easements creating possible flooding and fire hazards. He suggested Council undertake the works and seek the funding or reimbursement from the state government as the issue is becoming more critical.

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES OF THE ORDINARY MEETING HELD ON 15 SEPTEMBER 2023

RESOLUTION OM01/ 10/23

Moved: Cr Phil Barwick

Seconded: Cr Mick Tully

THAT the Minutes of the Ordinary Meeting held on 15 September 2023 be confirmed as a true and correct record.

CARRIED 7

6 ACTIONS FROM PREVIOUS COUNCIL MEETINGS

6.1 OUTSTANDING ACTIONS FROM PREVIOUS COUNCIL MEETINGS AS AT 20 OCTOBER 2023

RESOLUTION OM02/ 10/23

Moved: Cr Phil Barwick
Seconded: Cr George Fortune

THAT Council receives and notes the outstanding actions from previous Council Meetings as at 20 October 2023.

CARRIED 7

7 DECLARATIONS OF CONFLICTS OF INTEREST

Nil

8 MAYORAL MINUTE

Mayor Slade referred to Glencore's copper mine closure announcement and, for transparency, advised the information was provided to herself and Council's CEO on Tuesday with advice to be provided to Councillors on the Wednesday. Mayor Slade expressed her disappointment that the information was leaked to the media on Tuesday evening, as the Mount Isa Mine's employees and the city had a right to hear the news from Glencore.

Mayor Slade has been speaking with State government and advised the State has committed to creating a working group and providing \$50M of funding. This is not the end of mining in Mount Isa, at least half a trillion dollars of minerals surrounds us and Mount Isa will be here in the next 100 years. Council needs to work closely with Glencore and the State Govt. to ensure that local jobs are secure during the closure. Mayor outlines that she believes local employees should be prioritised.

Mayor Slade urged the city to unite, have each other's back, and reach out to one another for support. We will get through this together, Mount Isa has a bright mining future.

9 READING AND CONSIDERATION OF CORRESPONDENCE

Nil

10 NOTICES OF MOTION

Nil

11 EXECUTIVE SERVICES REPORTS**11.1 UPDATED POLICIES FOR ADOPTION****RESOLUTION OM03/ 10/23**

Moved: Cr Phil Barwick
Seconded: Cr Mick Tully

THAT Council adopts the following updated statutory policies:-

1. Anti-Discrimination and Equal Employment Opportunity policy V3
2. Anti-Bullying policy V3

CARRIED 7

11.2 2023-2024 ANNUAL OPERATIONAL PLAN - FIRST QUARTER UPDATE**RESOLUTION OM04/ 10/23**

Moved: Cr Phil Barwick
Seconded: Cr George Fortune

THAT Council receive and accept the 2023-2024 Annual Operational Plan – First Quarter Update report.

CARRIED 7

11.3 PROPOSED ORDINARY MEETING DATES - JANUARY - MARCH 2024**RESOLUTION OM05/ 10/23**

Moved: Cr Peta MacRae
Seconded: Cr Mick Tully

THAT Council approve the proposed ordinary meeting dates for January and February 2024, each commencing at 9.00am at Council Chambers, 23 West Street, Mount Isa:

- Wednesday, 24 January 2024
- Wednesday, 28 February 2024

AND

THAT Council approve the CEO to make written application to the Minister for Local Government seeking that a Council meeting not be held by Mount Isa City Council in March 2024.

CARRIED 7

12 CORPORATE SERVICES REPORTS**12.1 FINANCE OVERVIEW REPORT - SEPTEMBER 2023****RESOLUTION OM06/ 10/23**

Moved: Cr Phil Barwick
Seconded: Cr Peta MacRae

THAT Council receives and accepts the September 2023 Finance Overview Report as presented.

CARRIED 7

12.2 CORPORATE SERVICES OVERVIEW REPORT - AUGUST 2023 AND SEPTEMBER 2023**RESOLUTION OM07/ 10/23**

Moved: Cr Phil Barwick
Seconded: Cr George Fortune

THAT Council receives and accepts the August 2023 and September 2023 Corporate Services Overview Report as presented.

CARRIED 7

13 COMMUNITY SERVICES REPORTS**13.1 ECONOMIC DEVELOPMENT OVERVIEW REPORT - SEPTEMBER 2023****RESOLUTION OM08/ 10/23**

Moved: Cr Phil Barwick
 Seconded: Cr Paul Stretton

THAT Council receives and accepts the September 2023 Economic Development Overview Report as presented.

CARRIED 7

At 10:00 am, Cr Mick Tully left the meeting.

13.2 COMMUNITY DEVELOPMENT OVERVIEW REPORT - SEPTEMBER 2023**RESOLUTION OM09/ 10/23**

Moved: Cr Peta MacRae
 Seconded: Cr Phil Barwick

THAT Council receives and accepts the September 2023 Community Development Overview Report as presented.

CARRIED 6

At 10:02 am, Cr Mick Tully returned to the meeting.

13.3 COMMUNITY GRANTS AND SPONSORSHIP ROUND 1 2023/24**RESOLUTION OM10/ 10/23**

Moved: Cr Phil Barwick
 Seconded: Cr Paul Stretton

THAT Council Award Round 1 Community Grants and Sponsorship 2023/24 funding to the following organisations:

Community Grants	Project/Event	Amount
Barkly Highway State School	IBC Wicking Garden Beds	\$2,500.00
Estelle Cardiff Community Kindergarten	New Fence	\$5,000.00 *
Football Qld	PA System for Mount Isa Football Park	\$5,000.00 *
Mount Isa Pistol Club Inc.	Install Target Transport System	\$5,000.00
Mount Isa Clay Target Club Inc.	Construct Trap House Thrower	\$4,806.00
	TOTAL	\$22,306.00

Sponsorship	Project/Event	Amount
Commerce North West	2023 Jemena Northern Outback Business Awards	\$3,500.00 *
Mount Isa School Of Dance	End of Year Concert Based on Disney's "Descendants"	\$9,116.00 *
	TOTAL	\$12,616.00

* Amounts listed are plus GST

CARRIED 7

13.4 LIBRARY OVERVIEW REPORT - AUGUST 2023 AND SEPTEMBER 2023

RESOLUTION OM11/ 10/23

Moved: Cr Peta MacRae

Seconded: Cr Mick Tully

THAT Council receives and accepts the August 2023 and September 2023 Library Overview Report as presented.

CARRIED 7

14 INFRASTRUCTURE SERVICES REPORTS

14.1 MAJOR PROJECTS OVERVIEW REPORT SEPTEMBER 2023

RESOLUTION OM12/ 10/23

Moved: Cr Mick Tully

Seconded: Cr Peta MacRae

THAT Council receives and notes the September 2023 Major Projects Overview Report.

CARRIED 7

14.2 WATER & SEWER OVERVIEW REPORT - AUGUST & SEPTEMBER 2023

RESOLUTION OM13/ 10/23

Moved: Cr Paul Stretton

Seconded: Cr George Fortune

THAT Council receives and accepts the August and September 2023 Water and Sewerage Overview Report

CARRIED 7

15 GENERAL BUSINESS

Nil

Meeting adjourned 10:26 am.

Meeting reconvened at 10:45 am.

16 CONSIDERATION OF CONFIDENTIAL BUSINESS ITEMS**RESOLUTION OM14/ 10/23**

Moved: Cr Danielle Slade
Seconded: Cr Mick Tully

THAT Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 254J of the Local Government Regulation 2012:

16.1 Minutes of the Audit and Risk Management Committee Meeting held 07 September 2023

This matter is considered to be confidential under Section 254J - b, c and e of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with industrial matters affecting employees, the local government's budget and legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government.

16.2 Resourcing of the MICC PMO to deliver FY23/24 and FY24/25 Capex Works.

This matter is considered to be confidential under Section 254J - c of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government's budget.

16.3 Stormwater Extension Soldiers Hill RFQ 2023-30

This matter is considered to be confidential under Section 254J - c of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government's budget.

CARRIED 7

During closed business, at 11:08 am, Cr Kim Coghlan left the meeting and returned at 11:11 am.

RESOLUTION OM15/ 10/23

Moved: Cr Danielle Slade
Seconded: Cr Mick Tully

THAT Council moves out of Closed Council into Open Council.

CARRIED 7

16.1 MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING HELD 07 SEPTEMBER 2023**RESOLUTION OM16/ 10/23**

Moved: Cr Phil Barwick
Seconded: Cr Mick Tully

THAT Council receives and accepts the Unconfirmed Audit and Risk Management Committee Meeting Minutes dated 07 September 2023 as presented.

CARRIED 7

16.2 RESOURCING OF THE MICC PMO TO DELIVER FY23/24 AND FY24/25 CAPEX WORKS.

RESOLUTION OM17/ 10/23

Moved: Cr Mick Tully
Seconded: Cr George Fortune

THAT Council Contract Armourcon Engineering Pty Ltd to provide project management services for the financial years 23/24 and 24/25 under Local Buy contract LB279 and the CEO be authorised to enter into the agreement.

CARRIED 7

16.3 STORMWATER EXTENSION SOLDIERS HILL RFQ 2023-30

RESOLUTION OM18/ 10/23

Moved: Cr Mick Tully
Seconded: Cr George Fortune

THAT Council accepts the proposal (RFQ2023-030) of NQES Industries Pty Ltd for \$243,100.00 and delegates authority to the Chief Executive Officer to negotiate, finalise and enter into the contract.

CARRIED 7

There being no further business the Meeting closed at 11.26 am.

The minutes of this meeting were confirmed at the Council Meeting held on 22 November 2023.

.....
CHAIRPERSON

6 ACTIONS FROM PREVIOUS COUNCIL MEETINGS**6.1 OUTSTANDING ACTIONS FROM PREVIOUS COUNCIL MEETINGS AS AT 17 NOVEMBER 2023****Document Number:** 801330**Author:** Acting Senior Executive Assistant**Authoriser:** Acting Chief Executive Officer**EXECUTIVE SUMMARY**

Outstanding actions from previous Council Meetings as at 17 November 2023.

RECOMMENDATION**THAT** Council receives and notes the outstanding actions from previous Council Meetings as at 17 November 2023.

Meeting	Officer	Title	Target
Council 22/03/2023	Manager Environment, Regulatory Services & Land Use	Proposed Tenure Over Vacant Lease Area B SP248022 in Lot 8 RD138 – Mount Isa Campdraft Association Inc.	31/10/2023
Council 19/04/2023	Community Development Officer	RADF - Council Initiated Project - True Country	31/03/2024
Council 19/04/2023	Governance Coordinator	Adoption of Flag Protocol Policy	3/05/2023
Council 19/04/2023	Governance Coordinator	Adoption of Confidentiality Policy	3/05/2023
Council 21/06/2023	Governance Coordinator	Update of Reimbursement of Expenses and Provision of Facilities for Mayor and Councillors Policy	5/07/2023
Council 21/06/2023	Community Development Officer	Youth Strategy 2023-2027	15/12/2023
Council 19/07/2023	Governance Coordinator	MICCOE Adoption of Documentation and EOI - CHAIR	2/08/2023
Council 19/07/2023	Governance Coordinator	Update of Register of Delegations - Council to CEO	2/08/2023
Council 23/08/2023	Coordinator Environmental Services	Annual Report 22/23 - Environmental Charge Projects	6/09/2023
Council 23/08/2023	Senior Executive Assistant, Infrastructure Services	Waste Fees and Charges	31/12/2023
Council 23/08/2023	Senior Executive Assistant, Infrastructure Services	NRMA EV Charging Site in Mount Isa	31/12/2023

Meeting	Officer	Title	Target
Council 23/08/2023	Community Development Officer	RADF - Out of Rounds Application - Mount Isa Council of Christian Churches	30/09/2023
Council 23/08/2023	Governance Coordinator	Audit and Risk Committee - Appointment of external member	6/09/2023
Council 23/08/2023	Governance Coordinator	Updated policies for adoption	6/09/2023
Council 23/08/2023	Community Development Officer	Request for variation - MITEZ Gala Dinner	30/09/2023
Council 23/08/2023	Senior Planning Officer	Operational Works Application for a Digital Billboard (Sign) at 41-43 Simpson Street, described as Lot 2 on plan SP158996	6/09/2023
Council 15/09/2023	Manager Environment, Regulatory Services & Land Use	Energy Efficiency Implementation Stage 3	29/09/2023
Council 15/09/2023	Director Community Services	Environmental Grant Program 2022/2023 Round 1	29/09/2023
Council 15/09/2023	Director Corporate Services	Notice of Motion - Mayor, Cr Danielle Slade	16/09/2024
Council 15/09/2023	Community Development Officer	RADF Council Initiated Project	29/09/2023
Council 25/10/2023	Senior Executive Assistant, Executive Services	Proposed Ordinary Meeting Dates - January - March 2024	13/12/2023
Council 25/10/2023	Community Development Officer	Community Grants and Sponsorship Round 1 2023/24	8/11/2023
Council 25/10/2023	Governance Coordinator	Updated Policies for Adoption	8/11/2023
Council 25/10/2023	Governance Coordinator	2023-2024 Annual Operational Plan - First Quarter Update	8/11/2023

ATTACHMENTS

Nil

7 DECLARATIONS OF CONFLICTS OF INTEREST

8 MAYORAL MINUTE

Nil

9 READING AND CONSIDERATION OF CORRESPONDENCE

Nil

10 NOTICES OF MOTION**10.1 NOTICE OF MOTION - MAYOR, CR DANIELLE SLADE**

Document Number: 801324

I, Councillor Danielle Slade, give notice that at the next Ordinary Meeting of Council to be held on 22 November 2023, I intend to move the following motion:

MOTION

THAT Mount Isa City Council trial, using existing data, giving Mount Isa ratepayers who own residential dwellings, residential flats and multi self-contained residential units the opportunity to use a Two-Part Tariff or elect to use an Allocation Tariff from 1 July 2024 to 31 December 2025, with a full review conducted after 1 July 2025,

AND

THAT Mount Isa City Council rescind RESOLUTION OM03/ 09/23

“THAT Council investigate providing options for water charging and allocations in the form of a report to Council, when 12 months full data from the smart meters are complete, exploring the following options: 1. Existing two-part tariff vs. 900kL allocation option. 2. Option to prepurchase additional water allocation. This would be a choice of a further amount of kilolitres or allocations, at a cost determined by Council.”

RATIONALE

The original notice of motion that I put up to the Ordinary Council Meeting on 15 September 2023, used the wording ‘versus’, which means one or the other, or against.

This is not the intention of the motion at all. It was to offer both and for residents to have a choice.

Giving residents a choice on how they pay for water can have several benefits:

1. Customisation: Offering a choice between a two-part tariff and an allocation tariff allows residents to choose the option that best suits their individual needs and preferences. Some residents may prefer a fixed fee plus a variable fee based on usage, while others may prefer a predetermined allocation of water at a fixed price.

2. Affordability: Different residents may have different financial circumstances. Providing options for payment allows residents to choose the pricing model that aligns with their budget and family needs. This can help ensure that water services remain affordable to all residents, regardless of their income levels.

3. Conservation: Offering different payment options can incentivise water conservation. With a two-part tariff, residents are charged based on their water usage, which can motivate them to conserve water to avoid higher variable fees. On the other hand, an allocation tariff provides a predetermined amount of water, encouraging residents to use water more efficiently within their allocated limit and give them confidence to maintain a lawn and garden.

4. Fairness: Providing choice in payment options ensures fairness and prevents cross-subsidisation between different types of water users, individual and families. Some residents may have higher water needs due to their household size or specific circumstances. Allowing them to choose the payment option that aligns with their usage ensures that they pay for their actual consumption without burdening other residents who may use less water.

5. Flexibility: Giving residents a choice in payment options provides flexibility for both individuals and the council. Residents can select the option that best fits their lifestyle and financial situation. For councils, it allows for greater adaptability in managing water resources and revenue generation.

6. Increased customer satisfaction: Providing a choice and allowing residents to have control over their payment method can enhance customer satisfaction. By meeting the diverse needs and preferences of residents, the council can improve overall customer experience and engagement.

Overall, offering residents a choice in payment options for water services can promote affordability, conservation, fairness, and customer satisfaction. It empowers residents to make decisions that are aligned with their preferences and circumstances while ensuring effective water management for the council.

Mount Isa City Council has now rolled out the smart meters and the current data we have is adequate to trial giving Mount Isa ratepayers who own residential dwellings, residential flats and multi self-contained residential units the opportunity to choose how they pay for water. The trial would run from 1 July 2024 to 31 December 2025, with a full review conducted after 1 July 2025.

Two-Part Tariff

The basis of this water tariff includes:

- an annual charge for all connections to the system (known as the Access Charge); and
- a charge for each kilolitre of water consumed (Water Consumption Charge), This is on two tiers with Tier 1 consisting of consumption up to 1 Kilolitre per day for the billing period and Tier 2 consisting of consumption above the Tier 1.

Allocation Tariff

The basis of this water tariff includes:

- an annual charge for all connections to the system (Access Charge) including an set allocation (allocation Quantity) of water each year; and
- a charge for each kilolitre of water consumed above the Allocation Quantity. This is referred to as the Excess Water Consumption Charge.

If a community title property wishes to be charged as per the Allocation Tariff, the body corporate need to make the application on behalf of all properties within the community title.

How this would work for residents;

If you choose to continue to be charged under your current tariff, you are not required to take any action. This includes:

- If you were on the Two-Part Tariff for 2024/25 and wish to remain on that tariff for 2024/25;
or

If you wish to change you're a different tariff:

If you want to change the water tariff under which you will be charged for 2023/24, then you need to complete and return the "[Water Tariff Preference Indication Form](#)" to Council by 4.30 pm on 1st March 2025.

Water Tariff Calculator

A water tariff calculator will be provided to rate payers as of the 1st February 2024, to help residents make an informed choice.

I commend this Notice of Motion to Council.

ATTACHMENTS

Nil

11 EXECUTIVE SERVICES REPORTS

11.1 ANNUAL REPORT 2022 - 2023

Document Number: 800704

Author: Coordinator, Governance and Disaster Management

Authoriser: Acting Chief Executive Officer

Directorate: Executive Services

Portfolio: Executive Services

EXECUTIVE SUMMARY

Council is required by *section 182 of the Local Government Regulation 2012* to prepare and adopt an annual report.

RECOMMENDATION

THAT Council resolves to adopt the Annual Report for the period 1 July 2022 to 30 June 2023 for the Mount Isa City Council in accordance with the requirements of the *Local Government Act 2009* and associated regulations, and delegate authority to the Chief Executive Officer in accordance with the *Local Government Act 2009* to make minor administrative amendments and finalise all matters associated with publishing this report.

BACKGROUND

Council's Annual Report 2023 (inclusive of the Financial Statements) is provided for consideration and adoption. Adoption of the annual report is required within one (1) month after the day the Auditor-General gives their audit report about the local government's financial statements for the financial year to the local government. This year, the audit report was received from the Auditor-General on 31 October 2023.

The Annual Report provides an assessment of the operations of the Council for the 2022-23 financial year. In accordance with *section 182 of the Local Government Regulation*, the local government must publish its annual report on its website within two (2) weeks of adopting the annual report. The annual report will be made available to the community through the website.

BUDGET AND RESOURCE IMPLICATIONS

N/A

LINK TO CORPORATE PLAN

Theme:	5. Ethical & Inclusive Governance
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Strategy:	5.1	Continually monitor and evaluate all Council operations and conduct independent surveys of client/customer satisfaction levels
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CONSULTATION (INTERNAL AND EXTERNAL)

All Council departments, and the Audit and Risk Committee.

LEGAL CONSIDERATIONS

This report satisfies Council's annual reporting legislative requirements.

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

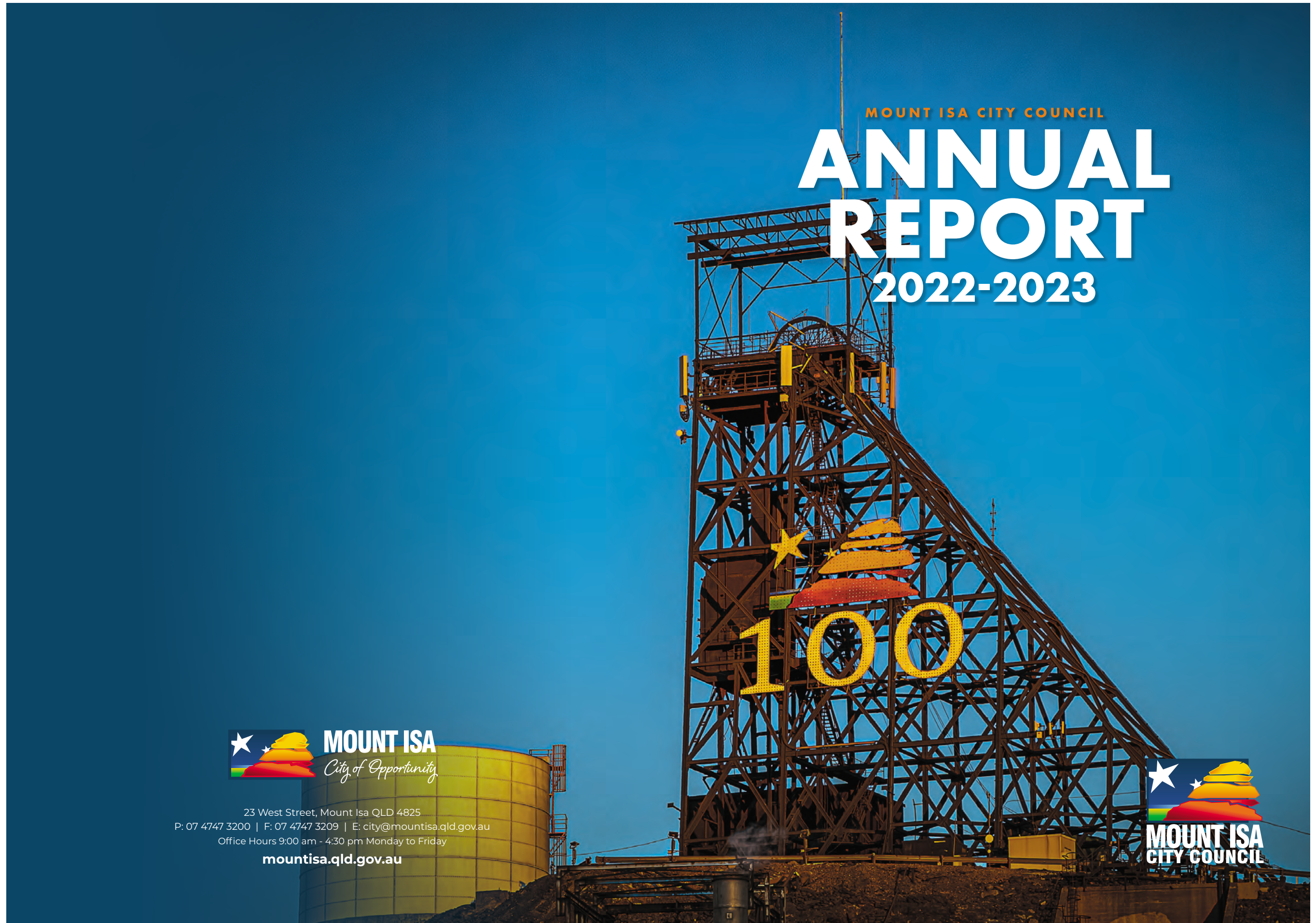
Failure to deliver an Annual Report is a breach of the *Local Government Regulation 2012* and the compliance requirement of the Council's key funding bodies.

HUMAN RIGHTS CONSIDERATIONS

N/A

ATTACHMENTS

1. Annual Report 2023-2024 V7 [↓](#) 



MOUNT ISA CITY COUNCIL

ANNUAL REPORT

2022-2023



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Office Hours 9:00 am - 4:30 pm Monday to Friday
mountisa.qld.gov.au



MOUNT ISA CITY COUNCIL | ANNUAL REPORT | 2022-2023

WELCOME

Mount Isa City Council's Annual Report summarises Council's performance over the 2022-2023 financial year, including how the organisation met the objectives detailed in the Mount Isa City Council Operational Plan 2022-2023. The Annual Report includes statutory information and provides a transparent overview of the organisation's financial performance for the year.

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COUNCIL'S CORPORATE VALUES

Council is committed to having clear values that will assist all employees in working towards the same goals for the community. These values reflect Council's vision and what our employees stand for:



INTEGRITY

- Adhere to legislation, Council policies and procedures
- Treat customers and co-workers with respect and courtesy
- Act with honesty and in the best interest of the organisation



SERVICE

- Exceed the expectations of internal and external customers
- Demonstrate initiative and strive for continuous improvement
- Take pride in the services delivered to the community



ACCOUNTABILITY

- Manage time and resources effectively and efficiently
- Work as one team that is united and seamless
- Celebrate success and take ownership of failure

REGIONAL SNAPSHOT

Mount Isa City Council is one of the more remote local government areas in Queensland. Our region lies in the heart of Queensland's arid North West, adjoining the border of the Northern Territory. Mount Isa is located approximately 1,826 kilometres from Brisbane, the capital of Queensland, and 883 kilometres from the nearest main city and port of Townsville. Covering an area of 43,841 square kilometres (including the township of Camooweal), making Mount Isa one of the largest cities in the world and home to over 19,000 people and 150 nationalities. Shaped by our remote, rural location and rich mineral bounty, Mount Isa has a long standing mining heritage. Celebrating its 100th year in 2023, a feat among mining towns nationwide, Mount Isa has grown from Australia's first 'company town' into one of the largest and most important industrial powerhouses in the nation.

Demonstrating a strong sense of identity and community, the Mount Isa of today is the administrative, commercial and industrial centre of North West Queensland. Our region produces some of the country's best beef and is renowned as one of the world's top 10 producers of copper, lead, silver and zinc. Mount Isa is home to several unique events including the Mount Isa Rodeo, which attracts visitors from across the globe.

- Traditional Owners of the land are the Kalkadoon and Indjilandji People
- The Mount Isa local government area covers both Mount Isa and Camooweal and extends from the head of the Leichhardt River near the Selwyn Ranges to the head of the Georgina River located on the Barkly Tableland
- Mount Isa City Council covers an area of 43,841 square kilometres



Danielle Slade
Mayor of Mount Isa

MAYOR'S MESSAGE

It is with great pride that I present Mount Isa City Council's 2022-23 Annual Report.

Mount Isa marked an important milestone in 2023 – the city celebrated 100 years since its founding by mining prospector John Campbell Miles.

Following many months of planning, the community celebrated with a number of memorable events held throughout 2023.

And thanks to funding Council received from the State Government, Council was able to provide a sponsorship boost to some local annual events, such as the Mount Isa Show, to help them make their events even more special as part of centenary celebrations.

Council held a Mount Isa Day event on 23 February 2023, as well as a gala dinner in early May, with both events showcasing Mount Isa's history, people, evolution, and achievements.

The 2022-23 financial year also marked the reopening of a revamped and upgraded Family Fun Park, improvements to Splashez Aquatic Centre, and the installation of permanent shade structures at the Mount Isa Skate Park.

Following the completion of the Family Fun Park upgrade works, site works began in preparation for the construction of Centennial Place, on the corner of Miles and Grace streets in the Mount Isa CBD.

This community facility – which will include shaded seating, pop-up shop containers, a water feature, sloping grassed area, a decorative walk with information about Mount Isa's history and cultural heritage, toilet facilities, a water-play area, and plaza space – is anticipated to be completed by late 2023.

Council's commitment to progress and growth remains unwavering, with important capital works projects that will shape the future of the community, including the construction of the Materials Recovery Facility at the Waste Management Facility.

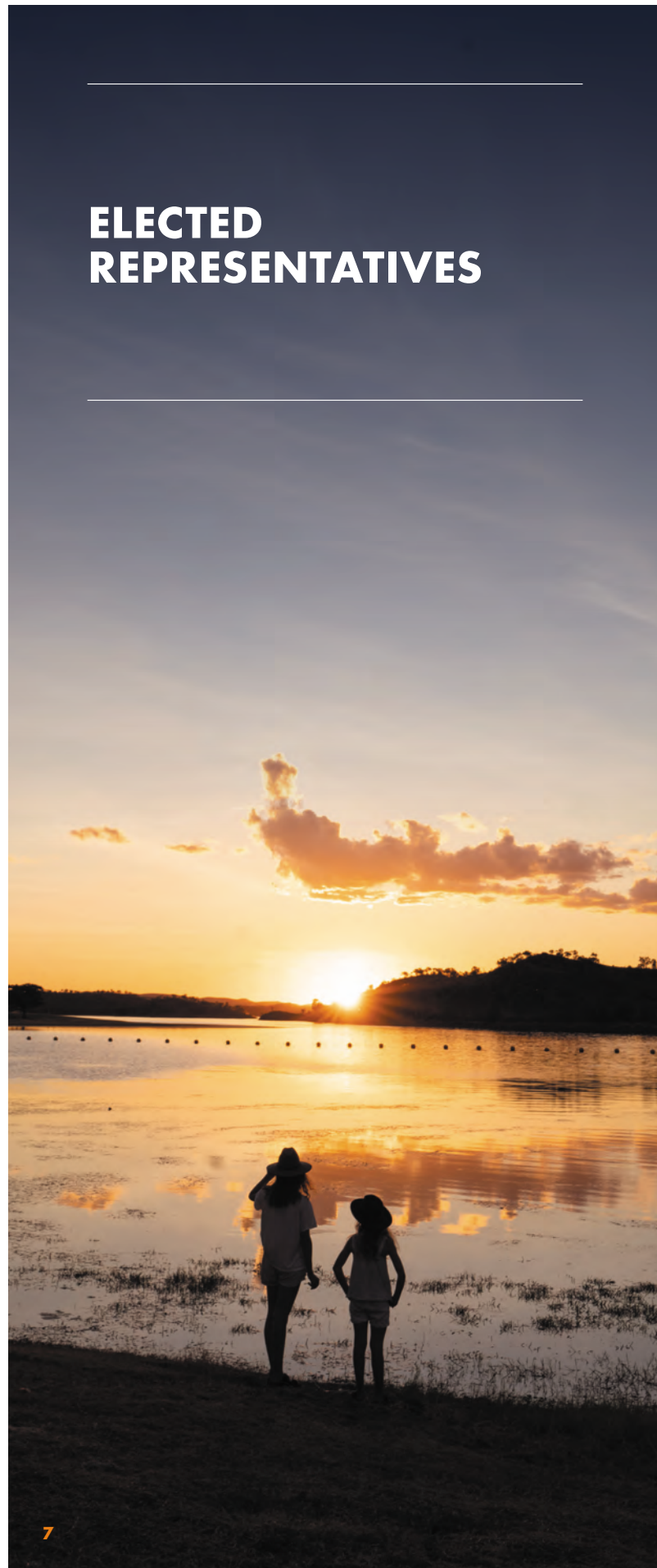
Council's infrastructure development projects have continued to enhance the liveability and aesthetic appeal of our city, ensuring that Mount Isa remains an attractive place to live, work, and visit.

By working collaboratively with stakeholders and community, I know we can ensure that Mount Isa remains strong to cater for future business and industry interests as an internationally recognised Mining City and significant regional service hub.

I wish to extend my gratitude to Mount Isa City Council and its dedicated employees for their unwavering commitment to our community's growth and development. Their efforts help make Mount Isa a city we are all proud to call home.

On behalf of Mount Isa City Council, I would also like to sincerely thank the residents of Mount Isa for their ongoing feedback and support.





ELECTED REPRESENTATIVES



**MAYOR
DANIELLE SLADE**

ADDITIONAL RESPONSIBILITY

Mayor

PORTFOLIO

Not assigned

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Local Disaster Management Group (Chair) (PEM08/04/20)
- North West Water Joint Evaluation Group (PEM08/04/20)
- North West Queensland Regional Organisation of Councils (PEM08/04/20)
- Living with Lead Alliance (PEM08/04/20)
- Mount Isa Townsville Economic Zone (Resolution Not Required)
- North West Flood Relief (Resolution Not Required)



**DEPUTY MAYOR,
CR PHIL BARWICK**

ADDITIONAL RESPONSIBILITY

Deputy Mayor (PEM02/04/20)

PORTFOLIO

Finance, Customer Service, Economic Development, Promotion & Community Development, Arts (PEM07/04/20)

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Regional Arts Development Fund – RADF (PEM08/04/20)
- Local Disaster Management Group (Deputy Chair) (PEM08/04/20)
- Australian Mining Cities Alliance – AMCA (PEM08/04/20)
- Tennant Creek Mount Isa Cross Border Commission (PEM08/04/20)
- North West Hospital Health Service Community Advisory Committee (PEM08/04/20)

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS

- Mount Isa City Council Owned Enterprises Board – MICCOE (OM42/04/16)
- Outback at Isa Board (OM42/04/16)
- Audit & Risk Management Committee (OM 39/05/19)
- Transport and Logistic Centre (PEM08/04/20)
- North West Motorsport Advisory Committee (PEM08/04/20)



**COUNCILLOR
KIM COGHLAN**

PORTFOLIO

Youth, Beautification, Parks & Gardens

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Living with Lead Alliance (Delegate in Mayoral Absence) (PEM08/04/20)

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS

- Not assigned



**COUNCILLOR
GEORGE FORTUNE**

ADDITIONAL RESPONSIBILITY

Acting Mayor in the absence of both Mayor and Deputy Mayor (PEM03/04/20)

PORTFOLIO

Development and Town Planning (PEM07/04/20)

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Mount Isa Water Board (PEM08/04/20)

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS

- Mount Isa City Council Owned Enterprises
- Board – MICCOE (OM23/03/15)



**COUNCILLOR
PETA MACRAE**

- PORTFOLIO**
Tourism, Events, Sports and Recreation, Library (PEM07/04/20)
- COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS**
- Riversleigh Community and Scientific Advisory Committee (PEM08/04/20)
 - North Queensland Sports Foundation (Great Western Games) PEM08/04/20)
- COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS**
- Lake Moondarra Advisory Committee (PEM08/04/20)
 - 100 Years Advisory Committee (Chair) (OM13/08/21)



**COUNCILLOR
PAUL STRETTON**

- PORTFOLIO**
Environmental Management, Waste Management, Environmental Health, Water and Sewerage, Local Laws, Camooweal (PEM07/04/20)
- COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS**
- North Queensland Sports Foundation (Great Western Games) (PEM08/04/20)
- COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS**
- Mount Isa City Council Owned Enterprises Board – MICCOE (OM42/04/16)
 - Outback at Isa Board (OM42/04/16)



**COUNCILLOR
MICK TULLY**

- PORTFOLIO**
Works and Engineering (PEM07/04/20)
- COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS**
- North West Water Joint Evaluation Group (PEM08/04/20)
- COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS**
- Mount Isa City Council Owned Enterprises Board – MICCOE (OM42/04/16)
 - Outback at Isa Board (OM42/04/16)
 - Audit & Risk Management Committee (OM39/05/19)



COUNCILLOR EXPENSES AND REMUNERATION

Council has adopted a Reimbursement of Expenses and Provision of Facilities policy for the Mayor and Councillors Policy. The objective of this policy is to provide provisions in which Councillors are reimbursed for reasonable expenses incurred whilst carrying out their

official duties and the administering of any Councillor facilities. The table below shows the total remuneration, including superannuation payments and the expenses incurred by each Councillor for the 2022-2023 financial year.

COUNCILLOR	REMUNERATION (INCLUDING SUPERANNUATION)	EXPENSES			TOTAL EXPENSES (EXC GST)
		TRAVELLING & ACCOMODATION	CONFERENCE TRAINING	UNIFORM	
Mayor Slade D.	\$141,376	\$5,458.64	\$613.64	\$115.46	\$6,187.74
Deputy Mayor Phil B	\$84,872	\$10,537.78			\$10,537.78
Councillor George F	\$70,689				-
Councillor Mick T	\$70,689				-
Councillor Paul S	\$70,689				-
Councillor Peta M	\$70,689	\$1,483.39	\$1,268.18		\$2,751.57
Councillor Coghlan	\$70,689				



MOUNT ISA CITY COUNCIL DISCRETIONARY FUNDS

Council had no discretionary funds budget for the financial year, therefore no discretionary funds were allocated to capital works for a community purpose or other community purposes.

OVERSEAS TRAVEL MADE BY A COUNCILLOR OR EMPLOYEE

Overseas travel was undertaken by Councillors Phil Barwick and Peta MacRae from 25 - 30 April 2023. The Councillors travelled in an official capacity to the USA as part of the Rural Welcoming Communities exchange program.

<https://welcomingcities.org.au/rural-welcoming-communities-exchange-program-2023/>

ATTENDANCE OF COUNCIL MEETINGS

During the 2022-2023 Financial Year, Council held 12 Ordinary Meetings and 5 Special Meetings.

COUNCILLOR	ORDINARY MEETINGS ATTENDED	SPECIAL MEETINGS ATTENDED
Mayor Cr Danielle Slade	12	5
Deputy Cr Mayor Phil Barwick	12	5
Cr George Fortune	10	5
Cr Peta MacRae	11	5
Cr Mick Tully	11	3
Cr Kim Coghlan	12	5
Cr Paul Stretton	12	5

OUR ORGANISATIONAL STRUCTURE



SENIOR MANAGEMENT REMUNERATION

The table below shows the total remuneration packages payable to the Senior Management of Council in \$100,000 increments as required by the Local Government Act 2009.

TOTAL ANNUAL REMUNERATION	NUMBER OF EMPLOYEES
Band \$100,000 - \$200,000	0
Band \$200,000 - \$300,000	3
Band \$300,000 - \$400,000	0
Total Annual Remuneration to Senior Management	\$807,724

CUSTOMER SERVICE CHARTER

Mount Isa City Council is committed to best practice and continuous improvement across all aspects of the Customer Service experience. Council strives to provide quality services and programs that are consistent, efficient and effective and meet the Community needs.

- Our commitment to you when you contact Mount Isa City Council, we will:
- Treat you with respect and honesty in a fair and professional manner
- Respect cultural and religious diversity
- Consult, inform and engage you while resolving your enquiry
- Provide complete and accurate information in a timely manner

- Value your feedback both positive and negative.

Your comments provide valuable information to allow for continuous improvement to our customer service.

We will ensure our decisions:

- Comply with relevant legislation
- Are fair and transparent
- Are made in a timely manner once all information is provided
- We strive to improve our service by:
 - Seeking feedback on our service delivery
 - Welcoming feedback from the public in the development of products and services

HOW TO CONTACT US

Mailing address: 23 West Street, Mount Isa QLD 4825
P: 07 4747 3200 | **Fax:** 07 4747 3209 | **E:** city@mountisa.qld.gov.au
www.mountisa.qld.gov.au

Office Hours 9:00 am - 4:30 pm Monday to Friday

COUNCILLOR CONDUCT

In accordance with the Local Government Regulation 2012, Council is required to report on Councillor conduct complaints. The below table provides a summary of these complaints.

Orders made under section 150I(2) of the Local Government Act 2009.	Nil
Orders made under section 150AH(1) of the Local Government Act 2009.	1
Decisions, orders and recommendations made under section 150AR(1) of the Local Government Act 2009, including:	Nil
Complaints referred to OIA under s150P(2)(a) of the Local Government Act 2009 by the local government.	Nil
Number of complaints which came to Council before the OIA.	Nil
Notices given under s150R(2) of the Local Government Act 2009.	Nil
Matters mentioned in s150P(3) of the Local Government Act 2009, notified to the Crime and Corruption Commission.	Nil
Notices given under s150S(2)(a) of the Local Government Act 2009.	Nil
Decisions made under Section 150W(1):	
(a) dismiss the complaint	17
(b) refer the suspected inappropriate conduct back to local government to deal with	2
(e) take no further action of the Local Government Act 2009. (Note: 3 decisions relate to complaints received prior to 30/06/2022)	65
Referral notices accompanied by a recommendation mentioned in s150AC(3)(a) of the Local Government Act 2009.	2
The occasions information was given under section 150AF(4)(a) of the Local Government Act 2009.	Nil
The occasions the local government asked for another entity to investigate, under chapter 5A, part 3 division 5 of the Local Government Act 2009 for the local government, the suspected inappropriate conduct of a councillor.	1
Applications heard by the conduct tribunal:	
(a) under chapter 5A, part 3, division 6 of the Local Government Act 2009 about whether a councillor engaged in misconduct or inappropriate conduct.	1

COMPLAINTS

ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to processing all administrative action complaints fairly and efficiently. This commitment is supported through the implementation of our Administrative Action Complaints Policy and Procedure which is reviewed, assessed and updated on an annual basis. Council employees involved in handling administrative action complaints are trained on an annual basis.

In accordance with the Local Government Regulation, Council is required to report on the particulars of the Administrative Action Complaints received and processed by Council. The below table provides a summary of these complaints.

Administrative Action Complaints made to Council in the financial year	18
Administrative Action Complaints resolved by Council in the financial year	8
Administrative Action Complaints not resolved by Council in the financial year	9
Administrative Action Complaints not resolved by Council that were made in a previous financial year	0



STATUTORY INFORMATION

INVITATION TO CHANGE TENDERS

There has been one invitation to change tenders in accordance with s228(8) of the Local Government Regulation 2012 during the 2022-2023 financial year. (Resolution SM04/05/23)

MOUNT ISA CITY COUNCIL REGISTERS

Council maintains the following registers:

- Administrative Action Complaints Register
- Asset Register
- Authorised Officer Register
- Conflicts of Interest Register
- Contact with Lobbyists Register
- Contracts Register
- Councillor Conduct Register
- Dog Registry
- Financial Delegations Register
- Gifts and Benefits Register
- Land Register
- Local Laws Register
- Operational Risk Register
- Policy Register
- Register of Cost Recovery Fees
- Register of Delegations – Council to CEO
- Register of Delegations – CEO to Employees and Contractors
- Related Party Transactions Register
- Roads Map Register
- Strategic and Corporate Risk Register
- Human Rights Register

BENEFICIAL ENTERPRISES

Council operated one (1) Beneficial Enterprise, Mount Isa City Council Owned Enterprises.

BUSINESS ACTIVITIES

Expenditure, services or facilities that were supplied by another local government or via joint agreement:

There were no joint government activities in 2022-23.

COMPETITIVE NEUTRALITY PRINCIPLE

Council received no competitive neutrality complaints during the year in relation to any business activities nor were there any referrals or recommendations received by Council from the Queensland Competition Authority in relation to business units.

SIGNIFICANT BUSINESS ACTIVITIES NOT CONDUCTED IN LAST FINANCIAL YEAR

NON-REPORTABLE ITEMS

During the 2022-23 financial year Mount Isa City Council did not have any reportable activity in the following areas:

- Significant Business Activities
- Commercial Business Units

SPECIAL RATES AND CHARGES

There were no special rates or charges levied for 2022-2023.



CONCESSIONS FOR RATES AND CHARGES

CONCESSION FOR PENSIONERS

Council provides pensioners with a concession on General Rates and Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00.

- No concession is provided on State Fire Services Levy as it is a State Government Charge.
- No concession is offered on any separate or special charges.

Council will be continuing to provide an additional \$85.00 per annum concession to pensioners in 2022/23. Council has determined that pensioners as defined by the Local Government Regulation 2012 are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the Local Government Regulation 2012.

In exercising these concession powers Council will be guided by the principles of:

- Transparency by making clear the requirements necessary to receive concessions; and
- Equity by ensuring that all applicants of the same type receive the same concession.

GENERAL ELIGIBILITY

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a

remission of rates, the applicant must be an approved pensioner who meets all of the criteria below:

- Is the sole owner, joint owner, part owner, or life tenant of a property
- The property must be the principal place of residence of the pensioner or life tenant
- Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council and
- Must be a current holder of one of the following cards:
 - Queensland 'Pensioner Concession Card' issued by Centrelink
 - a Veterans' Affairs 'Gold Card'
 - a Veterans' Affairs Pensioner Concession Card
 - Repatriation Health Card for all conditions

These cards do not qualify for a remission: Seniors Cards, Health Care Card, or Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- A certified copy of the will, stating the applicant is a life tenant and responsible for paying rates, OR
- A court order and a duly signed copy of death certificate

Remissions can only be granted on one property per pensioner per half year.

CONCESSION FOR OWNER OCCUPIED RESIDENTIAL PROPERTY WITH A LARGER THAN STANDARD 20MM WATER METER

Council will grant a remission to all owner(s) occupied residential properties with a Council installed water meter larger than the standard 20mm water meter subject to the following criteria.

Conditions for receiving concessions

- Property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises.
- Home based businesses must be a conforming home business under the City of Mount Isa Planning Scheme 2020 (commenced 9 March 2020) by complying with all Acceptable Solutions of the residential planning area code and the home business code; and the property must be classified in one of the following differential rating categories:
 - 1 – Residential <1Ha – Camooweal
 - 4 – Residential <1Ha
 - 5 – Residential <10Ha
 - 82 – Residential – Owner Occupied <4,000 m², ≤\$60,000
 - 83 - Residential – Owner Occupied <4,000 m², ≤\$90,000; and
 - 84 - Residential – Owner Occupied <4,000 m², >\$90,000.

The property cannot currently be subject to any other Council approved concessions or remission for water access charges.

REMISSION AVAILABLE

All ratepayers who are eligible for this remission will be charged an annual water access charge equivalent to that of a 20mm water meter.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship.

HOME HAEMODIALYSIS (KIDNEY DIALYSIS) TREATMENT

Pursuant to sections 120 and 122 of the Local Government Regulation 2012, if a ratepayer incurs higher water consumption charges as a result of home haemodialysis treatment.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship. Where this remission applies there will a \$200 reduction in the water consumption charge per financial year based on application.

CHRISTIAN OUTREACH CENTRE:

Cleansing charges for 1 x 240 Litres residential bin for the period commencing 1 July 2017 for so long as the Christian Outreach Centre continue to provide community programs that allow the community to congregate and the utilise the services that the Centre offer. This is subject to an annual review with Christian Outreach Centre being required to provide evidence of continual delivery of these services to the community.

Resolution OM12/04/17.

THE COOTHARINGA SOCIETY OF NORTH QUEENSLAND:

On general rates only for the period commencing 1 January 2017 for so long as "The Cootharinga Society of North Queensland" remains a registered charity.

Resolution OM44/11/16.

CAMOOWEAL RURAL FIRE BRIGADE:

Council approve to reinstate the exemption given to Camooweal Rural Fire Brigade in September 1991 from all general rates and charges as per Section 93 (3)(b) of the Local Government Act 2009.

Resolution OM22/01/21.

GOOD SHEPHERD PARISH:

On cleansing charges for 5 x 240 Litres residential bins, for the period commencing 1 January 2017 for so long as "Good Shepherd Parish" continues to provide free meals for the homeless. This is subject to an annual review with Good Shepherd Parish being required to provide evidence of continual services delivery.

Resolution OM16/02/17.

LEICHHARDT SERVICES BOWLS CLUB:

Council approve a concession of 100% on general rate charges only under Section 120 (b)(i) and (c), AND this concession is subject to an annual review by Council management with the club being required to provide supporting financial documentation as evidence of severe financial hardship.

Resolution OM14/12/18

THE LAURA JOHNSON HOME FOR THE AGED

- The 1.5m³ Commercial garbage service rate be charged in lieu of the 3.0m³ commercial garbage service rate for the next (2) years (2022/23 to 2023/24), and
- The 16 additional 240L bins are charged at the residential rate for the next two (2) years (2022/23 to 2023/24), and
- That Council approve a 50% concession on the water access charge for the next two (2) years (2022/2023 to 2023/24), and
- That Council approve a 50% concession on the Sewerage Charges for the facility for the next two (2) years (2022/2023 to 2023/24)

Resolution OM20/04/22.



NON-PROFIT SPORT CLUBS AND COMMUNITY ORGANISATIONS

THAT Council approves and grants a Concession to Waiver and Write-Off rates & charges and reserve lease/trustee permit fees, excluding water consumption charges and the State Fire Service Levy charges for 36 identified Non-Profit Sporting Clubs & Community Organisations as defined in Council's Revenue Statement for the 2022/2023 & 2023/2024 Financial Period, under Sections 119, 120 (1)(c)(d), 121 (a) and 122 (1)(a) of the Local Government Regulation 2012, due to financial hardship, as long as the group is currently active and registered as non-profit sports club and/or community organisation

Resolution OM19/06/22

AND

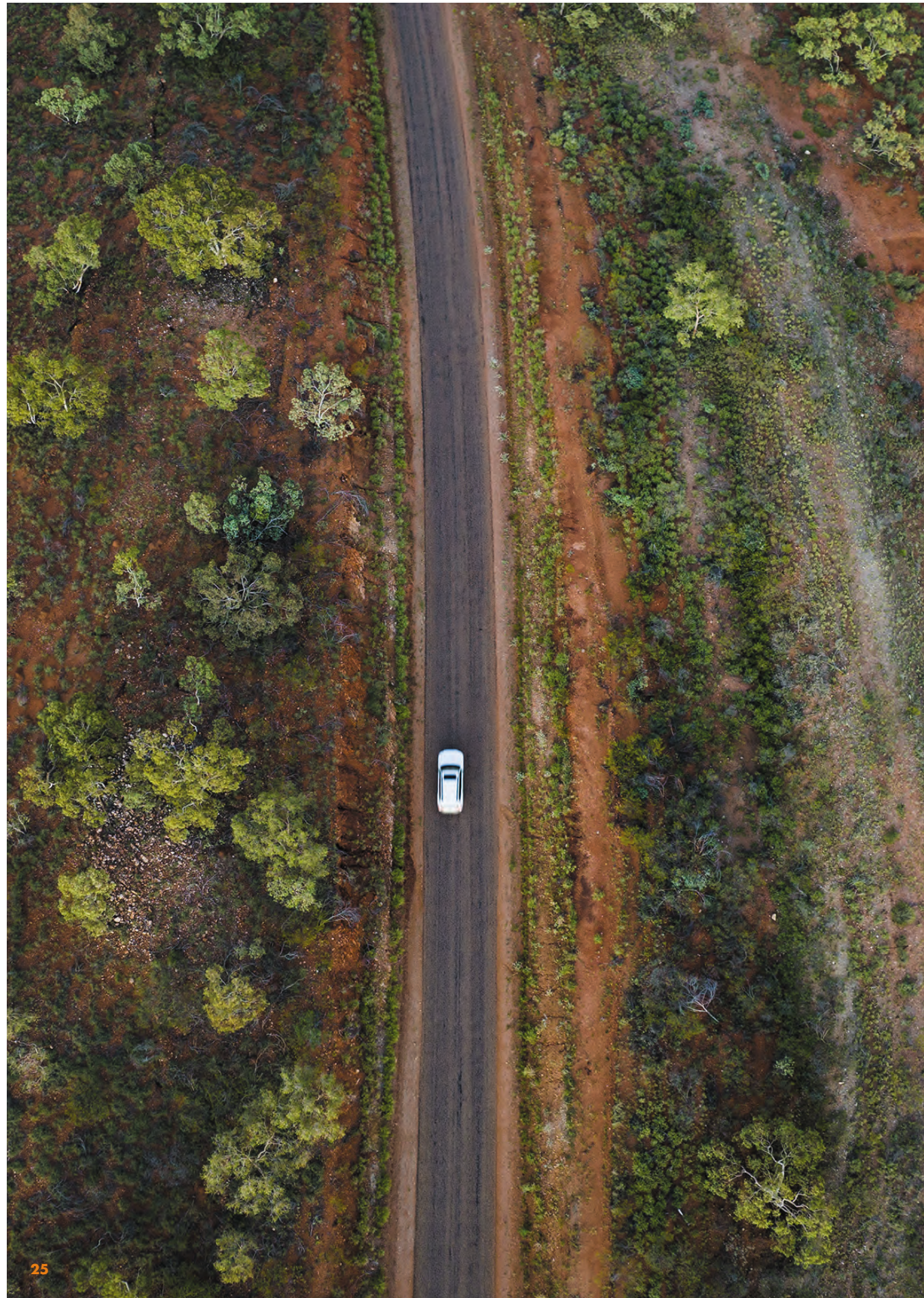
THAT Council further approves and grants a Concession to Waiver and Write-off any current and/or outstanding rates & charges, reserve lease / trustee permit fees, and water consumption charges issued and/or to be issued for the remainder of the financial year ending 30 June 2022, for the 36 identified Non-Profit Sporting Clubs & Community Organisations, under Sections 119, 120 (1)(c)(d), 121 (a) and 122 (1)(a) of the Local Government Regulation 2012, due to financial hardship, as long as the group is currently active and registered as non-profit sports club and/or community organisation

Resolution OM19/06/22



LIST OF 36 IDENTIFIED GROUPS

ASSESSMENT	KEY NAME	OWNER NAME
00479-80000-000	COPPER	Copper City Tennis Club
01979-80000-000	BASKET	Mount Isa Basketball Centre
03631-00000-000	BOWLS	The Secretary Mount Isa Bowls Club
04337-00003-000	TOUCH	Mount Isa Touch Association
04337-00005-000	SOFTBA	Mount Isa Softball Association
04391-87000-000	DIRT	Mount Isa Dirt Bike Club Inc
04489-60000-000	LEICHHAR	Leichhardt Services Bowls Club Inc
05244-30000-000	HIGHLAND	Isa Highlanders Dance Association Inc
05244-50000-000	NETBAL	Mount Isa Amateur Netbal Association
05671-46000-000	RUGBY	Mount Isa Rugby Union
06275-20000-000	KARATE	Sikaran Karate Inc
06507-26000-000	RUGBY	Mount Isa Junior Rugby League
06507-50000-000	RUGBY	Mount Isa Rugby League
07097-80000-000	RACE	Camooweal Jockey Club
01980-00000-000	HOCKEY	Mount Isa Hockey Association
09997-00001-000	SOCCER	North West Queensland Soccer Zone Inc, Mount Isa Junior Soccer Association
01979-00000-000	AFL	Mount Isa Australian Football League Inc
03630-00000-000	ISLAND	Island BMX Club Mt Isa Inc
06911-50000-000	PISTOL	Mount Isa Pistol Club
-	GOKART	Mount Isa Go Kart Club
-	ISACAMP	Mount Isa Campdraft Association
i	RACECLUB	Mount Isa Race Club Inc
01486-10000-000	PLAYGR	Mount Isa Playgroup
01628-00000-000	SCOUT	The Mount Isa Scout Group
04243-00000-000	MEALS	Meals on Wheels
04391-70011-000	IRISH	Mount Isa Irish Club Assn. Sports Ground
04391-88000-000	RESTOR	Mount Isa Restored Car Club
05671-42000-000	FOLK	Isa Folk Club Inc
06275-30000-000	THEATR	Mount Isa Theatrical Society
03743-00000-000	GIRL	Girl Guides Queensland
05671-43000-000	LAPIDARY	Mount Isa Lapidary Club Inc
05671-41000-000	CANCER	Mount Isa Cancer House
07041-00000-000	GOLF	Mount Isa Golf Club



**RESOLUTIONS
MADE BY COUNCIL**

Council is required to report any resolutions made under s206(2) of the Local Government Regulation 2012.

There are no resolutions made during the 2022-2023 financial year under s206(2) of the Local Government Regulation 2012 regarding threshold for non-current physical asset to be treated as an expense.

**INTERNAL AUDIT REPORT
FOR THE 2022-2023
FINANCIAL YEAR**

Section 190 of the Local Government Regulation 2012 requires a report on internal audit to be included in the Annual Report.

Council uses the internal audit function to improve internal organisational controls, risk management, and comply with internal policies. Internal audit provides independent, objective assurance and is designed to add value to and improve Council's operations. It helps Council by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

As part of the Financial Year 2022 Annual Internal Audit Plan, it was agreed that four projects would be undertaken at management's request:

1. Mayor and Councilor Expenses
2. Customer Service and Complaints Management
3. Contract management
4. Water systems and infrastructure management.

The findings from these projects will assist in improving internal controls within the Council.

Further, Council has an Audit & Risk Management Committee which meets several times per year and is bound by its Charter; among other things it considers the results of Internal Audit and External Audit findings and monitors the implementation of business improvements.

The Audit and Risk Management Committee met on 25 May 2023, discussing the Internal Audit Progress Report.

COMMUNITY GRANTS AND RADF 2022-2023

COMMUNITY GRANTS FY2022-2023

Organisation	Project/Event	Amount
Mount Isa Campdraft Assoc. Inc	Kitchen Completion - Purchase of Dishwasher	\$5,000.00
Football Qld	Security Cameras Mount Isa	\$5,000.00
LifeFlight Foundation	Water Rescue Training Manikin	\$1,831.81
Mount Isa Rugby League Inc.	Refurbish Children's Playground	\$5,000.00
Townview State School P&C	Purchase of Coffee, Popcorn and Snow Cone Machines	\$4,697.00
		\$21,528.81

SPONSORSHIP FY2022-2023

Organisation	Project/Event	Amount
Isa Heat Swimming Club	Mount Isa Heat Swimming Carnival	\$1,515.00
Commerce North West	2022 Jemena Northern Outback Business Awards	\$3,500.00
Mount Isa School of Dance Inc.	A Winters Tale	\$1,837.00
Isa Highlanders Dance Assoc. Inc.	2022 Isa Highlander's Highland Dancing Competition and Outback Titles	\$1,500.00
Zonta Mount Isa	2023 International Women's Day Dinner	\$5,000.00
		\$13,352.00

COMMUNITY GRANTS FY2022-2023

Organisation	Project/Event	Amount
Vinnies Mt Isa	Donation Shute upgrade	\$5,000.00
Mount Isa District Pony Club	Round Yard Renovations	\$5,000.00
Christian Outreach Centre	Installation of permanent awning over playground	\$5,000.00
Mount Isa Fish Stocking Group	Stocking of Lake Moondarra with Sooty Grunter Fingerlings	\$5,000.00
Mount Isa District Bowhunters Inc	Purchase of Targets for North Qld Titles	\$5,000.00
		\$25,000.00

SPONSORSHIP FY2022-2023

Organisation	Project/Event	Amount
Isa Ski & Powerboat Club	North-West Slalom Classic 2023	\$5,000.00
Mount Isa Motor Show	Mount Isa Motor Show	\$3,465.00
MITEZ	MITEZ Gala Dinner	\$5,000.00
Mount Isa Campdraft Assoc Inc.	Mount Isa Campdraft 2023	\$10,815.00
Apex Mount Isa	2023 Rock Pop Mime Show	\$4,000.00
Good Shepherd Catholic Parish	Multicultural Festival	\$5,578.00
		\$33,858.00

OTHER COMMUNITY SUPPORT

Organisation	Project/Event	Amount
Zonta	International Womens Day Dinner 2022	\$5,000.00

Isa Rodeo Ltd	2022 Mount Isa Mines Rodeo	\$60,000.00
Golf Australia	2023 Outback Masters	\$35,000.00
WIMARQ	International Womens Day Mining Breakfast	\$2,535.00
Commerce North West	2023 North West MPX	\$15,000.00
Isa Rodeo Ltd	2023 Road to Rodeo	\$40,000.00
Mount Isa Show	2023 Mount Isa Show	\$30,000.00
Drovers Camp Association	Drovers Camp Festival	\$10,000.00
RFDS Mount Isa	2023 RFDS Hangar Ball	\$10,000.00
Mount Isa Agricultural Show Society (venue Hire)	Mount Isa Show 2023	\$42,420.00
Mount Isa Community Ensemble	MICE - 100 Year Community Event	\$6,052.00
Isa Rodeo Ltd venue hire	Mount Isa Mines Rodeo 2023	\$92,620.00
		\$348,126.00

IN-KIND SUPPORT

Organisation	Project/Event	Amount
28 Local Not For Profit Organisations	Support for clubs and community organisations to assist in site improvements, events and maintaining grounds, including items such as fee waivers and use of Council equipment	\$12,112.24
	Grand Total <i>N.B. Amounts are plus GST if applicable</i>	\$446,126.05

RADF 2022-23

Organisation	Project/Event	Amount
Rachel Wright ART	Resin Art Workshops	\$3,905.00
Mount Isa Council of Christian Churches	Produce a book of the 100 years of Christian Churches in Mount Isa	\$4,917.00
		\$8,822.00

COUNCIL INITIATED PROJECTS

Qld Ballet Community Engagement Program	Progress and Prosper Mural Railway Ave
Opera Qld - Lady Sings the Maroons	Topology - Qld Stories
Centennial Place Mural	

Council acknowledges the **Tackling Regional Adversity through Connected Communities** Funding of **\$66,000.00 + GST** that was received.

Under the special conditions of the agreement, it states:

Your acknowledgment of Funding:

- a) You must ensure that the Funding is acknowledged in your annual report (if you produce an annual report) and promotional materials relating to the Services
- b) All publicity and media opportunities and releases related to the Project will acknowledge Queensland Government for the Project using the following clause: "Proudly supported by Queensland Government"
- c) All material produces to promote the project require the Queensland Government Coat of Arms and acknowledgement wording which you must submit to us for approval by submitting the Publication and Distribution Request for Approval form (attachment 6)

COMMUNITY FINANCIAL REPORT

MOUNT ISA CITY COUNCIL

The Community Financial Report provides an explanation of Council's financial statements for the year ended 30 June 2023. This enables our community to understand Council's financial position and how Council's funds were used during the year to deliver services for the residents of Mount Isa City Council.

During the financial year Mount Isa City Council delivered a large program of operational and capital works. Council continued to meet all financial commitments and made regular repayments on its borrowings. Council's Financial Statements must be certified by both the Mayor and the Chief Executive Officer as 'presenting fairly' the Council's financial results for the year. They are also required to be adopted by Council – ensuring responsibility for and ownership of the Financial Statements by management and elected representatives.

This Community Financial Report focuses on consolidated figures for:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Measures of Financial Sustainability



STATEMENT OF COMPREHENSIVE INCOME

This statement which is often referred to as the Profit and Loss Statement measures what Council has earned (revenue) and what costs Council has incurred (expenses) throughout the financial year. Operating revenue is referred to as recurrent revenue in Council's financial statements.

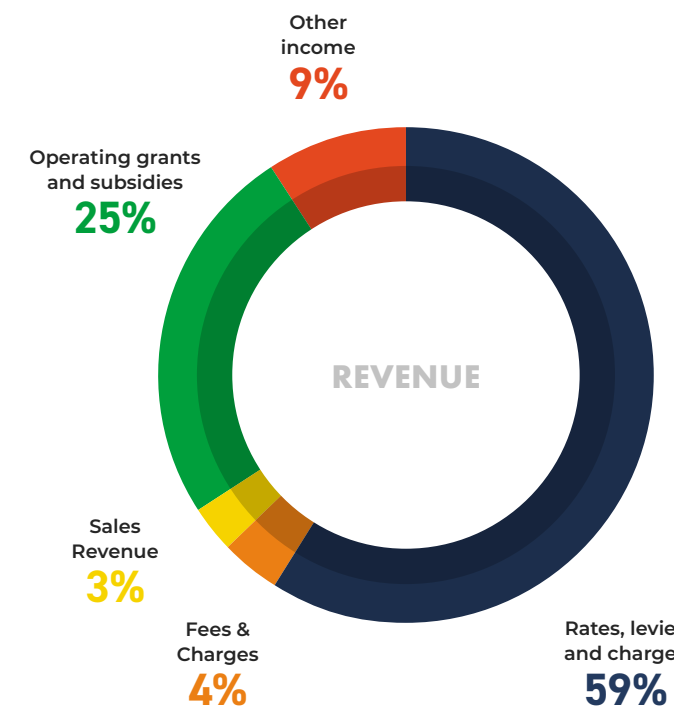
REVENUE – WHERE DID COUNCIL'S FUNDS COME FROM?

Council reported total income of \$87.9m during the 2022/23 financial year. This is broken up into two areas:

- Operating Income of..... \$80.2m*
- Capital Income of..... \$7.7m*

The more significant contributors to Council's revenue stream include:

- Rates and utility charges..... \$47.5m*
- Fees and charges..... \$3.3m*
- Sales Revenue..... \$2.3m*
- Operational grants and subsidies..... \$20m*
- Other income..... \$7.1m*



Graph: Revenue Categories by Percentage

The revenue categories are graphed as a percentage below.

Council aims to maximise its revenue from sources other than rates and fees to reduce the burden on residents. We actively pursued grants and subsidies from State and Federal Governments and were successful in obtaining \$7.7m worth of funds to be invested in our community.

*Consolidated

EXPENDITURE – WHERE WAS YOUR MONEY SPENT?

Council incurs both operating and capital expenditure. Operating expenses are referred to as recurrent expenses in Council's financial statements. Operating expenses represent the costs of maintaining community assets such as Council roads and parks as well as providing services such as refuse collection. A significant amount of Council's day to day activities are focused on the maintenance, upgrade and construction of infrastructure assets to ensure there are adequate services for the community.

Expenses are monitored constantly throughout the year. Detailed estimates are prepared at the beginning of each financial year and performance against these estimates is measured through budget reviews to ensure community funds are used efficiently.

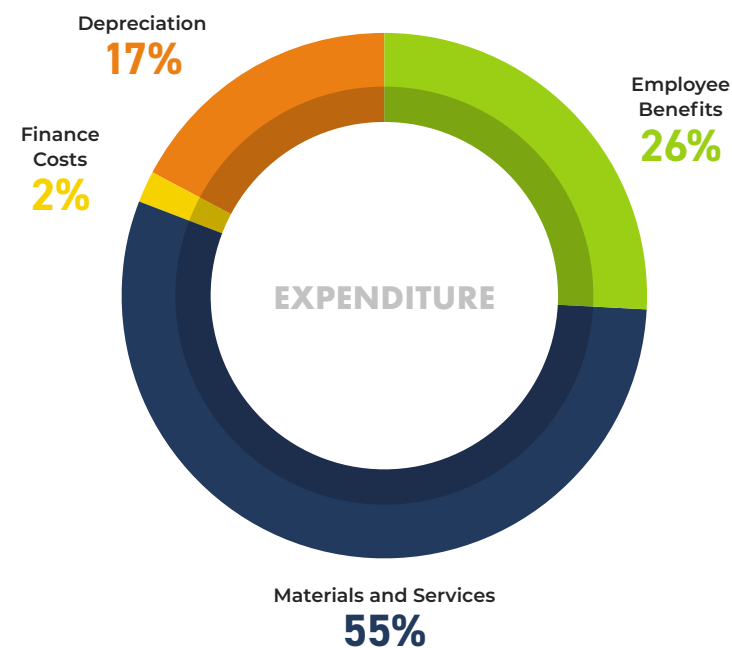
Total operating expenditure amounted to \$76m which is broken up into:

■ Employee Benefits	\$19.4m*
■ Materials and Services	\$42.1m*
■ Finance costs	\$1.7m*
■ Depreciation and Amortisation	\$12.8m*

Employee benefits consist of wages and other entitlements such as superannuation which are paid to our staff members. As Council's workforce predominantly resides in Mount Isa City, the community directly benefits from having this money available for spending locally.

Materials and Services consist of goods Council purchases to use in day to day operations. Finance costs consist predominantly of interest on loans used to construct community assets such as the upgrade of the sewerage treatment plant and for upgrades to Council's road network.

The expense categories are graphed as a percentage below.



STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position is commonly referred to as the Balance Sheet and provides a snapshot at 30 June 2023 of Council's net asset base. The statement measures what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is the net asset wealth of Council (Community Equity).

■ Total Assets	\$733.3m
■ Total Liabilities	\$44.2m
■ Total Community Equity	\$689.2m

ASSETS – WHAT THE COMMUNITY OWNS

The total value of all assets was \$733.3m at 30 June 2023, of which \$653.5m relates to property, plant and equipment. These community assets include buildings, roads, storm-water drainage, water, sewerage, waste management and parks infrastructure. Careful management is required to ensure the level of service provided by these assets is adequate.

Other major components of our assets include:

■ Cash and investments	\$62.7m
■ Trade and Other receivables	\$17.1m

LIABILITIES – WHAT THE COMMUNITY OWES

The major components of our liabilities are:

■ Borrowings (loans)	\$17.2m
■ Amounts payable to our suppliers	\$9.1m
■ Landfill rehabilitation & staff provisions	\$17.8m

Council reviews its need to borrow funds as part of the annual budget process. Council has no plans to borrow in the 2024 financial year and continues to focus on managing within the funds it has available.

KEY SUSTAINABILITY RATIOS

It is important that Council remains financially sustainable. Council is considered to be sustainable if its infrastructure and financial capital is able to be maintained over the long term. The Department of State Development, Infrastructure, Local Government and Planning has developed a range of indicators to assist in assessing the sustainability of Council.

The table below summarises the indicators and compares Council's actual results for the June 2023 financial year against the targets set by the Department of State Development, Infrastructure, Local Government and Planning.



MEASURES OF FINANCIAL SUSTAINABILITY	DESCRIPTION	TARGET	ACTUAL PERFORMANCE JUNE 2023	TARGET MET
Operating surplus ratio	Net Result (excluding capital items)			
	Total Operating Revenue An indicator of which the extent to which the revenues raised cover operational costs or are available for capital projects.	0% to 10%	5.4%	✓
Asset sustainability ratio **	Capital Expenditure on the Renewal of existing Council Assets			
	Depreciation Expense The extent to which existing infrastructure assets are being replaced. Infrastructure assets include buildings, roads, water and sewer.	Greater than 90%	51%	✗
Net financial liabilities ratio **	Total Liabilities less Current Assets			
	Total Operating Revenue The extent to which financial liabilities such as loans and accounts payable can be serviced by Council's operating revenue.	Less than 60%	45.32%	✓

Council did not meet this target as it invested a significant sum on upgrading and constructing new assets for our community.

** The negative number indicates that Council's current assets exceed its total liabilities. Council has outperformed this target and is in a very strong position to meet all its financial commitments.

SUMMARY

Mount Isa City Council has achieved 2 of the 3 key targets for the 2023 financial year. Council remains in strong financial position with over \$60 million in cash reserves to be able to deliver on its commitments to the community.



**Mount Isa City Council
Financial Statements
For the year ended 30 June 2023**

**Mount Isa City Council
Financial statements
For the year ended 30 June 2023**

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Mount Isa City Council
Statement of Comprehensive Income
For the year ended 30 June 2023

	Note	Consolidated		Council	
		2023 \$	Restated 2022 \$	2023 \$	Restated 2022 \$
Income					
Revenue					
Recurrent revenue					
Rates, levies and charges	3(a)	47,534,826	45,076,892	47,587,341	45,223,356
Fees and charges	3(b)	3,327,097	2,968,967	3,327,097	2,968,967
Sales revenue	3(c)	2,294,833	2,436,141	906,668	994,479
Grants, subsidies, and contributions	3(d)	20,029,241	11,874,195	20,029,241	11,874,195
Total recurrent revenue		<u>73,185,998</u>	<u>62,356,195</u>	<u>71,910,348</u>	<u>61,060,997</u>
Capital revenue					
Grants, subsidies, and contributions	3(d)	7,895,881	10,723,247	7,895,881	10,723,247
Total capital revenue		<u>7,895,881</u>	<u>10,723,247</u>	<u>7,895,881</u>	<u>10,723,247</u>
Rental income		21,061	46,502	21,061	35,700
Interest received	4(a)	2,449,829	902,038	2,449,829	902,038
Other income	4(b)	4,591,573	4,347,667	4,564,300	4,343,577
Other capital income	5	5,568,151	17,713,810	5,568,151	17,713,810
Total income		<u>93,512,093</u>	<u>96,089,259</u>	<u>92,209,570</u>	<u>94,779,167</u>
Expenses					
Recurrent expenses					
Employee benefits	6	(19,419,331)	(20,160,712)	(17,937,792)	(18,624,582)
Materials and services	7	(42,080,300)	(30,491,800)	(42,291,784)	(30,427,862)
Finance costs	8	(1,697,809)	(1,596,559)	(1,697,568)	(1,596,303)
Depreciation and amortisation: Property, plant and equipment	13	(12,798,768)	(16,809,869)	(12,756,221)	(16,571,281)
		<u>(76,006,208)</u>	<u>(68,858,741)</u>	<u>(74,683,364)</u>	<u>(67,220,128)</u>
Capital expenses	9	(103,892)	(26,540,735)	(103,892)	(26,540,735)
Total expenses		<u>(76,110,100)</u>	<u>(95,399,476)</u>	<u>(74,787,257)</u>	<u>(93,760,863)</u>
Net result		<u>17,401,993</u>	<u>689,783</u>	<u>17,422,313</u>	<u>1,018,304</u>
Other comprehensive income					
Items that will not be reclassified to net result					
Increase / (decrease) in asset revaluation surplus	13	132,296,808	33,968,839	132,296,808	33,968,839
Total other comprehensive income for the year		<u>132,296,808</u>	<u>33,968,839</u>	<u>132,296,808</u>	<u>33,968,839</u>
Total comprehensive income for the year		<u>149,698,801</u>	<u>34,658,622</u>	<u>149,719,121</u>	<u>34,997,143</u>

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

Mount Isa City Council
Statement of Financial Position
As at 30 June 2023

	Note	Consolidated		Council	
		2023 \$	Restated 2022 \$	2023 \$	Restated 2022 \$
Current assets					
Cash and cash equivalents	10	62,737,927	67,547,901	62,649,252	67,373,187
Receivables	11	14,375,362	12,413,261	14,406,496	12,277,582
Inventories	12	261,791	348,291	218,505	294,539
Contract assets	14 (a)	2,458,993	1,866,054	2,458,993	1,866,054
Total current assets		<u>79,834,072</u>	<u>82,175,507</u>	<u>79,733,244</u>	<u>81,811,371</u>
Non-current assets					
Other financial assets		-	-	1	1
Property, plant and equipment	13	653,507,836	508,697,103	653,359,845	508,515,985
Total non-current assets		<u>653,507,836</u>	<u>508,697,103</u>	<u>653,359,846</u>	<u>508,515,986</u>
Total assets		<u>733,341,907</u>	<u>590,872,610</u>	<u>733,093,090</u>	<u>590,327,356</u>
Current liabilities					
Payables	15	9,132,285	8,921,271	9,047,309	8,533,994
Contract liabilities	14 (b)	2,933,309	3,265,881	2,933,309	3,265,881
Borrowings	16	1,892,335	1,788,991	1,892,335	1,788,991
Provisions	17	2,349,380	2,533,440	2,274,257	2,474,872
Other liabilities	26	948,033	1,025,229	948,033	1,025,229
Total current liabilities		<u>17,255,342</u>	<u>17,534,812</u>	<u>17,095,243</u>	<u>17,088,968</u>
Non-current liabilities					
Borrowings	16	15,319,612	17,171,456	15,319,612	17,171,456
Provisions	17	8,506,907	13,732,253	8,462,766	13,697,711
Other liabilities	26	3,075,405	2,948,279	3,075,405	2,948,279
Total non-current liabilities		<u>26,901,924</u>	<u>33,851,988</u>	<u>26,857,783</u>	<u>33,817,446</u>
Total liabilities		<u>44,157,265</u>	<u>51,386,800</u>	<u>43,953,025</u>	<u>50,906,413</u>
Net community assets		<u>689,184,643</u>	<u>539,485,810</u>	<u>689,140,065</u>	<u>539,420,943</u>
Community equity					
Asset revaluation surplus		408,612,688	276,315,879	408,612,688	276,315,879
Retained surplus		280,571,955	263,169,931	280,527,377	263,105,064
Total community equity		<u>689,184,643</u>	<u>539,485,810</u>	<u>689,140,065</u>	<u>539,420,943</u>

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

Mount Isa City Council
Statement of Changes in Equity
For the year ended 30 June 2023

Consolidated	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Balance as at 1 July 2021	242,347,041	262,480,147	504,827,188
Net result	-	378,126	378,126
Adjustment on correction of error	27	311,657	311,657
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	33,968,839	-	33,968,839
Total comprehensive income for the year	33,968,839	689,784	34,658,622
Restated balance as at 30 June 2022	276,315,879	263,169,932	539,485,810
Restated balance as at 1 July 2022	276,315,879	263,169,932	539,485,810
Net result	-	17,401,993	17,401,993
Adjustment on rounding off		32	32
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	132,296,808	-	132,296,808
Total comprehensive income for the year	132,296,808	17,402,025	149,698,833
Balance as at 30 June 2023	408,612,688	280,571,957	689,184,643

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

Mount Isa City Council
Statement of Changes in Equity
For the year ended 30 June 2023

Council	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Balance as at 1 July 2021	242,347,041	262,086,759	504,433,799
Net result	-	706,648	706,648
Adjustment on correction of error	27	311,657	311,657
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	33,968,839	-	33,968,839
Total comprehensive income for the year	33,968,839	1,018,305	34,987,143
Restated balance as at 30 June 2022	276,315,879	263,105,064	539,420,943
Restated balance as at 1 July 2022	276,315,879	263,105,064	539,420,943
Net result	-	17,422,313	17,422,313
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	132,296,808	-	132,296,808
Total comprehensive income for the year	132,296,808	17,422,313	149,719,121
Balance as at 30 June 2023	408,612,688	280,527,377	689,140,065

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

Mount Isa City Council
Statement of Cash Flows
For the year ended 30 June 2023

Note	Consolidated		Council	
	2023	Restated 2022	2023	Restated 2022
	\$	\$	\$	\$
Cash flows from operating activities				
Receipts from customers	56,490,931	53,541,184	55,020,380	52,070,323
Payments to suppliers and employees	(66,212,929)	(50,350,730)	(64,665,757)	(47,188,413)
	(9,721,998)	3,190,454	(9,645,377)	4,881,909
Dividends received	3,495,031	3,625,183	3,495,031	3,625,183
Interest received	2,449,829	902,038	2,449,829	902,038
Operating grants and contributions	20,029,241	13,424,195	20,029,241	11,874,195
Rental Income	21,061	39,791	21,061	35,700
Borrowing costs	(1,697,568)	(1,586,303)	(1,697,568)	(1,586,303)
Net cash inflow/(outflow) from operating activities	21	14,575,598	19,585,356	14,852,219
				19,722,720
Cash flows from investing activities				
Payments for property, plant and equipment	(26,584,886)	(24,955,462)	(26,575,469)	(24,925,473)
Capital grants, subsidies, and contributions	7,695,881	10,411,589	7,695,881	10,411,589
Proceeds from sale of property plant and equipment	1,251,834	677,496	1,251,834	677,496
Net cash inflow/(outflow) from investing activities		(17,637,071)	(17,627,654)	(13,836,388)
Cash flows from financing activities				
Net repayment of borrowings	(1,748,501)	(1,647,042)	(1,748,501)	(1,647,042)
Net cash inflow/(outflow) from financing activities		(1,748,501)	(1,748,501)	(1,647,042)
Net increase/(decrease) in cash and cash equivalent held		(4,809,974)	(4,723,936)	4,439,290
Cash and cash equivalents at the beginning of the financial year		67,547,901	63,275,964	67,373,187
Cash and cash equivalents at end of the financial year	10	62,737,926	67,547,901	62,649,252
				67,373,187

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

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

1 Information about these financial statements

1.A Basis of preparation

The Mount Isa 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 2022 to 30 June 2023. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

1.B Basis of consolidation

Council and its controlled entities together form the consolidated entity, the financial statements of controlled entities are included in the consolidated financial statements where material by size or nature, from the date when control commences until the date when control ceases.

Transactions between council and entities controlled by council have been eliminated when preparing consolidated accounts. In addition, the accounting policies of controlled entities have been adjusted on consolidation where necessary, to ensure the financial statements of the consolidated entity are prepared using accounting policies that are consistent with those of the council. Information on controlled entities that have been consolidated is included in Note 25.

The following entities have been consolidated:

Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE)

MICCOE is a company limited by shares, incorporated and domiciled in Australia. It commenced operations on 01/07/2014. The principal activity of the Company is the management of various entertainment facilities in Mount Isa

1.C New and revised Accounting Standards adopted during the year

Mount Isa City Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022, none of the standards had a material impact on reported position, performance and cash flows.

1.D Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The Standards are not expected to have a material impact for Council.

1.E Estimates and judgements

Councils make a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

Valuation and depreciation of property, plant and equipment (Note 13)

Impairment of property, plant and equipment (Note 9 and Note 13)

Provisions (Note 17)

Contingent liabilities (Note 19)

Financial instruments (Note 24)

Revenue recognition (Note 3)

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

1.F Rounding

The financial statements are in Australian dollars and have been rounded to the nearest \$1, unless otherwise stated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard / Comparative information is prepared on the same basis as prior year.

1.G Taxation

Council is exempt from income tax, however council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

2. Analysis of Results by Function

2(a) Components of council functions

The activities relating to Council's components reported on in Note 2(b) are as follows:

Business Services and finance

This function includes budget support, financial accounting, taxation advice, asset management, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Construction and maintenance

Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the Mount Isa community. These assets include the drainage network, stormwater, cemeteries, parks and open spaces.

Community services

The goal of community services is to ensure Mount Isa City Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

- libraries
- entertainment venues
- public health services including vaccination clinics
- environmental licences and approvals, mosquito and other pest management programs
- animal management

Planning and development

This function facilitates the City's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Mount Isa City Council is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the city. This function includes activities and services related to city, neighbourhood and regional planning, and management of development approval processes.

Transport Infrastructure

The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

Waste management

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services.

Water and Sewerage infrastructure

The goal of this program is to support a healthy, safe community through sustainable water and sewerage services. This function includes all activities relating to water.

Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE)

The principal activity of the Company is the management of various entertainment facilities in Mount Isa.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

2 Income and expenses defined between recurring and capital are attributed to the following functions:

(b) Analysis of results by function:

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets	Elimination of inter-function transactions	Assets
	Recurring		Capital				Recurring	Capital							
	Grants	Other	Grants	Other											
Business services and finance	9,452,827	21,233,595	-	9,063	(116,366)	31,574,828	(10,483,158)	(116,366)	1,212,000	(9,374,351)	22,200,477	28,788,334	(68,864)	28,719,470	
Construction and maintenance	-	1,096,819	-	-	-	1,096,819	(4,851,791)	-	(4,851,791)	(3,755,114)	(3,755,114)	10,461,114	-	10,461,114	
Community services	8,308,336	624,362	7,495,881	-	-	16,428,579	(16,297,441)	-	(16,297,441)	(1,396,803)	3,290,776	-	-	-	
Planning & development	173,518	326,564	-	-	-	500,082	(1,860,455)	-	(1,360,373)	(860,443)	(690,443)	-	-	-	
Transport infrastructure	2,096,768	-	-	-	-	2,096,768	(13,261,877)	-	(11,165,109)	(9,165,109)	(9,165,109)	212,201,188	-	212,201,188	
Waste management	-	18,338,955	-	5,980,038	-	24,319,043	(11,972,718)	-	(12,346,761)	3,766,130	(8,580,631)	82,231,157	-	82,231,157	
Water and Sewerage Infrastructure	-	18,386,411	-	-	-	18,386,411	(10,103,511)	-	(8,282,900)	2,275,939	(6,006,961)	40,455,316	-	40,455,316	
Total Council	20,029,743	53,916,795	7,495,881	5,980,150	(116,366)	92,095,203	(74,693,364)	(116,366)	1,212,000	(73,575,257)	5,324,946	18,514,948	(58,064)	17,936,884	
Deferred liability net of remissions	-	2,833,888	-	-	(1,212,000)	1,621,888	(2,654,209)	-	(1,032,321)	(1,032,321)	(1,112,954)	253,023	(45,338)	307,732	
Total consolidated	20,029,743	56,750,683	7,495,881	5,980,150	(1,212,000)	93,717,091	(77,347,573)	(116,366)	1,212,000	(74,607,934)	4,212,000	18,767,971	(103,402)	18,664,569	

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets	Elimination of inter-function transactions	Assets
	Recurring		Capital				Recurring	Capital							
	Grants	Other	Grants	Other											
Business services and finance	1,509,283	21,040,879	-	129,877	(148,464)	21,531,585	(18,362,251)	(187,724)	1,168,610	(7,830,666)	20,971,252	20,931,208	187,865,920	187,865,920	
Construction and maintenance	-	1,132,814	-	-	-	1,132,814	(4,177,123)	-	(3,044,309)	(3,044,309)	(3,044,309)	11,876,876	-	11,876,876	
Community services	2,223,256	515,020	19,722,243	-	-	22,460,519	(21,261,151)	-	(1,200,362)	(1,200,362)	2,060,157	-	-	-	
Planning & development	429,191	326,564	-	-	-	755,755	(1,860,455)	-	(1,104,700)	(804,649)	(804,649)	-	-	-	
Transport infrastructure	2,041,551	-	-	-	-	2,041,551	(13,261,877)	-	(11,220,326)	(9,179,775)	(9,179,775)	212,201,188	-	212,201,188	
Waste management	-	18,338,955	-	5,980,038	-	24,319,043	(11,972,718)	-	(12,945,436)	3,766,130	(9,179,306)	82,231,157	-	82,231,157	
Water and Sewerage Infrastructure	-	18,386,411	-	-	-	18,386,411	(10,103,511)	-	(8,282,900)	2,275,939	(6,006,961)	40,455,316	-	40,455,316	
Total Council	11,974,191	54,408,117	19,722,243	17,773,810	(148,464)	99,829,707	(83,667,155)	(187,724)	1,168,610	(82,486,269)	4,212,000	18,514,948	(58,064)	17,936,884	
Deferred liability net of remissions	-	2,833,888	-	-	(1,212,000)	1,621,888	(2,654,209)	-	(1,032,321)	(1,032,321)	(1,112,954)	253,023	(45,338)	307,732	
Total consolidated	11,974,191	57,242,005	19,722,243	17,773,810	(148,464)	101,451,595	(86,321,364)	(187,724)	1,168,610	(83,600,690)	3,100,000	18,767,971	(103,402)	18,664,569	

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

3 Revenue

(a) Rates, levies and charges

Rates, levies and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
General rates	17,041,544	15,948,864	17,004,259	16,095,128
Separate rates	489,085	441,483	489,085	441,483
Water rates	10,600,847	10,295,066	10,600,847	10,295,066
Water consumption, rental and sundries	7,467,713	7,030,935	7,467,713	7,030,935
Sewerage	7,875,579	7,443,155	7,875,579	7,443,155
Waste Management	4,170,082	4,023,589	4,170,082	4,023,589
Total rates and utility charge revenue	47,644,849	45,182,891	47,697,564	45,329,354
Less: Discounts	90	416	90	416
Less: Pensioner remissions	(110,313)	(106,415)	(110,313)	(106,415)
	47,534,626	45,076,892	47,587,341	45,223,356

(b) Fees and charges

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

Animal Control	193,296	282,822	193,296	282,822
Buchanan Park fees	6,164	-	6,164	-
Building and Development	549,529	499,797	549,529	499,797
Cemetery fees	126,529	121,783	126,529	121,783
Finance	84,131	104,430	84,131	104,430
Infringements	99,483	67,162	99,483	67,162
Other fees and charges	525,335	513,984	525,335	513,984
Refuse tip and recycling	1,742,630	1,378,890	1,742,630	1,378,890
	3,327,097	2,968,967	3,327,097	2,968,967

(c) Sales revenue

Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.

Rendering of services				
Contract and recoverable works	39,211	72,454	39,211	72,454
Concrete sales	927,457	922,025	927,457	922,025
	966,668	994,479	966,668	994,479
Sale of goods				
Tourism and Event Revenue	1,327,965	1,441,862	-	-
	1,327,965	1,441,862	-	-
Total Sales revenue	2,294,633	2,436,341	966,668	994,479

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

(d) Grants, subsidies, and contributions

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied. The performance obligations varied based on the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Where Council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
(i) Operating				
General purpose grants	11,536,887	9,241,844	11,536,887	9,241,844
State government subsidies and grants	8,492,354	2,632,351	8,492,354	2,632,351
	<u>20,029,241</u>	<u>11,874,195</u>	<u>20,029,241</u>	<u>11,874,195</u>

On June 26, 2023 an advance payment of the Financial Assistance Grant 2023-24 was received amounting to \$ 9,033,944.

(ii) Capital

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.

	Consolidated		Council	
	2023	Restated 2022	2023	Restated 2022
	\$	\$	\$	\$
State Government subsidies and grants	7,695,881	8,088,808	7,695,881	8,088,808
Commonwealth Government subsidies and grants	-	2,634,439	-	2,634,439
Total capital grants, subsidies and contributions	<u>7,695,881</u>	<u>10,723,247</u>	<u>7,695,881</u>	<u>10,723,247</u>

(iii) Timing of revenue recognition for grants, subsidies and contributions

Revenue recognised at a point in time	2023	2022	2023	2022
Grants and subsidies	\$	\$	\$	\$
	21,349,253	12,990,825	21,349,253	12,990,825
Revenue recognised over time				
Grants and subsidies	8,375,869	9,606,617	8,375,869	9,606,617
	<u>8,375,869</u>	<u>9,606,617</u>	<u>8,375,869</u>	<u>9,606,617</u>

4 Interest and other income

(a) Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

	2023	2022	2023	2022
	\$	\$	\$	\$
Interest received from financial institutions	1,708,523	334,990	1,708,523	334,990
Interest from overdue rates and utility charges	741,306	567,048	741,306	567,048
	<u>2,449,829</u>	<u>902,038</u>	<u>2,449,829</u>	<u>902,038</u>

(b) Other income

Dividends are recognised when they are declared

	2023	2022	2023	2022
	\$	\$	\$	\$
Dividend (Mount Isa Water Board)	3,495,031	3,625,183	3,495,031	3,625,183
Other income	1,096,542	722,485	1,096,269	718,384
	<u>4,591,573</u>	<u>4,347,667</u>	<u>4,591,300</u>	<u>4,343,567</u>

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

5 Other capital income

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
Proceeds from sale of land and improvements	64,721	322,896	64,721	322,896
Less: Carrying value of disposed land	(56,659)	(193,219)	(56,659)	(193,219)
	<u>8,062</u>	<u>129,677</u>	<u>8,062</u>	<u>129,677</u>

Provision for Landfill Rehabilitation

	2023	2022	2023	2022
	\$	\$	\$	\$
Adjustment due to change discount rate	(146,912)	17,583,933	(146,912)	17,583,933
Adjustment due to change in inflation rate	1,293,600	-	1,293,600	-
Adjustment due to change in cost estimate	4,423,401	-	4,423,401	-
	<u>5,560,089</u>	<u>17,583,933</u>	<u>5,560,089</u>	<u>17,583,933</u>

Total Other capital income

	<u>5,568,151</u>	<u>17,713,610</u>	<u>5,568,151</u>	<u>17,713,610</u>
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6 Employee benefits

Employee benefit expenses are recorded when the service has been provided by the employee

	2023	2022	2023	2022
	\$	\$	\$	\$
Staff wages and salaries	15,233,317	15,259,231	13,983,392	14,048,277
Councillors' remuneration	522,206	511,967	522,206	511,967
Annual, Sick and Long Service Leave Entitlements	2,925,145	2,796,428	2,621,475	2,674,473
Workers compensation Insurance	194,747	250,172	194,747	250,172
Fringe Benefits Tax (FBT)	61,887	47,269	81,887	47,269
Superannuation	1,863,210	1,796,270	1,735,266	1,887,572
	<u>20,500,511</u>	<u>20,651,338</u>	<u>19,018,972</u>	<u>19,197,730</u>
Other employee related expenses	-	82,523	-	-
	<u>20,500,511</u>	<u>20,733,860</u>	<u>19,018,972</u>	<u>19,197,730</u>
Less: Capitalised employee expenses	(1,081,181)	(573,148)	(1,081,181)	(573,148)
	<u>19,419,331</u>	<u>20,160,712</u>	<u>17,937,792</u>	<u>18,624,582</u>

Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.

	Consolidated		Council	
	2023	2022	2023	2022
	Number	Number	Number	Number
Total Council employees at the reporting date:				
Elected members	7	7	7	7
Administration staff	113	96	83	85
Depot and outdoors staff	113	103	113	100
Total full time equivalent employees	<u>233</u>	<u>206</u>	<u>203</u>	<u>192</u>

7 Materials and services

Expenses are recorded on an accrual basis as Council receives the goods or services.

	2023	2022	2023	2022
	\$	\$	\$	\$
Advertising, marketing and promotion	55,879	82,135	55,879	36,596
Audit Fees [*]	216,138	124,550	216,138	111,350
Bulk Water Purchases	12,969,847	12,373,729	12,969,847	12,373,729
Communications and IT	2,140,394	1,315,849	2,140,394	1,294,710
Council Enterprises Support	677,506	86,544	1,842,221	1,783,008
Governance and Promotions	1,492,946	1,339,980	1,492,946	1,339,980
Land Use Planning and Regulation	233,732	104,788	233,732	104,788
Parks and Gardens	1,877,706	1,524,829	1,877,706	1,524,829
Recruitment and Training	1,218,895	1,077,709	1,218,895	1,077,709
Road Maintenance	1,889,941	2,403,067	1,889,941	2,403,067
Flood Works	8,198,458	2,087,436	8,198,458	2,087,436
Utilities	1,016,748	924,151	1,016,748	732,615
Vehicle and plant operating costs	2,667,477	1,845,899	2,667,477	1,845,899
Waste Levy Payments (Total)	2,136,502	1,834,836	2,136,502	1,834,836
Waste Levy Refund ^{**}	(1,040,755)	(884,305)	(1,040,755)	(884,305)
Waste Management	2,683,863	874,973	2,683,863	874,973
Water and Sewerage Maintenance	1,627,923	1,529,501	1,627,923	1,529,501
Other materials and services	2,028,101	1,845,939	964,870	357,250
	<u>42,090,300</u>	<u>30,491,600</u>	<u>42,291,784</u>	<u>30,427,962</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$204,600 (2022: \$212,692)

** The State Government rebated \$ 1,040,755 of the State waste levy to mitigate the direct impacts on households. (2022: \$884,305)

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

		Consolidated		Council	
		2023	2022	2023	2022
		\$	\$	\$	\$
8 Finance costs					
Finance costs charged by the Queensland Treasury Corporation		1,055,553	1,156,769	1,055,312	1,156,769
Bank charges		187,228	191,086	187,228	190,830
Impairment of receivables		200,843	-	200,843	-
Unwinding of discount on provisions	17	254,185	248,704	254,185	248,704
		<u>1,697,809</u>	<u>1,596,559</u>	<u>1,697,568</u>	<u>1,596,303</u>
9 Capital expenses					
Impairment loss - property, plant and equipment	13	-	5,318,853	-	5,318,853
Writeoff intangible asset - software		-	287,569	-	287,569
Total impairment losses/write off recorded as expenses		-	5,606,422	-	5,606,422
Loss on disposal of non-current assets					
Proceeds from sale of plant and equipment		(1,187,212)	(554,600)	(1,187,212)	(554,600)
Less: Carrying value of disposed plant and equipment	13	1,291,104	722,324	1,291,104	722,324
		<u>103,892</u>	<u>167,724</u>	<u>103,892</u>	<u>167,724</u>
Landfill rehabilitation					
Adjustment due to change in cost estimate	17	-	3,833,327	-	3,833,327
Adjustment due to change in inflation	17	-	16,933,261	-	16,933,261
		-	20,766,588	-	20,766,588
Total Capital expenses		<u>103,892</u>	<u>26,540,735</u>	<u>103,892</u>	<u>26,540,735</u>

10 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end, deposits held at call with financial institutions, other short-term and highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value.

Cash at bank and on hand	2,567,906	447,121	2,479,231	272,407
Deposits at call	80,170,021	87,100,779	80,170,021	87,100,780
Balance as per Statement of Financial Position	<u>62,737,927</u>	<u>87,547,901</u>	<u>62,649,252</u>	<u>87,373,187</u>

Council is exposed to credit risk through its investments in the OTC Cash Fund. The OTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the OTC Cash Fund are capital guaranteed.

Cash and cash equivalents	62,737,927	67,547,902	62,649,252	67,373,187
Less: Externally imposed restrictions on cash	(4,767,899)	(5,944,512)	(4,767,899)	(5,944,512)
Unrestricted cash	<u>57,970,027</u>	<u>61,603,390</u>	<u>57,881,352</u>	<u>61,428,675</u>

Council's cash and cash equivalents are subject to a number of 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:

		Consolidated		Council	
		2023	Restated 2022	2023	Restated 2022
		\$	\$	\$	\$
Unspent Government Grants and Subsidies	14b	2,933,309	3,265,881	2,933,309	3,265,881
Special Rate Levies Unspent		1,606,109	1,333,520	1,606,109	1,333,520
Unspent developer contributions		228,482	228,482	228,482	228,482
Total externally imposed restrictions on cash assets		<u>4,767,899</u>	<u>4,827,883</u>	<u>4,767,899</u>	<u>4,827,883</u>

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

10 Cash and cash equivalents (cont.)

Cash and deposits at call are held in the Westpac Bank and business cheque accounts.

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
Trust funds held for outside parties				
Monies collected or held on behalf of other entities yet to be paid out	26,061	26,168	26,061	26,168
Security deposits	1,667	1,667	1,667	1,667
	<u>27,728</u>	<u>27,835</u>	<u>27,728</u>	<u>27,835</u>

11 Receivables

Receivables, loans and advances are amounts owed to Council at year end and are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for expected credit loss. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Current trade and other receivables

Rates and charges	8,770,848	6,930,371	8,770,848	6,094,863
Statutory Charges (Water charges not yet levied)	3,603,446	1,212,584	3,603,446	1,212,584
GST Recoverable	531,050	571,816	531,050	571,816
Prepayments	-	323,933	-	245,813
Other debtors	1,544,360	3,490,180	1,575,484	4,268,140
	<u>14,449,704</u>	<u>12,528,884</u>	<u>14,480,838</u>	<u>12,393,217</u>
Less: Expected credit losses				
Rates and general debtors	(74,343)	(115,624)	(74,343)	(115,624)
Total Current trade and other receivables	<u>14,375,362</u>	<u>12,413,261</u>	<u>14,406,496</u>	<u>12,277,593</u>

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance at 1 July 2022	115,624	130,739	115,624	130,739
Additional provision provided for during the year	200,843	-	200,843	-
Less: Debts written off during the year	(242,536)	(15,115)	(242,536)	(15,115)
Additional impairments recognised	413	-	413	-
Closing balance at 30 June 2023	<u>74,343</u>	<u>115,624</u>	<u>74,343</u>	<u>115,624</u>

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk. The Council does not require collateral in respect of trade and other receivables. Interest is charged on outstanding rates. No interest is charged on other debtors.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

11 Receivables (cont.)

When Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information.

Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

Council has identified 3 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Other Debtors.

Rates and Charges:

Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Statutory charges:

In some limited circumstances Council may write off impaired statutory charges, on this basis Council calculates an Expected Credit Loss for Statutory Charges (non-rates & utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Other Debtors:

Council identifies other debtors as receivables which are not rates and charges; statutory charges; lease receivables; or grants. Outstanding debtors are assessed individually to determine collectability based on nature and timing.

12 Inventories

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

Inventories held for distribution are:

- goods to be supplied at nil or nominal charge and
- goods to be used for the provision of services at nil or nominal charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
Inventories held for sale				
Merchandise stocks	41,897	42,037	-	-
Civic Centre consumable stock	1,589	11,717	-	-
	<u>43,286</u>	<u>53,754</u>	-	-
Inventories held for distribution				
Quarry and road materials	184,098	226,475	184,098	226,475
Plant and equipment stores	34,406	68,064	34,406	68,064
	<u>218,505</u>	<u>294,539</u>	<u>218,505</u>	<u>294,539</u>
Total Inventories	<u>261,791</u>	<u>348,291</u>	<u>218,505</u>	<u>294,539</u>

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

13 Property, Plant and Equipment

Consolidated - 30 June 2023

Basic of measurement

Fair Value category

Asset values

Opening gross value as at 1 July 2022

Additions

Movement between stated classes

Disposals

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Write off

Transfers between classes

Closing gross value as at 30 June 2023

Accumulated depreciation and impairment

Opening balance as at 1 July 2022

Movement between stated items

Depreciation expense

Depreciation on disposals

Revaluation adjustment to asset revaluation surplus

Impairment/write off

Accumulated depreciation and impairment as at 30 June 2023

Total Written Down Value as at 30 June 2023

Range of estimated useful life in years

Assets in compound

Renewals

Other additions

	Land	Buildings and Other Structures	Plant and equipment	Road infrastructure	Yards	Sewerage	Capital works in progress	Total
	Fair Value Level 3	Fair Value Level 3 & 5	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2022	6,893,285	182,137,641	22,032,422	439,028,017	157,071,982	125,042,883	12,548,811	810,777,740
Additions	-	-	54,719	-	-	-	28,575,409	28,549,898
Movement between stated classes	-	1,582,964	(1,154,373)	(427,528)	-	39,544	-	-
Disposals	(56,859)	-	(2,438,151)	-	-	-	-	(2,494,810)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	-	17,115,961	-	19,809,204	20,499,071	17,514,063	-	74,796,299
Write off	-	-	-	-	-	-	-	-
Transfers between classes	-	3,099,712	7,628,189	5,268,583	715,268	28,315	(11,469,054)	-
Closing gross value as at 30 June 2023	6,673,630	171,865,129	21,180,612	460,720,525	178,489,181	143,008,438	27,212,925	1,009,568,039
Opening balance as at 1 July 2022	-	81,136,354	10,941,213	159,574,978	108,582,510	87,498,544	-	401,390,609
Movement between stated items	-	256,159	(276,177)	(48,290)	73	28,244	-	(10)
Depreciation expense	-	3,125,423	1,525,284	5,039,428	1,323,189	1,805,545	-	12,748,789
Depreciation on disposals	-	-	(7,325,610)	-	-	-	-	(11,325,610)
Revaluation adjustment to asset revaluation surplus	-	140,074,789	-	(15,125,331)	1,049,575	(34,16,002)	-	(57,496,560)
Impairment/write off	-	-	-	-	-	-	-	-
Accumulated depreciation and impairment as at 30 June 2023	-	20,492,175	11,938,033	148,758,282	108,033,898	80,767,311	-	356,056,243
Total Written Down Value as at 30 June 2023	6,673,630	145,478,144	10,111,969	511,920,640	68,455,283	62,241,127	27,212,925	853,501,036
Range of estimated useful life in years	3-20	4-35	2-20	4-20	4-20	15-20	Not determined	-
Assets in compound	\$	\$	\$	\$	\$	\$	\$	\$
Renewals	729,423	-	-	3,448,944	1,020,048	363,096	-	9,759,133
Other additions	11,409,439	2,884,471	3,771,409	2,763,614	347,411	-	-	20,876,225

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

13 Property, Plant and Equipment (continued)

Consolidated - 30 June 2022

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2021

Additions

Disposals

Revaluation adjustment to other comprehensive income/losses

Revaluation surplus

Write off

Transfers between classes

Closing gross value as at 30 June 2022

Accumulated depreciation and impairment

Opening balance as at 1 July 2021

Depreciation expense

Depreciation on disposals

Revaluation adjustment to asset revaluation surplus

Impairment adjustment to asset revaluation surplus

Impairment/write off

Accumulated depreciation and impairment as at 30 June 2022

Total Written Down Value as at 30 June 2022

Range of estimated useful lives in years:

Buildings/structures

Renovations

Other additions

	Land	Buildings and other Structures	Plant and equipment	Road infrastructure	Water	Sewerage	Capital Works in progress	Total
	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	
	Level 2	Level 2 & 3		Level 2	Level 2	Level 2		
	\$	\$	\$	\$	\$	\$	\$	\$
5,9	6,646,038	100,987,838	30,733,741	405,489,003	143,603,058	117,857,333	7,069,133	832,411,564
			29,369				24,825,471	29,925,462
	(193,219)		(2,059,643)					(2,252,862)
	477,508	16,845,077		20,915,554	11,950,808	5,876,355		65,025,699
		(4,422,340)		(5,412,790)				(9,835,130)
		6,451,000	3,444,343	6,222,391	1,400,431	1,640,979	192,420,133	195,385,133
	6,930,296	107,117,897	22,137,420	436,591,657	157,971,692	126,362,898	12,566,511	910,677,771
		53,343,000	10,811,533	14,201,530	96,104,500	57,420,292		328,726,855
	3,124,900	1,047,000	(1,337,919)	7,207,400	2,759,211	1,008,361		18,829,959
5,9		7,386,531		11,007,309	6,316,041	3,326,600		29,043,481
		782,635		407,094				1,190,619
9		(2,120,884)		(2,096,383)				(4,217,267)
		83,138,854	10,841,211	158,851,370	106,892,541	82,469,544		401,993,660
	6,930,296	87,031,397	11,196,214	277,439,087	56,892,570	62,954,122	12,566,511	508,897,108
	100+ depreciables	0 - 100	0 - 25	0 - 150	15 - 100	20 - 200	Not depreciable	
	\$	\$	\$	\$	\$	\$	\$	\$
		1,451,112	45,801	4,208,100	1,782,300	1,447,522		8,835,035
		9,745,964	3,338,604	2,071,262	1,062,437	785,109		16,620,435

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

13 Property, Plant and Equipment (continued)

Council - 30 June 2023

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2022

Movement between asset class

Additions

Disposals

Revaluation

Write off

Transfers between classes

Closing gross value as at 30 June 2023

Accumulated depreciation and impairment

Opening balance as at 1 July 2022

Movement between asset class

Depreciation expense

Depreciation on disposals

Revaluation

Accumulated depreciation and impairment as at 30 June 2023

Total Written Down Value as at 30 June 2023

Range of estimated useful lives in years:

Buildings/structures

Renovations

Other additions

	Land	Buildings and other Structures	Other plant and equipment	Road, bridges and bridge network	Water	Sewerage	Work in progress	Total
	Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
	Level 2	Level 2 & 3		Level 2	Level 2	Level 2		
	\$	\$	\$	\$	\$	\$	\$	\$
5,9	6,930,296	146,855,406	21,076,683	436,291,067	157,271,892	125,362,866	12,566,511	910,294,711
		1,562,064	(1,164,982)	(427,525)		39,244		26,575,460
								26,575,460
5,9	(193,809)		(2,438,701)					(2,632,510)
		(17,115,361)		19,679,204	20,459,011	17,514,903		78,796,259
9		1,089,733	2,636,108	5,206,530	719,219	39,815	(11,800,054)	
	6,673,636	171,694,694	21,609,648	480,739,536	178,489,102	145,094,489	27,312,935	1,009,115,690
		82,142,934	10,871,777	158,021,376	106,502,530	83,469,544		461,716,720
		236,750	(2,161,171)	(49,260)	12	39,244		(1,964,225)
		(1,170,833)	1,063,085	3,079,400	1,301,700	1,895,945		13,766,221
5,9			(11,322,815)					(11,322,815)
		(40,050,782)		(15,125,321)	1,699,573	(2,418,002)		(57,436,532)
		38,609,735	10,696,027	145,796,085	109,034,898	80,742,431		385,745,821
	6,673,636	145,184,339	10,918,839	311,992,609	69,455,310	62,277,757	27,312,935	853,350,045
	Not depreciable	0 - 30	0 - 35	22 - 200	0 - 200	22 - 210	Not depreciable	
	\$	\$	\$	\$	\$	\$	\$	\$
		729,420		3,449,634	1,020,090	591,000		5,190,144
		11,409,430	2,604,411	3,111,400	2,703,635	387,411		20,816,287

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

13 Property, Plant and Equipment (continued)
Council - 30 June 2022

	Land	Buildings and other structures	Other plant and equipment	Road, drainage and footpath network	Water	Services	Work in progress	Total
	Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
	Level 3	Levels 2 & 3		Level 3	Level 3	Level 3		
Asset values								
Opening gross value as at 1 July 2021	\$ 9,649,039	1,570,681,551	20,591,934	405,499,062	143,880,654	111,651,133	1,059,170	\$32,000,530
Additions							34,929,474	34,929,474
Disposals	(199,219)		(2,859,643)					(3,058,862)
Revaluation	417,588	(6,585,078)		(2,871,654)	(11,899,808)	5,810,155		(65,082,498)
Value off		(4,125,340)		(5,415,785)				(9,541,125)
Transfers between classes		(8,451,100)	(3,444,543)	(6,252,781)	(4,609,434)	(1,840,979)	(19,479,132)	(35,636,169)
Closing gross value as at 30 June 2022	\$ 9,857,408	1,492,555,436	14,297,768	436,291,052	151,271,582	125,562,666	12,540,511	\$30,234,711
Accumulated depreciation and impairment								
Opening balances as at 1 July 2021		\$ 50,351,254	\$ 50,580,981	\$ 142,301,570	\$ 98,104,589	\$ 74,335,293		\$ 315,573,687
Depreciation expense		2,144,968	1,629,412	7,237,483	2,152,521	1,694,281		13,888,665
Depreciation on disposals			(1,817,210)					(1,817,210)
Revaluation		(7,386,531)		(11,087,369)	(6,316,011)	(3,349,586)		(28,149,497)
Impairment adjustment to asset revaluation surplus		792,635		407,664				1,200,299
Value off		(2,120,894)		(2,086,383)				(4,207,277)
Closing accumulated depreciation and impairment as at 30 June 2022		\$ 43,731,432	\$ 48,793,174	\$ 158,635,976	\$ 104,941,109	\$ 72,669,788		\$ 308,771,479
Total Written Down Value as at 30 June 2022	\$ 5,125,976	\$ 1,048,824,004	\$ 11,504,594	\$ 277,655,076	\$ 46,330,473	\$ 52,892,878	\$ 12,540,511	\$ 29,463,232
Range of estimated useful life in years		0 - 100	4 - 35	5 - 150	5 - 100	20 - 500	Not depreciated	
Seasonal component								
Reversals		(4,811,112)	45,881	(4,208,176)	(1,152,336)	(4,442,572)		(13,660,076)
Other additions		9,716,369	(3,336,624)	2,771,263	(1,062,437)	(336,109)		(1,963,617)

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

13 a Property, Plant and Equipment

Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure. Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks. Land under roads and reserve land under the *Land Act 1904* or *Land Title Act 1904* is controlled by Queensland State Government and not recognised in the Council financial statements.

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Measurement

Property, plant and equipment are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of the assets given as consideration 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.

Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets 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 Council. Management believe a straight-line basis appropriately reflects the pattern of consumption of Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

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

Major spares purchased specifically for particular assets above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements on leasehold land is allocated progressively over the estimated useful lives of the improvements to Council or the unexpired period of the lease, whichever is the shorter.

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 written down 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 13.

Key judgements and estimates

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of infrastructure assets.

Impairment of Non-Current Assets

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the revaluation surplus of the relevant class to the extent available.

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

13 b Fair Value Measurements

Valuation

Land, buildings and other structures and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. 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 to determine the fair value for each class of property, plant and equipment assets at least once every 3-5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, Council undertakes a "desktop" valuation for land and improvements, buildings and major plant asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for each asset class in each of the intervening years.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the 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 of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

On 1 July 2022 Council undertook a desktop revaluation of all asset classes, engaging APV Valuers and Asset Management to re-assess the useful lives of assets, the componentisation of assets into their short-life and long-life parts and their residual values. This resulted in a revaluation increment, principally to Accumulated Depreciation, of approximately \$99.6m and a subsequent impact to depreciation expense for the 2022-23 financial year.

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

13 Property, Plant and Equipment (cont.)

In accordance with AASB 13 fair value measurements are categorised on the following basis:
 - Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)
 - Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2)
 - Fair value based on unobservable inputs for the asset or liability (Level 3)

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. Those assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2023.

Recurring Fair Value Measurements 2023	Council Level 2	Council Level 3	Council TOTAL
Land	6,873,636	-	6,873,636
Buildings and Other Structures	141,368	145,164,329	145,184,329
Road Infrastructure	-	311,962,662	311,962,662
Water	-	89,455,316	89,455,316
Sewerage	-	82,237,157	82,237,157

Recurring Fair Value Measurements 2022	Level 2	Level 3	TOTAL
Land	6,930,295	-	6,930,295
Buildings and Other Structures	166,970	86,544,522	86,711,492
Road Infrastructure	-	277,439,081	277,439,081
Water	-	50,689,374	50,689,374
Sewerage	-	82,894,322	82,894,322

(i) Valuation techniques used to derive fair values for Level 2 and 3 valuations

Land (Level 2)

Land fair values were not indexed at 30 June 2023. Valuation inputs used to value land include freehold title as well as land used for special purposes which is restricted in use under zoning rules. Land assets were last comprehensively valued on 30th of June 2021 by Australis Advisory Group.

Sale prices of comparable land in close proximity were adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Where a paucity of directly comparable sales evidence or observable inputs was evident, or a significant level of unobservable adjustments were required, the assets were identified as a Level 3. In other cases, where there was active and liquid sales evidence and thus observable inputs available, the assets were identified as a Level 2. The Valuer undertook land assessments under a Market Approach (Direct Comparison).

Buildings and Other Structures (Levels 2 and 3)

The fair value of Buildings and Other Structures was indexed using 11.5% as advised by APV Valuers and Asset Management effective 30 June 2023. Where an observable market for these assets could be identified, fair value was measured by way of a Market Approach (Level 2) derived from the sale prices of comparable properties after adjusting for differences in key attributes, such as size, building and other structure assets were last comprehensively valued on 31 October 2020 by Australis Advisory Group.

Buildings that were considered of a specialist nature and did not meet the criteria for a market approach, Fair Value was measured on the basis of a Cost Approach (Level 3).

Under this methodology the gross replacement cost was assessed on the basis that it reflected a modern equivalent asset with similar service potential.

The gross current values have been derived from reference to market data for recent projects and costing guides issued by reputable institutions.

Under the Cost approach, the asset's Fair Value is the result of the gross current value less accumulated depreciation, to reflect the consumed or expired service potential of the asset.

The most significant inputs into the valuation were the rate per square metre or unit (to arrive at the Gross Replacement Cost), the useful life of the asset and a condition rating reflecting the remaining useful life of the asset.

In determining the level of accumulated depreciation, as the first step an Economic Useful Life (EUL) was provided to each asset on either a single line or componentised asset basis (for assets of \$500,000 or more).

As a second step, the condition rating, which has direct influence on the Remaining Useful life (RUL) of the asset was assessed and applied to each asset. The RUL takes into consideration the asset's physical characteristics, age, recent repairs or capital works, as well as factors such as functionality, capability, utilisation and obsolescence. Refer to Council's Condition Rating Matrix which outlines the correlation between an asset's condition score and remaining useful life.

Given the variation of asset types and construction materials, it is not meaningful to provide the average cost of construction used to calculate the gross value.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis and all buildings with a replacement cost of \$500,000 or more were disaggregated into significant components which exhibit different useful lives.

While some of the inputs to the Gross Replacement Cost, such as the rate per square metre or per unit, can be supported by observable data (Level 2), the estimates of economic useful life, pattern of consumption, and condition rating, which are used to calculate the accumulated depreciation comprise unobservable inputs (Level 3).

Due to the fact the inputs are significant to the valuation, the overall Cost Approach Methodology is considered a Level 3.

Infrastructure Assets - Roads, Water and Sewer (Level 3)

All Council infrastructure assets were valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this to take account of the expired service potential of the asset. There are no residual values on Council infrastructure assets.

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 overdesigned, 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 Council's planning horizon.

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

13 Property, Plant and Equipment (cont.)

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or 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 written down current replacement cost was determined using methods relevant to the asset class as described under individual asset categories.

Road Infrastructure (Level 3)

The fair value of roads infrastructure was comprehensively valued by APV Valuers and Asset Management effective 30 June 2023.

This class of asset includes roads, stormwater drainage, bridges and footpaths.

Council categorises its road infrastructure into formed, unformed, sealed and gravelled roads. Urban roads are managed in smaller segments while rural roads are managed in larger segments. All roads are then componentised into formation, pavement, base seal and top seal (where applicable).

Drainage assets are managed in segments, pipes, pits and channels being the major components.

Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current maintenance records are used to determine the fair value at the reporting date.

Council assumes that environmental factors such as soil type, climate, topography are consistent across each segment. Council also assumes each 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, labour and material inputs, service costs, and overhead allocations.

The costs of raw materials, as well as plant and labour hire rates, are established through quoted supplier prices, through reviewing prices for recent projects and using industry standards such as the Rawlinsons Construction Handbook. Intangible costs such as overheads are estimated using industry standards which are then tailored to local conditions by Council's engineers using recent project cost breakdowns.

In determining the level of accumulated depreciation, roads assets were disaggregated into significant components which exhibited different useful lives.

Condition was assessed by experienced Valuers taking into account factors such as the age of the asset, overall condition, economic and/or functional obsolescence. Refer to Council's Condition Rating Matrix which outlines the correlation between an asset's condition rating and remaining useful life.

Remaining useful lives were assessed taking into account considerations including visual condition, construction date evidence of recent repairs or capital works and surrounding environmental factors.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis.

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.

Water and Sewerage (Level 3)

Water and sewerage infrastructure fair values were indexed by a weighted average of 13% and 14.1% respectively. This assessment was made by APV Valuers and Asset Management effective 30 June 2023. Water and sewerage assets were last comprehensively valued on the 31st of October 2020 by Australis Advisory Group.

Where water and sewer assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current maintenance records are used to determine the fair value at the reporting date.

Council assumes that environmental factors such as soil type, climate, topography are consistent across each segment. Council also assumes each 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, labour and material inputs, service costs, and overhead allocations.

The costs of raw materials, as well as plant and labour hire rates, are established through quoted supplier prices, through reviewing prices for recent projects and using industry standards such as the Rawlinsons Construction Handbook. Intangible costs such as overheads are estimated using industry standards which are then tailored to local conditions by Council's engineers.

For wastewater mains the assumption that pipes will be relined was adopted. Fair value for sewer mains was determined as follows:

If for all pipes, replacement cost was determined based on replacement by trench excavation, useful life was determined as the pipe useful life. If a pipe is relined generally the brownfield relining cost is similar to the greenfield pipe installation cost for shallow/moderate depth pipes, in this case the relined pipe is re-lifted with the liner life, due to there being no recycled value on a greenfield basis.

Where pipes have been relined, the total pipe useful life was determined as the pipe liner useful life. The relining of pipes was valued at reline rates and depreciated over the reline life. Fair value of relined pipes was based on age. In determining the level of accumulated depreciation, water and sewer assets were disaggregated into significant components which exhibited similar useful lives.

Condition was assessed by experienced Valuers taking into account factors such as the age of the asset, overall condition, economic and/or functional obsolescence.

Remaining useful lives were assessed taking into account considerations including visual condition, construction date evidence of recent repairs or capital works and surrounding environmental factors. Estimates of expired service potential and remaining useful lives were determined on a straight line basis.

Council's Condition Rating Matrix		
Condition Rating	Description	Remaining Life
1	Brand new or rehabilitated to new, no visible deterioration.	95% - 100%
2	Excellent overall condition, early stages of deterioration.	65% - 95%
3	Fair overall condition, obvious deterioration, some serviceability.	15% - 65%
4	Poor overall condition, obvious deterioration, some serviceability loss, high maintenance costs.	5% - 15%
5	Extremely poor condition, severe serviceability problems. Renewal required immediately.	0% - 5%

Where site inspections cannot be undertaken the remaining useful life is calculated on an age basis taking into consideration current and planned maintenance records.

(ii) Valuation Processes

Council's valuation policies and procedures are set by Council resolution and by the Executive Management Team. 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 is set out in this note. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

14 Contract balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that Council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability. The cost will be expensed as each program unit is conducted and the performance obligation is met.

(a) Contract assets

	Consolidated		Council	
	2023	Restated 2022	2023	Restated 2022
	\$	\$	\$	\$
	2,458,993	1,866,054	2,458,993	1,866,054

(b) Contract liabilities

	Consolidated		Council	
	2023	Restated 2022	2023	Restated 2022
	\$	\$	\$	\$
Funds received upfront to construct Council controlled assets	1,692,989	1,585,982	1,692,989	1,585,982
Non-capital performance obligations not yet satisfied	1,240,320	1,679,898	1,240,320	1,679,898
	2,933,309	3,265,881	2,933,309	3,265,881

Revenue recognised that was included in the contract liability balance at the beginning of the year:

	Consolidated		Council	
	2023	Restated 2022	2023	Restated 2022
	\$	\$	\$	\$
Funds to construct Council controlled assets	1,540,617	3,840,762	1,540,617	3,840,762
Non-capital performance obligations	1,662,451	-	1,662,451	-
	3,203,068	3,840,762	3,203,068	3,840,762

Deposits received in advance relate to Funds received to construct Council controlled assets.

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the following year.

(c) Significant changes in contract balances

Significant movements in contract assets and contract liabilities occurred during the year which include change in the timing of the work and cash advance received in advance of construction:

- for Flood Damage, Works for Queensland, Building Better Regions, Building our Regions and LGSSP funding, Local Road and Community Infrastructure program and Roads to Recovery (contract assets), and
- for Flood Damage (contract liabilities).

15 Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

	2023		2022	
	\$	\$	\$	\$
Current				
Creditors and accrued expenses	7,292,248	7,429,545	7,207,272	7,100,414
Prepaid Rates & Charges	1,631,432	1,212,584	1,631,432	1,212,584
Other creditors	208,604	279,142	208,604	220,996
	9,132,285	8,921,271	9,047,309	8,533,994

16 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in Australian dollars denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 31 December 2026 to 15 March 2034.

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 (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

	2023		2022	
	\$	\$	\$	\$
Current				
Loans - QTC	1,892,335	1,788,991	1,892,335	1,788,991
Non-current				
Loans - QTC	15,319,612	17,171,466	15,319,612	17,171,466
Opening balance at beginning of financial year	18,960,448	20,607,490	18,960,448	20,607,490
Principal repayment	(1,748,501)	(1,647,042)	(1,748,501)	(1,647,042)
Book value at end of financial year	17,211,947	18,960,448	17,211,947	18,960,448

The QTC loan/market value at the reporting date was \$17,852,376 (\$20,247,580 in 2022). 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.

No assets have been pledged as security by the council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2023 or 2022 financial years.

Mount Isa City Council
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17 Provisions

Liabilities are recognised for employee benefits such as annual and long service leave in respect of services provided by the employees up to the reporting date. Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. 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 provision is discounted using the Commonwealth Bond yield rates.

Landfill rehabilitation

The calculation of the provision uses assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provision is reviewed at least annually and updated based on the facts and circumstances available at the time.

Landfill rehabilitation provision represents the present value of anticipated future costs associated with the closure of the dump site, decontamination and monitoring of historical residues and leaching on this site.

As refuse dumps are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
Current				
Annual leave	1,528,612	1,581,981	1,453,489	1,523,413
Long service leave	820,767	951,459	820,767	951,459
Total Current Provisions	2,349,380	2,533,440	2,274,257	2,474,872
Non-Current				
Long service leave	254,211	173,653	210,070	139,111
Landfill rehabilitation	8,252,697	13,558,600	8,252,697	13,558,600
Total Non-Current Provisions	8,506,907	13,732,253	8,462,766	13,697,711
Landfill rehabilitation				
Balance at beginning of financial year	13,558,600	10,127,240	13,558,600	10,127,240
Increase due to unwinding of discount	8	254,185	254,185	248,704
Adjustment due to change in cost estimate	5.9	(4,423,401)	3,833,327	(4,423,401)
Increase/(decrease) due to change in discount rate and inflation	5.9	(1,136,688)	(650,672)	(650,672)
Balance at end of financial year	8,252,696	13,558,600	8,252,696	13,558,600

This is the present value of the estimated cost of restoring the Mount Isa landfill site to a useable state at the end of its useful life which is expected to be 2097.

18 Commitments for expenditure

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

	2023	2022	2023	2022
	\$	\$	\$	\$
Plant Purchases	975,549	930,830	975,549	930,838
Other Capital Works Projects	21,705,141	18,594,900	21,705,141	18,594,900
Flood Works	6,005,961	-	6,005,961	-
Other expenditure commitments	2,779,781	1,475,286	2,779,781	1,475,286
Kerbside waste collection contract (9 years)	10,800,000	-	10,800,000	-
	42,266,432	21,001,025	42,266,432	21,001,025
These expenditures are payable as follows:				
Within one year	32,666,432	21,001,025	32,666,432	21,001,025
One to five years	6,000,000	-	6,000,000	-
Later than five years	3,600,000	-	3,600,000	-
	42,266,432	21,001,025	42,266,432	21,001,025

19 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

New Reserve Road

Mount Isa City Council is party to a contract under which it may be obligated to construct a new road reserve. This contract is currently undergoing legal review and engineering assessment. Until such time as this is completed, the extent and timing of any liability on Council in relation to this contract is unable to be accurately quantified.

Local Government Mutual

The 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 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 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

19 Contingent liabilities (cont.)

Local Government Workcare

The 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 \$ 455,068 (\$441,577 in 2022).

20 Superannuation - Regional Defined Benefit Fund

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009. The scheme is managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the council.

Mount Isa City Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$
Superannuation contributions made to the Regional Defined Benefits Fund	28,075	20,041	28,075	20,041
Other superannuation contributions for employees	1,835,135	1,776,229	1,707,191	1,647,531
Total superannuation contributions paid by Council for employees	1,863,210	1,796,270	1,735,266	1,667,572

21 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	Restated		Restated	
	2023	2022	2023	2022
	\$	\$	\$	\$
Net result	17,401,993	689,783	17,422,313	1,019,304
Non-cash items:				
Write off of Prior years WIP to Profit and Loss	-	211	-	-
Depreciation and amortisation	12,798,768	16,609,869	12,756,221	16,571,281
Impairment of receivables	200,843	-	200,843	-
Unwinding discount on provisions	254,185	248,704	254,185	248,704
Assets impairment/write off	-	5,606,422	-	5,606,422
Provision for restoration of landfill	(5,560,089)	3,182,656	(5,560,089)	3,182,656
Investing and development activities (non-cash):				
Net (profit)/loss on disposal of non-current assets	95,830	38,047	95,830	38,047
Capital grants and contributions	(7,695,881)	(10,411,589)	(7,695,881)	(10,411,589)
	93,656	15,274,320	51,109	15,235,521
Changes in operating assets and liabilities:				
(Increase)/ decrease in receivables	(2,237,286)	(1,353,283)	(2,405,313)	(1,371,446)
(Increase)/ decrease in other assets	-	21,868	-	-
(Increase)/ decrease in contract assets	(592,939)	418,050	(592,939)	418,050
(Increase)/decrease in inventory	86,501	(49,778)	76,034	(50,012)
Increase/(decrease) in payables	209,818	933,973	513,315	825,508
Increase/(decrease) in contract liabilities	(332,572)	(574,883)	(332,572)	(574,883)
Increase/(decrease) in other liabilities	49,930	3,973,508	49,930	3,973,508
Increase/(decrease) in employee leave entitlements	(103,502)	251,797	(129,657)	248,170
	(2,920,051)	3,621,254	(2,821,202)	3,468,896
Net cash inflow from operating activities	14,675,598	19,585,356	14,652,219	19,722,720

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2023

22 Reconciliation of liabilities arising from financing activities

	As at 30 June 2022 \$	Cash flows \$	As at 30 June 2023 \$
2023			
Borrowings	18,960,448	(1,748,601)	17,211,947
2022			
Borrowings	20,607,490	(1,647,042)	18,960,448

Mount Isa City Council
Notes to the Financial Statements
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23 Events after the reporting period

There were no material adjusting or non-adjusting events after the balance date.

24 Financial Instruments

Mount Isa City Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk Management Framework

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's Audit and Risk Management Committee approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

The Council's Audit and Risk Management Committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council Audit and Risk Management Committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Audit and Risk Management Committee.

Council does not enter into derivatives.

Credit Risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar State / Commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1992*.

No collateral is held as security relating to the financial assets held by Council.

The following represents the maximum exposure to credit risk based on the carrying amounts of financial assets at end of the reporting period:

	Note	Consolidated		Council	
		2023	2022	2023	2022
Financial Assets		\$	\$	\$	\$
Cash and Equivalents	10	62,737,927	67,547,901	62,649,252	67,373,187
Receivables - Rates	11	8,770,848	6,930,371	8,770,848	6,094,863
Receivables - Other	11	2,075,410	4,061,996	2,106,544	4,839,956
Impairment	11	(74,343)	(115,624)	(74,343)	(115,624)
Other Credit Exposures					
Guarantees	19	455,068	441,577	455,068	441,577
Total Financial Assets		73,964,911	78,866,221	73,907,370	78,633,959

Trade and Other Receivables

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 defaults. 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.

By the nature of Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely agricultural and mining, there is also a concentration in the agricultural and mining sectors.

24 Financial Instruments (cont.)

Liquidity Risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	Consolidated	Note	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
			\$	\$	\$	\$	\$
2023							
Trade and Other Payables		15	9,132,285	-	-	9,132,285	9,132,285
Loans - QTC		16	2,803,813	11,215,251	7,419,811	21,438,874	17,211,947
			<u>11,936,098</u>	<u>11,215,251</u>	<u>7,419,811</u>	<u>30,571,159</u>	<u>26,344,232</u>
Restated 2022							
Trade and Other Payables		15	8,921,271	-	-	8,921,271	8,921,271
Loans - QTC		16	2,803,813	11,215,251	10,223,623	24,242,687	18,960,448
			<u>11,725,084</u>	<u>11,215,251</u>	<u>10,223,623</u>	<u>33,163,958</u>	<u>27,881,719</u>
	Council						
2023							
Trade and Other Payables		15	9,047,309	-	-	9,047,309	9,047,309
Loans - QTC		16	2,803,813	11,215,251	7,419,811	21,438,874	17,211,947
			<u>11,851,122</u>	<u>11,215,251</u>	<u>7,419,811</u>	<u>30,486,183</u>	<u>26,259,256</u>
Restated 2022							
Trade and Other Payables		15	8,533,994	-	-	8,533,994	8,533,994
Loans - QTC		16	2,803,813	11,215,251	10,223,623	24,242,687	18,960,448
			<u>11,337,807</u>	<u>11,215,251</u>	<u>10,223,623</u>	<u>32,776,682</u>	<u>27,494,442</u>

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

Market Risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest Rate Risk

Council is exposed to interest rate risk through investments with QTC. Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised. Financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Sensitivity

Sensitivity to interest rate movements applies for variable financial assets and liabilities based on the carrying amount at reporting date.

In relation to the QTC loans held by the Council, the following has been applied:

QTC Generic Debt Pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from changes in interest rates for generic debt pool borrowings.

Fair Value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a 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 16.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

	Consolidated		Council	
	2023	2022	2023	2022
	\$	\$	\$	\$

25 Transactions with Related Parties

(a) Transactions with key management personnel (KMP)

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

KMP include the Mayor, councillors, council's Chief Executive Officer and some executive management.

Short-Term Employee Benefits	1,270,308	1,366,144	1,193,808	1,271,617
Long-Term Benefits	1,935	4,848	1,935	4,848
Post Employment Benefits	129,909	140,543	129,909	131,117
Termination Benefits	59,073	30,975	59,073	21,853
Total	1,461,224	1,542,510	1,384,724	1,429,235

Council purchased the following materials and services from entities that are controlled by members of key management personnel or their related parties. All purchases were at arm's length and were in the normal course of council operations based on public tenders or competitive quotes. The values below include GST:

Other Suppliers	32,721	90,192	32,101	69,356
Total	32,721	90,192	32,101	69,356

Most of the entities and people that are related parties of council live and operate within Mount Isa City Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include payment of rates, dog registration, and borrowing books from the library. Council has not included these types of transactions in its disclosure, where they are made on the same terms and conditions available to the general public.

(b) Transactions with Controlled entities

Council has a controlled entity which is detailed in note 1.8. The results of this entity is included with council to form the consolidated entity.

The principal activity of the Company is the management of various entertainment facilities in Mount Isa with the principal place of business at 19 Marian St, Mount Isa.

Council subsidy to MICCOE		1,212,000	1,550,000
Council Sales to MICCOE		66,651	346,460
Council Purchases from MICCOE		-	50,822
Rates Issued to and for MICCOE		52,715	146,464
Amounts receivable from MICCOE		58,964	292,553
Amounts payable to MICCOE		45,838	25,843

MICCOE is substantially dependent on funding provided by Council which has been agreed to for the 2023/24 financial year.

26 Other liabilities

In 2021-22 Council received an upfront waste levy payment from the Queensland State Government of \$ 3,973,508. This payment was for the financial years 2022-23 to 2025-26. Another upfront payment received in 2022-23 of \$ 1,075,159 for the financial year 2026-27.

Waste levy advance payment				
Current	948,033	1,025,229	948,033	1,025,229
Non current	3,075,405	2,948,279	3,075,405	2,948,279
	4,023,438	3,973,508	4,023,438	3,973,508

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2023

27 Correction of Error


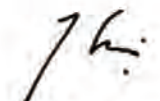
During the financial year ended 30 June 2022, Council accounted for two government grants as follows, which had the impact of overstating Council's assets, liabilities, retained surplus and community equity balances:

a) Contract asset and revenue amounting to \$804,972 relating to government funding for the Work for Qld 2019-21 grant. It has been determined in the current financial year that as of 30 June 2022 no further funds were to be received. Consequently the contract asset and associated revenue has been derecognised in the financial year ended 30 June 2022 to correct the error.

b) AASB 15 Revenue from Contracts with Customers was incorrectly applied to defer the Roads to Recovery grant funding as a contract liability when AASB 1058 Income of Not-for-Profit Entities should have been applied to recognise revenue upon receipt. A retrospective correction of \$1,116,629 has been made in the financial year ended 30 June 2022 to derecognise the contract liability and to recognise as revenue.

To correct the impact of the prior year errors, Council has adjusted the 2021/22 comparative figures in the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and applicable notes to the financial statements. Adjustments impacting financial statement line items for the 2021/22 comparative year are presented below:

Comparative figures for 30 June 2022	Note	Consolidated			Council		
		Original balance as presented at 30 June 2022	Adjustment	Restated balance at 30 June 2022	Original balance as presented at 30 June 2022	Adjustment	Restated balance at 30 June 2022
		\$	\$	\$	\$	\$	\$
Statement of Financial Position (Extract)							
Contract Assets	14(a)	2,671,026	(804,972)	1,866,054	2,671,026	(804,972)	1,866,054
Total Current Assets		82,980,479	(804,972)	82,175,507	82,618,343	(804,972)	81,811,371
Total Assets		591,677,582	(804,972)	590,872,610	591,132,328	(804,972)	590,327,356
Contract Liabilities	14(b)	4,382,510	(1,116,630)	3,265,881	4,382,510	(1,116,630)	3,265,881
Total Current Liabilities		18,651,441	(1,116,630)	17,534,812	18,205,597	(1,116,630)	17,088,968
Total Liabilities		52,503,429	(1,116,630)	51,386,800	52,023,043	(1,116,630)	50,906,413
Retained Surplus		262,858,273	311,658	263,169,931	262,793,406	311,658	263,105,064
Total Community Equity		539,174,152	311,658	539,485,810	539,109,286	311,658	539,420,943
Statement of Comprehensive Income (Extract)							
Capital revenue							
Grants, subsidies, contributions and donations	3(d)	10,411,589	311,658	10,723,247	10,411,589	311,658	10,723,247
Net result		378,126	311,658	689,784	708,647	311,658	1,018,305
Total comprehensive income for the year		34,346,964	311,658	34,658,622	34,675,486	311,658	34,987,144
Statement of Changes in Equity (Extract)							
Balance as at 1 July 2021		504,827,187	-	504,827,187	504,433,799	-	504,433,799
Net result		378,126	311,658	689,784	708,647	311,658	1,018,305
Other comprehensive income		33,968,839	-	33,968,839	33,968,839	-	33,968,839
Balance as at 30 June 2022		539,174,152	311,658	539,485,810	539,109,286	311,658	539,420,943

<p>Mount Isa City Council Financial statements For the year ended 30 June 2023</p>	
<p>Management Certificate For the year ended 30 June 2023</p>	
<p>These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the <i>Local Government Regulation 2012</i> (the Regulation) and other prescribed requirements.</p>	
<p>In accordance with section 212(5) of the Regulation we certify that:</p>	
<p>(i) the prescribed requirements of the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> for the establishment and keeping of accounts have been complied with in all material respects; and</p>	
<p>(ii) the general purpose financial statements, as set out on pages 1 to 39, present a true and fair view, in accordance with Australian Accounting Standards, of the council's and the consolidated entity's transactions for the financial year and financial position at the end of the year.</p>	
 <hr/> <p>Mayor Danielle Slade</p>	 <hr/> <p>Acting Chief Executive Officer Tim Rose</p>
<p>Date: 30 / 10 / 2023</p>	<p>Date: 30 / 10 / 2023</p>



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Mount Isa City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Mount Isa City Council (the council) and its controlled entities (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the council's and group's financial position as at 30 June 2023, and of their financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the *Local Government Regulation 2012* and Australian Accounting Standards.

The financial report comprises the statements of financial position as at 30 June 2023, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the certificate given by the Mayor and Acting Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Mount Isa City Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the *Local Government Regulation 2012*, I have formed a separate opinion on the current year financial sustainability statement.



In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with *Local Government Act 2009*, the *Local Government Regulation 2012* and *Australian Accounting Standards*, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council and group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the group.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the *Australian Auditing Standards* will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the *Australian Auditing Standards*, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for forming an opinion on the effectiveness of the council or group's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's and group's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council or group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my

Mount Isa City Council Current-year Financial Sustainability Statement For the year ended 30 June 2023				
Measures of Financial Sustainability	How the measure is calculated	Actual -Council	Actual - Consolidated	Target
Council's performance at 30 June 2023 against key financial ratios and targets:				
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	5.4%	5.3%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	51.0%	51.0%	greater than 80%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-45.32%	-44.46%	not greater than 60%
Note 1 - Basis of Preparation				
The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the <i>Local Government Regulation 2012</i> and the <i>Financial Management (Sustainability) Guideline 2013</i> . 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 2023.				
Certificate of Accuracy For the year ended 30 June 2023				
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation).				
In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.				
 Mayor Danielle Stade Date: 30 / 10 /2023		 Acting Chief Executive Officer Tim Rose Date: 30 / 10 /2023		



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Mount Isa City Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Mount Isa City Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Acting Chief Executive Officer.

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 Mount Isa City Council for the year ended 30 June 2023 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting

I draw attention 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. My opinion is not modified in respect of this matter.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Mount Isa City Council's annual report for the year ended 30 June 2023 was the general purpose financial report and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general purpose financial report.



In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine 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 responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

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.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of forming an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.



I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Michael Claydon
as delegate of the Auditor-General

31 October 2023

Queensland Audit Office
Brisbane

Mount Isa City Council
Unaudited Long-Term Financial Sustainability Statement
For the year ended 30 June 2023

Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2023	Projected for the years ended									
				30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	
Consolidated													
Operating surplus ratio	Net operating result divided by total operating revenue	Between 0% and 10%	-5.3%	0.2%	-1.1%	-0.9%	-0.5%	-0.5%	0.0%	2.0%	2.7%	3.1%	
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 90%	51.0%	108.0%	85.5%	58.1%	57.5%	100.0%	98.3%	100.0%	98.2%	92.1%	
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-44.46%	-18.5%	-19.8%	-27.2%	-19.3%	-29.1%	-39.5%	-50.4%	-61.9%	-73.7%	

Council

Operating surplus ratio	Net operating result divided by total operating revenue	Between 0% and 10%	-5.4%	-0.2%	-1.1%	-0.9%	-0.5%	-0.5%	0.0%	2.8%	2.7%	-3.1%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 90%	51.0%	106.0%	85.5%	58.1%	57.5%	100.0%	96.3%	100.0%	96.2%	92.1%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-45.32%	-15.5%	-19.8%	-27.2%	-19.3%	-29.1%	-39.5%	-50.4%	-61.9%	-73.7%

Mount Isa City Council's Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2023

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.

Mayor
Danielle Slade
Date: 30/10/2023

Acting Chief Executive Officer
Tim Rose
Date: 30/10/2023

11.2 UPDATED POLICIES FOR ADOPTION**Document Number:** 800950**Author:** Coordinator, Governance and Disaster Management**Authoriser:** Acting Chief Executive Officer**Directorate:** Executive Services**Portfolio:** Executive Services**EXECUTIVE**

Executive Services (Governance) continues review and update of all Council's policies.

RECOMMENDATION

THAT Council adopts the following updated Statutory Policies:-

1. Standing Orders Policy V6
2. Model Meeting Procedures V3 and;

That Council extinguishes the Statutory 'Caretaker Period Policy'.

OVERVIEW

Policies operationalise legislative and strategic intent and are an important part of responsible corporate governance, risk management and stakeholder engagement. Policies are required to be reviewed regularly and many are now due. Governance has made substantial advances in reviewing the policies to date.

BACKGROUND

Only statutory policies require adoption by resolution of Council. Administrative and Strategic policies can be adopted where approved by the Executive Management Team and CEO. The statutory policies recommended above have been subject to review against the recommended model guidelines from the State Government.

The Caretaker Period Policy applies for the Local Government election period and is no longer necessary as the Queensland Government has in August 2023 reviewed and incorporated legislative requirements into a self-explanatory Fact Sheet that makes the Council policy redundant.

BUDGET AND RESOURCE IMPLICATIONS

Not Applicable

LINK TO CORPORATE PLAN

Theme:	5.	Ethical & Inclusive Governance
Strategy:	5.3	Develop and implement customer focused policies and processes in keeping with Council's commitment to customer service

CONSULTATION (INTERNAL AND EXTERNAL)

All policies recommended for adoption have been through a consultation process with the Executive Management Team and relevant staff where necessary.

LEGAL CONSIDERATIONS

Council is governed by the *Local Government Act 2009* and the *Local Government Regulation 2012* and must abide by all requirements of the legislation.

POLICY IMPLICATIONS

These are amended policies and are necessary for the effective conduct of Council.

RISK IMPLICATIONS




Council needs to demonstrate 'best practice governance' by ensuring policies are up to date and serve the current needs of Council.

HUMAN RIGHTS CONSIDERATIONS

Pursuant to the *Human Rights Act 2019 (the Act)*, and Mount Isa City Council Human Rights Policy, proper consideration has been given to human rights which may be affected by these policies.

The policies are compatible with the requirements of the legislation.

ATTACHMENTS

1. **Standing Orders Policy** [↓](#) 
2. **Model Meeting Procedures** [↓](#) 
3. **Caretaker Period Factsheet** [↓](#) 



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
Standing Orders Policy

RESOLUTION NO. SM26/06/22-VERSION V65

APPLIES TO STATUTORY POLICIES ONLY

This an official copy of the **Standing Orders Policy**, made in accordance with the provisions of *Local Government Act 2009*, *Local Government Regulation 2012*, *Local Government (Councillor Complaints) and Other Legislation Amendment Act 2018* and current Council Policies.

Statutory Policies comply with a legislative requirement; the **Standing Orders Policy** is approved by the Mount Isa City Council for the operations and procedures of Council.

These best practice standing orders incorporate the Department of State Development, Infrastructure, Local Government and Planning model meeting procedures that deal with matters during council meetings that must be adhered to under the Local Government Act 2009 including the model meeting procedures and the Local Government Regulation 2012. Local governments can revise their standing orders to incorporate the model meeting procedures or adopt the model meeting procedures.

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David Keenan Tim Rose
Interim Chief Executive Officer



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
Standing Orders Policy

RESOLUTION NO. SM26/06/22 VERSION V65

DOCUMENT VERSION CONTROL			
Governance/Policies/Statutory/ Doc ID#30756			POLICY TYPE
			Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS
V1	20.04.2016	OM00.00.0000	Responsible Officer – Chief Executive Officer
V2	10.10.2018	OM34/04/16	Responsible Officer - Chief Executive Officer
V3	12.12.2018	OM10/12/18	Responsible Officer - Chief Executive Officer
V4	11.11.2020	OM 09/11/20	Responsible Officer - Chief Executive Officer
V5	29.06.2022	SM29/06/22	Responsible Officer - Chief Executive Officer
V6	10.07.2023	OM	Responsible Officer - Chief Executive Officer
			REVIEW DUE 06.2024

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DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	
Internal email to all councillors	X	Included in employee inductions	
Employee noticeboards		Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

DOCUMENT VERSION CONTROL			
Governance/Policies/Statutory/ Doc ID#30756			POLICY TYPE
			Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS
V1	20.04.2016	OM00.00.0000	Responsible Officer – Chief Executive Officer
V2	10.10.2018	OM34/04/16	Responsible Officer - Chief Executive Officer
V3	12.12.2018	OM10/12/18	Responsible Officer - Chief Executive Officer
V4	11.11.2020	OM 09/11/20	Responsible Officer - Chief Executive Officer
V5	29.06.2022	SM29/06/22	Responsible Officer - Chief Executive Officer
			REVIEW DUE 06.2022

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	
Internal email to all councillors	X	Included in employee inductions	
Employee noticeboards		Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

1. PURPOSE

Mount Isa City Council's ("Council") Standing Order Policy has been established to provide written rules for the orderly conduct of Council Meetings.

MOUNT ISA CITY COUNCIL STATUTORY POLICY

Page 2 of 20



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
Standing Orders Policy

RESOLUTION NO. SM26/06/22-VERSION V65

2. COMMENCEMENT

This policy will commence on and from ~~29 June 2022~~. It replaces all other policies or arrangements governing Council Meetings (whether written or not).

3. APPLICATION

This policy applies to all participants of Council Meetings including the Chair, councillors, Council officers and members of the public.

4. RESPONSIBILITIES

All participants including the Chair, councillors, Council officers and members of the public are bound to act within this policy.

5. STANDING ORDERS

5.1 These Standing Orders apply to all meetings of Council and any standing committees. These Standing Orders do not apply to meetings of the Audit and Risk Management Committee.

5.2 Any provision of these Standing Orders may be suspended by resolution of any meeting of Council. A separate resolution is required for any such suspension and must specify the application and duration of each suspension.

5.3 Where at a Council meeting a matter arises which is not provided for in these Standing Orders, such matters shall be determined by resolution of Council upon a motion which may be put without notice but conforming with these Standing Orders.

6. PROCEDURES FOR MEETINGS OF COUNCIL

6.1 Presiding Officer

6.1.1 The mayor will preside at a meeting of Council.

6.1.2 If the mayor is absent or unavailable to preside, the deputy mayor will preside.

6.1.3 If both the mayor and the deputy mayor, or the mayor's delegate, are absent or unavailable to preside, a councillor chosen by the councillors present at the meeting will preside at the meeting.

6.1.4 Council will choose the chairperson for a committee meeting. This chairperson will normally preside over meetings of the committee.

6.1.5 If the chairperson of a committee is absent or unavailable to preside, a councillor chosen by the councillor's present will preside over the committee meeting.

6.1.6 Before proceeding with the business of the meeting, the person presiding at the meeting will undertake the acknowledgement and/or greetings deemed appropriate by the Council.

6.2 Order of Business

6.2.1 The order of business shall be determined by resolution of Council from time to time. The order of business may be altered for a particular meeting where the councillors at that meeting pass a motion to that effect. A motion to alter the order of business may be moved without notice.

6.2.2 Unless otherwise altered, the order of business shall be as follows:

- a) attendances
- b) apologies and granting of leaves of absence
- c) confirmation of minutes



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
Standing Orders Policy

RESOLUTION NO. SM26/06/22-VERSION V65

d) officers' reports

6.2.3 The minutes of a preceding meeting, whether an ordinary or a special meeting, not previously confirmed will be taken into consideration, at every ordinary meeting of the local government, in order that the minutes may be confirmed. No discussion will be permitted about these minutes except with respect to their accuracy as a record of the proceedings. Amendments to the minutes may be made prior to confirming the minutes. This must be done by moving a motion to amend the minutes that must be voted on and carried. Once the resolution is passed the minutes can be amended. All councillors present at the meeting can vote to confirm the minutes including those who were absent at the previous meeting and those who had a conflict of interest at the previous meeting. Once the minutes are confirmed by resolution of the meeting they cannot be changed.

~~6.2.3 The minutes of a preceding meeting whether an ordinary or a special meeting, not previously confirmed shall be taken into consideration, at every ordinary meeting of Council, in order that such minutes may be confirmed. No discussion shall be permitted about these minutes except with respect to their accuracy as a record of the proceedings. Amendments to the minutes may be made prior to confirming the minutes. This must be done by moving a motion to amend the minutes that must be voted on and carried. Once the resolution is passed the minutes can be amended. All councillors present at the meeting can vote to confirm the minutes including those who were absent at the previous meeting and those who had a conflict of interest at the previous meeting.~~

6.3 Agendas

6.3.1 The agenda may contain:

- a) notice of meeting
- b) minutes of the previous meetings
- c) business arising out of previous meetings
- d) business which the mayor wishes to have considered at that meeting without notice
- e) matters of which notice has been given
- f) committees' reports to Council referred to the meeting by the Chief Executive Officer (CEO)
- g) officers' reports to Council referred to the meeting by the CEO
- h) deputations and delegations from the community that are approved to attend
- i) any other business Council determines by resolution be included in the agenda paper

6.3.2 Business not on the agenda, or not fairly arising from the agenda, will not be considered at any council meeting unless permission for that purpose is given by the local government at the meeting. Business must be in accordance with the adopted terms of reference for each committee.

6.3.3 The notice of the meeting and the agenda must be given to each councillor at least 2 days before the meeting and in the case of Indigenous regional councillors, being Torres Strait Regional Council and Northern Peninsula Area Regional Council, at least four days prior to the meeting unless it is impracticable to give the notice before that time. The agenda for the local government must be made publicly available by 5pm on the business day after the notice of meeting is given to the councillors. Any related reports for the local government meeting must also be included and available to the public when the agenda for the meeting is made publicly available, excluding confidential reports. If the related report is made available to councillors or committee members during the period starting

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immediately after notice of the meeting is given and ending immediately before the meeting is held, then these reports must be made available to the public as soon as practicable after it is made available to the councillors or committee members.

6.3.4 Matters on the agenda that will require the meeting to be in a closed session consistent with the provisions under section 254J LGR, will be clearly identified on the agenda including the reasons why the session will be closed.

6.4 Quorum

6.4.1 A quorum at a local government meeting is a majority of its councillors. If the number of councillors is even then one half of the number is a quorum.

6.4.2.2. If a quorum is not present within 15 minutes after the time set for the meeting to begin, it may be adjourned to a later hour or a later day within 14 days after the day of the adjournment. The meeting may be adjourned by a majority of councillors present, or if only one councillor is present, then that councillor, or if no councillors are present then the chief executive officer.

6.3.2 Business not on the agenda or not fairly arising from the agenda shall not be considered at any meeting unless permission for that purpose is given by Council at such meeting. Business must be in accordance with the adopted Terms of Reference for each committee. A Councillor who wants an item of general business included on the agenda for a particular meeting must give written notice of the nature of the business to the CEO at least 7 days before the notice of meeting is given.

6.3.3 The agenda for the Council meeting must be made publicly available by 5pm on the business day after the notice of meeting is given to the councillors. The related reports for the Council meeting must also be included and available to the public excluding confidential reports.

6.3.4 Matters on the agenda that will require the meeting to be in a closed session will be clearly identified including the reasons why the session will be closed.

6.4.6.5 Petitions

6.4.4.6.5.1 Any petition presented to a meeting of Council will:

- a) be in legible writing or typewritten and contain a minimum of ten (10) signatures
- b) include the name and contact details of the Principal Petitioner (i.e., the key contact)
- c) include the postcode of all petitioners
- d) have the details of the specific request/matter appear on each page of the petition

6.4.26.5.2 Where a councillor presents a petition to a meeting of Council no debate on or in relation to it shall be allowed and the only motion which may be moved is:

- a) that the petition be received
- b) received and referred to a committee or officer for consideration and a report to Council or
- c) not be received because it is deemed invalid.

6.4.36.5.3 Council will respond to the Principal Petitioner in relation to all petitions deemed valid.

6.56.6 Deputations

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~~6.5.46.6.1~~ A deputation wishing to attend and address a meeting of Council shall apply in writing on Council's approved Deputation Application Form to the CEO not less than seven (7) business days before the meeting.

~~6.5.26.6.2~~ The CEO, on receiving an application for a deputation shall notify the chairperson who shall determine whether the deputation may be heard. The CEO shall inform the deputation of the determination in writing, prior to the meeting. Where it has been determined the deputation will be heard, a convenient time shall be arranged for that purpose, and an appropriate time period allowed.

~~6.5.36.6.3~~ For deputations comprising of three or more persons, only three persons shall be at liberty to address Council unless the councillors at the meeting determine otherwise by resolution. A deputation shall be given adequate opportunity to explain the purpose of the deputation.

~~6.5.46.6.4~~ If a member of the deputation other than the appointed speakers interjects or attempts to address the Council, the chairperson may terminate the deputation.

~~6.5.56.6.5~~ The chairperson may terminate an address by a person in a deputation at any time where:

- a) the chairperson is satisfied that the purpose of the deputation has been sufficiently explained to the councillors at the meeting
- b) the time period allowed for a deputation has expired
- c) the person uses insulting or offensive language or is derogatory towards councillors or Council officers

~~6.5.66.6.6~~ The CEO is responsible for the deputation including that the appointed speaker/s are notified in writing of developments or future actions as appropriate.

~~6.6.7~~ Public participation at meetings

~~6.6.46.7.1~~ A member of the public may take part in the proceeding of a meeting only when invited to do so by the chairperson.

~~6.7.2~~ In each local government meeting, time may be required to permit members of the public to address the local government on matters of public interest related to local government. An appropriate time period will be allowed (e.g. 15 minutes) and no more than three (3) speakers shall be permitted to speak at one meeting. The right of any individual to address the local government during this period shall be at the absolute discretion of the local government chairperson.

~~6.6.2~~ In each meeting, time may be required to permit members of the public to address the Council on matters of public interest related to Council. The overall time allotted shall not exceed fifteen minutes and no more than three (3) speakers shall be permitted to speak at any one meeting. Each individual is limited to two questions each if questions are submitted to the CEO the day before the meeting. An individual is limited to one question without notice. The right of any individual to address the Council during this period shall be at the absolute discretion of Council.

~~6.6.36.7.3~~ If any address or comment is irrelevant, offensive, or unduly long, the chairperson may require the person to cease making the submission or comment.

~~6.6.46.7.4~~ For any matter arising from such an address, Council may take the following actions:

- a) refer the matter to a committee

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- b) deal with the matter immediately
- c) place the matter on notice for discussion at a future meeting
- d) note the matter and take no further action

~~6.6.56.7.5~~ Any person addressing the Council shall stand and act and speak with decorum and frame any remarks in respectful and courteous language.

~~6.7.6~~ Any person who is considered by the local government or the chairperson to be inappropriately presenting may be directed by the chairperson to immediately withdraw from the meeting. Failure to comply with such a request may be considered an act of disorder.

~~7.~~ Any person who is considered by the Council or the mayor to be unsuitably dressed may be directed by the mayor or chairperson to immediately withdraw from the meeting. Failure to comply with such a request may be considered an act of disorder.

8.—PRESCRIBED CONFLICT OF INTEREST

8.1 Councillors are ultimately responsible for informing of any prescribed conflict of interest on matters to be discussed at a Council or committee meeting (other than ordinary business matters). When dealing with a prescribed conflict of interest, councillors must abide by the following procedures:

8.1.1 A councillor who has notified the CEO of a prescribed conflict of interest in a matter to be discussed in a Council meeting must also give notice during the meeting.

8.1.2 A councillor who first becomes aware of a prescribed conflict of interest in a matter during a Council meeting must immediately inform the meeting of the conflict of the interest.

8.1.3 When notifying the meeting of a prescribed conflict of interest, the following details must be provided:

- a) if it arises because of a gift, loan or contract, the value of the gift, loan or contract
- b) if it arises because of an application or submission, the subject of the application or submission
- c) the name of any entity other than the councillor that has an interest in the matter
- d) the nature of the councillor's relationship with the entity that has an interest in a matter
- e) details of the councillor's and any other entity's interest in the matter

7.1.4 The councillor must then leave the place of the meeting, including any area set aside for the public, and stay away while the matter is being discussed and voted on, unless the subject councillor has written notice from the minister to participate in the matter.

7.1.5 Once the councillor has left the area where the meeting is being conducted, the Council can continue discussing and deciding on the matter at hand.

9.—DECLARABLE CONFLICT OF INTEREST

9.1 Councillors are ultimately responsible for informing of any declarable conflict of interest on matters to be discussed at Council or committee meetings that might lead to a decision that is contrary to the public interest (other than ordinary business matters).

9.2 A councillor may raise their personal interests in a matter at the meeting to canvas the view of the other councillors prior to deciding to declare a conflict of interest. If the other councillors suspect the personal interest might be a conflict of interest, the councillor may disclose their suspicion and the processes under section 150EW of the *Local Government Act 2009* (LGA).

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- ~~9.3 When dealing with a declarable conflict of interest, councillors must abide by the following procedures:~~
- ~~8.3.1 A councillor who has notified the CEO of a declarable conflict of interest in a matter to be discussed at a Council meeting must also give notice during the meeting.~~
- ~~8.3.2 A councillor who first becomes aware of a declarable conflict of interest in a matter during a Council meeting must inform the meeting of the conflict of interest.~~
- ~~8.3.3 When notifying the meeting of a declarable conflict of interest, councillors should provide sufficient detail to allow the other councillors to make an informed decision about how best to manage the declarable conflict of interest in the public interest. The following details must be provided:~~
- ~~a) The nature of the declarable conflict of interest~~
 - ~~b) If it arises because of the councillor's relationship with a related party:

 - ~~i. The name of the related party to the councillors~~
 - ~~ii. The nature of the relationship of the related party to the councillor~~
 - ~~iii. The nature of the related party's interest in the matter~~~~
 - ~~c) If it arises because of a gift or loan from another person to the councillor or a related party:

 - ~~i. The name of the other person~~
 - ~~ii. The nature of the relationship of the other person to the councillor or related party~~
 - ~~iii. The nature of the other person's interest in the matter~~
 - ~~iv. The value of the gift or loan and the date the gift or loan was made.~~~~
- ~~8.3.4 After a councillor has declared a conflict of interest, the councillor should consider leaving the meeting while the matter is discussed unless they have reasons why their participation would improve making the decision in the public interest.~~
- ~~8.3.5 If the councillor chooses not to leave the meeting, the councillor may advise the other councillors of their reasons for seeking permission to participate in making the decision.~~
- ~~8.3.6 The other non-conflicted councillors at the meeting must then decide, by resolution, whether the councillor can participate in the decision making in relation to the matter, including voting on the matter, or whether they should not participate in the decision and leave the place of the meeting while the matter is decided by the non-conflicted councillors. The non-conflicted councillors may impose conditions on the councillor under a decision to either participate or leave the meeting e.g. may stay for the debate but must leave for the vote. The councillor must comply with any decision or condition imposed by the non-conflicted councillors.~~
- ~~8.3.7 In deciding on a councillor's declarable conflict of interest in a matter, only councillors who do not themselves have a prescribed or declarable conflict of interest in the matter are eligible to participate in the decision making. The decision may be made even if the number of those councillors is less than a majority or less than a quorum for the meeting consistent with section 150ET of the LGA.~~
- ~~8.3.8 The councillor who is the subject of the decision may remain in the meeting while the debate is occurring and can participate by answering questions from the chairperson to assist the other councillors in making their decision. The subject councillor must not vote~~



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~~or otherwise participate in making the decision but may remain in the meeting while the vote on the matter takes place and the decision is declared by the chairperson, on whether the councillor may remain in the meeting and participate in deciding the matter in which the councillor has a declarable conflict of interest.~~

~~8.3.9 When deciding whether a councillor may participate in the decision making on a matter in which they have a declarable conflict of interest, the other councillors should consider the particular circumstances of the matter including, but not limited to:~~

- ~~a) how does the inclusion of the councillor in the deliberation affect the public trust~~
- ~~b) how close or remote is the councillor's relationship to the related part~~
- ~~c) if the declarable conflict of interest relates to a gift or other benefit, how long ago was the gift or benefit received~~
- ~~d) will the benefit or detriment the subject councillor or their related party stands to receive from the decision have major or minor impact on them~~
- ~~e) how does the benefit or detriment the subject councillor stands to receive compare to others in the community~~
- ~~f) how does this compare with similar matters that Council has decided and have other councillors with the same or similar interests decided to leave the meeting~~
- ~~g) whether the subject councillor has unique skills, knowledge or expertise that might help make the best decision in the public interest~~

~~8.3.10 If the non-conflicted councillors cannot decide about the declarable conflict of interest of a councillor, they are taken to have decided that the councillor must leave and stay away from the meeting while the non-conflicted councillors discuss and vote on the matter.~~

~~8.3.11 A decision about a councillor who has a declarable conflict of interest in a matter applies in relation to the councillor for participating in the decision, and all subsequent decisions, about the same matter unless there is a change to the councillor's personal interests and/or the nature of the matter being discussed. If the non-conflicted councillors decide that the councillor can act in the public interest on the matter, then the councillor may participate in the meeting and be involved in processes occurring outside of a Council meeting about the same matter e.g. briefing sessions or workshops.~~

~~8.3.12 In making the decision under 8.3.6 and 8.3.9, it is irrelevant how the subject councillor intended to vote on the issue or any other issue (if known or suspected).~~

~~8.3.13 A councillor does not contravene the above procedures if the councillor participates in a decision under written approval from the minister.~~

10. REPORTING SUSPECTED CONFLICT OF INTEREST

~~10.1 If a councillor at a meeting reasonably believes or suspects that another councillor has a personal interest in a matter that may be a prescribed or declarable conflict of interest, and that councillor is participating in a decision on that matter, the councillor must immediately inform the chairperson of the meeting of their belief or suspicion, and the facts and circumstances that led to their belief or suspicion.~~

~~10.2 The chairperson then should ask the relevant councillor with the suspected personal interest whether they have any prescribed or declarable conflict of interest in the matter. If the councillor agrees they have a conflict of interest, the councillor must follow the relevant procedures above.~~

~~10.3 If the councillor believes they do not have a conflict of interest, they must inform the meeting of that belief and their reasons for that belief.~~



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~~10.4 The non-conflicted councillors must then decide whether the councillor has a prescribed conflict of interest, a declarable conflict of interest or that the councillor does not have prescribed or declarable conflict of interest in the matter. If the meeting decides the councillor has a conflict of interest, the councillor must follow the relevant procedures above.~~

~~10.5 If the councillors cannot reach a majority decision, then they are taken to have determined that the councillor has a declarable interest.~~

11. LOSS OF QUORUM

~~11.1 In the event where one or more councillors leave a meeting due to a prescribed or declarable conflict of interest in a matter that results in a loss of a quorum for deciding the matter, the Council must resolve to:~~

- ~~a) Delegate the consideration and decision on the matter, pursuant to section 257 of the LGA~~
- ~~b) Defer the matter to a later meeting~~
- ~~c) Not decide the matter and take no further action in relation to the matter~~

~~11.2 All councillors including the conflicted councillors, may participate in deciding to delegate or defer a matter.~~

~~11.3 If the matter cannot be delegated under an Act, the Council should seek ministerial approval for the councillors to be able to consider and vote on the matter, subject to any conditions the minister may impose.~~

12.7. MOTIONS

12.7.1 Motion to be moved

~~12.7.1.1 A councillor is required to 'move' a motion and then another councillor is required to 'second' the motion.~~

~~12.7.1.2 When a motion has been moved and seconded, it shall become subject to the control of Council and shall not be withdrawn without the consent of Council.~~

~~7.1.3 Other councillors can propose amendments to the motion, which must be voted on before voting on the final motion:~~

- ~~a) A motion brought before a meeting of the local government in accordance with the LGA or these standing orders will be received and put to the meeting by the chairperson.~~
- ~~b) The chairperson may require a motion or amendment to a motion to be stated in full or be in writing before permitting it to be received.~~

~~c) The chairperson may refuse to accept a motion if it is not within the meeting's jurisdiction and rule a motion out of order if necessary. Any motion that is vague, proposes an unlawful action, is outside the scope of the meeting, is defamatory, vexatious or is unnecessary, may be ruled out of order.~~

~~7.1.4 The chairperson may call the notices of motion in the order in which they appear on the agenda. Where no objection is raised to a motion being taken as a formal motion, and the motion is then seconded, the chairperson may put the motion to the vote without discussion and the vote can occur.~~

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~~7.1.5 No more than one motion or one proposed amendment to a motion may be put before a meeting of a local government at any one time.~~

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~~12.1.3 Other councillors can propose amendments to the motion which must be voted on before voting on the final motion. A motion brought before a meeting of Council in accordance with the LGA or these Standing Orders will be received and put to the meeting by the chairperson:~~

- ~~a) The chairperson may require a motion or amendment to a motion to be stated in full or be in writing before permitting it to be received.~~
- ~~b) The chairperson may refuse to accept a motion if it is not within the meeting's jurisdiction and rule a motion out of order if necessary. Any motion that is vague, proposes an unlawful action, is outside the scope of the meeting, is defamatory, vexatious or is unnecessary, may be ruled out of order.~~

~~12.1.4 The chairperson may call the notices of motion in the order in which they appear on the agenda, and where no objection is taken to a motion being taken as a formal motion, and the motion is seconded the chairperson may put the motion to the vote without discussion and the vote occur.~~

~~12.27.2~~ Absence of Mover of Motion

~~12.2.47.2.1~~ Where a councillor who has given notice of a motion is absent from the meeting of Council at which the motion is to be considered, the motion may be:

- a) moved by another councillor at the meeting or
- b) deferred to the next meeting

~~12.37.3~~ Motion to be seconded

~~7.3.1 A motion or an amendment to a motion shall not be debated at a meeting of the local government unless or until the motion or the amendment is seconded.~~

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~~7.3.2 Procedural motions are an exception to this rule and do not need to be seconded.~~

~~12.3.1 A motion or an amendment to a motion shall not be debated at a meeting of Council unless or until the motion or the amendment is seconded, with the exception of Procedural Motions.~~

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~~12.47.4~~ Amendment of Motion

~~12.4.47.4.1~~ An amendment to a motion shall be in terms which maintain or further clarify the intent of the original motion and do not contradict the motion.

~~12.4.27.4.2~~ Where an amendment to a motion is before a meeting of the Council, no other amendment to the motion will be considered until after the first amendment has been voted on.

~~12.4.37.4.3~~ Where a motion is amended by another motion, the original motion shall not be put as a subsequent motion to amend that other motion.

~~12.57.5~~ Speaking to motions and amendments

~~12.5.47.5.1~~ The mover of a motion or amendment shall read it and shall state that it is so moved but shall not speak to it until it is seconded.

~~12.5.27.5.2~~ The chairperson will manage the debate by allowing the councillor who proposed the motion the option of speaking first on the motion. The chairperson will then call on any other councillor who wishes to speak against the motion and then alternatively for and



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against the motion as available, until all councillors who wish to speak have had the opportunity.

~~12.5.37.5.3~~ A councillor may make a request to the chairperson for further information before or after the motion or amendment is seconded.

~~7.5.4~~ The mover of a motion or amendment shall have the right to reply. Each councillor shall speak no more than once to the same motion or same amendment except as a right of reply. Once the right of reply has been delivered the debate ends.

~~12.5.4~~

~~12.5.57.5.5~~ Each speaker shall be restricted to not more than five (5) minutes unless the chairperson rules otherwise.

~~12.5.67.5.6~~ Where two or more councillors indicate they may wish to speak at the same time, the chairperson shall determine who is entitled to priority.

~~12.5.77.5.7~~ In accordance with section 254H of the *Local Government Regulation 2012* (LGR), if a decision made at a meeting is inconsistent with a recommendation or advice given to Council by an advisor of the Council, the minutes of the meeting must include a statement of the reasons for not adopting the recommendation or advice.

~~12.67.6~~ Method of taking vote

~~7.6.1~~ The chairperson will call for all councillors in favour of the motion to indicate their support. The chairperson will then call for all councillors against the motion to indicate their objection.

~~7.6.2~~ A councillor may call for a 'division' to ensure their objection to the motion is recorded in the minutes. If a division is taken, the minutes of the meeting will record the names of councillors voting in the affirmative and of those voting in the negative. The chairperson will declare the result of a vote or a division as soon as it has been determined.

~~7.6.3~~ Councillors have the right to request that their names and how they voted be recorded in the minutes if they request it when voting other than by division.

~~7.6.4~~ Except upon a motion to repeal or amend it, the resolution will not be discussed after the vote has been declared.

~~12.6.1~~ The chairperson will call for all councillors in favour of the motion to indicate their support by raising their hand. If the chairperson is in favour of the motion, they must also raise their hand. The chairperson will then call for all councillors against the motion to indicate their objection by raising their hand. If the chairperson is against the motion, the chairperson must also raise their hand. After the result of the vote is known, a councillor may call for a 'division' to ensure their objection to the motion is recorded in the minutes. If a division is taken, the minute secretary shall record the names of councillors voting in the affirmative and of those voting in the negative. The chairperson shall declare the result of a vote or a division as soon as it has been determined.

~~12.6.2~~ Councillors have the right to request that their names and how they voted be recorded in the minutes if they so request, for voting other than by division. For avoidance of doubt, a Councillor's request to this sub-section must be made before the meeting moves to the next item of business.

~~12.6.3~~ Except in relation to the case of divisions, the minutes must record the number of councillors who voted in favour of each motion, and the number of councillors who vote

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~~against the motion.~~

~~Examples-~~

- ~~_____ CARRIED - 7/0~~
- ~~_____ CARRIED - 6/1~~
- ~~_____ CARRIED - 5/2~~
- ~~_____ CARRIED - 4/3~~
- ~~_____ LOST - 3/4~~
- ~~_____ LOST - 2/5~~
- ~~_____ LOST - 1/6~~
- ~~_____ LOST - 0/7~~

~~12.6.4 Except upon a motion to repeal or amend it, the resolution shall not be discussed after the vote has been declared.~~

~~12.6.5 If a report contains distinct recommendations, the decision of Council may be taken separately on each recommendation. If a decision by the meeting is contra to a recommendation in a report the minutes must give the reasons for the decision.~~

12.77.7 Withdrawing a motion

~~12.7.47.7.1 A motion or amendment may be withdrawn by the mover with the consent of the Council, which will be without debate, and a councillor will not speak to the motion or amendment after the mover has been granted permission by the Council meeting for its withdrawal.~~

12.87.8 Repealing or amending resolutions

~~12.8.47.8.1 A resolution of Council may not be amended or repealed unless notice of motion is given in accordance with the requirements of the legislation.~~

~~12.8.27.8.2 Councillors present at the meeting at which a motion to repeal or amend a resolution is put, may defer consideration of that motion. Such deferral shall not be longer than three (3) months.~~

12.97.9 Procedural motions

~~7.9.1 A councillor at a meeting of the local government may, during the debate of a matter at the meeting, move the following motions, as a procedural motion without the need for a seconder:~~

~~12.9.1 A councillor at a meeting of Council may, during the debate of a matter at the meeting, move, as a procedural motion, without the need for a seconder the following motions:~~

- ~~a) that the question/motion be now put before the meeting~~
- ~~b) that the motion or amendment now before the meeting be adjourned~~
- ~~c) that the meeting proceeds to the next item of business~~
- ~~d) that the question lie on the table~~
- ~~e) a point of order~~
- ~~f) a motion of dissent against the chairperson's decision~~
- ~~g) that this report/document be tabled~~
- ~~h) to suspend the rule requiring that (insert requirement)~~

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- i) that the meeting stands adjourned

12.9.27.9.2 A procedural motion, that 'the question be put', may be moved and where the procedural motion is carried, the chairperson shall immediately 'put the question to the motion' or amendment to that motion under consideration. Where the procedural motion is lost, debate on the motion or amendment to that motion will resume.

12.9.37.9.3 The procedural motion, that the motion or amendment now before the meeting be adjourned, may specify a time or date, to which the debate shall be adjourned. Where no date or time is specified:

- a) a further motion may be moved to specify such a time or date
- b) the matter about which the debate is to be adjourned, shall be included in the business paper for the next meeting

12.9.47.9.4 Where a procedural motion, that the meeting proceed to the next item is carried, debate on the matter that is the subject of the motion shall cease and may be considered again by Council on the giving of notice in accordance with the Standing Orders.

12.9.57.9.5 A procedural motion, that the question lie on the table, shall only be moved where the chairperson or a councillor requires additional information on the matter before the meeting (or the result of some other action of Council or person is required) before the matter may be concluded at the meeting. Where such a procedural motion is passed, the Council shall proceed with the next matter on the business paper. The motion, that the matter be taken from the table, may be moved at the meeting at which the procedural motion was carried or at any later meeting.

12.9.67.9.6 Any councillor may ask the chairperson to decide on a 'point of order' where it is believed that another councillor:

- a) has failed to comply with proper procedures
- b) is in contravention of the Local Government Act/Regulations
- c) is beyond the jurisdiction power of Council

Points of order cannot be used as a means of contradicting a statement made by the councillor speaking. Where a 'point of order' is moved, consideration of the matter to which the motion was moved shall be suspended. The chairperson shall determine whether the point of order is upheld.

Upon the question of order suddenly arising during the process of a debate, a councillor may raise a point of order, and thereupon the councillor against whom the point of order is raised, shall immediately cease speaking. Notwithstanding anything contained in these standing orders to the contrary, all questions or points of order at any time arising shall, until decided, suspend the consideration and decision of every other question.

12.9.77.9.7 A councillor may move 'a motion of dissent' in relation to a ruling of the chairperson on a point of order. Where such motion is moved, further consideration of any matter shall be suspended until after a ruling is made. Where a motion of dissent is carried, the matter to which the ruling of the chairperson was made shall proceed as though that ruling had not been made. Whereas a result of that ruling the matter was discharged as out of order, it shall be restored to the business paper and be dealt with in the normal course of business.

12.9.87.9.8 The motion, 'that this report/document be tabled', may be used by a councillor to introduce a report or other document to the meeting, only if the report or other document



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is not otherwise protected under confidentiality or information privacy laws. On tabling the document, it ceases to be a confidential document and is available for public scrutiny.

~~12.9.97.9.9~~ A procedural motion, "to suspend the rule requiring that", may be made by any councillor in order to permit some action that otherwise would be prevented by a procedural rule. A motion to suspend a rule shall specify the duration of such a suspension.

~~12.9.107.9.10~~ A procedural motion, that the meeting stands adjourned, may be moved by a councillor at the conclusion of debate on any matter on the business paper or at the conclusion of a councillor's time for speaking to the matter, and shall be put without debate. Such a procedural motion will specify a time for the resumption of the meeting and on resumption of the meeting the Council shall continue with the business before the meeting at the point where it was discontinued on the adjournment.

12. QUESTIONS

- 12.1. A councillor may at a Council meeting ask a question for reply by another councillor or an officer regarding any matter under consideration at the meeting. A question shall be asked categorically and without argument and no discussion shall be permitted at the meeting of Council in relation to a reply or a refusal to reply to the question. A councillor or officer to whom a question is asked without notice may request that the question be taken on notice for the next meeting.
- 12.2. A councillor who asks a question at a meeting, whether or not upon notice, shall be deemed not to have spoken to the debate of the motion to which the question relates.
- 12.3. The chairperson may disallow a question which is considered inconsistent with an acceptable request or good order, provided that a councillor may move a motion that the chairperson's ruling be disagreed with, and if such motion be carried the chairperson shall allow such question.

13. MEETING CONDUCT

~~13.1. Process for dealing with Unsuitable Meeting Conduct~~

~~13.1.1 The conduct of a councillor is unsuitable meeting conduct if the conduct happens during a Council meeting and contravenes a behavioural standard of the code of conduct for councillors — <https://www.mountisa.qld.gov.au/downloads/file/116/code-of-conduct-for-councillors> When dealing with an instance of unsuitable conduct by a councillor in a meeting, the following procedures must be followed:~~

- ~~a) The chairperson must reasonably believe that unsuitable meeting conduct has been displayed by a councillor at a meeting.~~
- ~~b) If the chairperson decides the unsuitable meeting conduct has occurred, the chairperson may consider the severity of the conduct and whether the councillor has had any previous warnings for unsuitable meeting conduct issued. If the chairperson decides the conduct is of a serious nature or another warning is unwarranted, proceed to step 13.1.1.7.~~
- ~~c) If the chairperson decides unsuitable meeting conduct has occurred but is of a less serious nature, the chairperson may request the councillor take remedial actions such as:

 - ~~i. ceasing the unsuitable meeting conduct and refraining from exhibiting the conduct~~
 - ~~ii. apologising for their conduct~~~~



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- iii. ~~withdrawing their comments~~
- d) ~~If the councillor complies with the chairperson's request for remedial action, no further action is required.~~
- e) ~~If the councillor fails to comply with the chairperson's request for remedial action, the chairperson may warn the councillor that failing to comply with the request could result in an order being issued.~~
- f) ~~If the councillor complies with the chairperson's warning and request for remedial action, no further action is required.~~
- g) ~~If the councillor still continues to fail to comply with the chairperson's request for remedial action or the chairperson decided a warning was not appropriate under c) above, the chairperson may make one or more of the orders below:~~
 - i. ~~an order reprimanding the councillor for the conduct~~
 - ii. ~~an order requiring the councillor to leave the meeting, including any area set aside for the public and stay out for the duration of the meeting~~
- h) ~~If the councillor fails to comply with an order to leave and stay away from the meeting, the chairperson can issue an order that the councillor be removed from the meeting.~~
- i) ~~Following the completion of the meeting, the chairperson must ensure:~~
 - i. ~~details of any order issued is recorded in the minutes of the meeting~~
 - ii. ~~if it is the third or more order made within a 12-month period against a councillor, or the councillor has refused to comply with an order issued to leave the meeting, these matters are dealt with at the next meeting of the Council and treated as inappropriate conduct~~
 - iii. ~~the CEO is advised to ensure details of any order made is updated in the Council's Councillor Conduct Register.~~
- j) ~~Any councillor aggrieved with an order issued by the chairperson can move a motion of dissent for parts a), g) and h) above.~~
- k) ~~Chairpersons of a meeting are carrying out a statutory responsibility under the LGA to manage and lead the meeting. As such, where a chairperson behaves inappropriately in a meeting this involves a serious breach of the trust placed in them as the chairperson of the meeting and may be dealt with as misconduct. The breach can be referred to the Office of the Independent Assessor (OIA) to be dealt with. However, breaches of trust don't arise because Councillors disagree with the chairperson's decision or ruling during the meeting.~~

13-213.1 General conduct during meetings

13-2-13.1.1 After a meeting of the Council has been formally constituted and the business commenced, a Councillor will not enter or leave from the meeting without first notifying the chairperson.

13-2-213.1.2 Councillors will speak to each other or about each other during the Council meeting by their respective titles ('mayor' or 'councillor'), and when speaking of or addressing officers will call them by their respective official or departmental title and will confine their remarks to the matter under consideration.

13-2-313.1.3 No councillor who is speaking will be interrupted except upon a point of order being



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raised either by the chairperson or by another councillor.

~~13.2.4~~ **13.1.4** When the chairperson speaks during the process of a debate, the councillor speaking or offering to speak will immediately cease speaking, and each Councillor present will observe strict silence so that the chairperson may be heard without interruption.

~~13.3 Meeting process for dealing with suspected inappropriate conduct which has been referred to the Council by the OIA:~~

~~13.3.1 Pursuant to Chapter 5A, Division 5 of the LGA (Referral of conduct to a local government) a referral from the OIA of inappropriate conduct or an instance of suspected inappropriate conduct may arise from circumstances under paragraph 13.1.1 i) ii) of this document. When dealing with an instance of suspected inappropriate conduct which has been referred to the Council by the OIA:~~

- ~~a) The Council must be consistent with the local government principle of transparent and accountable decision-making in the public interest by dealing with suspected inappropriate conduct in an open meeting of the Council. However, where the matter may directly affect the health and safety of the complainant due to the nature of the complaint, the Council may resolve to go into closed session under section 254J of the LGR to discuss the allegation.~~
- ~~b) The subject councillor has a declarable conflict of interest in the matter and is permitted by the Council to remain in the meeting during the debate about whether the councillor engaged in the inappropriate conduct and answer questions put to the subject councillor by the chairperson to assist the other councillors in making a decision. This permission to remain in the meeting for the debate is on the condition that the subject councillor must leave the place where the meeting is being held, including any area set aside for the public, during the vote on whether they have committed inappropriate conduct and what, if any, penalty to impose if the councillor is found to have committed inappropriate conduct.~~
- ~~c) Should the complainant be a councillor, that councillor may have a declarable conflict of interest in the matter and if so, must follow the declarable conflict of interest procedures in clause 8. If the complainant councillor who has a declarable conflict of interest, wishes to remain in the meeting during the debate and vote on the matter, the other councillors must decide how to deal with the conflict of interest under clause 8. The complainant councillor can be ordered to leave the meeting place or conditions may be applied to allow that councillor to participate in either the debate, the vote or the decision on any disciplinary action to be applied.~~
- ~~d) The Council must debate the issue and decide whether the accused councillor engaged in inappropriate conduct. If the Council has lost quorum due to the number of conflicted councillors or another reason, the matter must be delegated consistent with section 257 of the LGA or deferred to another date when a quorum will be present.~~
- ~~e) If a decision is reached that the accused councillor has engaged in inappropriate conduct, then the councillors must decide what penalty or penalties from the orders detailed in 13.3.1.6 if any, to impose on the councillor. In deciding what penalty to impose, the Council may consider any previous inappropriate conduct of the councillor and any allegation made in the investigation that was admitted, or not challenged, and that the Council is reasonably satisfied is true.~~



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- ~~f) The Council may order that no action be taken against the councillor or make one or more of the following:

 - ~~i. an order that the councillor make a public admission that the councillor has engaged in inappropriate conduct~~
 - ~~ii. an order reprimanding the councillor for the conduct~~
 - ~~iii. an order that the councillor attend training or counselling to address the councillor's conduct, including at the councillor's expense~~
 - ~~iv. an order that the councillor be excluded from a stated Council meeting~~
 - ~~v. an order that the councillor is removed, or must resign, from a position representing the Council, other than the office of councillor, for example that the councillor is ordered to resign from an appointment representing the Council on a state board or committee~~
 - ~~vi. an order that if the councillor engages in the same type of conduct again, it will be treated as misconduct~~
 - ~~vii. an order that the councillor reimburse the Council for all or some of the costs arising from the councillor's inappropriate conduct.~~~~
- ~~g) The Council may not make an order that the councillor attend training/counselling, be suspended from a meeting, be removed or resign from a position or that the same conduct will be treated as misconduct in future, in relation to a person who is no longer a councillor.~~
- ~~h) The subject councillor, and where relevant, the complainant councillor, must be invited back into the place where the meeting is being held once a decision has been made, and the chairperson must advise them of the details of the decision.~~
- ~~i) The chairperson must ensure the meeting minutes reflect the resolution made.~~

13.4.13.2 Disorder

13.2.1 The chairperson may adjourn the meeting of the Council, where disorder arises at a meeting other than by a councillor. On resumption of the meeting, the chairperson will move a motion to be put without debate, to determine whether the meeting will proceed. Where the motion is lost, the chairperson shall declare the meeting closed, and any outstanding matters referred to a future meeting.

~~13.4.1~~

14. ATTENDANCE AND NON-ATTENDANCE

14.1. Attendance of public and the media at meeting

An area shall be made available at the place where any meeting of Council is to take place for members of the public and representatives of the media to attend the meeting and as many members of the public as reasonably can be accommodated under work, health and safety legislation in that area shall be permitted to attend the meeting. When the Council is sitting in Closed Session, the public and representatives of the media shall be excluded.

14.2 Closed session

Council and standing committee meetings may resolve that a meeting be closed to the public if its councillors consider it necessary to discuss any of the following matters:

- a) Appointment, dismissal or discipline of the CEO
- b) industrial matters affecting employees

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- c) the Council's budget
- d) rating concessions
- e) legal advice obtained by the Council, including legal proceedings that may be taken by or against the Council
- f) matters that may directly affect the health and safety of an individual or a group of individuals
- g) negotiations relating to a commercial matter involving the Council for which a public discussion could prejudice the interests of the Council
- h) negotiations relating to the taking of land by the Council under the *Acquisition of Land Act 1967*
- i) a matter that the Council is required to keep confidential under a law of, or a formal agreement with, the Commonwealth or state.

14.3 A Council or committee meeting cannot resolve that a meeting be closed where the meeting is informed of a councillor's personal interest in the matter by another person and the eligible councillors at the meeting must decide whether the councillor has a declarable conflict of interest in the matter.

~~14.4 Further, the meeting must not be closed if a quorum is lost due to the number of conflicted councillors who leave the meeting and the council must:~~

- ~~a) delegate the consideration and decision on the matter, pursuant to section 257 of the LGA unless the matter cannot be delegated.~~
- ~~b) decide by resolution to defer the matter to a later meeting when a quorum may be available.~~
- ~~c) decide by resolution not to decide the matter and take no further action in relation to the matter.~~

~~14.4 Further, the meeting must not be closed if a quorum is lost due to the number of conflicted councillors who leave the meeting and the Council must:~~

- ~~a) delegate the matter~~
- ~~b) decide by resolution to defer to a later meeting~~
- ~~e) decide by resolution to take no further action on the matter~~

14.5 None of the above will be considered, discussed, voted on or made during a closed session. If a closed session includes attendance by teleconference, the councillor/s attending by teleconference must maintain confidentiality by ensuring no other person can hear their conversation while in the closed meeting.

14.6 To take a matter into a closed session the Council must abide by the following:

- a) pass a resolution to close the meeting
- ~~b) the resolution must state the matter to be discussed, an overview of what is to be discussed and why the meeting should be closed while the matter is considered~~
- ~~b)~~
- c) if the matter is known in advance, the agenda should clearly identify that the matter will be considered in closed session, and an explanation of why it is deemed necessary to take the issue into closed session must be stated
- d) not make a resolution while in a closed meeting (other than a procedural resolution).

15. TELECONFERENCING OF MEETINGS

15.1 If a councillor wishes to be absent from a Council meeting place during a meeting, the councillor must apply to the chairperson to participate by teleconference, at least three (3) business days

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prior to the meeting or as soon as practicable once the councillor becomes aware of their intended absence. The chairperson may allow a councillor to participate in a Council or committee meeting by teleconference.

15.2 A councillor taking part by teleconference is taken to be present at the meeting if the councillor was simultaneously in audio contact with each other person at the meeting. The attendance of the councillor must be recorded in the minutes as present at the meeting.

15.3 Teleconferencing includes the use of a telephone, video conferencing equipment or other means of instant communication that allows a person to take part in a discussion as it happens.

~~15.4 In order for Councils to manage the safety rules during the COVID-19 pandemic, changes have been added to the LGR that will expire in June 2024.~~

~~15.5 These provisions allow the Council:~~

- ~~a) the option to conduct the entire Council meeting via phone, teleconference or video conference~~
- ~~b) where possible, must provide streaming or other facilities so that the public can observe or hear the meeting as it is happening, at one of the Council's public offices or on the Council's website~~
- ~~c) chairperson has the option to close the meeting on health and safety grounds to protect participants or observers from risk of exposure to COVID-19.~~

16. VARIATIONS

Council reserves the right to vary, replace or terminate this policy from time to time.

17. COMMUNICATION AND DISTRIBUTION

17.1 Council will make available to the public, the Standing Orders Policy on our website at www.mountisa.qld.gov.au.

18. DEFINITIONS

- a) **Officer** – A Mount Isa City Council employee or contractor.
- b) **Teleconferencing** – Is the use of a telephone, video conferencing equipment or other means of instant communication that allows a person to take part in discussions as they happen.

ASSOCIATED LEGISLATION, POLICIES AND FORMS

- Local Government Act 2009
- Local Government Regulations 2012
- Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020
- Model Meeting Procedures
- Code of Conduct for Councillors
- Deputation Request Form



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APPLIES TO STATUTORY PROCEDURES ONLY

This is an official copy of the **Model Meeting Procedures**, made in accordance with section 150F and section 150G of the *Local Government Act 2009*. The Model Meeting Procedures are adopted by the Mount Isa City Council for the operations and procedures of Council meetings.

.....
Tim Rose
Acting Chief Executive Officer

DOCUMENT VERSION CONTROL			
Governance/Policies/Procedures Folder #34651			
VERSION	DATE	AUTHORISING OFFICER/RESOLUTION NO	DETAILS
V1	21.12.2018	Chief Executive Officer	Responsible Officer – Chief Executive Officer
V2	13.10.2023	Chief Executive Officer	Responsible Officer – Chief Executive Officer
V3		OM	Responsible Officer – Chief Executive Officer
			REVIEW DUE 12.2025

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	
Internal email to all Councillors	X	Included in employee inductions	
Staff noticeboards		Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in Magiq	X		

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1. PURPOSE

The purpose of the model meeting procedures is to set out certain procedures to ensure all the local government principles are reflected in the conduct of local government meetings, standing and advisory committee meetings as defined in the *Local Government Act 2009* (LGA), and *Local Government Regulation 2012* (LGR). However, model meeting procedures do not apply to meetings of the local government's audit committee.

It is not intended that the model meeting procedures deal with all aspects of meeting conduct but only those required to strengthen public confidence in local government to deal with the conduct of councillors, conflict of interest of councillors, loss of quorum and closed meetings.

2. COMMENCEMENT

This procedure will commence on and from 25 October 2023. It replaces all other procedures or arrangements governing Model Meeting Procedures (whether written or not).

3. MEETING PRINCIPLES

Local government meetings must adhere to the following principles:

- a) Transparent and effective processes and decision making in the public interest
- b) Sustainable development management and delivery of effective services
- c) Democratic representation, social inclusion, and community engagement
- d) Good governance of, and by the local government
- e) Ethical and legal behaviour of councillors, local government employees and councillor advisors.

4. BACKGROUND

As required under section 150F of the LGA this document sets out:

- a) the process for how a chairperson of a local government meeting may deal with instances of unsuitable meeting conduct by councillors.
- b) the process for how suspected inappropriate conduct of a councillor referred to the local government by the Independent Assessor (IA) is to be dealt with at a council meeting.
- c) the processes for dealing with conflicts of interests and recording them.
- d) the process for dealing with a loss of quorum.
- e) procedures for closed meetings.

5. APPLICATION

This procedure applies to elected members, employees, agents, and contractors (including temporary contractors) of Council.

6. PROCESSES

6.1 Process for dealing with unsuitable meeting conduct by a councillor in a meeting.

The conduct of a councillor is unsuitable meeting conduct if the conduct happens during a council meeting and contravenes a behavioural standard of the Code of Conduct for Councillors. When dealing with an instance of unsuitable conduct by a councillor in a meeting, the following procedures must be followed:

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- 6.1.1 The chairperson must reasonably believe that the conduct of a councillor during a meeting is unsuitable meeting conduct.
- 6.1.2 If the chairperson decides the unsuitable meeting conduct has occurred, the chairperson may consider the severity of the conduct and whether the councillor has had any previous warnings for unsuitable meeting conduct issued. If the chairperson decides the conduct is of a serious nature or another warning is unwarranted, the chairperson can make an order in relation to the conduct under 6.1.7 below.
- 6.1.3 If the chairperson decides unsuitable meeting conduct has occurred but is of a less serious nature, the chairperson may request the councillor take remedial action such as:
- Ceasing and refraining from exhibiting unsuitable meeting conduct
 - Apologising for their conduct
 - Withdrawing their comments.
- 6.1.4 If the councillor complies with the chairperson's request for remedial action, no further action is required.
- 6.1.5 If the councillor fails to comply with the chairperson's request for remedial action, the chairperson may warn the councillor that failing to comply with the request could result in an order being issued.
- 6.1.6 If the councillor complies with the chairperson's warning and request for remedial action, no further action is required.
- 6.1.7 If the councillor continues to fail to comply with the chairperson's request for remedial action or the chairperson decided a warning was not appropriate under 6.1.5, the chairperson may make one or more of the orders below:
- An order reprimanding the councillor for the conduct
 - An order requiring the councillor to leave the meeting, including any area set aside for the public and stay out for the duration of the meeting.
 - If the councillor fails to comply with an order to leave and stay away from the meeting, the chairperson can issue an order that the councillor be removed from the meeting.
- 6.1.8 Following the completion of the meeting, the chairperson must ensure:
- Details of any order issued is recorded in the minutes of the meeting
 - If it is the third or more order made within a 12-month period against a councillor, or the councillor has refused to comply with an order issued to leave the meeting, these matters are dealt with at the next meeting of the council as suspected inappropriate conduct
 - The council's chief executive officer (CEO) is advised to ensure details of any order made is updated in the council's councillor conduct register.
- 6.1.9 Any councillor aggrieved with an order issued by the chairperson can move a motion of dissent for parts 6.1.1, 6.1.7 and 6.1.7(c) above.
- If the conduct of a councillor at the meeting becomes inappropriate conduct; in accordance with section 150J of the LGA, it is not required to be notified to the

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independent assessor and may be dealt with under section 150AG of the LGA at the next council meeting.

6.2 Meeting Procedures for Dealing with Suspected Inappropriate Conduct including that which has been Referred to a Local Government by the Independent Assessor.

Pursuant to Chapter 5A, Part 3, Division 5 of the LGA (Referral of suspected inappropriate conduct to local government) a referral from the Independent Assessor (IA) of suspected inappropriate conduct or an instance of suspected inappropriate conduct that may arise from circumstances under paragraph 6.1.8 (b) of this document, requires that the local government must complete an investigation into the alleged conduct.

- 6.2.1 The investigation must be conducted in a way that is consistent with the local government's investigation policy including:
- a) consistent with any recommendations from the IA, or
 - b) In another way decided by resolution of the council.
- 6.2.2 After the completion of the investigation, the council must decide in a council meeting, whether the councillor has engaged in inappropriate conduct. Unless in accordance with section 150AG of the LGA, it has delegated responsibility for this decision to the mayor under section 257(2)(a) or to a standing committee section 257(2)(b) of the LGA.
- 6.2.3 When dealing with an instance of suspected inappropriate conduct which has been referred to a council by the IA:
- a) The council must be consistent with the local government principle of transparent and accountable decision making in the public interest by dealing with suspected inappropriate conduct in an open meeting of the council. However, where the matter may directly affect the health and safety of the complainant due to the nature of the complaint, the council may resolve to go into closed session under section 254J(3)(f) of the LGR to discuss the allegation. No resolution for a decision can be made in the closed session.
 - b) The subject councillor has a declarable conflict of interest in the matter but may remain in the meeting (unless council decides otherwise), during the debate about whether the councillor engaged in the inappropriate conduct and answer questions put to the subject councillor through the chairperson to assist the other councillors in making a decision. The permission to remain in the meeting for the debate is on the condition that the subject councillor must leave the place where the meeting is being held, including any area set aside for the public, during the vote on whether they have engaged in inappropriate conduct and what, if any, penalty to impose if the councillor is found to have engaged in inappropriate conduct.
 - c) If the complainant is a councillor, that councillor has a declarable conflict of interest in the matter and if so, must follow the declarable conflict of interest procedures in section 6.4. If the complainant councillor who has a conflict of interest, wishes to remain in the meeting during the debate and vote on the matter, the other councillors must decide how to deal with the conflict of interest under section 6.4. The complainant councillor can be ordered to leave the meeting place or conditions may be applied to allow that councillor to participate in either the debate, the vote, or the decision on any disciplinary action to be applied.

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- 6.2.4 The council must debate the issue and decide whether the subject councillor engaged in inappropriate conduct. If the council has lost quorum due to the number of conflicted councillors or another reason, the local government must do 1 of the following:
- a) Delegate deciding the matter under section 257 of the LGA to the mayor or a standing committee, whichever is the most appropriate in the circumstances or
 - b) Decide, by resolution, to defer the matter to a later meeting or
 - c) Decide, by resolution, not to decide the matter and take no further action in relation to the matter.
- 6.2.5 If a decision is reached that the subject councillor has engaged in inappropriate conduct, then the councillors must decide what penalty or penalties from the orders detailed in 6.2.6, if any, to impose on the councillor. In deciding what penalty to impose the council may consider any previous inappropriate conduct of the councillor and any allegation made in the investigation that was admitted, or not challenged, and that the council is reasonably satisfied is true.
- 6.2.6 The council may order that no action be taken against the councillor or make one or more of the following:
- a) An order that the councillor make a public admission that the councillor has engaged in inappropriate conduct.
 - b) An order reprimanding the councillor for the conduct
 - c) An order that the councillor attend training or counselling to address the councillor's conduct, including at the councillor's expense
 - d) An order that the councillor be excluded from a stated council meeting
 - e) An order that the councillor is removed, or must resign, from a position representing the local government, other than the office of councillor, (for example that the councillor is ordered to resign from an appointment representing the local government on a state board or committee)
 - f) An order that if the councillor engages in the same type of conduct again, it will be treated as misconduct
 - g) An order that the councillor reimburse the council for all or some of the costs arising from the councillor's inappropriate conduct.
 - h) A council may not make an order under 6.2.6 (c),(d),(e) or (f) in relation to a person who is no longer a councillor.
- 6.2.7 The subject councillor, and where relevant, the complainant councillor, must be invited back into the place where the meeting is being held once a decision has been made, and the chairperson must advise them of the decision made by council and if relevant any orders they have made.
- 6.2.8 The minutes of the meeting must reflect the decision made.

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6.3 Prescribed Conflict of Interest

Councillors are ultimately responsible for informing of any prescribed conflict of interest on matters to be discussed at a council meeting, standing or advisory committee meeting (other than ordinary business matters prescribed in section 150EF of the LGA). When dealing with a prescribed conflict of interest, councillors must abide by the following procedures,

- 6.3.1 A councillor who has notified the chief executive officer in writing of a prescribed conflict of interest in a matter to be discussed in a council meeting must also give notice during the meeting at the time when the matter is to be discussed.
- 6.3.2 A councillor who first becomes aware of a prescribed conflict of interest in a matter during a council meeting must immediately inform the meeting of the conflict of interest.
- 6.3.3 When notifying the meeting of a prescribed conflict of interest, the following particulars must, at a minimum, be provided:
 - a) If it arises because of a gift, loan or contract, the value of the gift, loan or contract
 - b) If it arises because of an application for which a submission has been made, the matters the subject of the application and submission
 - c) The name of any entity, other than the councillor, that has an interest in the matter
 - d) The nature of the councillor's relationship with the entity mentioned in 3.3.3 that has an interest in a matter
 - e) Details of the councillor's and any other entity's interest in the matter.
- 6.3.4 The councillor must then leave the place of the meeting, including any area set aside for the public, and stay away while the matter is being discussed and voted on, unless the subject councillor has written notice of approval from the Minister to participate in the matter.
- 6.3.5 Once the councillor has left the area where the meeting is being conducted, the council can continue discussing and deciding on the matter at hand.

6.4 Declarable Conflict of Interest

Councillors are ultimately responsible for informing of any declarable conflict of interest on matters to be discussed at council meetings and standing or advisory committee meetings that might lead to a decision that is contrary to the public interest (other than the interests prescribed under section 150EO of the LGA, and ordinary business matters prescribed in section 150EF of the LGA).

- 6.4.1 A councillor may raise their personal interests in a matter at the meeting to canvas the view of the other councillors prior to deciding to declare a conflict of interest. If the other councillors suspect the personal interest might be a conflict of interest, the other councillors may disclose their suspicion and the processes under section 150EW of the LGA applies.
- 6.4.2 When dealing with a declarable conflict of interest, a councillor must abide by the following procedures:
 - a) A councillor who has notified the chief executive officer in writing of a declarable conflict of interest in a matter to be discussed at a council meeting must also give notice during the meeting at the time when the matter is to be discussed.



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- b) A councillor who first becomes aware of a declarable conflict of interest in a matter during a council meeting must inform the meeting of the conflict of interest.
- 6.4.3 When notifying the meeting of a declarable conflict of interest, a councillor should provide sufficient detail to allow the other councillors to make an informed decision about how best to manage the declarable conflict of interest in the public interest. The following minimum details must be provided:
- a) The nature of the declarable conflict of interest
 - b) If it arises because of the councillor's relationship with a related party
 - the name of the related party and
 - the nature of the relationship of the related party to the councillor and
 - the nature of the related party's interest in the matter.
 - c) if it arises because of a gift or loan from another person to the councillor or a related party:
 - the name of the other person and
 - the nature of the relationship of the other person to the councillor or related party and
 - the nature of the other person's interest in the matter and
 - the value of the gift or loan and the date the gift or loan was made.
- 6.4.4 After a councillor has declared a conflict of interest, the councillor should consider leaving the meeting while the matter is discussed unless they have reasons why their participation would improve making the decision in the public interest.
- a) If the councillor chooses not to leave the meeting, the councillor may advise the other councillors of their reasons for seeking permission to participate in making the decision.
 - b) The other eligible councillors at the meeting must then decide, by resolution, whether the councillor can participate in the decision making in relation to the matter, including voting on the matter, or whether the councillor should not participate in the decision and leave the place of the meeting while the matter is decided by the eligible councillors. The eligible councillors may impose conditions on the councillor under a decision to either participate or leave the meeting e.g. may stay for the debate but must leave for the vote. The councillor must comply with any decision or condition imposed by the eligible councillors.
 - c) In deciding on whether a councillor may participate in a decision about a matter in which the councillor has a declarable conflict of interest, only councillors who do not themselves have a prescribed or declarable conflict of interest in the matter are eligible to participate in the decision making. The decision may be made even if the number of those councillors is less than a majority or do not form a quorum for the meeting consistent with section 150ET of the LGA.
- 6.4.5 The councillor who is the subject of the decision may remain in the meeting while the debate is occurring and can participate by answering questions from the chairperson to assist the eligible councillors in making their decision. The subject councillor must not vote in making the decision but may remain in the meeting while the vote on the matter takes place and the decision is declared by the chairperson, on whether the councillor may remain in the meeting and participate in deciding the matter in which the councillor has a declarable

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conflict of interest.

6.4.6 When deciding whether a councillor may participate in the decision making on a matter in which the councillor has a declarable conflict of interest, the eligible councillors should consider the circumstances of the matter including, but not limited to:

- a) How does the inclusion of the councillor in the deliberation affect the public trust
- b) How close or remote is the councillor's relationship to the related party
- c) If the declarable conflict of interest relates to a gift or other benefit, how long ago was the gift or benefit received
- d) Will the benefit or detriment the subject councillor or their related party stands to receive from the decision have major or minor impact on them
- e) How does the benefit or detriment the subject councillor stands to receive compare to others in the community
- f) How does this compare with similar matters that council has decided and have other councillors with the same or similar interests decided to leave the meeting
- g) Whether the subject councillor has unique skills, knowledge or expertise that might help make the best decision in the public interest?

6.4.7 If the eligible councillors cannot decide whether the subject councillor has a declarable conflict of interest, then they are taken to have decided that the councillor must leave and stay away from the meeting while the eligible councillors discuss and vote on the matter.

6.4.8 A decision about a councillor who has a declarable conflict of interest in a matter applies in relation to the councillor for participating in the decision, and subsequent decisions, about the same matter unless there is a change to the councillor's personal interests and/or the nature of the matter being discussed. If the eligible councillors decide that the councillor can act in the public interest on the matter, then the councillor may participate in the meeting and be involved in processes occurring outside of a council meeting about the same matter e.g. workshops.

6.4.9 In making the decision about the councillor's conflict of interest in a matter, it is irrelevant how the subject councillor intended to vote on the issue or any other issue (if known or suspected).

6.4.10A councillor does not contravene the above procedures if the councillor participates in a decision under written approval from the Minister as prescribed in section 150EV of the LGA.

6.5 Reporting a Suspected Conflict of Interest

6.5.1 If a councillor at a meeting reasonably believes or suspects that another councillor has a personal interest in a matter that may be a prescribed or declarable conflict of interest, and that councillor is participating in a decision on that matter, the councillor who believes or suspects this, must immediately inform the chairperson of the meeting of their belief or suspicion, and the facts and circumstances that led to their belief or suspicion.

6.5.2 The chairperson should ask the relevant councillor with the suspected personal interest whether they have any prescribed or declarable conflict of interest in the matter. If the councillor agrees they have a conflict of interest, the councillor must follow the relevant procedures above.



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- 6.5.3 If the councillor believes they do not have a conflict of interest, they must inform the meeting of that belief and their reasons for that belief.
- 6.5.4 The eligible councillors must then decide whether the councillor has a prescribed conflict of interest, a declarable conflict of interest or that the councillor does not have a prescribed or declarable conflict of interest in the matter. If the meeting decides the councillor has a conflict of interest, the councillor must follow the relevant procedures above. If a councillor with a declarable conflict of interest wants to participate in the decision despite the declarable conflict of interest, then the eligible councillors must make a decision about the councillor's participation.
- 6.5.5 If the councillors cannot reach a decision about the conflict of interest, or the subject councillor's participation in the matter despite a declarable conflict of interest, then they are taken to have determined that the councillor must leave and stay away from the place where the meeting is being held while the eligible councillors discuss and vote on the matter. This decision will continue to apply in relation to all subsequent decisions about the same matter, where the conflict of interest remains unchanged.

6.6 Loss of Quorum

- 6.6.1 In the event where one or more councillors leave a meeting due to a prescribed or declarable conflict of interest in a matter that results in a loss of a quorum for deciding the matter, all the councillors including the conflicted councillors must resolve to:
- Delegate the consideration and decision on the matter, pursuant to section 257 of the LGA unless the matter cannot be delegated
 - Defer the matter to a later meeting
 - Not to decide the matter and take no further action in relation to the matter.
- 6.6.2 The council must not delegate a decision to an entity if the entity, or a majority being at least half of its members, has a prescribed or declarable conflict of interest in the matter.
- 6.6.3 The council must not delegate a power that an Act says must be decided by resolution of the council under section 257(3) of the LGA.
- 6.6.4 The council may by resolution delegate a power under section 257 of the LGA to:
- The mayor or chief executive officer, or
 - A standing committee, or joint committee of council, or
 - The chairperson of a standing committee or joint standing committee of council, or
 - Another local government for a joint government activity.
- 6.6.5 The council may only delegate a power to make a decision about a councillors conduct under section 150AG of the LGA pursuant to section 257(2) of the LGA, to:
- The mayor or
 - A standing committee.
- 6.6.6 The Minister for Local Government may, by signed notice give approval for a conflicted councillor to participate in deciding a matter in a meeting including being present for the discussion and vote on the matter, if there is a loss of quorum and deciding the matter cannot be delegated, subject to any conditions the Minister may impose.

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6.7 Recording Prescribed and Declarable Conflicts of Interest

- 6.7.1 When a councillor informs a meeting that they or another councillor have a prescribed or declarable conflict of interest in a matter, the minutes of the meeting must record all the relevant details of how the conflict of interest was dealt with, being (see section 150FA of the LGA):
- a) The name of any councillor and any other councillor who may have a prescribed or declarable conflict of interest
 - b) The particulars of the prescribed or declarable conflict of interest provided by the councillor
 - c) The actions taken by a councillor after informing the meeting that they have, or they reasonably suspect another councillor has a prescribed or declarable conflict of interest
 - d) Any decision then made by the eligible councillors
 - e) Whether the councillor with a prescribed or declarable conflict of interest participated in or was present for the decision under ministerial approval
 - f) The council's decision on what actions the councillor with a declarable conflict of interest must take and the reasons for the decision
 - g) The name of each eligible councillor who voted on the matter and how each voted.
- 6.7.2 If the councillor has a declarable conflict of interest the following additional information must be recorded in the minutes of the meeting when the meeting is informed of a councillor's personal interest by someone other than the councillor:
- a) The name of each councillor who voted in relation to whether the councillor has a declarable conflict of interest, and how each of the councillors voted.
- 6.7.3 Where a decision has been made under section 6.7.1(d) above – the minutes must include:
- a) The decision and reasons for the decision, and
 - b) The name of each eligible councillor who voted, and how each eligible councillor voted.

6.8 Closed Meetings

- 6.8.1 A local government council meeting, standing committee meeting and advisory committee meeting may resolve that a meeting be closed to the public if its councillors and members consider it necessary to discuss any of the following matters pursuant to section 254J(3) of the LGR:
- a) Appointment, dismissal or discipline of the CEO
 - b) Industrial matters affecting employees
 - c) The local government's budget, which does not include the monthly financial statements
 - d) Rating concessions
 - e) Legal advice obtained by the local government or legal proceedings involving the local government, including for example, legal proceedings that may be taken by or against the local government
 - f) Matters that may directly affect the health and safety of an individual or a group of individuals
 - g) Negotiations relating to a commercial matter involving the local government for which a

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public discussion would be likely to prejudice the interests of the local government

- h) Negotiations relating to the taking of land by the council under the Acquisition of *Land Act 1967*
- i) A matter that the local government is required to keep confidential under a law of, or a formal agreement with, the Commonwealth or State.
- 6.8.2 A council meeting, standing and advisory committee meetings cannot resolve that a meeting be closed where the meeting is informed of a councillor's personal interest in the matter by another person and the eligible councillors at the meeting must decide by resolution whether the councillor has a prescribed or declarable conflict of interest in the matter.
- 6.8.3 Further, the meeting must not be closed if a quorum is lost due to the number of conflicted councillors who leave the council meeting and the council must resolve to:
- Delegate the consideration and decision on the matter, pursuant to section 257 of the LGA unless the matter cannot be delegated;
 - Defer the matter to a later meeting when a quorum may be available
 - Not to decide the matter and take no further action in relation to the matter.
- 6.8.4 None of the above will be considered, discussed, voted on or made during a closed session.
- 6.8.5 If a closed session includes attendance by teleconference, the councillor/s attending by teleconference must maintain confidentiality by ensuring no other person can hear their conversation while in the closed meeting (a failure to do so could be a contravention of section 171(3) of the LGA).
- 6.8.6 To take a matter into a closed session the council must abide by the following:
- Pass a resolution to close all or part of the meeting
 - The resolution must state the matter to be discussed, an overview of what is to be discussed and why the meeting should be closed while the matter is considered (see section 8.1)
 - If the matter is known in advance, the agenda should clearly identify that the matter will be considered in closed session, and an explanation of why it is deemed necessary to take the issue into closed session must be stated
 - Not make a resolution while in a closed meeting (other than a procedural resolution).

7. VARIATIONS

Council reserves the right to vary, replace or terminate this procedure from time to time.

ASSOCIATED LEGISLATION AND POLICIES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- Standing Orders Policy
- Councillor Investigation Policy

Caretaker period for local government elections

Factsheet

Legislation places limits during the caretaker period before quadrennial local government elections on publishing election material and making major policy decisions. This ensures that there are no significant policy decisions made near the end of a council term that bind future elected councils.

Local government reforms in 2019 have also introduced new limitations to improve accountability and ensure that council resources are not used (or perceived to be used) to promote current councillors standing for re-election.

Timing

The caretaker period starts on the day when the Electoral Commission of Queensland publishes the public notice about holding the election. The ECQ will also advise when the election has ended for each local government.

Caretaker periods do not apply to by-elections.

Election material

During the caretaker period, a local government or controlled entity must not publish or distribute election material. Election material is anything that could influence an elector about their vote or affect the election result. For example, fact sheets or newsletters that raise the profile of a councillor are prohibited during the caretaker period.

Major policy decisions

During the caretaker period, councillors are prohibited from making decisions:

- about the appointment, remuneration or termination of a chief executive officer
- to enter into a contract greater than \$200,000 or 1% (whichever is greater) of the local government's net rate and utility charges (as stated in the local government's audited financial statements included in the local government's most recently adopted annual report)
- significant procurement activities, such as establishing preferred supplier arrangements, or establishing exceptions to obtaining quotes or tenders when entering into a contract
- to make, amend or repeal local laws
- to make, amend or repeal a local planning instrument under the *Planning Act 2016* (i.e. a planning scheme, a temporary local planning instrument or a planning scheme policy).

A prohibited policy decision made during a caretaker period will be invalid, unless the Minister's approval has been given prior to making the decision (see below). A person who suffers loss or damage because of the invalidity of a major policy decision during the caretaker period has a right to be compensated by the local government for the loss or damage.

Planning instruments and approvals

During the caretaker period, councils cannot make, amend or repeal local planning instruments.

Last updated: August 2023

Councils cannot approve development variation requests or change variation approvals that involve:

- varying the category of development or category of assessment of consequential development
- varying the assessment benchmarks or criteria for accepted development that would apply to consequential development
- facilitating development that would result in a greater demand on infrastructure than the demand anticipated in the council's infrastructure plan.

The amended Development Application Rules, summary of changes and accompanying guidance material are now available on the Department of State Development, Infrastructure, Local Government and Planning website at [Planning \(statedevelopment.qld.gov.au\)](https://www.planning.qld.gov.au)

Ministerial approval for decisions in exceptional circumstances

Local governments should prepare for the caretaker period by planning to make major policy decisions before or after the election period.

However, unforeseeable events can result in a local government having to make major policy decisions during the caretaker period. In exceptional circumstances local governments can apply to the Minister for approval if:

- the need for the decision was unforeseeable
- the decision is essential to the functioning of the local government
- the decision cannot wait until the end of the caretaker period
- the decision is in the public interest.

The Minister will decide on a case-by-case basis whether the decision meets the exceptional circumstances requirement of the Local Government Act 2009 or the City of Brisbane Act 2010. To enable this to happen, all applications should be addressed to the Regional Director (Northern Region) or Regional Director (Southern Region) of the Department of State Development, Infrastructure, Local Government and Planning.

Each application should include:

- details of the proposed major policy decision
- an explanation of why the decision was unforeseeable
- an explanation of why the decision cannot wait until the end of the caretaker period
- an explanation of how the decision is in the public interest.

Discretionary funds

During the period starting on 1 January 2024 and ending at the conclusion of the local government quadrennial election, councillors must not allocate money from a councillor discretionary fund to a community organisation for a community purpose, or for another community purpose.

Councillors, can, however, allocate their discretionary funds for capital works of the local government that are for a community purpose in the period starting on 1 January 2024 to the conclusion of the 2024 election.

Discretionary funds that were allocated before 1 January 2024 in accordance with legislative requirements may be distributed during the caretaker period.

Leave for candidates and councillors

Local government employees may take paid leave (e.g. accrued annual leave) or unpaid leave for up to eight weeks to contest a local government election.

There is no legal requirement under the *Local Government Electoral Act 2011* for either local government employees or elected councillors to take leave during the caretaker period. However, individual councils may have election period policies covering election leave.

More information

Caretaker provisions are outlined in Chapter 3, Part 5 of both the *Local Government Act 2009* and the *City of Brisbane Act 2010*. For more information about the caretaker period or your council's circumstances contact your nearest regional office of the Department of State Development, Infrastructure, Local Government and Planning.

Southern office:

Phone: (07) 3452 6762

Email: southern@dsdilgp.qld.gov.au

Northern office:

Phone: (07) 4758 3472

Email: northernlgd@dsdilgp.qld.gov.au

For further information about major policy decisions related to the *Planning Act 2016*, contact the Department of State Development, Infrastructure, Local Government and Planning by email to bestplanning@dsdilgp.qld.gov.au or phone 3452 7662.

For information about local government elections, contact the Electoral Commission of Queensland by email to ecq@ecq.qld.gov.au or phone 1300 881 665.

12 CORPORATE SERVICES REPORTS**12.1 FINANCE OVERVIEW REPORT - OCTOBER 2023**

Document Number: 800784

Author: Interim Finance Manager

Authoriser: Director Corporate Services

Directorate: Corporate Services

Portfolio: Finance, Customer Services, Economic Development, Promotion & Community Development, Arts

EXECUTIVE SUMMARY

The October 2023 Finance Overview Report is presented to the Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2023 Finance Overview Report as presented.

OVERVIEW

In accordance with the requirements of the Local Government Regulation, Council presents a report on the financial operations for the year to date. This report provides information to Council regarding key metrics, trends and actual financial performance for the month ended 31 October 2023 against the Budget FY23/24 targets as adopted by the Council budget.

VARIANCES AND ITEMS OF SIGNIFICANCE

In accordance with Section 204 of the *Local Government Regulation 2012*, a financial report summarising the Council's actual performance against budgeted performance must be provided to the Council.

The following report covers the following key areas (in order) of the list:

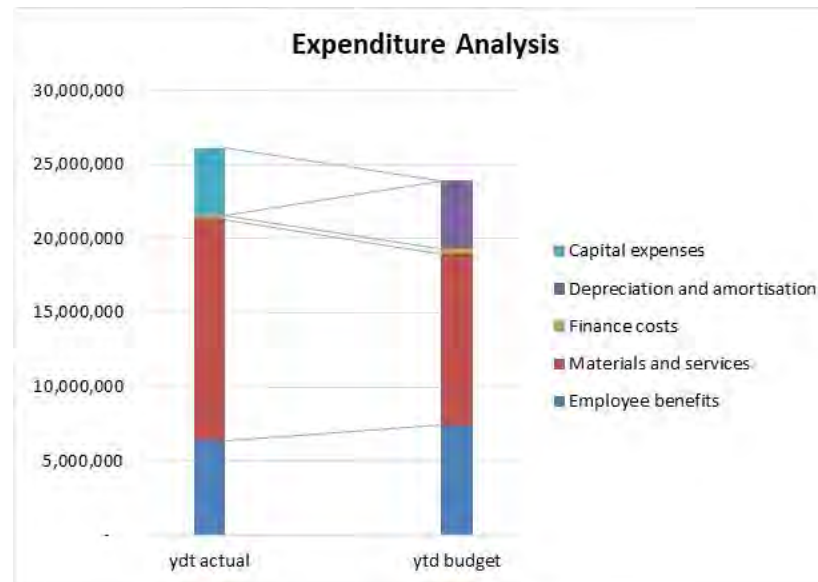
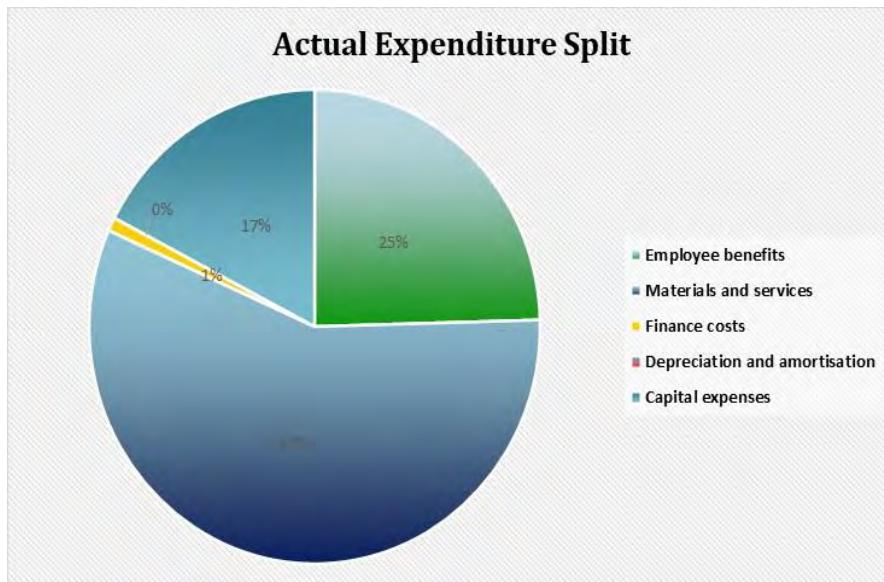
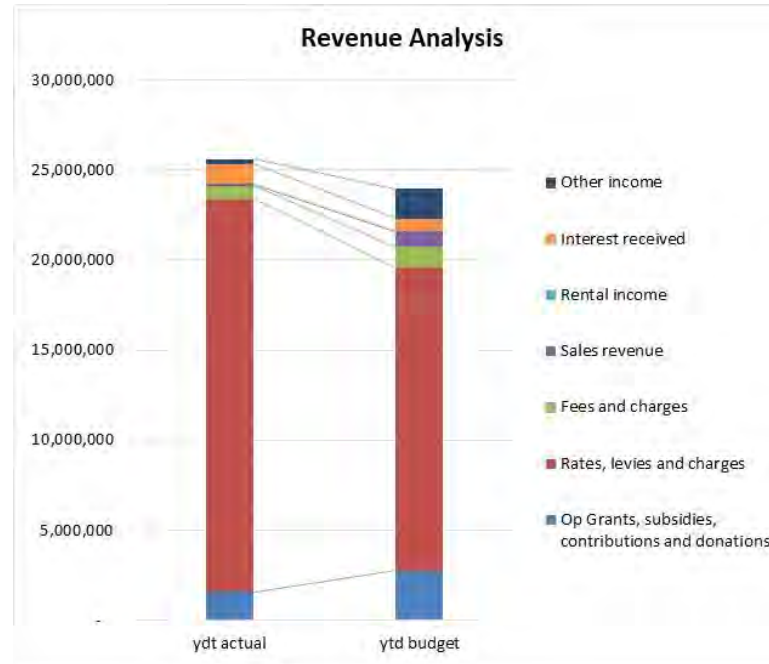
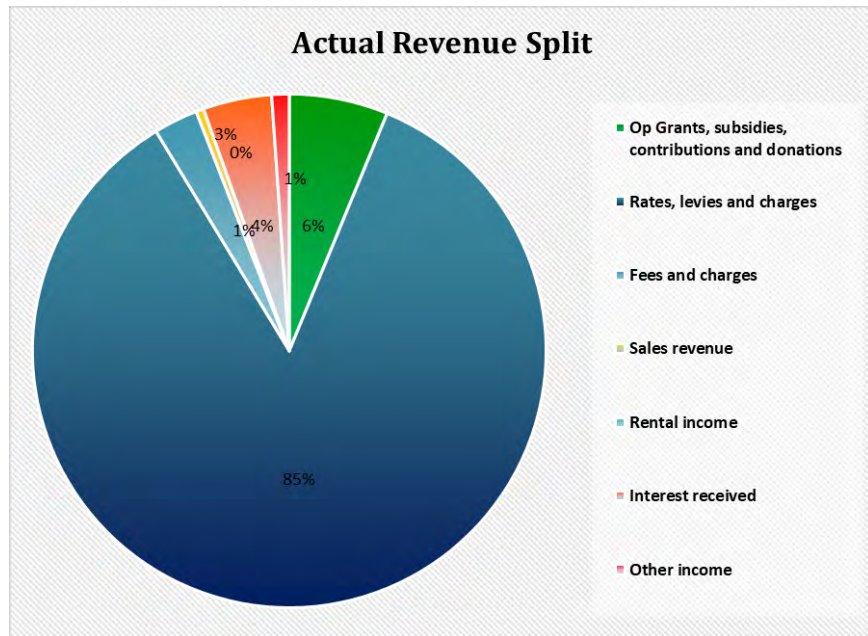
1. Operational Performance (Actual vs Budget)
2. Capital Revenue and Expenses
3. Plant, Property, and Equipment (Work-In-Progress)
4. Rates and Water Update
5. Borrowings
6. Cash and Cash Equivalent Movement Comparison

1. OPERATIONAL PERFORMANCE (Actual vs. Budget)

Revenue and Expenditure Summary as of 31 October 2023

The below summary shows a brief snapshot of how the Council is tracking in the current year against the budget for the year as adopted by the Council.

Operational Performance		Actual YTD FY23/24	Budget YTD FY23/24	YTD Actuals Less YTD Budget \$	Variance as a % of YTD Budget %	Comments on significant variances
Revenue						
Recurrent revenue						
Rates, levies and charges	3(a)	21,795,821	16,805,333	4,990,487	↑	30% Rates Notice for period July to Dec 23 issued on end of October 23
Fees and charges	3(b)	711,554	1,149,970	(438,416)	↓	-38% Fees to be raised in new ERP.
Sales revenue	3(c)	124,343	852,333	(727,990)	↓	-85% Sales Revenue to be raised
Grants, subsidies, contributions and dor	3(d)	1,594,411	2,774,073	(1,179,662)	↓	-43% In line w ith budget
Total recurrent revenue		24,226,129	21,581,709	2,644,420		
Other Income						
Rental income		-	-	-	↑	Classified as fees and charges in the budget
Interest received	4(a)	1,107,217	718,189	389,028	↑	54% Interest rates from QTC including rates
Other income	4(b)	280,917	1,654,241	(1,373,325)	↓	-83%
Other capital income	5	-	-	-		
Total income		25,614,262	23,954,140	1,660,123	↑	4%
Expenses						
Recurrent expenses						
Employee benefits	6	(6,409,050)	(7,425,564)	(1,016,513)	↑	14% high number of vacancies
Materials and services	7	(14,908,902)	(11,547,930)	3,360,972	↓	-29% In line w ith budget
Finance costs	8	(241,089)	(373,866)	(132,777)	↑	36% In line w ith budget
Depreciation and amortisation	13	(4,545,264)	(4,567,061)	(21,798)	↑	0% In line w ith budget
Total recurrent expenses		(26,104,305)	(23,914,420)	2,189,885	↓	-9%
Net result		(490,042)	39,719	(529,762)	↓	-6%



2. CAPITAL REVENUE AND EXPENSES

The below statement shows a comparison between the Capital Revenue and Expenses as at 31 October 2023 actuals vs Budget for FY23/24.

				YTD		
		Actual YTD	Full	Actuals	Variance as	Comments on significant
		FY23/24	Budget	Less Full	a % of Full	
Capital			FY23/24	Budget	Budget	variances
Capital revenue						
Grants, subsidies, contributions and dor	3(d)	2,010,830	20,595,959	(3,613,343)	↓	-64%
Total capital revenue		2,010,830	20,595,959	(3,613,343)	↓	-64%
Capital expenses						
	9	-	2,652,952	(2,652,952)		

3. PLANT, PROPERTY AND EQUIPMENT

The below statement shows a comparison between the Property, Plant and Equipment as at 31 October 2023 actuals vs Budget for FY23/24.

				YTD		
		Actual YTD	Full	Actuals	Variance as	Comments on significant
		FY23/24	Budget	Less Full	a % of Full	
Plant, Property & Equipment			FY23/24	Budget	Budget	variances
Other Additions		-	31,529,902	(31,529,902)	↓	-100%
Renew als		-	14,522,040	(14,522,040)	↓	-100%
Total Work In Progress		-	46,051,942	(46,051,942)		

4. RATES AND WATER UPDATE

- Quarter 1 Water Meter readings for non-residential properties for the period 01.07.2023 to 30.09.2023 have been completed and uploaded into the system. Revenue is in the process of running water billing with the assistance of Civica Authority as this is the first issue of water notices in the new system. Issue date TBA.
- Rates Notices for all properties for the Period 01-07-2023 to 31-12-2023 were issued 30-10-2023 and are due for payment in full by 4.30pm 29-11-2023.
- Notices of Intention to Sell Land were issued for 10 properties on the 23-10-2023. Property owners have three (3) months from the date that the notice is given to pay all outstanding rates and charges and interest in full. If payment of all outstanding charges is not paid within the time period, Council will issue a notice of auction date and time to commence sale of the property to recover all outstanding charges. In addition to the notices already serviced, Revenue are currently in the process of preparing an additional 30 Notices of Intention to Sell Land.

5. BORROWINGS

Council loan repayments are paid every quarter on the first working day. The balance as of 31 October 2023 was \$16.8 million.

Summary of QTC Loans as at 31 October 2023					
Description	Loans Month/Year Start	Original Principal \$'000	Loan Balances \$'000	Interest Rate	Final Payment Due
Healey Heights development, Roads, Water and Sewer works	March 2009	7,000	3,120	7.28%	15/06/2029
Roads, water and sewer works	December 2009	5,000	2,432	6.39%	15/06/2030
Sewer upgrade	December 2010	5,875	2,237	6.30%	15/12/2028
Sewer upgrade	September 2011	5,000	2,794	4.89%	15/06/2032
Sewer upgrade	September 2012	5,000	2,992	5.06%	15/12/2032
Sewer upgrade	September 2013	5,000	3,183	4.32%	15/03/2034
Total		32,875	16,758		

6. CASH AND CASH EQUIVALENT MOVEMENT COMPARISON

Cash at Bank – 31 Oct 2023	\$36,860
Total Cash Restrictions	\$ (5,433)
TOTAL UNRESTRICTED CASH	\$31,426

MICC had \$36.86 million cash on hand at the end of October 2023. The restricted cash as defined by Council consists of grants received in advance for which MICC has contractual obligations. There are no short-term issues regarding cash on hand.

Summary of Cash and Cash Equivalents	
Month FY22/23	\$
Oct 2022	57,934,935
Nov 2022	62,566,501
Dec 2022	59,139,973
Jan 2023	54,230,630
Feb 2023	51,455,489
Mar 2023	48,329,305
Apr 2023	57,308,523
May 2023	55,565,084
Jun 2023	62,649,252
Jul 2023	56,763,115
Aug 2023	49,603,677
Sep 2023	42,890,742
Oct 2023	36,859,530



COMING UP

- 29 November 2023 – Audit and Risk Committee Meeting

ATTACHMENTS

1. FINAL MICC Financial Statements-31 Oct 2023 [↓](#)

Mount Isa City Council

Financial Statements

For the period ended 31 October 2023

Mount Isa City Council

Financial statements

For the period ended 31 October 2023

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Current Year Financial Sustainability Statement

Unaudited Long Term Financial Sustainability Statement

Mount Isa City Council
Statement of Comprehensive Income
For the period ended 31 October 2023

		Actual YTD FY23/24	Budget FY23/24
	Note	\$	
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	21,795,821	50,416,000
Fees and charges	3(b)	711,554	3,449,910
Sales revenue	3(c)	124,343	2,557,000
Grants, subsidies, contributions and donations	3(d)	1,594,411	8,322,218
Total recurrent revenue		24,226,129	64,745,128
Capital revenue			
Grants, subsidies, contributions and donations	3(d)	2,010,830	20,595,959
Total capital revenue		2,010,830	20,595,959
Rental income		-	-
Interest received	4(a)	1,107,217	2,154,567
Other income	4(b)	280,917	4,962,724
Other capital income	5	-	-
Total income		27,625,092	92,458,378
Expenses			
Recurrent expenses			
Employee benefits	6	(6,409,050)	(22,276,691)
Materials and services	7	(14,908,902)	(34,643,789)
Finance costs	8	(241,089)	(1,121,597)
Depreciation and amortisation			
Property, plant and equipment	13	(4,545,264)	(13,701,184)
Intangible assets		-	-
		(26,104,305)	(71,743,261)
Capital expenses	9	-	-
Total expenses		(26,104,305)	(71,743,261)
Net result		1,520,787	20,715,118
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	13	-	-
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		1,520,787	20,715,118

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

Operating	<u>Net operating result (excluding capital items)</u>	(490,042)	119,158
	Total operating revenue (excluding capital items)	25,614,262	71,862,419
	Operating surplus ratio	A -1.9%	0.2%
		T 0-10%	0-10%

Mount Isa City Council
Statement of Financial Position
For the period ended 31 October 2023

		Actual YTD FY23/24	Budget FY23/24
Note	\$	\$	
Current assets			
Cash and cash equivalents	10	36,859,530	41,746,498
Receivables	11	30,759,873	5,713,758
Inventories	12	519,611	294,539
Contract assets	14	2,671,026	2,916,839
Total current assets		70,810,040	50,671,635
Non-current assets			
Other financial assets	20	1	1
Property, plant and equipment	13	660,814,444	577,088,422
Intangible assets		-	-
Total non-current assets		660,814,445	577,088,423
Total assets		731,624,485	627,760,058
Current liabilities			
Payables	15	4,749,148	3,705,884
Contract liabilities	14	5,433,419	4,382,510
Borrowings	16	1,521,805	1,971,482
Provisions	17	2,469,448	2,474,872
Other liabilities		-	1,025,229
Total current liabilities		14,173,820	13,559,977
Non-current liabilities			
Borrowings	16	15,319,612	13,385,837
Provisions	17	12,654,569	14,718,679
Other liabilities			
Total non-current liabilities		27,974,180	28,104,516
Total liabilities		42,148,000	41,664,493
Net community assets		689,476,484	586,095,565
Community equity			
Asset revaluation surplus		408,612,688	289,225,229
Retained surplus		280,863,796	296,870,336
Total community equity		689,476,484	586,095,565

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

Mount Isa City Council
Statement of Changes in Equity
For the period ended 31 October 2023

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Restated balance at 30 June 2020	219,461,687	253,204,277	472,665,964
Net result	-	8,882,481	8,882,481
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	22,885,354	-	22,885,354
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	22,885,354	8,882,481	31,767,835
Balance as at 30 June 2021	242,347,041	262,086,759	504,433,799
Net result	-	706,648	706,648
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	33,968,839	-	33,968,839
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	33,968,839	706,648	34,675,486
Balance as at 30 June 2022	276,315,879	262,793,406	539,109,285
Net result	-	17,490,884	17,490,884
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	132,296,808	(692,472)	131,604,336
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	132,296,808	16,798,412	149,095,220
Balance as at 30 June 2023	408,612,688	279,591,818	688,204,506
Opening Balance Adjustment			
Net result	-	1,271,977	1,271,977
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	-	1,271,977	1,271,977
Balance as at 31 October 2023	408,612,688	280,863,796	689,476,484

Mount Isa City Council
Statement of Cash Flows
For the period ended 31 October 2023

Note	Actual YTD FY23/24 \$	Budget FY23/24 \$
Cash flows from operating activities		
Receipts from customers	6,394,208	61,135,600
Payments to suppliers and employees	(24,186,603)	(55,700,460)
	(17,792,395)	5,435,139
Interest received	1,107,217	2,154,567
Operating Grants and Contributions	1,594,411	8,799,677
Rental & Other Income	280,917	-
Borrowing costs	(241,089)	(949,597)
Net cash inflow (outflow) from operating activities	18 (15,050,939)	15,439,787
Cash flows from investing activities		
Payments for property, plant and equipment	(12,379,083)	(46,051,940)
Capital Grants, Subsidies, Contributions and Donations	2,010,830	20,595,959
Proceeds from sale of property plant and equipment	-	(979,287)
Net cash inflow (outflow) from investing activities	(10,368,253)	(26,435,268)
Cash flows from financing activities		
Repayment of borrowings	(370,531)	(1,854,211)
Net cash inflow (outflow) from financing activities	(370,531)	(1,854,211)
Net increase (decrease) in cash and cash equivalent held	(25,789,722)	(12,849,691)
Cash and cash equivalents at the beginning of the financial year	62,649,252	54,596,189
Cash and cash equivalents at end of the reporting period	10 36,859,530	41,746,498

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

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

2. Analysis of Results by Function

2(a) Components of council functions

The activities relating to the council's components reported on in Note 2(b) are as follows :

Business Services and finance

This function includes budget support, financial accounting, taxation advice, asset management, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Construction and maintenance

Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the Mount Isa community. These assets include roads, drains, stormwater, cemeteries, parks and open spaces.

Community services

The goal of community services is to ensure Mount Isa City Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

- libraries
- entertainment venues
- public health services including vaccination clinics
- environmental licences and approvals, mosquito and other pest management programs
- animal management

Planning and development

This function facilitates the City's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Mount Isa City Council is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the city. This function includes activities and services related to city, neighbourhood and regional planning, and management of development approval processes.

Transport infrastructure

The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

Waste management

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services.

Water and Sewerage infrastructure

The goal of this program is to support a healthy, safe community through sustainable water and sewerage services. This function includes all activities relating to water.

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

3 Revenue
(a) Rates, levies and charges

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
General rates	9,688,770	19,047,000
Separate rates	268,573	509,000
Water	5,424,113	11,058,000
Water consumption, rental and sundries	116,779	6,873,000
Sewerage	4,086,374	8,328,000
Waste Management	2,347,795	4,766,000
Total rates and utility charge revenue	21,932,404	50,581,000
Less: Discounts	-	-
Less: Pensioner remissions	(136,583)	(165,000)
	<u>21,795,821</u>	<u>50,416,000</u>
(b) Fees and charges		
Animal Control	43,017	221,728
Buchanan Park fees	-	200,000
Building and Development	249,187	577,000
Cemetery fees	-	150,000
Finance	8,390	93,600
Infringements	2,110	48,672
Licences and registrations	-	-
Other fees and charges	356,910	802,280
Refuse tip and recycling	51,940	1,356,630
	<u>711,554</u>	<u>3,449,910</u>
(c) Sales revenue		
Rendering of services		
Contract and recoverable works	4,645	151,500
Concrete sales	119,697	2,405,500
	<u>124,343</u>	<u>2,557,000</u>
Sale of goods		
Other	-	-
	<u>-</u>	<u>-</u>
Total Sales Revenue	<u>124,343</u>	<u>2,557,000</u>

Mount Isa City Council

Notes to the financial statements

For the period ended 31 October 2023

(d) Grants, subsidies, contributions and donations		
Grant income under AASB 15	-	-
(i) Operating		
General purpose grants	90,753	8,129,818
State government subsidies and grants	1,503,658	192,400
	<u>1,594,411</u>	<u>8,322,218</u>
(ii) Capital		
State & Commonwealth Government subsidies and grants	2,010,830	20,595,959
Commonwealth Government subsidies and grants	-	-
Contributions	-	-
Total capital grants, subsidies and	<u>2,010,830</u>	<u>20,595,959</u>
Less: discount allowed developer	-	-
	<u>2,010,830</u>	<u>20,595,959</u>
4 Interest and other income		
(a) Interest received		
Interest received from bank and term deposits is accrued over the term of the investment.		
Interest received from term deposits		
Interest received from financial institutions	843,886	1,583,933
Interest from overdue rates and utility charges	263,331	570,634
	<u>1,107,217</u>	<u>2,154,567</u>
(b) Other income		
Dividends are recognised when they are declared.		
Dividend (Mount Isa Water Board)	-	3,625,294
Other income	280,917	1,337,430
	<u>280,917</u>	<u>4,962,724</u>
	Actual YTD	Budget
	FY23/24	FY23/24
	\$	\$
5 Other Capital income		
Gain / loss on disposal of non-current assets	-	-
Provision for restoration of land	-	-
Total Other Capital Income	-	-
Revaluations	-	-
6 Employee benefits		
Staff wages and salaries	4,558,030	16,256,314
Councillors' remuneration	181,031	543,094
Annual, Sick and Long Service Leave Entitlements	714,099	3,409,560
Workers compensation Insurance	315,608	300,000
Fringe Benefits Tax (FBT)	28,623	79,774
Superannuation	523,553	2,390,124
	<u>6,320,945</u>	<u>22,978,865</u>
Other employee related expenses	88,106	-
	<u>6,409,050</u>	<u>22,978,865</u>
Less: Capitalised employee expenses	-	(702,175)
	<u>6,409,050</u>	<u>22,276,691</u>

Mount Isa City Council**Notes to the financial statements****For the period ended 31 October 2023****7 Materials and services**

Audit Fees *	700	220,000
Bulk Water Purchases	3,493,847	13,886,217
Communications and IT	702,234	1,602,224
Council Enterprises Support	194,335	1,090,000
Governance and Promotions	361,552	2,432,406
Land Use Planning and Regulation	154,302	393,000
Parks and Gardens	189,116	1,980,000
Road Maintenance	421,671	2,088,821
Flood Works	1,757,166	-
Vehicle and plant operating costs	1,960,909	1,965,478
Waste Levy Payments (Total)	141,699	2,073,949
Waste Levy Refund **	-	(863,760)
Waste Management	18,552	2,198,869
Water and Sewerage Maintenance	347,206	2,056,716
Other materials and services	5,165,614	3,519,869
	<u>14,908,902</u>	<u>34,643,789</u>

Actual YTD FY23/24	Budget FY23/24
-----------------------	-------------------

\$

8 Finance costs

Finance costs charged by the Queensland Treasury Corporation	208,137	949,597
Bank charges	32,951	172,000
	<u>241,089</u>	<u>1,121,597</u>

9 Capital expenses

Disposal of non current asset	-	-
Loss on disposal of non-current assets	-	-
Provision for restoration of land	17	-
Revaluation decrement	17	-
Landfill rehabilitation	-	-
Total Capital expenses	<u>-</u>	<u>-</u>

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
10 Cash and cash equivalents		
Cash at bank and on hand	1,571,085	
Deposits at call	35,288,445	41,746,498
Term deposits	-	
Balance per Statement of Financial	<u>36,859,530</u>	<u>41,746,498</u>
Less bank overdraft	-	
Balance per Statement of Cash Flows	<u><u>36,859,530</u></u>	<u><u>41,746,498</u></u>

Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Cash and cash equivalents	36,859,530	41,746,498
Less: Externally imposed restrictions on cash	<u>(5,433,419)</u>	
Unrestricted cash	<u><u>31,426,111</u></u>	<u><u>41,746,498</u></u>

Council's cash and cash equivalents are subject to a number of 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	5,433,419	4,382,510
Total externally imposed restrictions on cash assets	<u><u>5,433,419</u></u>	<u><u>4,382,510</u></u>

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
11 Receivables		
Current Trade and Other Receivables		
Rates and charges	28,262,270	5,713,758
GST Recoverable	653,394	
Prepayments	220,583	
Other debtors	1,623,626	
	<u>30,759,873</u>	<u>5,713,758</u>
Less: Expected credit losses		
Rates and general debtors	-	
Total Current Trade and Other Receivables	<u><u>30,759,873</u></u>	<u><u>5,713,758</u></u>
12 Inventories		
Inventories held for distribution		
Other trading stocks	-	294,539
Quarry and road materials	124,907	-
Plant and equipment stores	394,704	-
	<u>519,611</u>	<u>294,539</u>
Total inventories	<u><u>519,611</u></u>	<u><u>294,539</u></u>

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

13 Property, Plant and Equipment

Council	Land and improvements	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Work in progress	Total	Intangible Asset Software
Basis of measurement	Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost		Cost
Fair value category	Level 2	Levels 2 & 3		Level 3	Level 3	Level 3			
Asset values	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2023	6,873,636	171,934,169	20,763,242	460,736,429	178,495,091	143,004,844	26,802,918	1,008,610,328	36,222
Additions	-	-	-	-	-	-	12,379,083	12,379,083	-
Closing gross value as at 31 October 2023	6,873,635.86	171,934,169.44	20,763,241.67	460,736,428.50	178,495,091.00	143,004,844.00	39,182,000.37	1,020,989,410.84	36,222
Accumulated depreciation and impairment									
Opening balance as at 1 July 2023	-	26,498,029	10,607,583	148,756,863	109,036,118	60,767,331	-	355,665,925	-
Depreciation expense	-	961,132	425,064	1,854,916	702,624	601,528	-	4,545,264	-
Accumulated depreciation as at 31 October 2023	-	27,459,161	11,032,647	150,611,779	109,738,742	61,368,859	-	360,211,188	-
Total Written Down Value as at 31 October 2023	6,873,636	144,475,009	9,730,595	310,124,650	68,756,349	81,635,985	39,182,000	660,778,222.35	36,222

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

14 Contract balances

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
(a) Contract assets	2,671,026	2,916,839
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	3,753,521	-
Non-capital performance obligations not yet satisfied	1,679,898	4,382,510
	<u>5,433,419</u>	<u>4,382,510</u>

15 Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
Current		
Creditors	4,530,719	3,705,884
Other creditors	218,429	-
	<u>4,749,148</u>	<u>3,705,884</u>

16 Borrowings

	Actual YTD FY23/24	Budget FY23/24
	\$	\$
Current		
Loans - QTC	1,521,805	1,971,482
Loans - other	-	-
	<u>1,521,805</u>	<u>1,971,482</u>
Non-current		
Loans - QTC	15,319,612	13,385,837
Loans - other	-	-
	<u>15,319,612</u>	<u>13,385,837</u>
Opening balance at beginning of financial year	17,211,947	17,211,530
Principal repayment	(370,531)	(1,854,211)
Book value at end of financial year	<u>16,841,416</u>	<u>15,357,318</u>

17 Provisions

Current		
Annual leave	1,773,857	1,762,798
Long service leave	695,590	712,074
Waste Levy Term Advance	-	1,025,229
Total Current Provisions	<u>2,469,448</u>	<u>3,500,101</u>
Non-Current		
Long service leave	313,743	308,076
Landfill rehabilitation	8,252,697	14,410,603
Waste Levy Term Advance	4,088,129	-
Total Non-Current Provisions	<u>12,654,569</u>	<u>14,718,679</u>
Landfill rehabilitation		
Balance at beginning of financial year	8,252,697	-
Increase due to unwinding of discount	8	-
Adjustment due to change in cost estimate Amounts used	5,9	-
Increase/(decrease) due to change in discount rate	5,9	-
Balance at end of financial year	<u>8,252,697</u>	<u>-</u>

This is the present value of the estimated cost of restoring the Mount isa landfill site to a useable state at the end of its useful life which is expected to be 2062.

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2023

18 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

Net result	1,520,787	
Non-cash items:		
<i>Write off of Prior years WIP to Profit and Loss</i>	-	
<i>Depreciation and amortisation</i>	4,545,264	
<i>Impairment of receivables</i>	-	
<i>Unwinding discount on provisions</i>	-	
<i>Impairment/write off</i>	-	
<i>Investing and development activities (non-Provision for restoration of landfill</i>	-	
<i>Net (profit)/loss on disposal of non-current assets</i>	-	
<i>Loss / (gain) on revaluation of assets</i>	-	
<i>Provision for road construction</i>	-	
<i>Capital grants and contributions</i>	(2,010,830)	
	<u>2,534,434</u>	-
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	(15,936,404)	
(Increase)/ decrease in other assets	-	
(Increase)/ decrease in contract assets	-	
(Increase)/decrease in inventory	(301,106)	
Increase/(decrease) in payables	(4,190,594)	
Increase/(decrease) in contract liabilities	1,050,909	
Increase/(decrease) in other liabilities	-	
Increase/(decrease) in employee leave entitlements	271,034	
	<u>(19,106,160)</u>	-
Net cash inflow from operating activities	<u>(15,050,939)</u>	-

19 Reconciliation of liabilities arising from financing activities

2024	As at 30 June 2023 \$	Cash flows \$	As at 31 October 2023 \$
Borrowings	17,211,530	(370,531)	16,840,998
2023	As at 30 June 2022 \$	Cash flows \$	As at 30 June 2023 \$
Borrowings	18,960,448	(1,748,917)	17,211,530
2022	As at 30 June 2021 \$	Cash flows \$	As at 30 June 2022 \$
Borrowings	20,607,490	(1,647,042)	18,960,448

13 COMMUNITY SERVICES REPORTS**13.1 SPLASHEZ OVERVIEW REPORT - OCTOBER 2023**

Document Number: 800806

Author: Manager Economic and Community Development

Authoriser: Director of Community Services

Directorate: Community Services

Portfolio: Finance, Customer Services, Economic Development, Promotion & Community Development, Arts

Tourism, Events, Sports and Recreation, Library

EXECUTIVE SUMMARY

The October 2023 Splashez Overview Report is presented to Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2023 Splashez Overview Report as presented.

OPERATIONAL OVERVIEW

Summer trading hours commenced at the start of October (Monday to Friday 5:30am to 7:00pm, Saturday 7:00am to 5:30pm and Sunday 9:00am to 5:00pm). All programs are in full operation for the Summer season, the centre is experiencing high levels of bookings and utilisation by community groups.

ACTIVITIES

Activities and bookings are at capacity, this includes.

Miss Julie's Mobile Swim School are running learn to swim lessons six days a week from Splashez (Monday, Tuesday, Wednesday, Thursday afternoons, and Friday and Sunday mornings).

Mount Isa Heat Swim Team run their swim club night on Wednesday's through the school term. The club offer training sessions for club members at Splashez on Mondays, Thursdays and Sunday. Club members have been to carnivals and represented Mount Isa well already this season.

Aqua Aerobics, including Move-It NQ sessions are running six times a week (Tuesday 9:00am and 6:00pm, Wednesday 5:45am, Thursday 6:00pm, Friday 5:45am and 9:00am). There was a total of 153 Participants in the 6 Move-It funded sessions in October.

Swim Fit sessions are run twice weekly, Tuesday and Thursday mornings at 5:45am.

School Swimming Learn to Swim Lessons, and Swimming Carnivals have been on right through the the month of October, and bookings are continuous until the end of term 4. Other school events, break ups and activities have been booked in and accommodated for also.

All staff completed Pool Lifeguard Training in October. This provided lifeguard training and upskilling for the team at Splashez.

CHRISTMAS

The Promotion and Development team have been able to source five large Inflatable Water Slides

for the first week of the 2023 Christmas holidays, December Monday 4 – Friday 8 for three hours each day.

The slides will be located on the Kruttschnit Ovals with access provided via the Splashez Aquatic Centre (Some fence panelling will be removed daily to allow access).

Promotion and advertising will commence early early/mid-November.

MAINTENANCE

Construction has begun for the install of the waterslides. The eastern side of the facility from the boundary fence to the plant room has been fenced off for the construction. At this stage the work is scheduled to be completed in late March.

Grounds work has been completed to remove a garden bed which presented a safety issue. The area has been filled with topsoil and grass seed to grow as quickly as possible. This change creates greater visibility and additional open space for use by the community.

ISSUES/IDENTIFIED RISKS

Regular hazard inspection has been carried out with council's Workplace Safety Team.

EVENTS (*Pre-bookings for October and November 2023*)

Dates	Event / Activity
3, 4, 5, 6, 9, 10, 11, 12, 13 October 2023	Spinifex Year 12 Lifesaving
3, 4, 5 October 2023	St. Joseph's School Swimming Lessons
3, 6, 9, 10, 13, 16, 17, 20 October 2023	Flexible Learning Swimming Sessions
4, 11, 18, 25 October 2023	Mount Isa Heat Swim Club Night
9, 10, 11, 12, 16, 17, 18, 19 October 2023	Sunset State School Learn to Swim Lessons
7, 8, 9, 10 October 2023	Darben Training, Lifeguard & Bronze Medallion Courses
7, 8 October 2023	Mount Isa Heat Coaching Clinics
10 October 2023	School of the Air Swimming Carnival
10, 11, 12, 13, 17, 18, 19, 20 October 2023	Aqua Aerobics (and Move-It NQ Sessions)
10, 12, 17, 19, 24, 26, 31 October 2023	Swim Fit Sessions
14 October 2023	Wanderers Football Club Breakup
17, 18, 19 October 2023	Burketown State School Learn to Swim Lessons
23, 24, 27, 30, 31 October 2023	Flexible Learning Swimming Sessions
23, 24, 25, 26, 27 October 2023	Barkly Hwy State School Learn to Swim Lessons
23, 30 October 2023	NWRH Hydrotherapy Sessions
24, 25, 26, 27, 31 October 2023	Aqua Aerobics (and Move-It NQ Sessions)
29 October 2023	Mount Isa Army Cadets Pool Activities Day
1, 2, 3, 7, 8, 9, 10, 14 November 2023	Aqua Aerobics (and Move-It NQ Sessions)

1, 8, 15, 22, 29 November 2023	Mount Isa Heat Swim Club Night
2, 7, 9, 14, 16 November 2023	Swim Fit Sessions
3 November 2023	St. Joseph's School Swimming Carnival
6, 13, 20, 27 November 2023	NWRH Hydrotherapy Sessions
6, 7, 8, 9, 10 November 2023	Townview State School Learn to Swim Lessons
6, 7, 10, 13, 14, 17, 20, 21 November 2023	Flexible Learning Swimming Sessions
13, 14, 15, 16 November 2023	Happy Valley State School Learn to Swim Lessons
14 November 2023	Good Shepherd Yr 12 Break Up Day
15 November 2023	School Of The Air Swimming Day
15, 16, 17, 21, 22, 23, 24 November 2023	Aqua Aerobics (and Move-It NQ Sessions)
20, 22, 23, 24 November 2023	Dajarra State School Learn to Swim Lessons
21, 23, 28, 30 November 2023	Swim Fit Sessions
23 November 2023	Good Shepherd Yr 7 to Yr 11 Celebration Day
23 November 2023	Happy Valley State School Year 6 Graduation Party
24, 27, 28 November & 1 December 2023	Flexible Learning Swimming Sessions
25, 26, 27 November 2023	Aus swim Queensland Teacher of Swimming Course
26 November 2023	Bambinos Staff Christmas Party
28, 29, 30 November 2023	Aqua Aerobics (and Move-It NQ Sessions)
28, 29, 30 November & 1 December 2023	Sport for Bush Kids Learn to Swim Lessons

ATTACHMENTS

Nil

13.2 ECONOMIC DEVELOPMENT OVERVIEW REPORT - OCTOBER 2023

Document Number: 800594

Author: Manager Economic and Community Development

Authoriser: Director of Community Services

Directorate: Community Services

Portfolio: Finance, Customer Services, Economic Development, Promotion & Community Development, Arts

EXECUTIVE SUMMARY

The October 2023 Economic Development Overview Report is presented to Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2023 Economic Development Overview Report as presented.

ADVISORY COMMITTEES**Mine Workers Memorial Committee**

Communications have been ongoing with all the Mine Workers Advisory Committee

CA Architects and LA3 have also been actively working on the completion of

- Mine Workers Memorial Concept works for George McCoy Park.
- RV Parking Strategy CBD
- Detailed Design drawings for Mine Workers Memorial for Frank Aston hill

A further meeting was scheduled for November 14 however it was deferred for a lack of quorum, a new date is yet to be advised.

Motor Sports Advisory Committee

The North West Motor Committee reviewed the final report from GHD on the 5th of October 2023. Errors in the report, as well other feedback was collated and sent to GHD, we expect the final report to be ready to present to the MICC Councillors before the December Council meeting.

Lake Moondarra Advisory Committee

The Committee met on the 19th of October 2023, key speaker was Bill Esteves, the CEO of the Mount Isa Water Board (MIWB), Bill presented a list of priorities for infrastructure construct at Lake Moondarra. Further workshops are being held on the 14th of November to finalise priorities. The spreadsheet of MIWB improvements is available and this a link to an online survey.

The MIWB is keen to receive comment and direction from the committee and will be using the next Lake Moondarra Committee Meeting as a public consultation session with feedback to help shape the MIWB 5-year strategy.

ECONOMIC DEVELOPMENT**Commerce North West**

MICC Officers have attended regular meetings in conjunction with the Commerce North West to hear about community business concerns and opportunities. The next event run by CNW is the Northern Outback Business Awards was held at the Mount Isa Civic Centre on the of 4th November 2023. The

8th of May 2024 is date set for the North West MPX, this event was better supported this year and one stall holder business has reported sales of \$980k from contacts at last year's event.

Funding Submissions-

Regional Economic Futures Fund -

MICC submitted for \$1,500,000.00 for the further development of a Mount Isa Renewable Energy, Critical Minerals, Transport and Logistics Hub.
Status: Pending Outcome.

Growing Futures Tourism Fund (GFTF)

Growing Future Tourism is designed to support tourism operators to develop visitor experiences in the new priority areas for growth highlighted by the industry led Towards Tourism 2032 roadmap. The first \$8 million round includes grants of between \$1 million and \$4 million with applicants co-funding at least 50 per cent of eligible project costs.

Council identified two potential projects.

1. Redevelopment Works of the John Campbell Miles Memorial Look out.
2. Phases 3 & 4 of the Outback at Isa Master Plan which will have works completed on Outback Park to further develop Paleo and cultural tourism initiatives.

Status- Unsuccessful

Early feedback from the funding body regarding the Outback at Isa submission suggests funding was aimed at new project not existing redevelopment.

Economic Development Strategy

Focus for the period has been on the response to the Glencore Copper Mining Closure, including:

Administration worked to develop the Transitioning Mount Isa's Economy strategy response, this response is quickly shifting into implementation though stakeholder engagement and data collection.

Strategy implementation

1.6- Continue to engage with Glencore to inform a strategic and targeted approach to the delivery of available community and economic development funding programs.

Glencore was contacted in September to work with CQ Commercial Laundry's for an MOU on laundry services for all Glencore mines. Administration is working with CQ Commercial Laundry to facilitate the development of a state-of-the-art energy efficient laundry in Mount Isa, Glencore supports this project concept.

2.1 & 3.3- Work with MITEZ and North West Minerals Province industry stakeholders in advocating for the critical enabling infrastructure and other support needed to secure the future of the North West Region's new minerals economy.

Administration is continuing to work with multiple stakeholders for the development of the Mount Isa Logistics, Transport, and Renewable Energy Hub. In September Administration met with Martinus, Someva, APA, and the MIWB to understand challenges and barriers.

Stakeholder Engagement

2023	Event Name/ Meeting Attended	Key Speaker	Council Representative	Key items taken from the Event/Meeting
04-October	Nuclear Forum	Steven Wilson, Professor of economics and engineering. Will Shackel, founder of Nuclear for Australia. Dr David Gillespie, hon member for Lyne. James Reynolds, founder of Mirabou Energy. Dr Adi Paterson, CEO of the Australian Nuclear Science and technology Organisation.	Economic Development Officer Manager Economic and Community Services.	Mount Isa is home to Queensland's largest uranium deposit, there are several uranium and reactive mineral resources in the Mount Isa region including the Lake Moondarra precinct. Speakers articulated very well how despite Queensland's ban on uranium, the need for nuclear energy needs to be a consideration as a baseline energy option for the transition to net zero.
04-October	Queensland Small Business Friendly Council Meeting (QSBC)	Dominique Lamb, Small Business Commissioner. Sharon Ible, Senior Engagement Officer, QSBC Commission. QSBC members from across the state.	Economic Development Officer	<ul style="list-style-type: none"> • Commissioner's update • Member activities • Member annual reporting is due • Indigenous Small Business Week activities • QSBC commissioner will be the MC at the Northern Outback Business Awards in November.
05- October	North West Motor Sport Feasibility Study - Final Report Feedback Session.	Cr Barwick, North West Motorsport Committee Chair.	Economic Development Officer Manager Economic and Community Services. Director Economic and Community Services. Cr Barwick.	The North West Motorsport Committee met to review the final report, changes and errors have been forwarded to GHD, we expect a final report to be put before Council at the December meeting.
10-October	NRCG Supply Chain - Sub-group meeting	Northern Renewables Coordination Group Supply Chain Discussion -	Economic Development Officer	Successful execution of the Queensland Energy and Jobs Plan will require coordination across Queensland Government Departments, Government owned corporations, Industry, and Regulators.

2023	Event Name/ Meeting Attended	Key Speaker	Council Representative	Key items taken from the Event/Meeting
		Sub-group Members hosted by James Doyle,		<p>Planning & Project Facilitation, Supply Chains, Social Infrastructure, Workforce, Social License</p> <p>The MICC has chosen to be part of the Supply Chain workshops.</p> <p>This month's topic was Copperstring 2.0, guest speaker was CPB and UGL as Joint venture contracting partners.</p>
11-October	North West Phosphate- Meet the buyer session.	John Cotter, Managing Director NWP.	Economic Development Officer.	John provided a detailed outline of the project due to start in April next year. There are multiple services, supply, and employment, opportunities available with the NWP project. The presentation from the session is available.
11-October	Kalkatungu Riverbed Cleaning Group & Council	Kerry Parker, Manager DATSIP.	Economic Development Officer	The MICC is working with the Kalkatungu Riverbed Cleanup Group to fast contracting work to manage the Leichhardt River rubbish and fire risk fuel loads.
16-October	CQ Commercial Laundry	Derek Harbison, Energy efficiency consultant with Negawatts.	Economic Development Officer	The MICC is working with CQ Commercial Laundry to build a state-of-the-art energy efficient laundry in Mount Isa that will catering to regional mining and tourism businesses. Energy efficiencies compared to traditional gas-powered businesses, is estimated to be up to \$900k and employ up to 40 staff.
16-October	Industry Briefing from Powerlink	Tammy Parry,	<p>Economic Development Officer</p> <p>Economic Development Officer</p> <p>Manager Economic and Community Services.</p> <p>Director Economic and Community Services.</p>	<p>Powerlink in partnership with UGL CPB Joint Venture are seeking expressions of interest from local suppliers across the following:</p> <ul style="list-style-type: none"> • Camps • Civil works • Fencing works • Environmental services • Green procurement innovation • Haulage and logistics • Indigenous Enterprises

2023	Event Name/ Meeting Attended	Key Speaker	Council Representative	Key items taken from the Event/Meeting
				<ul style="list-style-type: none"> • Training and employment • Regional manufacturing • Road building • Social Enterprises • Trades • Vehicles
17-October	Glencore Update - Mount Isa City Council	Sam Strohmayer, CEO, Glencore Zinc Assets Australia Maryann Wipaki, GM Health, Safety, Environment & Community, Glencore Zinc Assets Australia.	Economic Development Officer Manager Economic and Community Services. Director Economic and Community Services.	Meeting notes are available.
19-October	Lake Moondarra Advisory Committee Workshop			The MIWB is keen to receive comment and direction from the committee and will be using the next Lake Moondarra Committee Meeting as a public consultation session with feedback to help shape the MIWB 5-year strategy. Next MIWB workshop is scheduled for two separate sessions on the 14 th of November.
25-October	Commerce North West Board Meeting.	Emma Harman, President Commerce North West.	Economic Development Officer.	The next event run by CNW is the Northern Outback Business Awards to be held at the Mount Isa Civic Centre on the of 4 th November 2023.

13.3 COMMUNITY DEVELOPMENT OVERVIEW REPORT - OCTOBER 2023

Document Number: 800593

Author: Manager Economic and Community Development

Authoriser: Director of Community Services

Directorate: Community Services

Portfolio: Finance, Customer Services, Economic Development, Promotion & Community Development, Arts

EXECUTIVE SUMMARY

The October 2023 Community Development Overview Report is presented to Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2023 Community Development Overview Report as presented.

CIVIC CENTRE AND BUCHANAN PARK

Once the Quarter 1 Budget process has been confirmed and budgets adopted. Administration will commence with the preparation of a five year business plan for the facilities. The business plan will become a part of the regular reporting process for Council.

The major events hosted at Civic Centre and Buchanan Park in October 2023 included:

- The Sunshine Club musical;
- YPA Community Services Ball;
- DILGP Meet the Buyer Networking Event;
- National Barrel Horses Association events at Buchanan Park;
- Aladdin and His Magic Smartwatch children's show.

Recruitment for the Events Coordinator role has commenced, and candidates have been shortlisted for consideration.

Kitchen Upgrade:

In accordance with the adopted capital budget and schedule of works quotes to deliver the detailed design of an upgraded civic centre kitchen. These works will enable further use of facilities and increasing trade through the attraction of qualified caterers to compliment the offerings of the Civic Centre.

EVENTS**2023 – 100 Year Celebrations – Building Better Regions Funding**

An auditor has been appointed to complete the independent audit for the BBRF 100 Year project as part of the final milestone requirement for the grant. This will be completed by the end of November 2023.

Remembrance Day – Saturday November 11

Location: Civic Centre Cenotaph

Time: 10:30 am for a 10:40 am start

- Prepare for the heat, wear sunscreen and a hat.
- Water and Toilet facilities provided inside Civic Centre.

Wreath Laying:

No pre-event registration required. See the Emcee at the Lectern before Service start to advise your name. Please arrive a little early to allow time to notify of your intention to lay a wreath.

Christmas in the City – Saturday 2 December 2023

Mount Isa Library will open the show, followed with a mix of local talent and visiting talent Bethany Fisher and Garret Lyon. Event will have multiple active areas to keep patrons entertained for hours:

- Christmas Show in Civic Centre
 - Bethany Fisher and Dancers
 - Garret Lyon
 - Mount Isa City Library
 - Mount Isa School of Dance
 - Emily Watson
 - Ashlea Lavell
 - Peta Laffin
 - John Collins
 - David Whitehead
- Christmas Toy Library in Front Terrace
- Photo Areas in Foyer
- City Christmas Tree Display
- Food and Market Stalls in the Civic Gardens
- Strings Ensemble under the Christmas Tree outside

Seniors Christmas Events

- **Christmas High Tea** - Tuesday December 5
 - Two sessions available 9:30 am and 1:00 pm
- **Seniors Christmas at the Movies**
 - Date and Movie to be confirmed

Australia Day Awards – January 26

- Nominations open

Christmas Holiday Program

Mount Isa City Council will be ramping up the promotion of events for children over the Christmas holidays with the first week having 5 large Water Slides located at Kruttschnitt oval, with access only through the main Splashez Aquatic Centre entrance.

A range of other Christmas programs and activities will also be promoted prior to end of the school year to ensure all children and parents are aware of the things to do over the festive period.

TOURISM STRATEGY:**Tourism & Marketing Activities:**

Footage from the August Getaway Shoot was received and is currently being edited with Vetta Creative for new COO Campaign for 2024. Script in draft form and first version to be presented in November.

Centennial Place historical signage was approved and sent to fabrication. Delivery in early Nov for install.

Bin skins and toilet decals have been worked on with PCYC for Tackling Regional Adversity through Community Connections (TRACC) funding. Bin skin print was received, and graphic design work completed. PCYC has approved use of their logo, MICC awaiting approval from QLD Gov to proceed. PO for Install and printing has been raised. Parks and Gardens to be contacted for bin cleaning prior to install, after printing.

Advertising for OQTA 2024 Destination Planner finalised.

Key Communications Activities:

- Communications plan for Waste Amnesty Days and Tip Tokens was completed in October with assistance from Executive and Infrastructure teams;
- Promotions of Move it Programs and Library Seniors Week Activities.
- Assistance provided with Annual Report.
- Regular radio and social media promotion of Great Northern Clean-up.
- Production, edits and coordination of 'Invest in Mount Isa' Economic Development document graphic design, print and delivery to Mount Isa.
- Bushfire and Emergency LDMG Communications for October Emergency Bushfires at Lake Moondarra and Breakaway Estate.
- Website updates and assistance with Governance team completed as needed.

COMMUNITY DEVELOPMENT**Move It NQ**

The Move It Program ramped back up in October with the return of the popular activity Aqua Aerobics. Yoga and Pilates returned late in the month after the instructor returned from a family break. Fitness boxing and Dance Fit continue to be popular with the benefit of airconditioned venues coming into the summer months. The current funding will take these activities through to December with new funding to be sought for the new year.

Activity	Attendance October	# of Sessions
Aqua Aerobics	153	6
Dance Fit	35	3
Fitness Boxing	41	4
Pilates	10	1
Yoga	11	1
TOTALS	250	15

Community Grants and Sponsorship

Round 1 of the Community Grants and sponsorship saw 5 organisations awarded grants and 2 awarded sponsorship.

Activities Sponsored during October 2023

Recipient	Event Details	Event date
Apex Mount Isa	Apex Rock Pop Mime Show	13 October 2023

Approved upcoming sponsorship:

Recipient	Event Details	Event date
Commerce North West	Northern Outback Business Awards	4 November 2023
Mount Isa School of Dance	Mount Isa School of Dance End of Year Concert	25-26 November 2023

Council has received an out of rounds application from International Legends of League Inc. to sponsor the International Legends of League Football Match set for May 2024. Additionally, Opera Qld has approached Council seeking support for their 2024 Regional Tour. Both of these applications will be presented to Council for consideration in the December ordinary meeting.

Regional Arts Development Fund - Council Initiated Projects

Mural works were completed on the Former Ergon Substation site on Railway Ave in July with the landscaping delayed due to inability to source suitable contractors.

Sign On Expo

Planning has commenced for the 2024 Sign On Expo, with the date set for Saturday 3 February 2024. Stallholder registrations will open mid-November with radio advertising to commence around the same time.

NQ Sportstar Awards

The 2023 NQ Sportstar Awards night will be held at the Mackay Entertainment and Convention Centre on 4 November 2023.

Additionally, the North Queensland Sports Foundation have expressed their desire for Mount Isa City Council to host the 2024 Sportstar Awards. A report will be presented to Council in the November meeting for a decision on hosting the 2024 event

ATTACHMENTS

Nil

13.4 ADOPTION OF SERVICE LEVEL AGREEMENT - BETWEEN MICCOE & MICC

Document Number: 799791

Author: Manager Economic and Community Development

Authoriser: Director of Community Services

Directorate: Community Services

Portfolio: Tourism, Events, Sports and Recreation, Library

EXECUTIVE SUMMARY

Administration have reviewed and made appropriate amendments to the current Service Level Agreement between Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE) and Mount Isa City Council (MICC), the document has been endorsed by the MICCOE board.

RECOMMENDATION

THAT Council accepts the Service Level Agreement between Mount Isa City Council (MICC) and Mount Isa City Council Owned Enterprises (MICCOE) as presented.

OVERVIEW

Following the handover of Buchanan Park and the Mount Isa Civic Centre from Mount Isa City Council Owned Enterprises (MICCOE) to Council, an amendment to the Service Level agreement (SLA) between the two organisations is required to clarify accountabilities and legal responsibilities.

BACKGROUND

An SLA exists between MICCOE and Council regarding operational and general maintenance for the three main council community assets, namely:

1. Mount Isa Civic Centre;
2. Buchanan Park Complex; and
3. Outback at Isa

Following a change in structure in November 2022, the MICCOE board is no longer accountable for Buchanan Park or the Civic Centre.

This change allowed the board to focus on Outback at Isa, Mount Isa's major tourism facility. The facility includes a number of elements such as the Mount Isa Visitor Information Centre, Hard Times Mine, Isa Experience and Outback Park, the Mount Isa Regional Art Gallery, Riversleigh Fossil Centre, and the Outback Café.

To ensure clarity of expectations between Council and MICCOE, changes are required to the SLA. Legal advice was sought to review the SLA and prepare a revised version for Council consideration.

The SLA was presented to a MICCOE board meeting on 6 June 2023 where only minor amendments were raised for consideration and inclusion, these included.

- Page 3 – 4.2 (4) Council will consider provision of additional subsidy above and beyond approved council subsidy for emergency/exceptional circumstances. Council to approve this by resolution.

- Page 4 – 4.5 (2) Council (at its own cost) is responsible for any and all capital works of the Venue as approved by council.
- Page 5 – 4 (b) to use the Venue or a facility booked by Council for Council's use, whether within or outside of the Venue's business hours, on agreement and consideration of Outback at Isa plans and commitments (subject to events calendar)
- Page 5 – 5.1 (1) Maintain a Public Liability Policy that covers acts or occurrences at or upon the Venue or other premises, plant and equipment and Director, Board member and employee indemnity insurance that either Council provides to the Company under the Agreement or which is owned or under the control of the Company.

Presentation of a final draft SLA was completed 9 August 2023 and received final approval, these changes have now been made to the document and is now ready for Council's consideration.

BUDGET AND RESOURCE IMPLICATIONS

Preparation of the SLA was completed within current approved budgets.

LINK TO CORPORATE PLAN

Theme:	1.	People & Communities
Strategy:	1.3	Assist community groups to increase their sustainability and build social capacity
	1.4	Continue to develop and extend Council's public consultation processes, including the reporting of outcomes and the development of charters which clarify expectations for the provision of information for Council staff and the community
	1.17	Develop the action plan for Council's role in Major Events and Tourism

CONSULTATION (INTERNAL AND EXTERNAL)

Internal Consultation

- Director Corporate and Community Services
- Manager Community and Economic Development
- Corporate Governance Coordinator

External Consultation

- King and Company (legal Services)
- MICCOE board
- Manager Outback at Isa

LEGAL CONSIDERATIONS

Legal advise obtained through King and Company.

POLICY IMPLICATIONS

Nil.

RISK IMPLICATIONS

Nil – SLA in place will clarify responsibilities and expectations from both MICCOE and MICC.

HUMAN RIGHTS CONSIDERATIONS

Nil

ATTACHMENTS

1. **Service Level Agreement - Final Draft** [↓](#) 
2. **Outback at Isa Implementation Plan** [↓](#) 

Service Level Agreement

[Mount Isa City Council Owned Enterprises]

PART 1 REFERENCE INFORMATION

Item 1 Date

Date:, 2023.

Item 2 Parties

Name:	Mount Isa City Council. ABN 48 701 425 059
Description in Agreement:	<i>Council.</i>
Address for Notices:	
<i>Delivery:</i>	23 West Street, Mount Isa, Qld.
<i>Post:</i>	PO Box 815, Mount Isa, Qld 4825.
<i>Email:</i>	City@mountisa.qld.gov.au
Contact Person:	
<i>Name/Position:</i>	Acting Chief Executive Officer
<i>Email:</i>	tim.rose@mountisa.qld.gov.au
<i>Phone:</i>	(07) 4747 3241
<hr/>	
Name:	Mount Isa City Council Owned Enterprises Pty Ltd. A.C.N 166 549 837 (ABN 48 166 549 837).
Description in Agreement:	<i>Company.</i>
Address for Notices:	
<i>Delivery:</i>	19 Marian Street, Mount Isa, Qld.
<i>Post:</i>	PO Box 1094, Mount Isa, Qld 4825.
<i>Email:</i>	finance@miccoe.com.au
Contact Person:	
<i>Name/Position:</i>	General Manager
<i>Email:</i>	##gm@miccoe.com.au
<i>Phone:</i>	0447 744 580

Item 3 Term

Term:	4 years
<i>Commencement date:</i>	01.07.2023
<i>Expiry date:</i>	22.11.2027
Holding over term:	Yearly, from year to year, commencing on the day after the expiry date or anniversary of the expiry date.

Service Level Agreement
[Mount Isa City Council Owned Enterprises]

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PART 2 BACKGROUND

- 2.1** Council is the sole member of the Company, which was registered as a proprietary company limited by shares on 20 November 2013 with the object of conducting certain Beneficial Enterprises for Council.
- 2.2** In order to facilitate the discharge by the Company of its functions as contemplated by the objects specified in its constitution, the Parties have agreed that each Party will provide certain services for the benefit of the other during the term of the Agreement.
- 2.3** The Parties have agreed to enter into this agreement to record the terms and conditions for the provision of the services.

PART 3 INTERPRETING THE AGREEMENT

3.1 Interpretation Generally

- (1) This Agreement is to be interpreted by reference to:
- (a) the provisions of this Part 3; and
 - (b) the definitions and interpretation provisions stated in Appendix 4.
- (2) However, each such provision applies only to the extent that:
- (a) a given context does not require otherwise; or
 - (b) a contrary intention is not apparent.

3.2 Structure

- (1) The Agreement is composed of:
- (a) the narrative provisions;
 - (b) the appendices; and
 - (c) the signature provisions.
- (2) The narrative provisions are divided into Parts.
- (3) Part 1 is composed of Items, and each subsequent Part is composed of Clauses.
- (4) Where applicable, appendices are composed of Divisions (instead of Parts), and Paragraphs (instead of Clauses) and Articles (instead of Items).¹
- (5) The following types of word begin with a capital letter:
- (a) a word that is, or is part of, an expression defined in Division 1 of Appendix 4 or in another provision;
 - (b) a word that begins a sentence;
 - (c) a proper noun.
- (6) Headings and notes (including footnotes and endnotes) appear for convenience only; they are not operative provisions of the Agreement.

¹ The object is to avoid confusion between cross-references to narrative provisions and cross-references to appendix provisions. A cross-reference to a "Part" or a Clause" is to a narrative provision. A cross reference to a "Division ###" or a "Paragraph ##" is to an appendix provision.

Service Level Agreement
[Mount Isa City Council Owned Enterprises]

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PART 4 SERVICE OBLIGATIONS

4.1 Term

- (1) The Term of the Agreement is for the period of four (4) years as specified at Item 3:
 - (a) beginning on the commencement date specified at Item 3 (the *Commencement Date*); and
 - (b) ending on the expiry date specified at Item 3 (the *Expiry Date*).
- (2) Unless the Agreement is earlier terminated in accordance with the Agreement or either Party has notified the other Party that the Agreement is to terminate on the Expiry Date, the Term of the Agreement continues for the holding over term specified at Item 3.
- (3) The Agreement continues for the holding over term, until either:
 - (a) the Parties enter a new service level agreement; or
 - (b) either Party terminates the Agreement by giving the other Party 90 days prior written notice of termination.
- (4) If the Agreement is terminated under Clause 4.1(3)(b) and termination is to take effect upon a day not ending upon a Month then a fair apportionment of the subsidy payable (pursuant to Clause 4.2) shall be made by Council to the Company.

4.2 Council subsidy to the Company

- (1) Council will pay to the Company an annual subsidy to assist the Company in carrying out its business in such an amount as Council determines in its absolute discretion, subject to:
 - (a) by no later than 31 May in each year, the Company providing to Council the documentation specified in Clause 6.6(1), for Council's consideration; and
 - (b) Council approving, by resolution, the amount of annual subsidy for the next financial year.
- (2) If Council does not approve an annual subsidy amount that is sufficient to cover the Company's estimated expenditure less estimated revenue, the Company acknowledges that it will need to review and amend its strategic plan and budget, to ensure that the Company will be solvent at all times.
- (3) Council will pay the Company the approved annual subsidy amount by way of 12 equal instalments, paid in advance at the beginning of each Month.
- (4) During a financial year, upon written request from the Company, Council may consider paying to the Company an additional subsidy, separate to the annual subsidy provided for under Clause 4.2(1), subject to each of the following being satisfied:
 - (a) The additional subsidy is required for the specific purpose of addressing a genuine emergency or exceptional circumstance that could not have been reasonably foreseen by the Company at the time the Company prepared the documentation referred to in Clause 4.2(1)(a).
 - (b) The Company providing to Council sufficient details to enable Council to consider and decide the request, including details of the amount/s comprising the additional subsidy, the purpose for which the additional subsidy will be applied or expended, the reasons why the Company considers the purpose for the additional subsidy satisfies the criterion specified in Clause 4.2(4)(a), the action or steps the Company has taken to mitigate the purported need for an additional subsidy, and supporting documentation evidencing the information and documentation the Company provides to Council.
 - (c) Council deciding, by resolution, that, based on the information and documentation provided by the Company, it is satisfied that the purpose for which the Company requires the additional subsidy satisfies the criterion specified in Clause 4.2(4)(a).
 - (d) If Council makes the resolution referred to in Clause 4.2(4)(c), Council approving, by resolution, the amount of the additional subsidy, in such amount as Council determines in its absolute discretion.

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- (5) If Council either:
- (a) does not approve payment of an additional subsidy; or
 - (b) approves payment of an additional subsidy in an amount that is less than the amount the Company requested,
- the Company acknowledges that it will need to review and amend its strategic plan and budget, to ensure that the Company is able to address the purpose for which the additional subsidy was requested out of the annual subsidy or other sources of revenue available to the Company.
- (6) Council will pay the Company any approved additional subsidy amount in such manner, and by such time, as Council determines in its absolute discretion, having regard to the purpose for which the Company requires the additional subsidy.

4.3 Council Services rendered to the Company

- (1) Council will provide to the Company the Council Services during the Term.
- (2) If Council Services include the provision of motor vehicles for use by the Company's Personnel, the Company acknowledges and accepts that the obligation for Council to provide the vehicles ceases upon:
- (a) either the Company or the applicable Company Personnel breaching a responsibility or obligation in relation to a vehicle under or pursuant to the Agreement; and
 - (b) if the breach is remediable, the Company or the Company Personnel failing to remedy the breach within the time stated in a default notice given by Council under Clause 10.2. (For clarity, if the breach is irremediable, Council is not obliged to give a default notice to the Company in relation to the breach.)
- (3) If Council's obligation to provide motor vehicles to the Company for its Personnel's use ceases pursuant to Clause 4.3(2):
- (a) The Company must ensure that the Company Personnel allocated use of the vehicles, immediately delivers up the vehicles and fuel cards to Council's Workshop Supervisor.
 - (b) Council is not obliged during the Term (including any holding over term) to reinstate provision of motor vehicles to the Company for its Personnel's use under or pursuant to the Agreement.
 - (c) The Company (at its own cost) must ensure that its Personnel are provided with suitable vehicles to use to enable the Company to carry out its obligations under or pursuant to the Agreement.
 - (d) The Company acknowledges and accepts that Council is not obliged to compensate the Company, and the Company waives all rights to claim compensation from Council, for any Cost that the Company may incur or suffer arising out of, or as a consequence of, the cessation of the provision of motor vehicles by Council under the Agreement.
- (4) The Company must pay Council upon demand the amount of any excess under a comprehensive motor vehicle insurance policy for a motor vehicle Council provided to the Company, and other out of pocket expenses, that Council incurs arising out of an accident involving the vehicle for which the vehicle's operator is at fault, irrespective of whether the vehicle was being operationally used at the time of the accident.

4.4 Company Services rendered to Council

- (1) The Company will provide to Council the Company Services during the Term.
- (2) By no later than 30 days after the Formation Date, the Parties will agree in writing a procedure for Council to book, from time to time, the Venue or a facility within the Venue.
- (3) For clarity, if Council seeks services associated with use of the Venue or a facility within the Venue that are not included as part of the Venue hire charges (for example, staff, IT services, catering services), Council will book such services through the Company, and pay the standard fees and charges for those services, by no later than 30 days after receiving a valid tax invoice for the services.

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4.5 The Venue

- (1) Council grants the Company a licence to occupy the Venue for the purpose of operating and managing the Venue as part of the Company's business.
- (2) Council (at its own cost) is responsible for undertaking capital works (including asset maintenance) of the Venue, as Council (acting in its absolute discretion) deems appropriate.
- (3) The Company must promptly notify Council if it considers capital works maintenance is required to the Venue or any part of the Venue, detailing:
 - (a) the area of the Venue requiring capital works maintenance;
 - (b) the nature of the capital works maintenance required (accompanied by photographs and/or video imagery); and
 - (c) the Company's assessment as to whether the capital works maintenance is critical or non-critical.
- (4) The Company acknowledges that it does not have exclusive possession of the Venue, and Council may access the Venue, from time to time:
 - (a) to inspect the Venue to ensure the Company is complying with its obligations under the Agreement;
 - (b) to use the Venue or a facility booked by Council for Council's use, whether within or outside of the Venue's business hours, as provided for in Clause 4.4;
 - (c) to carry out capital works (including capital works maintenance) as Council (acting in its absolute discretion) deems appropriate,
- (5) The Company further acknowledges that:
 - (a) Council will keep a grand master key for the Venue to enable it to access the Venue, including for the purposes outlined at Clause 4.5(4).
 - (b) Without derogating from Council's entitlements under Clause 4.5(4), Council's Chief Executive Officer will liaise with the Venue Manager for access to the Venue, with a view to minimizing, to the extent practicable, disruption to the operations of the Venue.

4.6 Performance Benchmarks

- (1) The Company must ensure it meets the Key Performance Measures (KPIs).
- (2) The Company must include in its report, for each reporting period, as Part 6 requires, in the form (if any) Council requires, details of:
 - (a) the Performance Benchmarks it has met; and
 - (a) the Performance Benchmarks it has failed to meet during the reporting period.

4.7 Annual Review of the Services

- (1) By no later than 30 days after the end of the financial year, the Parties will:
 - (a) review each Party's performance of their obligations under the Agreement;
 - (b) identify any issues which the Party considers the Agreement should provide for, or provide for differently;
 - (c) if either Party identifies any issues, the Parties will use reasonable endeavours to negotiate changes to the Agreement, and, if the Parties are unable to agree the changes, Council will have the final decision to accept or reject any proposed change to the Agreement.
- (2) If the Company is dissatisfied with Council's final decision in relation to a matter under Clause 4.7(1)(c), the Company may terminate the Agreement on 90 days prior written notice to Council. For clarity, the dispute resolution process in Part 8 does not apply.

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PART 5 INSURANCE

5.1 Council to maintain Insurances

Council must, throughout the Term:

- (1) Maintain a Public Liability Policy that covers acts or occurrences at or upon the Venue or other premises, plant and equipment that either Council provides to the Company under the Agreement or which is owned or under the control of the Company.
- (2) Maintain a Damage Policy that covers damage to the Venue and other premises, plant and equipment that either Council provides to the Company under the Agreement or which is owned or under the control of the Company.
- (3) Ensure that all motor vehicles Council provides to the Company under the Agreement are covered by current third party compulsory and comprehensive motor vehicle insurance policies.
- (4) For all Council employees who provide services to the Company in the exercise of Council's functions, maintain workers compensation cover to the extent of and in accordance with its entitlements and obligations as a member of the LGW Scheme.
- (5) Ensure that Council contractors who enter the Venue and other premises of the Company to provide services for the Company in the exercise of Council's functions are covered by current Contractors' All Risks (or equivalent) insurance.

5.2 Company Obligations

- (1) By no later than 31 May each year, the Company must provide to Council a current list of premises, plant and equipment owned or under the control of the Company for which insurance cover is required.
- (2) During the Term, the Company must maintain workers compensation insurance for all employees listed on the Company's payroll system.
- (3) The Company shall ensure that any contractor who enters the Venue or other premises of the Company at the Company's invitation is covered by current Contractors All Risk (or equivalent) insurance.
- (4) The Company must pay to Council the cost Council incurs in respect of any additional insurance or indemnity premiums payable by Council to maintain the insurances required under this Agreement which are directly or indirectly attributable to the operation of the Venue or the Company's business operations and activities, by no later than 10 Business Days after receiving a tax invoice from Council for the cost.
- (5) The Company must immediately notify Council about any Claim or incident which may lead to a Claim being made against the Company that may be indemnified under an insurance policy maintained by Council under or pursuant to the Agreement, providing the Claim details that Council's insurer requires.

5.3 Indemnity Levels

The Company must not undertake any activity that is likely to exceed an indemnity level stated on Council's Public Liability Policy or Damage Policy.

5.4 General Obligations Concerning Policies

The general insurances Council is required to maintain under this Agreement must:

- (1) except as provided for in Clause 5.7, be obtained from a registered insurer licensed under the *Insurance Act 1973* (Cwlth) to conduct general insurance business;
- (2) cover Council's, and the Company's, liability on their respective obligations under the Agreement, subject to the Company operating within the parameters and conditions stated in the subject insurance policies.

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5.5 Payment of Premiums

Council must pay promptly all premiums, duty, GST, and other money that must be paid with respect to any insurance policy it obtains under this Agreement and refer promptly to the Company any invoices relative to insurance premium costs recovery under Clause 5.2(4).

5.6 Proof of Insurance

Council must give the Company, whenever reasonably asked to do so (which request must not be made more than once each year) a certificate of currency of each insurance policy it is required to hold under this Agreement.

5.7 Substantial Compliance

Council will be deemed to have complied with its obligation to maintain a Public Liability Policy and a Damage Policy if:

- (1) it is a member of the LGM Pool; and
- (2) it holds a certificate of currency of that membership, issued by the manager of the LGM Pool.

5.8 Recovery of Deductible

Any deductible or excess levied against Council as a result of a Claim concerning the Company shall be recovered from the Company by the Council.

PART 6 RECORDS AND REPORTING OBLIGATIONS

6.1 Records

The Company must maintain accurate and up-to-date records of its financial, administrative and operational activities (and those of its Personnel) in undertaking its business, including those associated with occupational safety investigations and reporting.

6.2 Immediate Reports

- (1) The Company must notify Council immediately following:
 - (a) the occurrence of an incident of injury or illness at the Venue or other premises operated by the Company;
 - (b) a breach of the *Work Health and Safety Act* or cognate legislation.
- (2) Not later than 24 hours after each such event, the Company must give Council a detailed written report of the incident, containing at least the details specified in the Clause 6.3(1) table for such a report.
- (3) The early reporting obligation in this Clause 6.2 does not qualify as a periodic reporting requirement in Clause 6.3.

6.3 Periodic Reports

- (1) To enable Council to provide the Council Services, the Company must give Council the following periodic reports for each reporting period, concerning each of the following, by no later than 7 Business Days after the end of the respective reporting period:

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Report	Content
Financial statements	(1) Budget. (2) Statement of income and expenditure. (3) Cashflow statement. (4) Balance sheet. (5) Qualitative statement of outcomes of management activities against the budget.
Risk Management	(1) The steps taken to develop, review, and modify a risk management plan for the Venue and other premises and activities operated by the Company. (2) Identified risks and Harmful events addressed in accordance with the risk management plan, and the manner in which they were addressed. (3) Identified risks and Harmful events addressed otherwise than in accordance with the risk management plan, and the manner in which they were addressed. (4) Successes and failures in risk management plan implementation. (5) Necessary or desirable notifications to the existing risk management plan. (6) Currency of anti-virus software, regular data backup, secure electronic information storage.
Statutory Compliance	(1) Current licences or authorities to carry out activities regulated by legislation. (2) Annual evidence of currency of workers compensation insurance.
Incidents	(1) Disorderly conduct incidents that occurred within or about the Venue or other premises operated by the Company. (2) The number and type of incidents involving Harm to persons and property, along with supporting information and data collection. (3) The number and type of incidents involving equipment malfunctions or work health and safety breaches or failures that created the risk of Harm, along with supporting information and data collection. (4) The Company's responses to the recorded incidents. (5) Legal proceedings or threats of legal proceedings in connection with an incident.
Complaints	(1) The nature of each complaint received (excluding trifling complaints). (2) The action taken to address the complaint.
Safety & Security	(1) All occurrences of theft and unexplained property loss from the Venue or other premises operated by the Company. (2) Occurrences of injury, illness, and "near miss" escapes from injury or illness, at the Venue or other premises operated by the Company. (3) Particulars of each annual emergency evacuation conducted at the Venue or other premises operated by the Company. (4) First aid training given to the Company's Personnel.

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Asset Maintenance	<ul style="list-style-type: none"> (1) Inspection and maintenance work undertaken at the Venue and other premises operated by the Company. (2) Breakdowns of plant, equipment, software, or utility services at the Venue and other premises operated by the Company. (3) The action taken to repair the breakdowns or remedy the failures. (4) Performance of maintenance as detailed in the annual maintenance plan. (5) Requests or notifications made to Council for capital works maintenance.
Marketing	<ul style="list-style-type: none"> (1) The type and nature of promotional activity undertaken for the Venue and other premises and activities operated by the Company. (2) The cost of each promotional activity undertaken. (3) The perceived effectiveness of each such activity, and the reason/s for the perception.
Benchmark evaluations:	<ul style="list-style-type: none"> (1) Details of performance measured against each Key Performance Indicator. (2) Cumulative analysis of KPI satisfaction.

- (2) The reporting period for the periodic reports that Clause 6.3(1) requires are:
 - (a) Monthly; and
 - (b) Quarterly.

6.4 Quarterly Meetings

Not later than 7 Business Days after the end of each Quarter, the Contact Persons must meet:

- (1) to review the contents of the draft Quarterly reports;
- (2) to assess achievement and maintenance of Performance Benchmarks; and
- (3) to identify areas for improvement in the Company's operations and activities, including content of reports, and endeavours to resolve any financial, governance, compliance and administrative issues of the Company.

6.5 Quarterly Reports

Not later than 3 Business Days before each Quarterly meeting, the Company must submit to Council the Quarterly period reports that Clause 6.2 requires, detailing the relevant information for the period since the last report:

6.6 Annual Strategic Plan and Reports

- (1) Not later than 31 May each year, the Company must give Council:
 - (a) financial statements for the current financial year;
 - (b) forward budgets for the next 3 financial years;
 - (c) the outcomes of the Company's management activities for the current financial year against the current financial year's budget and the current strategic plan;
 - (d) a draft strategic plan for the Company's business that covers the next 3 financial years.
- (2) Not later than 10 July each year, the Company must give Council a report containing, for the immediately preceding financial year:
 - (a) a summary of the Quarterly reports for the period (vide Clause 6.5);

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- (b) end of year financial statements;
 - (c) details of the Performance Benchmarks (vide Clause 4.6) it records as met, including the manner in which it has met them
 - (d) details of the Performance Benchmarks it records as not met, including the respects in which it failed to meet them and the reasons for each failure; and
 - (e) any other information Council requires included.
- (3) A financial year is a year beginning on a 1 July and ending the following 30 June.

PART 7 GOODS & SERVICES TAX

7.1 Character of Payments

Unless otherwise specified in this Agreement, Consideration for a Taxable Supply under the Agreement is GST-exclusive.

7.2 Responsibility for Payment

The Recipient must:

- (1) bear the GST upon a Taxable Supply under the Agreement;
- (2) pay the tax to the Supplier with the Consideration for the supply.

7.3 Adjustment for Input Credits (Reimbursement of Expenses)

- (1) If the Agreement requires a Recipient to reimburse a Supplier the cost of a Creditable Acquisition, the cost is to be net of the Input Credit to which the Supplier is entitled for the cost.
- (2) If the Agreement requires the reimbursement of a percentage of the cost of a Creditable Acquisition, the percentage is to be net of an equivalent percentage of the Input Credit to which the Supplier is entitled for the cost.
- (3) If the reimbursement of all or part of the cost of a Creditable Acquisition constitutes Consideration for a Taxable Supply, the Recipient must pay the Supplier, in conjunction with the reimbursement payment, the GST referable to the supply.

7.4 Adjustments by Taxation Authority

If the GST paid by the Supplier differs from the amount of GST borne by the Recipient because the Administering Authority lawfully adjusts the value of a Taxable Supply:

- (1) the Recipient must pay the shortfall to the Supplier; or
- (2) the Supplier must refund the overpayment to the Recipient, as the case requires.

7.5 Tax Invoices and Adjustment Notes

- (1) The Supplier need not give the Recipient a Tax Invoice or Adjustment Note for a Taxable Supply under the Agreement if the Administering Authority has issued a written determination permitting the Recipient to issue its own Tax Invoice or Adjustment Note for the supply.
- (2) Otherwise, however, the Supplier must give the Recipient, when it makes the Taxable Supply, a Tax Invoice for the supply.
- (3) The Supplier also must give the Recipient an Adjustment Note, pursuant to Clause 7.4:
 - (a) in exchange for payment of a GST shortfall; or
 - (b) in conjunction with the payment of a GST refund.

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7.6 Payment of Prospective GST (Performance Securities)

If a cash sum or a bankers undertaking must be furnished as security for the discharge of a Party's obligation/s under the Agreement, the cash deposited or the sum secured by the undertaking must include the GST that would be payable were the money drawn and applied against the cost of discharging the relevant obligations.

7.7 Refund of Prospective GST (Performance Securities)

The refund of a cash security deposit must include so much of the prospective GST paid with the deposit as is referable to the amount of the refund.

Examples:

Where the deposit is refunded without deduction, the prospective GST received as part of the deposit also must be refunded without deduction.

Where part of the deposit has been drawn and applied against the cost of discharging relevant obligations, only so much of the prospective GST received as is referable to the non-drawn balance of the deposit is refundable.

PART 8 DISPUTE RESOLUTION

8.1 Notice of Dispute

If a difference or dispute arises between the Parties in connection with the Agreement (a **Dispute**), either Party may send to the other Party notice of the Dispute adequately identifying and providing details of the Dispute (a **Dispute Notice**).

8.2 Negotiation Conference

Within 5 Business Days of the Dispute Notice being given under Clause 8.1, the Contact Person of each Party must confer together at least once to attempt to resolve the Dispute or to agree on methods of doing so.

8.3 Election to Pursue Mediation

- (1) Either Party may give the other a notice to refer a Dispute for mediation (a **Mediation Notice**) if:
 - (a) the other fails to attend the negotiation conference, or withdraws from it; or
 - (b) the Parties fail to resolve the Dispute at the conference.
- (2) The Party who gives the notice is responsible for the cost of engaging the agreed upon or appointed mediator. Where the mediator is appointed by the Queensland Law Society (QLS), this includes the fee payable for the services of the QLS president in arranging appointment of the mediator (including, for clarity, in hearing and determining an objection to an appointment made).
- (3) Neither Party is obliged to participate in a mediated conference.
- (4) Within 3 Business Days after it receives the Mediation Notice, the recipient must notify the other Party of whether the recipient agrees to participate in the mediated conference.
- (5) If it fails to give the notification within the 3 Business Days, the recipient will be deemed to have declined to participate.

8.4 Appointment of Mediator

- (1) If the recipient elects to participate, the Parties must:
 - (a) confer promptly and endeavour to agree upon the mediator and the mediation venue; and
 - (b) engage the agreed mediator by instrument signed by each of them.
- (2) If the Parties fail to agree the mediator within 7 days after they agree to the mediated conference, the Party who gave the Mediation Notice (the **Initiating Party**) must ask the Queensland Law Society president to appoint the mediator.

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- (3) The mediator will be a Queensland Law Society-approved mediator:
 - (a) who is independent of the Parties; and
 - (b) who possesses the qualifications and experience necessary and appropriate to facilitate efficient and effective mediation of the Dispute.

8.5 Arrangement of Mediated Conference

- (1) This Clause 8.5 applies if the Parties engage a mediator.
- (2) Unless the Parties and the mediator agree to another free venue, the Council administration building located at West Street, Mount Isa, will be the mediation venue.
- (3) The Initiating Party must make the arrangements necessary to enable the mediated conference to proceed expeditiously.
- (4) In particular, the Initiating Party must give the mediator:
 - (a) a copy of this Agreement, as executed (including a copy of any executed instrument of variation); and
 - (b) a copy of the Dispute Notice; or
 - (c) if no Dispute Notice was given, the details and items required for a Dispute Notice.
- (5) The Initiating Party must give the other Party a copy of any additional material it gives the mediator.
- (6) Further, the Initiating Party must ensure that all material it gives the mediator and the other Party is given sufficiently in advance of the mediated conference date to enable each of them to assess the material.
- (7) The other Party must give the Initiating Party whatever assistance the latter reasonably requests to enable it to meet its obligations under this Clause 8.5.

8.6 Conduct of Mediated Conference

- (1) The mediated conference is to be conducted with as little formality, and as much expedition, as is practical.
- (2) Though the mediator must accord the participants procedural fairness,² the rules of evidence will not apply to the conference proceeding.
- (3) For clarity, the mediator is not to adjudicate or arbitrate the Dispute.
- (4) Persons who are not Parties may not attend the conference without the permission of all participants, including the mediator.
- (5) A Party is not entitled to representation by a delegate at the conference unless the mediator is satisfied (acting reasonably) that:
 - (a) the delegate possesses sufficient knowledge of the Dispute, and sufficient expertise, to enable him/her to provide effective representation; and
 - (b) the delegate's participation will facilitate effective and fair dispatch of the conference.
- (6) In deciding whether a non-Party may attend the conference or whether a Party may participate (or continue to participate) through a delegate, the mediator must consider the views of both Parties.
- (7) Subject to the foregoing, the mediator will determine the procedure for commencing and conducting the conference proceeding.
- (8) A Party may withdraw from the conference proceeding at any time.

² *In other words, to accord each Party natural justice.*

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- (9) For clarity, unless the Parties agree otherwise:
- (a) pre-conference dialogue between them, and documents created and/or exchanged in preparation for the conference will be confidential;
 - (b) statements and evidence that a participant makes or provides at the conference will be without prejudice;
 - (c) neither Party may call into evidence or produce, in a subsequent judicial proceeding by either Party, documents brought into existence specifically for the purpose of the mediation process; and
 - (d) (subject to the requirements of a relevant Act) neither Party may call into evidence or produce, in a subsequent judicial proceeding by either Party, an agreement reached through the mediated conference.

8.7 Costs of Resolving Dispute

- (1) Each Party must bear its own costs in connection with:
- (a) convening and participating in the non-mediated negotiation conference, including the cost of preparing and serving a Dispute Notice;
 - (b) convening and participating in a mediated negotiation conference, including the cost of preparing and serving the Mediation Notice and the cost of sourcing and instructing any delegate for the mediation conference.
 - (c) Neither (a) or (b) above relate to the cost of engaging the mediator themselves.

8.8 Court Proceedings

No Party may commence court proceedings relating to any Dispute unless it has complied with this Part 8. However, this Part 8 does not prevent either Party from seeking an injunction or declaration from a court in a case of urgency.

8.9 Compliance with Agreement

Notwithstanding the existence of any Dispute, each Party shall continue to comply with the terms of this Agreement.

PART 9 CONFIDENTIALITY

9.1 Duty of Confidence

Subject to Clause 9.2, each Party must take all reasonable steps to ensure that Confidential Information it acquires from or concerning another Party is not disclosed to a third person without the approval of the other Party.

9.2 Permitted Disclosure

Clause 9.1 does not apply to prevent the disclosure of relevant information:

- (1) to Personnel legitimately engaged in, or in connection with, discharging a Party's obligations under the Agreement;
- (2) to Personnel legitimately engaged by a Party in discharging its obligations under this Agreement;
- (3) to an institution from which a Party is seeking to obtain or maintain financial accommodation;
- (4) in compliance with a relevant Act or the order of a court;
- (5) in the process of documents disclosure in a court proceeding;
- (6) that is or has become public knowledge;

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- (7) that was in the possession of a Party, other than through the operation of the Agreement, before being disclosed; or
- (8) to assist lawfully in the enforcement of an entitlement under this Agreement.

PART 10 DEFAULT

10.1 Events of Default

A Party will be in default under this Agreement if:

- (1) it fails to discharge an obligation that the Agreement imposes upon it; or
- (2) it commits an Act of Insolvency.

10.2 Entitlements upon Default

- (1) If a Party:
 - (a) defaults under the Agreement; and
 - (b) fails to rectify the default within 5 Business Days (or such longer or shorter period as is reasonable) after receiving notice (a default notice) from the other Party requiring rectification,the other Party may terminate the Agreement by notice to the defaulting Party.
- (2) If the default is a failure to pay money or to discharge an obligation to a person not a party to the Agreement, the other Party may:
 - (a) pay the money or discharge the obligation as the defaulting Party's agent; and
 - (b) recover from the defaulting Party as a liquidated debt all money the other Party expends in so doing.
- (3) The entitlement under Clause 10.2(2) is additional to all other entitlements accruing to a Party because of the other Party's default.
- (4) If a default is rectified:
 - (a) after a default notice is given; but
 - (b) before the Agreement is terminated pursuant to Clause 10.2(1),the Party that gave the default notice may not terminate the Agreement for that default.
- (5) Irrespective of Clause 10.2(4), if:
 - (a) a Party breaches the same provision of the Agreement on 3 or more occasions, irrespective of whether it has complied with default notices from the other Party requiring it to rectify the breaches; and
 - (b) the same breach occurs again (that is, on a 4th or subsequent occasion),the other Party may terminate the Agreement by giving the defaulting Party 5 Business Days notice of termination; without being required to give further notice to remedy the default.
- (6) If terminated pursuant to Clause 10.2(5), the Agreement will be deemed terminated by the acceptance of repudiation.

10.3 Non-rectifiable Breaches

- (1) Irrespective of Clause 10.2, neither Party need give a notice requiring the other to rectify a default that cannot be rectified.
- (2) If a default that cannot be rectified constitutes a fundamental breach of the Agreement, the aggrieved Party may terminate the Agreement by notice to the Party in default.

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- (3) If:
 - (a) a default that cannot be rectified is not serious enough to constitute a fundamental breach of the Agreement; and
 - (b) the aggrieved Party can be adequately compensated for the effect of the default, the aggrieved Party may terminate the Agreement for that breach only if the other Party fails to pay compensation within a reasonable period after it receives from the aggrieved Party a notice:
 - (c) particularizing that Party's loss in reasonable detail; and
 - (d) demanding compensation of the particularized loss.

PART 11 COMMUNICATIONS

11.1 Notices Generally

- (1) This Part 11 governs communications under and for the Agreement save to the extent that a provision in another Part or an Appendix expressly provides otherwise.
- (2) A notice includes:
 - (a) an approval, a consent, and a permission;
 - (b) an appointment;
 - (c) a direction;
 - (d) a statement;
 - (e) a request and a response to a request.
- (3) A notice is ineffective unless given in writing, intelligible, and signed by the Party giving it or by a person or persons duly authorized.
- (4) For a Party composed of more than one person:
 - (a) a notice need not be signed by all of those persons if it expressly states that the signatory is, or signatories are, authorized by all of those persons to sign the notice; and
 - (b) the recipient of the notice need not enquire into the validity of the authorization.

11.2 Methods of Giving Notice

A Party must give a notice:

- (1) by delivering it to the intended recipient's Address for Notices; or
- (2) by posting it to the intended recipient at its Address for Notices; or
- (3) by transmitting it via electronic mail (e-mail) to the intended recipient at its Address for Notices.

11.3 Receipt of Notice

- (1) A notice delivered is deemed received:
 - (a) if delivered at or before 4:30pm: at the moment of delivery;
 - (b) if delivered after 4:30pm: at 8:30am on the Business Day following the day of delivery.
- (2) Unless the recipient proves later receipt, a posted notice is deemed received:
 - (a) if posted to an address in Australia: the 5th Business Day after posting;
 - (b) if posted to an address outside Australia: the 8th Business Day after posting.
- (3) For a posted notice, proof of receipt later than the deemed date need not be conclusive; proof that the later receipt occurred more probably than not will suffice.

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- (4) A notice transmitted by e-mail is deemed received:
 - (a) at the time specified in the delivery receipt generated by the recipient's e-mail server; or
 - (b) if no delivery receipt is generated but the sender has not received notification of non-delivery from the recipient's e-mail server, 15 minutes after the time of transmission recorded by the sender's e-mail server.
- (5) If the e-mail transmission is received after 5:00pm, the notice will be deemed received at 8:30am on the Business Day following the date of receipt.
- (6) A notice received upon a day that is not a Business Day is deemed received at 8:30am on the Business Day following the day of receipt.

PART 12 MISCELLANEOUS

12.1 Representatives' Assurances

Each person signing the Agreement as an Officer or other representative of a Party assures the other Party that they possess unrestricted authority to sign in that capacity.

12.2 Consents, Approvals, and Discretions

- (1) This Clause 12.2 applies to the extent that the Agreement does not expressly require otherwise.
- (2) If a Party's consent or approval, or an exercise of its discretion, is required for any purpose, the Party may:
 - (a) grant the consent or approval, or exercise the discretion, conditionally or unconditionally;
 - (b) withhold the consent or approval, or decline to exercise the discretion.

12.3 Passage of Consideration

For clarity, each Party makes and assumes its promises and obligations under the Agreement in return for the promises and obligations the other Party makes and assumes under the Agreement.

12.4 Variation of Agreement

A purported variation of the Agreement is ineffective unless encapsulated in a deed.

12.5 Public Criticism

- (1) Neither Party (nor its Personnel) may defame or slander the other in any way, including concerning this Agreement or the Venue.
- (2) However, good-faith Councillor engagement in political debate concerning the Agreement or the Venue will not place Council in breach of this Clause 12.3.

12.6 Waiver/Abandonment of Entitlement

- (1) The mere fact that a Party does not exercise an entitlement under or concerning the Agreement when the entitlement accrues:
 - (a) does not deprive it of the entitlement; and
 - (b) does not deprive it of similar entitlements that accrue at other times.
- (2) The mere fact that a Party grants an indulgence under or concerning the Agreement on a given occasion does not entitle the recipient to the same or a similar indulgence on another occasion.
- (3) The mere fact that a Party grants an indulgence under or concerning the Agreement in a given circumstance does not entitle the recipient to the same or a similar indulgence in a similar circumstance.

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(4) The waiver of an entitlement under the Agreement is not binding unless evidenced in writing.

12.7 Survival of Provisions

A provision of the Agreement capable of continued application after the Agreement has terminated will remain enforceable despite the termination.

12.8 Legislative Intrusion

A provision in an Act, purporting to exclude or amend a provision of the Agreement, is inapplicable to the Agreement to the extent that the Act or another law permits the Parties to exclude by contract the application of that provision.

12.9 Legal Costs

Each Party must bear its own legal expenses in relation to the negotiation, preparation and stamping of this Agreement.

12.10 Governing Law and Jurisdiction

- (1) Queensland law governs the Agreement.
- (2) To prevent argument, Queensland law includes Commonwealth Acts to the extent that they bind Queensland.
- (3) Disputes under the Agreement are to be adjudicated exclusively by:
 - (a) Queensland Tribunals of competent jurisdiction; and
 - (b) Queensland courts of competent jurisdiction; and
 - (c) the High Court of Australia (as a final court of appeal).

[Appendices and Attestations follow]

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Appendix 1

The Services

DIVISION 1 COUNCIL SERVICES RENDERED TO THE COMPANY

1.1 Finance & Administration Governance Services

- (1) Subject to the Company carrying out its responsibilities outlined in Division 2 of this Appendix, Council (acting through its finance Personnel) will review:
 - (a) the Company's financial reporting requirements; and
 - (b) the Company's financial and accounting controls.
- (2) Council's finance Personnel (comprising a senior finance officer):
 - (a) will review the Company's draft Monthly, Quarterly and yearly financial statements prepared and provided by the Company's Personnel, before they are presented to the Company's Board, and Council's Chief Executive Officer & Chief Financial Officer;
 - (b) may request further information from the Company's Personnel regarding the draft financial statements and documentation supporting the statements, to assist them with their review; and
 - (c) may make comments and recommendations to the Company's Personnel to assist the Company's Personnel in finalising the Company's Monthly, Quarterly and yearly financial statements for presentation to the Company's Board, and Council's Chief Executive Officer & Chief Financial Officer.
- (3) Council finance Personnel will work with the Company's Personnel to prepare the end of year financial statements and audit files.
- (4) Council will nominate audit times, and notify the Company accordingly.

1.2 Strategic Planning Governance Services

Subject to the Company carrying out its responsibilities outlined in Division 2 of this Appendix, Council will:

- (1) annually, review the Company's draft 3 year strategic plan for the Company; and
- (2) having regard to the Company's financial statements, and Council's approved subsidy amount, provide feedback to the Company about its draft strategic plan.

1.3 Statutory Compliance and Other Governance Services

- (1) Based on the reports provided by the Company under Part 6, Council Governance Personnel will review the Company's compliance with:
 - (a) the Company's governance policies and procedures; and
 - (b) applicable statutory requirements.
- (2) Council Governance Personnel will provide written comments and recommendations to the Company regarding any identified gaps or omissions, or areas for improvement, in the Company's administration and operations with a view to assisting the Company in attaining compliance with governance and statutory requirements.
- (3) A Council Governance Personnel will attend the Company's Board meetings as an observer, and, to provide governance advice upon the request of the Board.

1.4 Motor Vehicles for Operational Use

- (1) Council will provide the Company with vehicles in the number as Council (acting in its absolute discretion) deems appropriate, from time to time, and of the type and model suitable for operational use, for use only by the Company's Personnel to carry out the Company's business operations and

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activities, including the Company's responsibilities for the Venue and other premises operated by the Company.

- (2) Council must keep and maintain comprehensive motor vehicle insurance, and road registration, for the motor vehicles Council provides to the Company for the Company's Personnel's use under the Agreement.

1.5 Venue and Asset Maintenance Works

Other than as provided in Clause 4.5(2), Council may provide the Company with maintenance services to the Venue or assets at the Venue, on a fee for service basis, subject to the Venue Manager:

- (1) liaising with Council's Contact Person to ascertain Council's available resources to provide the requested maintenance services; and
- (2) obtaining, and accepting, a fee quote and works contract from Council for the requested maintenance services.

DIVISION 2 COMPANY RESPONSIBILITIES

2.1 Finance & Administration

- (1) The Company is responsible for the day to day financial duties relating to the Company and its operations.
- (2) The Venue Manager is responsible for the day to day financial controls relating to the operation of the Venue.
- (3) The Company is responsible for ensuring current signatories are on the Company's Westpac bank account set up by the Company's Personnel.
- (4) By no later than 30 April each year, the Company's Personnel will provide to Council finance Personnel, for review, the Company's draft annual budget and other financial statements specified in Clause 6.6(1). The budget will include the operational projections and also requests for any capital work projects to be completed by Council.
- (5) The Company's Personnel, in consultation with the Company's Board, will consider and, if applicable, address the review feedback and advice from Council finance Personnel in the finalised proposed annual budget and other financial statements of the Company.
- (6) By no later than 31 May each year, the Company's Board will submit to Council, for subsequent presentation to Council, the Company's finalised proposed annual budget (which includes operational projections and also a request for any capital projects to be completed by Council) and other financial statements specified in Clause 6.6(1).
- (7) Before Council approves the annual subsidy amount, the Company may propose Company budget amendments, subject to it first consulting with Council finance Personnel regarding the proposed amendments so that Council finance Personnel has sufficient time to communicate with Council about the proposed budget adjustments.
- (8) The Company must adhere to the Council nominated audit times, and ensure relevant staff are available during those periods.
- (9) The Company will give Council's Contact Person:
 - (a) notice of the Company's upcoming Board meetings, contemporaneously with giving notice to the Board members; and
 - (b) after each Board meeting, a copy of the minutes of the Board meeting.

2.2 Venue and Asset Maintenance

- (1) The Company is responsible for the day-to-day scheduled and unscheduled operational maintenance of the Venue and assets located at the Venue, in compliance with all statutory requirements.

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- (2) The Company must ensure that sufficient budget allocations for the day-to-day maintenance has been included in its financial statements.
- (3) If requested by Council, the Company will prepare an annual maintenance plan for the Venue as a supporting document to its financial statements.
- (4) The Company must ensure that, on an annual basis, a pest inspection and treatment is carried out on structures and building at the Venue and other premises used or occupied by the Company.
- (5) If Council does not have the available resources to provide maintenance services requested by the Venue Manager or the Venue Manager does not accept Council's fee quote and works contract as provided for under Paragraph 1.5 of this Appendix 1, the Company (acting through the Venue Manager) must commercially source a service provider to carry out the required maintenance services.

2.3 Use of motor vehicles provided by Council

- (2) The Company's Personnel's use of motor vehicles provided by Council is limited to operational use (OU) under Council's Vehicle Policy, namely:
 - (a) there is to be no private use of the vehicles by the Company's Personnel;
 - (b) use of the vehicles are assigned to positions based on operational requirements;
 - (c) the vehicles must be re-fuelled at the Council preferred supplier's service station using the fuel card issued to each vehicle;
 - (d) the Company and the applicable Personnel using the vehicles are responsible for regularly checking fuel, coolant, oil, battery fluid, windscreen washer fluid and tyre pressure, as well as keeping the vehicles (internal and external) in a clean and tidy condition;
 - (e) the vehicles must be securely and safely parked and locked, and when not in use, garaged at the Venue;
 - (f) The vehicles will be fitted with GPS trackers in accordance with Council fleet management practices.
- (3) Prior to allocating and permitting any of its Personnel to use a Council vehicle, the Company must ensure that:
 - (a) the subject Personnel enter into, by executing, in duplicate, a motor vehicle agreement between Council and the subject Personnel, in the terms set out in Council's Vehicle Policy; and
 - (b) the motor vehicle agreement executed by the subject Personnel (in duplicate) is provided to Council, for a Council authorised officer to execute and return one fully executed copy to the Company. The Company must provide the subject Personnel with the fully executed motor vehicle agreement for their records, and must retain a copy for the Company's records for a period of 7 years following the end of the Term.
- (4) The Company must ensure that the Company's Personnel allocated use of a motor vehicle that Council provides has, at all times, a current driver's licence applicable to the class of vehicle being provided.
- (5) The Company must ensure that the Company's Personnel allocated use of a motor vehicle that Council provides comply with the responsibilities and obligations as the operator of the vehicle as detailed in Council's Vehicle Policy.

2.4 Safety

- (1) The Company is responsible for its operational safety and shall ensure that all appropriate safety plans, inspection programs and maintenance programs are developed, implemented and maintained in compliance with all relevant legislative requirements, including, for example, the *Work Health and Safety Act* and Regulation.

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-
- (2) All record keeping shall be kept for the appropriate time frames and shall be made available on request to any WH&S auditors or to Council.

DIVISION 3 COMPANY SERVICES RENDERED TO COUNCIL

3.1 Venue Facility Hire

- (1) The Company must make available to Council, for Council's use, from time to time, the Venue or facilities within the Venue, for the purposes of Council holding:
- (a) internal or public meetings; and
 - (b) Council events (such as, for example, civic receptions),
- at the Venue or a facility within the Venue, free of Venue hire charges, as and when booked by Council in accordance with the procedure agreed between the Parties.
- (2) Complimentary tea, coffee, sugar, milk and ice water is provided at the Venue.
- (3) If Council seeks to book the Venue or a facility within the Venue for events that are not for Council's use for the purposes outlined at Paragraph 3.1(1), such as events organised by third persons (including community organisation events) that Council sponsors and is part of Council's in-kind sponsorship contribution for the third person event, Council may hire the Venue or facility, at the applicable standard commercial charges.

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Appendix 2

[Venue]

The Venue is the precinct known as the Outback@Isa Interpretative and Visitor Centre, comprising the area as shown in the blue outlined area shown in the below plan, but excluding areas leased to third persons which remain under the control of the lessees.



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Appendix 3

[Key Performance Indicators]

Key Performance Indicators

The Key Performance Indicators for Mount Isa City Council Owned Enterprises (MICCOE) are in place so that key works can be delivered within the specified quarterly time frames while delivering a high level of services and Experiences.

The KPIs have been separated into two sections .

1. Operational
2. Strategic Plans

Operational will focus on current operations with all attractions and services as is.

Strategic Plans will focus on initiatives as outlined in the Outback at Isa Master Plan Implementation document (as attached). Quarterly reporting will be provided to council to show progress on the given solutions demonstrated and the implementation plans provided.

Operational

Quarter 1 July – September

- Provision of Business Plan for next financial year
- Provision of Marketing Plan for next financial year
- Monthly finance performance reports completed for council review.
- Annual General meeting completed.
- Strategic Plans report.

Quarter 2 October – December

- Monthly finance performance reports completed for council review.
- MICCOE Constitution review and presentation to Mount Isa City Council.
- Service Level Agreement review and presentation to Mount isa City Council.
- Secure independent chair.
- Strategic Plans report.

Quarter 3 January – March

- Monthly finance performance reports completed for council review.
- Draft next financial year budget presented to council.
- Strategic Plans report

Quarter 4 April – June

- Draft Business Plan for next financial year presented to council for review.
- Monthly finance performance reports completed for council review.
- Board performance report to be presented to council.

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- Visitor data report to be presented to council on Mount Isa and region.
- Online Merchandise store to be initiated.
- Strategic Plans report

A 5% growth in visitation numbers annually to be achieved, this includes.

- Underground Mine Tours
- Riversleigh Fossil Center
- Isa Experience Gallery
- Riversleigh Fossil Center
- Cultural tours.
- Commissionable sales

A minimum of 6 board meetings to be held annually.

Reduction in Operational financial subsidy from MICC by 5% annually.

Strategic Plans

The Outback at Isa Master Plan Implementation Document will be a guiding paper for MICCOE through the improvement of current attractions and services and development of new products for investment and promotion, these works will include investigation and actions on;

- Building Solutions
- Site Solutions
- Exhibition Solutions
- Operational & Marketing Solutions
- Other Solutions.

Implementation Plans for actioning include.

- Table 3: Actioning the Alternative Management Option
- Table 4: Outback Park implementation plan
- Table 5: Hard Times Mine implementation plan
- Table 6: Mine This Experience implementation plan
- Table 7: Riversleigh Fossil Centre implementation plan
- Table 8: Isa Experience Heritage Display, Mount Isa Regional Art Gallery & Rodeo Hall of Fame implementation plan
- Table 9: Entry, Café, Parking & Other Areas implementation plan
- Table 10: Landscaping implementation plan
- Table 11: Operational recommendations (data, marketing, training etc.) implementation plan.
-

Council are understanding that the progress of solutions and implementation plans listed are reliant on project funding.

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Appendix 4

[Definitions and Interpretational Rules]

DIVISION 1 DEFINITIONS

Each of the following expressions in bold to the left bears the meaning shown opposite:

Act	<ol style="list-style-type: none"> (1) An Act passed by the Commonwealth Parliament, the Parliament of an Australian State, or the legislature of an Australian Territory. (2) Subordinate legislation made under the Act. (3) A planning instrument. (4) A local law. (5) A direction or requirement made by a competent entity under the Act, subordinate legislation, instrument or law. (6) A licence, authorization, consent, approval, or exemption granted under the Act, subordinate legislation, instrument or law.
Act of Insolvency	<ol style="list-style-type: none"> (1) Suffering the appointment of a receiver or a receiver and manager, which appointment is not terminated, postponed or enjoined within 14 days after it is made. (2) Entering voluntary administration. (3) Failing to satisfy a statutory demand under section 459E of the <i>Corporations Act</i>. (4) Suffering the presentation of a winding-up application or the appointment of a provisional liquidator. (5) Suffering de-registration as a corporation. (6) Entering a composition or scheme of arrangement for the benefit of creditors. (7) Failing to secure the return of one's assets within 21 days after a creditor or an encumbrancee lawfully seizes them.
Address for Notices	<p>For each Party:</p> <ol style="list-style-type: none"> (1) its address shown in Item 2; (2) such other address as it has notified to the Party giving it a notice as its address for notices under this Agreement; or (3) if it is not at either such address, its last principal place of business known to the Party giving it a notice.
Adjustment Note	<p>An adjustment note as defined in the <i>GST Act</i>, being, without limiting the ambit of that definition, a note:</p> <ol style="list-style-type: none"> (1) in the approved form under the <i>GST Act</i>; and (2) detailing an adjustment of the GST payable or paid upon a Taxable Supply under this Agreement.
Administering Authority	<p>The authority responsible for enforcing relevant provisions of an Act.</p>

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Agreement	This document and the agreement it evidences.
Appendix	An appendix to this Agreement.
ASIC	Australian Securities & Investments Commission.
Attestation	The attestation of a Party upon this Agreement.
Beneficial Enterprise	Refer to <i>Local Government Act 2009 (Qld)</i> .
Business Day	<ol style="list-style-type: none"> (1) For giving notice: a day other than a Saturday, a Sunday, or another public holiday in the locality to which the notice is to be sent. (2) For making a payment: a day, other than a Saturday, a Sunday, or another public holiday, upon which banks are open for business in the locality of the recipient's Address for Notices. (3) For this definition, a bank is a trading bank licensed to conduct banking business, and conducting banking business, under an Act regulating banking.
Chief Executive Officer	<p>In relation to a Party, the Party's chief executive officer, including:</p> <ol style="list-style-type: none"> (1) a person acting in the position at a relevant time; and (2) a person to whom the chief executive officer's power has been delegated at a relevant time for a relevant purpose concerning this Agreement.
Claim	<p>The assertion of entitlement to a remedy:</p> <ol style="list-style-type: none"> (1) arising from, or otherwise relating to, an act or an occurrence; (2) made by any means, including: <ol style="list-style-type: none"> (a) by a demand; or (b) by the pursuit of a cause of action before a court, a tribunal, or another body (judicial, quasi-judicial, or administrative).
Clause	A numbered clause, sub-clause, or paragraph of this Agreement.
Company Services	<p>The services provided by the Company to Council:</p> <ol style="list-style-type: none"> (1) specified in Division 3 of Appendix 1; and (2) other services agreed from time to time by the Parties.
Company's Board	The Company's board of directors.
Confidential Information	<ol style="list-style-type: none"> (1) Information relating to the business or financial affairs of a Party, including: <ol style="list-style-type: none"> (a) trade secrets, special knowledge, know-how, and specialized practices; (b) member or client lists, and member or client information;

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	<ul style="list-style-type: none"> (c) policies, performance reports, profit/loss margins, profitability statistics and reports, and general trading information; (d) other financial information in relation to the Party or a member or client, that is or may be of commercial value to a competitor; (e) information upon negotiations with and submissions to governments and government agencies, employer and employee representative bodies, and clients or their representatives; (f) information expressed to be confidential when disclosed to an employee, contractor, client, or other person; and (g) information that, whilst not expressed to be confidential when disclosed, would be understood, upon any objective assessment, to be disclosed in confidence.
	<ul style="list-style-type: none"> (2) However, information is not confidential if: <ul style="list-style-type: none"> (a) it is already public knowledge; or (b) it is obvious or trivial.
Consideration	Consideration as defined in the <i>GST Act</i> (being, without limiting the ambit of that definition, anything given or done, voluntarily or not, in return for a Taxable Supply).
Contact Person	In relation to a Party, the person or person holding the position noted at Item 2 to be the Party's contact person for the Agreement, or such other person that the Party, from time to time, notifies to the other Party as that Party's contact person.
Corporations Act	<i>Corporations Act 2001 (Cwlth)</i> .
Cost	Cost, expense and loss, including damages.
Council Services	<p>The services provided by Council to the Company:</p> <ul style="list-style-type: none"> (1) specified in Division 1 of Appendix 1; (2) other services agreed from time to time by the Parties; and (3) entails: <ul style="list-style-type: none"> (a) attendance at the Company's Board meetings by a Council finance Personnel as an observer, and to provide governance advice upon the request of the Board; (b) meetings with each Party's Contact Person and other Personnel relating to the Council Services; (c) the preparation and provision of written comments and recommendations to the Company.

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Council's Vehicle Policy

Council's administrative policy about the provision, use and allocation of motor vehicles to employees and contractors, in place from time to time. At the Formation Date, the policy is known as the *Motor Vehicle Use and Allocation Policy* (Governance/Policies/Administrative Doc ID# 30429).

Creditable Acquisition

A creditable acquisition as defined in the *GST Act* (being, without limiting the ambit of that definition, an acquisition with respect to which the acquirer is entitled to claim an Input Credit).

Damage Policy

An insurance policy that:

- (1) covers the assured against Cost borne of Harm to the insured property, and Claims alleging such Harm;
- (2) covers the assured against Cost borne of Harm to persons, and Claims alleging such Harm, resulting from use of the insured property (to the extent that neither of a relevant Public Liability Policy and a relevant policy of workers compensation insurance covers the Harm); and
- (3) extends the cover to equipment in the physical and legal control of the assured.

Formation Date

- (1) The date this Agreement is formed as a contract or (if not a contract) is unconditionally delivered as a mutual deed.
- (2) Absent evidence establishing a different date, that date is the date specified at Item 1.

GST

GST as defined in the *GST Act* (being, without limiting the ambit of that definition, a tax upon the value of a supply of goods or services).

GST Act

A New Tax System (Goods and Services Tax) Act 1999 (Cwlth), including other GST-related legislation.

Harm

All or any of:

- (1) death;
- (2) disease;
- (3) illness (including mental illness);
- (4) personal injury (including shock);
- (5) (for clarity) disablement, whether from disease, illness, or personal injury;
- (6) property damage;
- (7) property loss, including loss of use (complete or partial) and loss via misplacement and theft.

Input Credit

An input tax credit as defined in the *GST Act* (being, without limiting the ambit of that definition, a tax credit allowed to the recipient of a supply who has borne the GST upon the value of that supply).

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LGM Pool	<p>The <i>Queensland Local Government Mutual Liability Pool</i>, a mutual scheme established by the Local Government Association of Queensland (Incorporated) to manage, and provide a pooled fund for meeting public liability and professional indemnity claims:</p> <ol style="list-style-type: none"> (1) affecting member local governing bodies and related entities; and (2) arising in connection with exercise of the members duties, powers, and functions.
LGW Scheme	<p>The <i>Queensland Local Government Workers Compensation Self-insurance Scheme</i>: a mutual scheme established by Local Government Association of Queensland (Incorporated) pursuant to the <i>Workers Compensation and Rehabilitation Act 2003</i>, to provide a pooled fund for meeting, and to manage, liability claims:</p> <ol style="list-style-type: none"> (1) affecting member local governing bodies and related entities; (2) arising from work related injuries sustained by persons employed by those members.
Month	A calendar month.
Officer	A director, alternate director, secretary, assistant secretary, executive officer, attorney, managing agent, or solicitor of a Party.
Part	<p>A numbered part or division of this Agreement, other than an Appendix, containing:</p> <ol style="list-style-type: none"> (1) one or more Items; or (2) one or more Clauses.
Party	A party to this Agreement.
Personnel	<p>For either Party, each of its:</p> <ol style="list-style-type: none"> (1) Officers; (2) employees; (3) agents and other external service providers (including contractors, consultants, and their servants and agents); (4) customers/clients, invitees, and visitors (whether with or without invitation); (5) sub-tenants, licensees, franchisees, and concessionaires, <p>and all other persons claiming under or through the Party; but excluding persons properly characterized as trespassers.</p>
Performance Benchmarks	<p>The standards listed in Appendix 3 plus any further standards, not inconsistent with the terms of the Agreement, which Council notifies to the Company from time to time.</p>

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Public Liability Policy

An insurance policy that covers the assured against Cost borne of Claims concerning, and liability for:

- (1) Harm to persons other than Personnel for whom the Party must ensure cover by a policy of workers compensation insurance; and
- (2) Harm to property,
arising out of an act or omission in connection (directly or indirectly) with:
 - (3) the Company's business operations and activities;
 - (4) the Venue;
 - (5) the use of the Venue by Council or the Company, or their respective Personnel.

Quarter

A period of 3 consecutive Months ending upon:

- (1) a 31 March;
- (2) a 30 June;
- (3) a 30 September; or
- (4) a 31 December.

Recipient

The person to whom a Taxable Supply is made under this Agreement.

Supplier

The person who makes a Taxable Supply under this Agreement.

Taxable Supply

A taxable supply as defined in the *GST Act*, being, without limiting the ambit of that definition a supply made:

- (1) by a person who is, or is required to be, registered for GST;
- (2) for Consideration;
- (3) in the course of or in furthering an enterprise connected with Australia.

Tax Invoice

A tax invoice as defined in the *GST Act*, being, without limiting the ambit of that definition, an invoice:

- (1) in the approved form under the *GST Act*; and
- (2) specifying the price for a Taxable Supply under this Agreement.

Venue

The land and structures known at Outback@Isa Interpretative and Visitors Centre located at 19 Marian Street, Mount Isa, as depicted in Appendix 2, but excluding areas leased to third persons.

Venue Manager

The person, from time to time, holding the position of Venue Manager, for the Venue.

Workshop Supervisor

The person holding the position of Workshop Supervisor within Council's unit of administration responsible for the maintenance, service and repairs of Council's vehicle fleet.

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DIVISION 2 INTERPRETATIONAL RULES

2.1 Grammatical Similarities

Derivatives of a defined expression bear meanings corresponding to and consistent with the definition.

2.2 Inclusive and Particular References

- (1) *Include* and its derivatives are not terms of limitation.

Example: In a Clause stating that item A includes item B, item B is one of the things that item A encompasses; it is not necessarily the only thing.

- (2) Neither of *in particular* or *particularly* is a term of limitation.

Example: A provision requiring compliance with an approval, "particularly" a specified condition of the approval or permit, does not limit the compliance obligation to the stated condition.

2.3 Severance

A provision is to be treated as omitted from the Agreement if:

- (1) the provision is void, unenforceable, or incomprehensible; or
(2) retaining the provision would render the Agreement or another provision void, unenforceable, or incomprehensible.

2.4 Parties

- (1) Reference to a Party that is a legal entity other than a natural person includes the entity's successors.
(2) *Examples of a legal entity other than a natural person: a corporation; a body politic.*
(3) For a Party composed of two or more persons, each acknowledgement, representation, obligation, and entitlement binding or benefiting the Party binds or benefits:
(a) all of those persons jointly; and
(b) each of them as an individual.

2.5 References to Actions

- (1) Reference (direct or indirect) to person's act:
(a) encompasses an act of commission and an act of omission; and
(b) includes the act of another person if the law deems the other person's act also to be the first-mentioned person's act because of the legal relationship between the two.

Example for sub-paragraph(1)(b): The act of an employee, in the performance of that person's duties as employee, is imputed to his/her employer; that is, it is deemed by law also to be the act of the employer.

- (2) A provision that obliges a person not to do something obliges the person also to prevent others over whom he has control or dominion from doing that thing.

2.6 Bodies, Offices and Positions

- (1) Reference to an entity that has ceased to exist, or has reconstituted, amalgamated, reconstructed, or merged, is to be treated as a reference to:
(a) the entity established or constituted in its stead; or
(b) (if no such entity) the entity succeeding, as nearly as may be, to its power or function.
(2) Reference to an office or a position includes:
(a) an office or a position established or constituted in lieu of that office or position; or

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- (b) (if no such office or position) the office or position succeeding, as nearly as may be, to its power or function.

2.7 Durations and Block References

- (1) A day is a continuous 24-hour period ending at midnight.
- (2) A period beginning upon a specified day begins at the beginning of that day.
- (3) A period ending on a specified day ends at the moment before midnight of that day.
- (4) Reference to the period between two specified dates, times, or periods includes each of those two dates, times, or periods.

Example: A reference to the period "from 1 January to 31 December" or "between 1 January and 31 December" is a reference to the period comprising each of those two dates and all of the days between them.

- (5) Reference to the items between two specified items (in this or another instrument) includes each of those two specified items.
- (6) If the due date for a payment, other than a payment due on demand, is not a Business Day, the payment must be made not later than the preceding Business Day.
- (7) If the due date for satisfying an obligation other than a payment obligation is not a Business Day, the obligation must be satisfied not later than the next Business Day.

2.8 References to Acts/Statutory Provisions

- (1) Reference to an Act includes an Act that amends, consolidates, or replaces it.
- (2) Reference to a provision in an Act includes a provision that amends, consolidates, or replaces it.
- (3) Reference to an Act not identified (by definition or otherwise) as an Act of the Commonwealth Parliament is to an Act of the Queensland Parliament.

2.9 Other References

- (1) Reference to the singular includes the plural, and vice-versa.
- (2) Reference to a gender includes each other gender.
- (3) Reference to a person encompasses a natural person, a corporation, any other type of legal entity (including a body politic), a firm, and a voluntary association.
- (4) Reference to an approval, a consent, or a permission includes any conditions that attach to it.
- (5) Reference to an agreement or other instrument is to that agreement or instrument as amended, supplemented, replaced, or novated.
- (6) Reference to termination of this Agreement is a reference to termination by any means (for example, by expiry or merger, by frustration, or by termination for breach).
- (7) Reference to money is a reference to Australian dollars and cents.
- (8) Reference to a time of day is a reference to Australian Eastern Standard Time.
- (9) Reference to writing is a reference to reproduction of words, figures, symbols, and shapes in visible form, in English.

2.10 Headings and Notes

The table of contents, the headings, and any footnotes and endnotes:

- (1) exist for convenience only; and
- (2) are to be disregarded when interpreting the Agreement.

Service Level Agreement
[Mount Isa City Council Owned Enterprises]

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2.11 Contra Proferentem Interpretation

A provision of the Agreement is not to be interpreted against the interest of a Party merely because the Agreement or the provision was drawn by or on behalf of that Party.

DRAFT

Service Level Agreement
 [Mount Isa City Council Owned Enterprises]

ATTESTATIONS

Council

EXECUTED on behalf of MOUNT ISA CITY COUNCIL:

- as an agreement;
- pursuant to *Local Government Act 2009* section 236;
- by the Acting Chief Executive Officer, who certifies he is the proper officer to sign;
- in the presence of a witness:

Acting Chief Executive Officer		Witness
Full name <i>[Print]</i>		Full name <i>[Print]</i>

Company

EXECUTED on behalf of MOUNT ISA CITY COUNCIL OWNED ENTERPRISES PTY LTD

- as an agreement;
- under *Corporations Act* sections 127(1) and 127(3);
- by a director and a second director/the secretary, who certify they are the proper officers to sign on behalf of the company:

Director		Director/Secretary
Full name <i>[Print]</i>		Full name <i>[Print]</i>

[End of Document]

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Mount Isa City Council



Mount Isa City Council Owned Enterprises Pty Ltd

Service Level Agreement



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1258497v210.11.2023

OUTBACK AT ISA MASTER PLAN IMPLEMENTATION

PREPARED BY: STAFFORD STRATEGY
FOR: MOUNT ISA CITY COUNCIL





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1. INTRODUCTION & CONTEXT

1.1. Introduction

In 2021-2022, we reviewed the operation and management of Buchanan Park, the Mt Isa Civic Centre, and Outback at Isa: all overseen by Mount Isa City Council Owned Enterprises and managed by Mt Isa Entertainment & Tourism Venues.

After the review, we prepared recommendations and strategies for the enhanced management and operation of the Council assets, including the redevelopment of OAI. Those recommendations and strategies were developed against Council's wish list that:

- OAI become Mt Isa's tourism hub with strong support from Mt Isa Tourism.
- increased, higher spending visitation to Mt Isa be achieved.
- the amount by which Council subsidises tourism facilities be reduced.
- there be the standardised application of the Recreation Salary Award 2010.

After completion of the master plan and the strategic review, we were asked to assist with the master plan implementation.

1.2. Scope

In this document, we provide a brief overview of the findings of the master plan and the strategic review conducted for the Council. In addition, we focus on the project objectives as defined in the request for quotes being:

- Test the market interest in finding a lessee to operate a new café-restaurant experience at Outback at Isa.
- Develop options to make OAI a must-see attraction experience and a hub with a far stronger unique selling point than currently.
- Develop an implementation plan for the Stafford Strategy report which includes a staged approach to implementing the recommendations of the report.
- assistance with actioning the Alternative Management Options proposed in the report.

This report offers Council:

- detail of the market interest for a lessee to operate a café – catering facility within OAI currently and the level of interest once the redevelopment from the master plan is completed.
- further clarification on the components which are needed for a repurposed OAI to be a must-see attraction experience and visitor hub with a strong unique selling proposition (this builds on those opportunities identified within the master plan business case already).

- an implementation plan showing the stages of work required and indicative costings for each stage of work broken down into different redevelopment components.
- an action plan for actioning the alternative management options proposed for OAI, whilst recognising that Council has now made the decision to move Buchanan Park and the Civic Centre management from MICCOE back into Council. This decision opens alternative management options from MICCOEs existing contract, for OAI.

1.3. Background

1.3.1. The OAI Master plan

In April 2021, together with Naau Studio Architects, and Enlocus Landscape Architects, Stafford prepared a master plan for the future development of OAI, the region's major tourism experience.

OAI was established in 2003 under the oversight of MICCOE and the management of Mt Isa Entertainment & Tourism Venues. It was originally envisaged that OAI would be a place where history, mining, flora & fauna, palaeontology, and links to surrounding places could come together in a unique destination for adventurers arriving from or going to the outback. It was to be an oasis where one might learn about the use of plants by our First Nations peoples and see outback animals. It was also to offer a mine experience so real that you will want a shower after the visit! Its target markets were the education, international and domestic visitor markets. Recommendations made in the master plan do not stray from these objectives.

OAI is home to several different attractions and facilities spread over 4.32ha, including:

- the accredited VIC
- staff offices
- a lobby & reception
- toilets
- the Rodeo Hall of Fame
- a brochure rooms
- the outdoor amphitheatre
- Outback Park (with a lake)
- the unique Hard Times Underground Mines Tours (34% of 2019 ticket sales)
- the Riversleigh Fossil Discovery Centre (26% of 2019 ticket sales)
- the Isa Experience (museum + gallery)
- the Outback at Isa Café (13.1% of revenue FY20)
- the Kalkadon Tribal Council Reserve (not considered in the master plan)



- a facility leased to the Mt Isa Fishing Stock Group (not considered in the master plan.
- the recently refurbished Mt Isa Regional Art Gallery
- a theatrette on the upper level.

The master plan objectives were to:

- enhance the economic viability and vibrancy of OAI.
- achieve sustainable and high-quality tourism and business performance.
- improve the visual and aesthetic qualities and amenity of OAI
- improve site accessibility (to and within the site) for pedestrians; persons with a disability; cyclists, and drivers
- showcase Mt Isa's cultural and heritage strengths and values
- bring together unique outback themes to provide a *one-stop-shop* outback experience
- achieve broad community and stakeholder support for any redevelopment project

1.3.2. The MICCOE Strategic Review

In February 2022, we prepared a strategic review of the management and operations model adopted by MICCOE for: the Mt Isa Civic Centre; Buchanan Park, and Outback at Isa. The review aimed to:

- consider strategies for improving the use of the Mt Isa Civic Centre and Buchanan Park so that they would become vibrant centres for the community.
- assess if OAI should – as a commercial tourism attraction – continue to be grouped with community assets (viz. the Civic Centre & Buchanan Park).
- consider the make-up of the MICCOE board its key documents, including its constitution and its service level agreements.

1.3.3. Some positive, key findings

In the exercise of preparing the master plan and the strategic review, we made some key, positive findings.

- There is scope to strengthen Mt Isa Tourism, including by building its membership and skills base.
- There is the capacity to diversify Mt Isa's economy through the redevelopment of OAI, including by encouraging employment among First Nations groups and youth in the region, resulting in an economic uplift and noting the potential for state and federal funding specifically for these groups.
- The industry believes an appropriately redeveloped OAI could signal confidence in Council's commitment to investing in and growing tourism to Mt Isa.
- It is believed that increased confidence may lead to new products & investment in Mt Isa more generally.
- There is the potential for Mt Isa to grow its visitor economy. A stronger visitor economy will lead to higher hotel/motel occupancy levels and higher achieved room rates as well as product refurbishment and upgrading.

- Mt Isa's positioning as a visitor destination has the potential to be strengthened and grown and to be better recognised at a state and federal government level.
- There is the chance to twin attractions with OAI: for instance, with attractions in Longreach and Winton (marketing packages/cross-promotion/cross-merchandising/staff-upskilling secondments etc.) which in turn may lead to new tourism ventures and potential operating arrangements.
- There is the potential to establish an active program to source and apply for government grants (state and federal) to fund events & festivals programs; for master plans; for the redevelopment of the OAI, and for the ongoing costs to Council to maintain and operate its tourism assets .
- There are prospects of broadening the range of accommodation products, including by expanding the holiday park accommodation product in the immediate region.
- The management model for OAI is open to being changed with a viable exit strategy for MICCOE: any new management model could envisage a board or advisory group comprised – at least in part – of skilled industry representatives from Mt Isa and from outside the immediate locale so those from regional Queensland and even from Brisbane.
- With the implementation of redevelopment and management strategies, there is every chance that Council's financial obligations and risks associated with OAI will reduce from the current levels.

It must, however, be borne in mind that there is ample competition for the visitor market which comes from other, more updated attractions, including:

- the Qantas Founders' Museum.
- the Australian Stockman's Hall of Fame & Outback Heritage Centre.
- the Waltzing Matilda Centre.
- the Australian Age of Dinosaurs and Dinosaur Stampede.

OAI's facilities need to be updated to compete with the attractions listed above along with others throughout regional Queensland. It is now in catch-up *mode* if it wants to remain relevant and appealing to discerning visitor markets and if it wants to be a *must-see* attraction and anchor hub in the northwest outback.

This opportunity exists for OAI. Without it, however, there is a very real risk that the ongoing cost of maintaining OAI continues to grow whilst visitation from overnight visitors to Mount Isa (and OAI) plateaus or declines. There is, therefore, a bigger economic picture to consider.



1.3.4. Implementation of Recommendations and Strategies

After considering several scenarios, we have made two key recommendations. The first was that the management of Buchanan Park and the Civic Centre be taken out of MICCOE's portfolio and returned to Council's portfolio. And the second was that OAI is managed by an industry-led and skills-based group independent from Council but reporting to Council.

Council accepted our recommendations, with some tweaks. Importantly, the management of the Buchanan Park and the Mt Isa Civic Centre assets would be transferred by MICCOE to Council. But rather than transferring the management of OAI to an independent body, it will – at least in the interim - continue to be managed by Council, via an industry and council-managed advisory group, with an independent chair.

Some other decisions on the management and operations of OAI included the following.

- The VIC will continue to operate out of OAI.
- Council's tourism officer might transfer from Council's offices to work alongside the OAI personnel and VIC staff.
- MICCOE's interim manager will work from offices at OAI.
- Council will pay OAI staff the award rate.
- The in-house café and catering operations will continue at OAI, and catering will be offered off-site (the catering operations are profitable).

But some big decisions still need to be made about recommendations included in the Master plan and Strategic Review.

Table 1: Some Questions About Management & Operation

Question Category	Question to be Considered
The Make-up of MICCOE's Board	<ul style="list-style-type: none"> ▪ If OAI continues to be managed and operated by MICCOE, will an independent chair (a senior director from TEQ?) be appointed to MICCOE? ▪ Will industry operators replace at least 2 or 3 positions on the board currently held by Councillors ▪ Will any of the recommended changes to the Service Level Agreement or the Constitution be made to bring both documents into line with stakeholder expectations and to strengthen governance and transparency? (See Section 6 in the Strategic Review) ▪ If MICCOE is retained as the interim managing body, the business plan and key performance indicators will need to be specified within an updated SLA. In addition, a new budget will need to be created. ▪ Will any management contract with MIETV need to be reviewed and updated? ▪ If MICCOE is not retained as the entity to manage OAI for the interim, will Council want to retain MICCOE as a dormant council-controlled organisation, should it need to be revived sometime in the future for other purposes (noting that OAI, Buchanan Park and the Isa Civic Centre would no longer be managed by MICCOE)?
The Make-up of an Advisory Group	<ul style="list-style-type: none"> ▪ If OAI is brought under Council's umbrella, will an Advisory Group be established ▪ If an Advisory Group is established, will private sector industry advisors be interested in being part of the Advisory Group?
The Model for an Independent OAI	<ul style="list-style-type: none"> ▪ If OAI is to be managed and operated by an organisation independent of Council, what would its structure be? A not-for-profit company limited by guarantee is used by other attractions/experience providers. Reference is made to Table 5: Comparative Assessment of Council Related Entities in the Strategic Review.
Mt Isa Tourism	<ul style="list-style-type: none"> ▪ If OAI is to become the <i>go to place</i>, will Mt Isa Tourism be strengthened to provide necessary support (events/festivals/VIC etc.)
Costing a Redevelopment	<ul style="list-style-type: none"> ▪ The recommendations in the Master plan need to be costed. A checklist of the recommendations follows in section 5 with indicative costings
Funding for Redevelopment	<ul style="list-style-type: none"> ▪ If the OAI desires to excel while increasing visitor numbers and improving yield, an increase in the quality of facilities, the overall look and feel of OAI and significant site upgrades are going to be required. This is not a low-cost quick fix ▪ Master plan at Section 6.3.5



Question Category	Question to be Considered
	<ul style="list-style-type: none"> ▪ Will Council fund the initial design work for the redevelopment of the OAI site and the detailed business case and feasibility to support a major funding application? ▪ Will applications for funding be made to state and federal governments? (Funding for planning the redevelopment of the site and its construction)? ▪ Will major resource sector commercial interests in Mount Isa be encouraged to support the redevelopment of OAI via assistance with funding and technical support where applicable? ▪ Which solutions will be adopted in the redevelopment? (See Sections 7-10 of the master plan and section 5 of this report) ▪ Might a staged approach to redevelopment be considered as an option? The whole site needs to be refreshed and refocused: all other major regional and outback attractions have had recent, major upgrades ▪ Without a revitalised OAI, there is the risk of a diminution in visitation to and length of stay in the region: OAI isa key the driver/major attraction for visitation for Mount Isa
Subsidy provided by Council	<ul style="list-style-type: none"> ▪ Will Council commit to providing a subsidy to cover the management and operation of OAI (c. \$1-1.2M p.a.) until an operator can be found to lease the redeveloped site on a commercial basis? Currently Council provides some 51% of OAI's revenue. Even after the site is leased, it may need to continue to subsidise the operation of OAI as strong revenue is likely to be earned only in 5-6 months of a year. But the amount of the current subsidy may reduce by 40% + once a commercial lease is put in place and the facility is refurbished and redeveloped.
The Role of a Redeveloped OAI	<ul style="list-style-type: none"> ▪ Will OAI have a clearer, narrower but better articulated focus on mining, fossils, and outback food? ▪ Will there be relationships forged with local industry and community, particularly outside the tourism season?) ▪ Will there be a branding exercise so that anyone immediately understands what OAI is, what experiences are on offer and how they differ from each other?
Benchmarks	<ul style="list-style-type: none"> ▪ Will a Council-based program be established to monitor the success or otherwise of the implementation of recommendations and strategies?

2. MAKING OAI A MUST-SEE ATTRACTION

2.1. Comparative Attractions in Regional QLD

When completing the Master Plan for OAI, Stafford undertook an extensive comparative assessment of attractions throughout Queensland and further afield to understand what other attractions were offering and how OAI could be enhanced to provide a more interactive, engaging, and exciting experience. The recommendations included in the Master Plan were based on this research.

To further demonstrate the need for enhancing OAI, we have undertaken a more detailed assessment of regional-based attractions in Queensland of a comparative nature to OAI. Including OAI, 14 were assessed. These are summarised in Figure 1.

Figure 1: Attractions in regional QLD





Table 2 provides further detail on these attractions, including their operational structure (where details were available) and details on their primary USP. It shows the following.

- While the other attractions assessed in regional Queensland would appear to have very specific focuses (for example, Qantas Founders has a very specific aviation Qantas focus and Stockman's Hall of Fame has a very strong Australiana outback focus), Outback at Isa's focus appears to be less defined and clear. In a highly competitive marketplace, it is challenging to differentiate its unique selling proposition as it currently stands.
- Many of the larger attractions, including Qantas Founders, Australian Age of Dinosaurs, the Waltzing Matilda Centre, the Roma Big Rig, and the Stockman's Hall of Fame, have had major reinvestment within the last few years. These upgrades have included major new interactive elements, sound, and light shows (creating evening experiences), new exhibitions, treetop walkways and viewing platforms etc. and have created new reasons for visitors to re-visit and travel to these attractions. Without new investment into OAI, OAI will struggle to remain relevant and competitive as a regional visitor experience. This is further hampered by the fact that OAI is that much further away from major destination hubs than many of the other attractions assessed so visitors need to be compelled to visit. This also has big implications for growing visitation to Mount Isa generally.
- Many of the regional major attractions noted below in regional Queensland are managed at arm's length from councils which suits their not-for-profit status and allows them to operate more commercially with private sector partnerships. At times however, Councils have had to intervene in their management when the viability of these attractions have become marginal. There are many examples of this, reflecting that for most major regional attractions, they operate as both public good amenities as well as commercial attractions for part of the year at least.

Table 2: Attractions in regional QLD and their structure and USP

Type	Attraction Name	Organisation Type/Structure	USP
Social History/Fossils/Resource	Outback at Isa	Operated by MICCOE which is a council-controlled organisation	<ul style="list-style-type: none"> Focus is broad and is spread across mining, fossils, social history, and art. Consumer feedback would appear to point to the USP being the guided mining experience along with guided fossil tours.
Aviation	QANTAS Founders Museum	Independent not-for-profit community organisation and registered charity with a board of directors.	<ul style="list-style-type: none"> Very specific Qantas aviation focus 747 wing walk - one of the few of its type in the world Luminescent Longreach sound and light show (evening experience) Underwent a major redevelopment in 2019-2020 valued at approximately \$15m.
Dinosaur	Australian Age of Dinosaurs	Not-for-profit organisation with a limited board (6 members, including an executive chairman)	<ul style="list-style-type: none"> Very specific focus on Australia's evolutionary science history, in particular the discovery, conservation, and research of Australia's dinosaurs. It is a working museum - an education resource, research facility and tourist attraction. It features the world's largest collection of Australian dinosaur fossils and the most productive fossil preparation laboratory in the Southern Hemisphere. Australia's first International Dark-Sky Sanctuary The attraction has had ongoing major investment and development as part of its staged master plan. This includes a \$5m upgrade in 2021.
Dinosaur	Dinosaur Stampede at Lark Quarry	Owned by Council but tours are operated by the Australian Age of Dinosaurs	<ul style="list-style-type: none"> Very specific focus - considered to be the site of the world's only known record of a dinosaur stampede.



Type	Attraction Name	Organisation Type/Structure	USP
Dinosaur	Kronosaurus Korner	Richmond Shire Council took over full management of Kronosaurus Korner Information Centre in 1999 and shortened the name of the museum to Kronosaurus Korner. Kronosaurus Korner is operated as an incorporated body, with a board of directors consisting of the local mayor, councillors and one town member.	<ul style="list-style-type: none"> Very specific focus on marine creatures from the Cretaceous period of earth's evolution
Natural Resource	Blackwater International Coal Centre	The Blackwater International Coal Centre operates as a limited non-profit organisation. Money for the running and maintenance is provided from admissions, sales of souvenirs, catering, room hire, cinema sales, sponsorships, and donations.	<ul style="list-style-type: none"> Very specific mine focus Mine tours of a working mine Online store for purchase of souvenirs
Natural Resource	Miners Heritage & Walk in Mine	-	<ul style="list-style-type: none"> Australia's largest walk-in underground sapphire mine tour – 40 minute underground guided tours Find your own sapphire fossicking
Natural Resource	The Big Rig	Proposed structure going forward since the attraction has been redeveloped ¹ is that the attraction operates under an independent legal entity or special purpose vehicle (SPV) with a management board including an independent Chairman, Three business representatives, one council representative (but not an elected representative, one independent cultural representative and one independent events representative.	<ul style="list-style-type: none"> Very specific focus that takes visitors on an intriguing journey of twists and drama of when oil and gas first flowed in our nation The Big Right Night Show Sunset Experience Recently underwent a multi-million-dollar redevelopment and reopened in early 2022 including a major new observation deck and a tree walk. Has been repurposed as more interactive and exciting as the previous model was passive and like an older style museum experience
Natural Resource	The Crystal Caves	Private	<ul style="list-style-type: none"> Very specific focus on crystals and fossils. Visitors can journey through 300 square metres of tunnels and grottos that feature million-year-old natural crystals and prehistoric fossils. Visitors are able to crack their own crystals
Observatory	Charleville Cosmos Centre	The combined centre is owned and operated by the Murweh Shire Council (Council).	<ul style="list-style-type: none"> Very specific night sky focus which leverages the clear outback night sky and lack of light pollution Guided tours of the night sky The planetarium is apparently unique globally and is the largest of its kind in Queensland. Day product is also available - their special solar scope allows you to see the solar flares. The key target market of the Centre are travellers aged over 50 and school/educational groups.
Science	Eromanga Natural History Museum	The Outback Gondwana Foundation Ltd (OGF) is a not-for-profit founded. OGF is the governing and fund-raising body for the museum.	<ul style="list-style-type: none"> Discovering, conserving, and showcasing the fossil, natural and cultural heritage of the upper Murray/Darling and Lake Eyre/Cooper basins. Offers onsite accommodation at the 4-star Cooper's Country Lodge Visitors can visit a dinosaur dig site or learn to prepare dinosaur and megafauna fossils with the prep team

¹ <https://www.maranoa.qld.gov.au/downloads/file/1611/the-big-rig-master-plan-addendum>



Type	Attraction Name	Organisation Type/Structure	USP
Social History	Australian Stockman's Hall of Fame	Incorporated, self-funding not-for-profit company with a board of directors.	<ul style="list-style-type: none"> Very specific focus on Australia's outback heritage and which recognises bush people from all over Australia. Stockman's Live Show which provides visitors an interactive experience Underwent a \$15m transformation in 2021 – the largest project in the attractions 30-year history. Had operated for many years at a net operating loss (circa \$700k annually) and required significant state government support
Social History	Cobb+Co Museum	Operated by Queensland Museum Network	<ul style="list-style-type: none"> Very specific focus as it is the home of the National Carriage Collection and focuses on horse-drawn vehicles and heritage trades.
Social History	Waltzing Matilda Centre	Owned and operated by Council. Overseen by a board consisting of an independent chair, four councillors, Council CEO and 3 – 4 other independent members.	<ul style="list-style-type: none"> Specific focus on Australiana – it tells the story of Waltzing Matilda, Winton, and the Outback region. Underwent a \$23m redevelopment in 2018 as a result of a major fire.

What we have seen over many years is that often when managed and operated by councils, these major attractions can start to become repositories for many local historic items and become store houses for a wide range of historic material (equipment, paper-based records etc.). This often leads to a watering down of their initial focus and over time, a diminishment of their appeal as visitor attractions as they morph into storage facilities with minimal quality conservation or curating of stories to be of interest to a visitor market.

2.2. Master Plan Recommendations

The following comprises the recommendations that were identified in the Master Plan to elevate OAI into a competitive, interactive, and contemporary visitor attraction.

2.2.1. Building Solutions

2.2.1.1. Visitor circulation & wayfinding upgrades

The design team are looking to create a new internal layout for OAI which will vastly improve visitor circulation and journey mapping as there will be several indoor and outdoor experiences that will be commissionable/paid experiences.

2.2.1.2. One primary entry and exit point

The current dual entry points create confusion and lead to problems with visitor circulation and wayfinding. A single major point of entry and exit will address this problem. And it will be at the front of the building, so it is far more obvious where it is, and not on a side street entrance.

2.2.1.3. Second-storey spaces to be converted to back of house

Removing the upstairs gallery and theatrette area will allow for staff and back-of-house requirements to be positioned upstairs while greatly improving downstairs visitor circulation and wayfinding. It will also overcome the ongoing challenges with lift access.

2.2.1.4. Landscaping and painting

The exterior aesthetics of OAI are now tired and unappealing. The building needs to be repainted in a colour that hides its big-box warehouse look and feel and which starts to create some excitement for the visitor before they enter. Exterior signage needs to be revamped and landscaping greatly improved, all around the site.

The concept will be to make OAI a far more visually appealing attraction befitting of its repositioning as the major hub for the North West outback region.

2.2.2. Site Solutions

2.2.2.1. Relocation of the Art Gallery

Moving the art gallery out of OAI will help support and strengthen the new civic precinct and new library being planned and offer an additional experience for visitors to go to. There is also far better synergy between libraries and art galleries with often overlap in audiences.

Similarly, one could consider the Aboriginal arts and craft makers centre as a key feature of the civic centre and complements the art gallery and library. We had initially envisaged this should be part of the revamped OAI master plan but now see better synergies occurring if it was co-located with the art gallery and library.

2.2.2.2. Improve pedestrian walkability from the CBD

Although most visitors to OAI will drive to the attraction, we understand that outside of the peak tourism period, there may be locals who might enjoy visiting the new indoor-outdoor café and separate distillery and-or boutique brewery proposed as both a daytime and evening experience.

Improving the comfort of the walkability between the various attractions through better use of shade trees, improved footpath quality etc, will add to the ability of locals and visitors to perambulate between the OAI and a proposed new civic precinct with an art gallery, Aboriginal makers space and library as composite attractions, and the potential for a rodeo attraction exhibit at Buchanan Park.

2.2.2.3. Enhanced sense of arrival

The OAI needs a far more appealing sense of arrival, so visitors are excited to have arrived there. This will require removing and replacing current signage boards, repainting the exterior of the building, extending the car parking area and repurposing the front of the site, and introducing attractive landscaping both on the exterior of the site and within it.

2.2.2.4. Introduce berms around the edge of the site

There is a need to create far greater privacy from neighbouring properties for the OAI attraction experience, so finding clever ways to use natural materials to create berms (banked up areas around the fringe of the site) so it is far harder to see in or out. This will also help generate an element of intrigue, so visitors and locals will hear equipment or events but not see most of it.

Figure 2: Site image demonstrating the lack of privacy offered by current boundary fencing



2.2.2.5. Lake landscaping enhancements

The lake area at the rear of the site and its surrounding area offers the chance for a far more attractive venue for locals to use first and foremost, and then various visitor markets. The lake would need to be cleaned out and possibly filled with fish to offer passive fishing for visitors or purely as a place to look at aquatic life along with birdlife. And it should offer a far more attractive location for those also using the outdoor café spaces which a new café location could provide.

The potential may therefore exist to repurpose the lake to possibly include catfish or barra etc. for feeding as an attraction.

Figure 3: Existing Lake & surrounds landscaping



Figure 4: Outback at isa Master Plan Hard Times Mine Schematic



2.2.3. Exhibition Solutions

2.2.3.1. Enhanced Hard Times Mine Experience

The experience upgrades will include a variety of underground and above-ground improvements to help make the experience more interactive, exciting, and life-like. These are going to include:

- A new dedicated entry point from the reception/ticketing desk in the OAI that could be themed to resemble more of a mine shaft entry point.
- The head wheel which is prominent above the mine site, and which used to turn needs to go back to turning again so the movement is visible from the road.
- Detailed design work is required to determine if the rails and coal wagons used underground can be turned into slower and safely moving carts for transporting visitors underground through the labyrinth of passageways to take them through different parts of the underground experience and to offer audio interpretation as they go along in these modified coal wagons/carts.

2.2.3.2. Exhibition overhaul (focus on interactivity)

There is a need to introduce far more interactive displays and experiences to help entice far stronger visitor markets and stronger local interest as well.

Currently, the external and internal areas are characterised by many static displays and pieces of mechanical equipment. These need to be removed or repurposed so they offer a far more compelling element of a visitor experience. For most elements, however, it is far more likely that they need to be relocated off-site.

Figure 5: Site images demonstrating old, static machinery



The cost of some of these may be expensive and may require finding sponsorship partners to help fund the capital costs and ongoing operating costs as well. Finding clever ways to introduce interactive lower cost but appealing experiences will be crucial.

Technology advances are, however, occurring rapidly, and the cost of new augmented and virtual reality experiences continues to both reduce in capex and opex. The exhibition work will be looking at ways to bring the various core experiences to life and in ways that can be ideally easily updated and refreshed. Though actual exhibition design is not part of this master plan, the overall concepts and what they need to achieve will be explained.

The potential may also exist to show modern mining techniques through interactive displays.

2.2.3.3. New “Mine This” active outdoor experience and remove static old machinery

This concept builds on the highly successful version of the same operating in Las Vegas and Invercargill (NZ) – see Figure 6. This allows visitors to pay to learn how to drive a digger or similar heavy equipment and the chance to move earth or other materials. In other destinations, the option of riding over a derelict car is often provided which most visitors happily pay extra to do. For OAI, the chance may exist to get ex-drivers of some of the mining equipment to act as trainers/guides so a high degree of authenticity can be offered.

Figure 7 which follows reflects the Dig This visitor attraction in Invercargill, New Zealand and teaches visitors how to safely use a digger/bulldozer to move earth, sand, or other items.

Figure 6: Dig This, Invercargill



The intention is to create a similar style of hands-on experience at OAI but which we have rebranded as “mine this.” This will allow visitors to pay (a premium ticket fee) for the chance to learn how to use a digger etc. with the assistance of ex-mechanical mine operators who will give them a lesson and allow them to try it under close supervision.



2.2.4. Operational & Marketing Solutions

2.2.4.1. Stimulate stronger local use of facilities

OAI use to have a reasonably strong local market of those who went to the café, who took kids to play in a sandpit and who visited the site for various events. Getting back locals to visit especially outside of the tourist season is essential, so ensuring facilities cater for their needs has to be woven into the master plan.

2.2.4.2. A narrower, but a far stronger focus

The future focus is on far fewer themes but far better experiences that have serious market appeal. The Riversleigh centre has to be enhanced externally as it is far too static. The Hardship Mine has to have more interactive experiences as part of it to appeal to a wider audience than primarily grey nomads. And potentially exists to include options of a boutique brewery, gin or tequila distillery or cider house on site which will appeal to a range of visitor markets including locals.

The distillery could have a distinct point of difference reflecting a food emporium experience, to showcase the best of the outback food and to illustrate what is grown seasonally including within Qld, SA, and NT outback areas, and creating via the restaurant on-site, a paddock to plate experience for outback grown produce. This might also allow for a seasonal cooking school for visitors especially and using unique outback food with the potential for a seasonal visiting chef program to promote local outback cuisine and dining options.

2.2.4.3. Updated and improved website

Marketing overall will need to be improved to offer far stronger online visitor appeal and to support partnership opportunities with other local operators and other major attractions throughout the outback region. A new user-friendly website is likely going to be required to be created.

2.2.5. Other Solutions

2.2.5.1. Move to online and tech-based visitor information and a much smaller VIC presence overall

Globally the move to offering online information to visitors has transformed visitor information needs and the value of visitor centres. Research in Queensland shows that less than 5% of visitors to a region enter a visitor centre or speak to personnel. They may, however, access information online, both before arriving into the region and while there.

Master plan options will investigate the use of touch screen technology, and online information sources and most likely will

move to a model of a far smaller VIC facility within the OAI building and integrated with a new retail outlet.

2.2.5.2. Family-focused exhibitions

The new master-planned facilities will need to be designed to appeal to a far stronger visitor market where, while the grey nomad market is still likely to dominate, there is a growing family market to target.

OAI will also need to appeal to a local market who needs to be encouraged to visit regularly each week to use the café, buy retail items, take visiting friends and relatives, attend events and shows, and use the food and beverage products from the proposed distillery or boutique brewery.

OAI needs to become the centre point, the showcase for the North West outback region with a far stronger visitor appeal overall. There will also be a need for a new marketing campaign in tandem with local industry partners, so a synergy is created and with TEQ.

2.2.5.3. Introduction of day and evening OAI experiences

To help grow a stronger overnight visitor market into Mount Isa and to increase the length of visitor stay, OAI and its various attractions must be able to operate both during the day and into the evenings. This could include evening F&B experiences at the proposed internal distillery/brewery and shows/small-scale events overlooking the enhanced Lake precinct. The potential also exists for creating an evening light show attraction or alternative to support stronger overnight visitation and to offer more to do in the evenings at Mount Isa.

2.2.5.4. Market OAI as a hub for the outback experience

A major challenge facing OAI, and Mount Isa generally is the increasing competitiveness of other outback destinations and their major attractions such as Qantas Founders Museum and Australian Stockman's Hall of Fame & Outback Heritage Centre in Longreach, Waltzing Matilda Centre, Australian Age of Dinosaurs and Dinosaur Stampede at Lark Quarry Conservation Park in Winton and other natural features such as Carnarvon Gorge etc. The quality of many major visitor experiences has dramatically improved in the Outback with significant reinvestment occurring over the last five years especially.

OAI is therefore in "catch-up mode" if it wants to remain relevant and appealing to a far more discerning visitor market. New facilities, experiences and exhibitions are required to position OAI as a "must-see" attraction and as the anchor hub for the North West outback region.

2.2.5.5. Indigenous arts makers space within the civic precinct

We have consulted with local representatives of the Indigenous arts community and understand there is interest in having a maker's space at OAI for undertaking art and craft design work, displaying and selling artwork, for teaching and training others in art technique, and as a venue to meet and discuss community and art-based options and issues.

Further consideration of this, however, and the realisation that an enhanced library and civic precinct are being planned, has led us to consider that creating a far stronger art and literature-focused precinct, to cater for both visual and performing arts and literature etc, could offer stronger synergies to support the local Aboriginal arts community in having a dedicated space to support their initiatives. This would also not prevent those involved in dance and performances from holding shows for visitors in the evenings, especially at the OAI as well.

2.2.5.6. New, improved café and associated distillery/boutique brewery with an outback theme/focus

Encouraging visitation by locals including mums and young children and babies will require the clever design of facilities which include a café with covered outdoor areas with sand pits etc to allow for closely supervised play. We understand that Mount Isa already has a large young family demographic so catering to them is important, amongst others.

The potential also exists to introduce a boutique distillery/brewery with an outback theme, which would appeal to the growing young adult market that Mount Isa has.

Figure 8 demonstrates an example of a brewery and dining experience which offers high-quality merchandise as well as tours as part of the themed product.

Figure 8: Monteith Brewery, Greymouth



Figure 9: Fossey's Gin Distillery, Mildura



Figure 10: Stomping Ground Brewery, Melbourne



2.2.5.7. Rebrand Riversleigh

The success of a visit to the Riversleigh Centre currently hinges on the quality of the guided tour experience. There is, an inherent attraction risk once the current principal tour guide retires as his passion and knowledge are the major driver and appeal.

Whilst in scientific communities the notion of a globally significant fossil field is sufficient to stimulate strong interest and appeal, for most visitor markets it struggles to compete with the attraction of dinosaurs especially, with outback Queensland offering several globally significant locations.

That being said, it is understood that the Riversleigh Fossil Field contains the bones, vertebrae and elements of many small and very large mammals etc. Bringing more of the story of some of these large mammals to life is seen as a crucial component of strengthening the Riversleigh attraction. This could include a large (250-300 sqm) outdoor area under shade cloth to simulate an archaeological dig so that visitors can go fossicking for "fake" bones etc. (see Figure 11 for examples) and then see the real equivalent under the microscope in the laboratory already on offer (see Figure 12 for a schematic of the potential experience). The current experience is seen as too passive for most visitors.

Figure 11: Example Fossicking Experience (Thunderbird Park & Melbourne Museum)



2.2.5.8. Reassess the viability of the Fish Restocking Association remaining on site

If the existing large shed and fish restocking facilities were to remain onsite, the preferred model would be guided tours of the fingerling tanks and new interpretation boards etc, possibly under OAI management rather than currently as a volunteer-run facility. However, we consider that the facility should not be part of OAI as it has little logical connection to the other components. It would be ideal if:

- The facility could be relocated out to Lake Moondarra in Mount Isa with a logical connection to the actual lake itself noting that both locals and visitors fish, kayak, and swim in the lake.
- Removing the shed and facilities from the OAI site would free up part of the site for other uses more compatible with the new OAI focus.
- And we note that the current volunteer membership of the association has struggled in more recent times to keep the facility open so removing it from the site would remove the pressure on the volunteers to have it as a visitor experience.

Figure 12: Outback at Isa Master Plan Interactive Fossil Digging Experience





3. ALTERNATIVE MANAGEMENT OPTION



3.1. The Alternative Management Option

After considering a number of scenarios, Stafford made two key recommendations. The first was that the management of Buchanan Park and the Civic Centre be taken out of MICCOE's portfolio and returned to Council's portfolio. And the second was that OAI is managed by an industry-led and skills-based group independent from Council. Figure 14 provides a summary of this structure.

Council accepted these recommendations, with some tweaks. Importantly, the management of the Buchanan Park and the Mt Isa Civic Centre assets would be transferred by MICCOE to Council. But rather than transferring the management of OAI to an independent board, it will – at least in the interim – be managed by a council and industry-run advisory group.

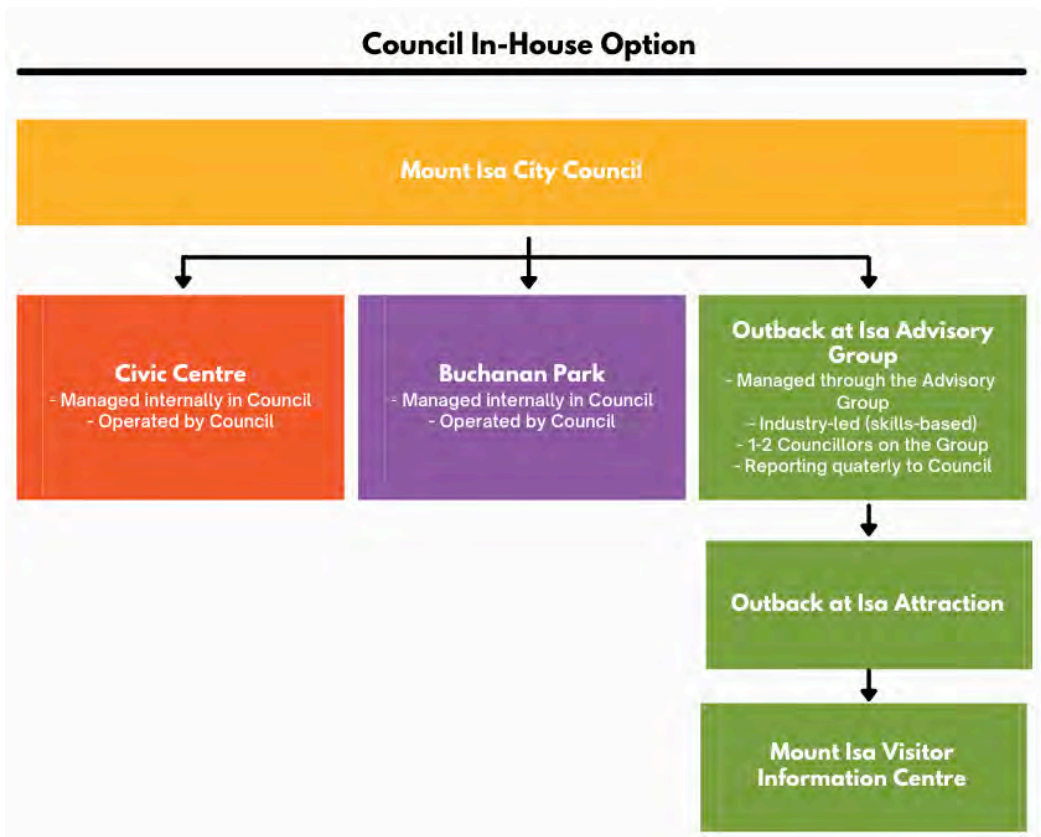
Council still has to separately determine whether to retain MICCOE for a possible role in the future, which is a separate consideration. From an OAI perspective, there is little benefit in trying to maintain MICCOE as the organisation to run OAI especially if the medium-longer term intent is to find a commercial operator to run a redeveloped OAI attraction with a financial return (a lease arrangement) back to Council once the master plan is fully implemented. In addition, MICCOE has struggled over the years to retain non-councillor directors so trying to find a stronger industry and council advisory group to guide OAI for the interim should aim to avoid the MICCOE model.

Finally, the opportunity exists to strengthen OAI as council's and Mount Isa's tourism hub, with the potential for greater partnerships with industry operators and benefiting from industry experience to help drive the success of OAI for the interim period till the master plan is completed and operational. The proposed council and industry advisory group is more likely to garner industry support and help to also raise the level of tourism skill and proficiency of OAI, especially if an independent and highly experienced tourism industry skilled chair is appointed, as proposed.

Some other decisions on the management and operations of OAI included the following.

- The VIC will continue to operate out of OAI as a reflection of Mount Isa's tourism hub and major visitor attraction.
- Council's tourism officer who works from Council's offices could move across to be based at the VIC in the OAI offices to strengthen the tourism hub.
- MICCOE's interim manager could work from offices at OAI as the manager for OAI
- Council will pay OAI staff the current award rate to remain competitive.
- The in-house café and catering operations will continue at OAI, and catering will be offered off-site (the catering operations are noted as profitable).

Figure 14: The preferred alternative management option





3.2. Actioning the Alternative Management Option

Table 3 provides a plan for actioning the recommended Alternative Management Option.

Table 3: Actioning the Alternative Management Option

Focus Area	Action	Who	Budget	2-5 months	6-12 months	> 12 months
Management model	Move from MICCOE management model to an Advisory Group management model	Council and MICCOE	n/a			
Terms of agreement	Develop formal terms of agreement for Advisory Group	Council and adviser	\$7k			
Advisory group composition	Confirm composition and advertise for industry representatives	Council	n/a			
Appoint independent Chair	Secure independent chair from senior role in Qld Tourism and Events	Council	Est. \$15k for annual travel to mount Isa			
Reporting to Council	Formalise OAI reporting process to Council and format required	Council and OAI Advisory Group				
Assess time frame for master plan development	Activate master plan stages for OAI redevelopment	Council and OAI Advisory Group	n/a			
Café lease	Develop café and catering lease if leased out to 3 rd party	OAI Advisory Group and adviser	\$3-\$5k			
Advertise café lease	Secure interest from local, regional, and state-wide café and catering operators	OAI Advisory Group and adviser	\$10k			
Assess café market interest	Review responses from interested parties to café and catering operations	OAI Advisory Group and adviser	\$10k			
Café operator appointed	Assess options from interested parties for café and catering operations at OAI and compare with OAI inhouse operation costs and benefits	Council and OAI Advisory Group	n/a			
Café operator commences	For a potential initial 3 +2 term until redevelopment is completed					
Café operation	Assessment of whether a new operator of the redeveloped OAI attraction also controls the café operation	Council and OAI Advisory Group	n/a			
Redeveloped OAI attraction	Assessment of management model once OAI redeveloped to determine future reporting requirements to Council	Council, OAI Advisory Group	n/a			

4. MARKET INTEREST FOR THE CAFÉ

The challenge with determining market interest is the need to have far more details available on the lease terms for a potential lessee to consider. We can advise that potential parties are interested, in principle, but this is subject to:

- What the overall commitment is for the redevelopment of OAI so what level of investment and when.
- Comfort over the tourism growth potential for Mount Isa more generally and to see the level of support from Council.
- More detail being provided on the current café operation.

We note from discussions with previous managers of OAI and review of its financials that the café and catering especially have been an important revenue stream. This element is therefore an important consideration for any prospective operator of the overall OAI attraction once it is redeveloped as per the master plan.

The market interest identified for the café and catering operation specifically at OAI has identified, in confidence:

- interest locally in Mount Isa from existing café and catering operators.
- interest from other major attraction operators in central regional Queensland with interest in possibly taking over the overall management of OAI once redeveloped as per the master plan.
- the potential for café operator interest from other regions in Queensland.

4.1. Wider Factors to Consider

Initial feedback gathered from potential parties interested in a new OAI attraction and/or its café-catering operation illustrated some potential concerns over the following:

- Ability to find and retain staff in Mount Isa.
- Whether housing for some staff may need to be provided.
- Whether salary levels required to be paid in Mount Isa would be noticeably higher due to its relative isolation and surrounding mining/resource sector higher wages.
- Whether the supply of goods and services would be higher for the café due to freight costs.
- Whether higher operating costs could be adequately passed onto consumers.

- The impact of seasonality and reliance on a seasonal visitor market from late April – November to generate sufficient profit and return on investment.
- Economic growth in the Mount Isa and wider region and whether there are good prospects of growth and will this flow into OAI operations.

General discussion over the major redevelopment of OAI as the major significant visitor attraction in the North West Region of Queensland was viewed favourably. Though it is perceived by many, including those residing in Central West and South West Queensland, as being more remote, it was recognized that Mount Isa was located as the gateway into the NT from Queensland and positioned at an important juncture of the Mitchell, Landsborough and Flinders Highways offering connections to the Queensland Coast (Townsville etc.), to the NT border and to the Gulf of Carpentaria (Karumba etc.).

The ongoing growth, prosperity, and success of Mount Isa as a major town in regional Queensland, is therefore seen as an important consideration to help de-risk the investment and commitment required from a prospective attraction operator as well as a café and catering operator.

4.2. Risk if the Master Plan is not Pursued

We did receive questions pertaining to what might happen if the master plan was not pursued and/or if a shrunk down version was adopted instead. The interest from those parties spoken to for the café and catering component of the OAI centre reflected:

- Other than some local interest in Mount Isa, the lack of a redeveloped OAI attraction as proposed was seen to add too much risk for many going forward.
- If there isn't a redevelopment, then the ability to secure a new café and catering operator is expected to be greatly diminished.
- A smaller scale of redevelopment was also seen to increase project risk as most saw the full redevelopment being a key driver of increasing OAI visitation along with interest from the local Mount Isa community.

The redevelopment as suggested in the master plan is therefore a key determinant in securing operator interest to run the café and the catering operation, let alone the wider overall attraction operation.

4.3. Process Moving Forward

Identifying if there is serious interest from a lessee for the café at OAI will not be known until a lease agreement is drawn up to illustrate the terms and conditions going forward. In addition to this, Council needs to be mindful that:

- Any future potential operator of the overall OAI redeveloped attraction is likely to want to either control the café and catering operation and its revenue streams or retain the right to sublease this component
- As the next steps, we will need to work with Council on what we consider should be a two-stage process being:
- Stage 1 is a lease for an interim period only (most likely the next 4-year period from 2022-2025) until the master plan redevelopment occurs, and the overall facility is put out to market for an operator to respond to; or
- Stage 1 is operated and managed by MICCOE with direct reporting to Council under the current arrangement, and
- Stage 2 would need to be for when the full master plan is completed and a lease for the overall site attraction and possible separate café lease is created and marketed either jointly or separately.

As understood from Council, MICCOE remains an organisational structure for possible future use but noting that Buchanan Park and the Mount Isa Civic Centre are taken out of MICCOE control and are now going to be operated directly by Council. This leaves MICCOE with no services to provide if OAI is also removed from MICCOE control, as recommended in this report.

A determination is required from Council then to clarify whether MICCOE will remain the interim entity to manage OAI or whether this role will be passed to a new advisory group with responsibility for reporting directly to Council.

The decision on this by Council is an important consideration as we note the need for a separate advisory group (rather than a MICCOE-driven board) to help move OAI forward as an exciting project to activate.

4.4. Further Steps for Café Activation

Whilst we have endeavoured to secure market interest from phoning and online discussions with prospective café and catering operators, we feel the next phase of market testing should involve the following:

- Establishing the base elements of a lease to allow a potential operator-lessee to understand what terms and conditions are being sought. To this end, we need to also understand whether Council are preferring to continue having MICCOE operate OAI and its café-catering operation as an interim step or whether OAI will operate with an advisory group reporting through to Council and without MICCOE involvement.
- Creating a non-disclosure agreement for prospective café operators to sign so that information can be passed to them to illustrate what the proposed OAI master plan will deliver and the expected uplift in visitation and spending at the attraction including at the café etc.
- Providing a confidential but likely redacted master plan business case document to be passed to prospective café operators who can then see the details of what the master plan will deliver.
- To then gather feedback and commitments in principle from interested parties to operate the café and catering business units.
- This will also enable us to then determine for Council, whether potential operators will be more interested in having a set lease fee (potentially including a % of turnover along with a set amount) or alternative lease models. We do envisage that interested parties in Mount Isa (who already operate food and beverage outlets and/or catering businesses), may want variations to lease arrangements than those parties who are from other regions for example.

We are also mindful that if an existing well-established café and catering operator in Mount Isa were to take over the OAI lease for these services, this may greatly reduce the level of market competition in Mount Isa and make it far harder to encourage other new entrants to establish. This may or may not become an issue but having a range of different service providers within Mount Isa is an important consideration.

Equally, it is important that revenue generated in Mount Isa at OAI is also spent in the region, as much as possible, to avoid economic leakage into other regions occurring, and if profit is repatriated to support other business ventures elsewhere, for example.



5. OAI MASTER PLAN IMPLEMENTATION PLAN

Table 4 - Table 11 provide the action plan to assist in delivering the OAI Master Plan. It highlights the:

- activations needed to implement the various projects identified.
- key agencies who should collectively be engaged.
- an estimated time frame for effective activation noting that many may change over time as resources are revised and priorities potentially change.
- indicative budget required for feasibility studies, or strategies required to be undertaken.
- key performance indicators to ensure actions are implemented.

This implementation plan needs to be considered a working document and, as such, it needs to remain fluid to take account of the needs of different stakeholders and their ability to undertake actions along with their other responsibilities.

Concerning the timeframes indicated in the implementation plan:

- Short-term: reflects those that could be activated within the next two years (1-2 years, 2023 and 2024).
- Medium-term: reflects those that could be activated within the next five years (1-5 years, 2023 - 2027).
- Long-term: reflects those that could be activated within the next ten years (5-10 years, 2027 - 2032).

Table 4: Outback Park implementation plan

Area	Action	Who	Est. Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for Outback Park	Quantity surveyor	\$10k approx.			
Planning	Finalisation of Outback Park components of Master Plan/Business Case	Economic consultants	\$15k			
Design & construction	Commission detailed design for works included in the master plan for Outback Park	Architects/designers	Est. \$130k			
Design & construction	Go out to tender for construction of the works included in the master plan for Outback Park	Architects/designers	Est. \$15k			
Landscaping	The landscape connection between the main building and the below ground mine should be a dynamic journey that emphasises the mine experience (the journey starts the minute you are handed your orange suit)	Design team	<\$15k			
Experiences	Investigate relocating the fish restocking facility to Lake Moondarra or alternative	Council	n/a			
Experiences	If favourable, relocate the fish restocking facility to Lake Moondarra	Council	TBA if new site to be secured			
Landscaping	Enhance the lake by cleaning it out and perhaps introducing fish and attractive nearby areas for indoor/outdoor dining; event seating and small-scale events from music performances to weddings	Construction company	<\$100k			
Design & construction	Construction of works included in the master plan for Outback Park	Construction company	\$1.038m			



Table 5: Hard Times Mine implementation plan

Area	Action	Who	Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for Hard Times Mine	QS	\$10k			
Planning	Finalisation of Hard Times Mine component of Master Plan/Business Case	Economic Consultant	\$10k			
Design & construction	Commission detailed design for the enhanced Hard Times Mine underground experience	Design team including engineer	<\$65k			
Design & construction	Go out to tender for construction of the enhanced Hard Times Mine underground experience	Architect and design team	\$10k			
Experience development	Enhance the Hard Times Mine experience: can the rails and coal wagons be converted into safely moving carts for transporting visitors through the labyrinth of passageways with audio interpretation etc.	OAI Advisory Group and Council and designers	\$5k			
Displays & exhibitions	Remove static displays (internal and external) Remove any displays that do not align with the 3 core positioning themes (Fossils, Mining, Food) of OAI Replace old technology with new to update visual and augmented displays (internal and external) Ensure the Head Wheel turns again so movement is seen from the road Develop Hard Times Mine entry experience and multi-media interactive experience	Council and construction company	\$1.26m			
Training & development	Enhance the Hard Times Mine guided experience: there is near total reliance on only a few guides so there needs to be succession planning or the consideration of new interpretive methods if a guide is not available	OAI Advisory Group and Council	n/a			
Experience development	Consider if the Mine experience can be developed to include facilities for training	OAI Advisory Group and Council	n/a			
Design & construction	Construction of works included in the master plan for the enhanced Hard Times Mine underground experience	Construction company	\$3.33m			
Experience development	Consider the introduction of above ground mining experiences including an open cut mine; tailings; processing ponds and the processing journey. These elements present a landscaping opportunity from creating microclimates to terraced landforms and mounding	Design team	\$708kk			

Table 6: Mine This Experience implementation plan

Area	Action	Who	Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for Mine This	QS	\$10k			
Planning	Finalisation of Mine This component of Master Plan/Business Case	Economic consultant	\$5k			
Design & construction	Commission detailed design for the new Mine This experience	Architect and designers	\$40k			
Design & construction	Go out to tender for construction of the new Mine This experience	Council and project manager	\$10k			
Design & construction	Construction of works included in the master plan for the new Mine This experience	Construction company	\$1.675m			
Marketing & promotion	Develop website and brand for the new Mine This experience	Council and web designer	\$40k			
Ticketing	Develop ticketing structure for the new Mine This experience	Council and economic consultant	\$4k			



Table 7: Riversleigh Fossil Centre implementation plan

Area	Action	Who	Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for Riversleigh Fossil Centre	QS	\$10k			
Planning	Finalisation of Riversleigh Fossil Centre component of Master Plan/Business Case	designers	\$20k			
Design & construction	Commission detailed design for interactive archaeological dig site	Architects and project manager	\$20k			
Design & construction	Go out to tender for construction of the new interactive archaeological dig site experience	Council and project manager	\$10k			
Design & construction	Construction of works included in the master plan for the new interactive archaeological dig site experience	Construction company	\$300k			
Displays & exhibitions	Remove any displays that do not align with the 3 core positioning themes (Fossils, Mining, Food) of OAI	Construction company and council	\$10k			
Training & development	Enhance the Riversleigh Fossil Discovery Centre guided experience (there is near total reliance on one guide so there needs to be succession planning or the consideration of new interpretive methods if a guide is not available).	Council and adviser	n/a			
Experience development	Introduce a large, outdoor, interactive archaeological dig site under a shade cloth and the ability to see scientific samples under a microscope	Designers, construction company and council	\$30k			

Table 8: Isa Experience Heritage Display, Mount Isa Regional Art Gallery & Rodeo Hall of Fame implementation plan

Area	Action	Who	Est. Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for the removal of the Isa Experience Heritage Display and the relocation of the Mount Isa Regional Art Gallery, Rodeo Hall of Fame	QS	\$10k			
Planning	Finalisation of the Isa Experience Heritage Display, Mount Isa Regional Art Gallery, Rodeo Hall of Fame components of Master Plan/Business Case	Council and advisers	\$25k			
Rodeo Hall of Fame	Move the Rodeo Hall of Fame to Buchanan Park	Council	\$20k			
Mount Isa Regional Art Gallery	Move to the Civic Centre or the civic precinct in town Ensure a new First Nations art and craft makers centre is included in the art gallery and library precinct in the civic centre	Council	\$180k			

Table 9: Entry, Café, Parking & Other Areas implementation plan

Area	Action	Who	Est. Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for all other areas of the Master Plan	QS	\$20k			
Planning	Finalisation of all other areas of the Master Plan/Business Case	Economic consultant	\$5k			
Design & construction	Commission detailed design for works included in the master plan for all other areas of the Master Plan/Business Case	Architect and designers and council	\$85k			
Design & construction	Go out to tender for construction of the works included for all other areas of the Master Plan/Business Case	Council and project manager	\$10k			
Retail	Design the space so that visitors are led through a high-quality indoor retail emporium that offers merchandise and commissionable product for sale (in partnership with the offerings at the Regional Art Gallery in the civic centre and the Rodeo at Buchanan Park) Consider potential to cross promote product with other major attraction providers, for instance in Longreach and Winton	Design team	\$40k			



Area	Action	Who	Est. Budget	Short	Medium	Long
Circulation	Introducing a new, dedicated entry point from the reception/ticketing desk to resemble a mineshaft entrance	Design team	\$25k			
Circulation	Introduce better wayfinding and journey mapping signage	Design team	\$10k			
Circulation	Ribbons of silver, copper and zinc can draw visitors through the site towards their intended destinations	Design team	n/a			
Circulation	Redesign the entry way so there is one primary entry and exit at the front Redesign internal spaces for improved visitor circulation A single internal direction should be facilitated All visitors should be directed through each of OAI's attractions and then through a curated gift shop / retail outlet and back to the entrance/circulation hub	Design team and project manager	\$80k			
Experience development	Consider the establishment of a cultural learning centre to engage with school and visitor groups	Project manager, design team	\$5k			
Experience development	Consider the potential for a bird watching hub in the northwest region	Project manager, design team	\$5k			
Redevelopment	While keeping as much of the existing buildings as possible to keep costs down, there could be selective modifications to the façade to improve connectivity and to ensure the entrance presents a wow factor	Design team and project manager	\$45k			
Back of House	The interior of the facility could be remodelled to keep visitors on the ground floor and office space on the first floor	Design team and project manager	\$215k			
Safety & compliance	The facility should be upgraded to meet contemporary requirements for equitable access (DDA compliance)	Design team and project manager	\$15k			
Design	A palette of material choices should reflect and celebrate the industrial and mining heritage of Mt Isa and the rugged character of the outback. Chosen materials can be selected with reference to their context: raw, unfinished, robust materials such as galvanised or Corten steel, native hardwood timbers, burnished concrete etc. All materials should be robust and easy to maintain adding to the longevity of the structures.	Design team and project manager	n/a			
Design & construction	Construction of works included in the master plan for all other areas of the Master Plan/Business Case	Construction company	Car park: \$246k Signage: \$150k Bus area: \$214k Reception, VIC, shop: \$956k			
Visitor Information Centre	Reduce the size of the VIC (taking account of the global trend to move to online and tech-based visitor information: touch screen options integrated with the retail outlet could be considered)	Council, project manager and construction company	\$250k			
Amenities	Introduce new/expanded toilet facilities to support expanded facility	Design team	\$424k			
Back of House	Relocate staff back of house facilities upstairs (no visitor movement on 2nd storey)	Project manager and design team	\$65k			
F&B provision	Enhance the café experience, including by moving the café location, perhaps with a view to the lake	Construction company	\$573k			
F&B provision	Introduce a new distillery/brewery experience to grow local and visitor markets: it could include a food emporium to showcase local and Indigenous food product and have the potential to host cooking schools and workshops to promote local cuisine	Project manager, design team	\$435k			



Area	Action	Who	Est. Budget	Short	Medium	Long
Experience development	Introduce day and night product that includes food/beverage, shows (including son-et lumière shows), and small-scale events indoor and outdoor at the café and distillery/brewery or by the lake	Project manager, design team	\$50k			
Experience development	Introduce new kid-friendly facilities to grow the local family market (outdoor/indoor play areas)	Project manager, design team	\$100k			
Community spaces	Create spaces that can be used by community groups for meetings etc.	Project manager, design team	\$40k			
Maintenance	Repaint the buildings	Construction company	\$150k			
Maintenance	Remedial maintenance to address leaks and problems with fading and deterioration of items on display in cabinets	Council and advisers	\$350k			
Connectivity	Improve pedestrian access/walkability from the CBD with more shade trees etc.	Council	TBA			

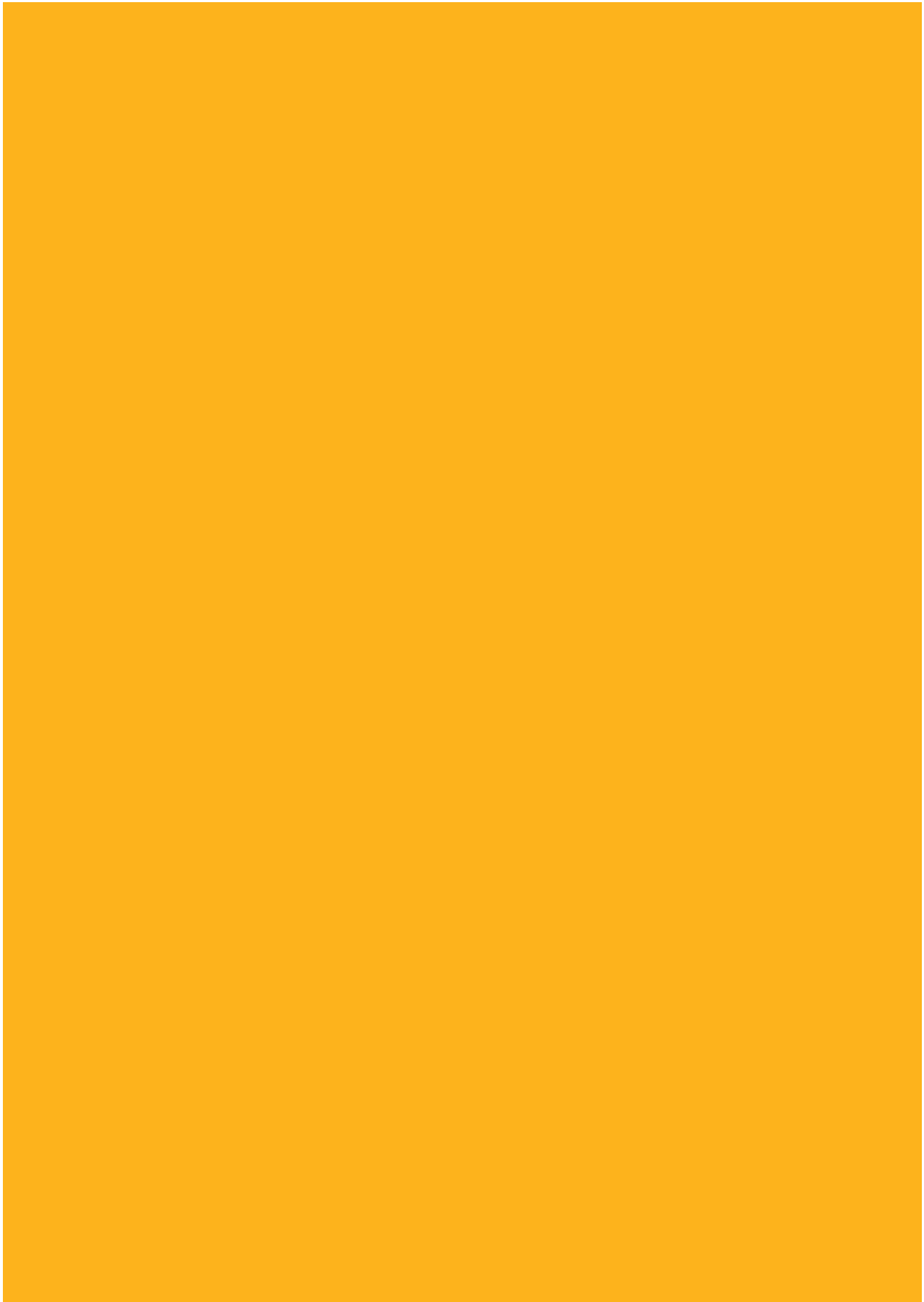
Table 10: Landscaping implementation plan

Area	Action	Who	Est. Budget	Short	Medium	Long
Planning	Preparation of QS/Cost Plan for landscaping within the Master Plan	QS	\$10k			
Planning	Finalisation of landscaping components of the Master Plan/Business Case	Landscape architect and economic consultant	\$20k			
Design & construction	Commission detailed design for works included for the landscaping components of the Master Plan/Business Case	Design team and project manager	\$50k			
Design & construction	Go out to tender for construction of the works included for the landscaping components of the Master Plan/Business Case	Council and project manager	\$10k			
Landscaping	The above ground landscape will be carefully choreographed using screening, terraforming, and planting to create an environment that places the visitor into the mine from the dressing room to the underground	Design team	\$15k			
Landscaping	Ensure landscaping promotes educational experiences and provides the opportunity for storytelling and demonstrations using Indigenous foods, crafts, and culture	Design team	\$5k			
Landscaping	Ensure microclimates are used to minimise the harshness of the environment by providing visitors with shade	Design team	\$5k			
Design & construction	Construction of works included for the landscaping components of the Master Plan/Business Case	Construction company	\$343k			
Landscaping	Undertake landscaping enhancements to improve general look and feel and sense of arrival	Construction company	\$100k			
Sense of arrival	Create a sense of arrival with signage; repainting; enhancing landscaping and repurposing the front of the site	Construction company and project manager	\$150k			
Parking	Ensure additional and redeveloped parking area is offered under the redevelopment	Construction company and project manager	\$350k			
Landscaping	Introduce berms around the edge of the site to create privacy and a natural wall	Construction company and project manager	\$80k			
Landscaping	Rest areas could be introduced for travellers who may not have time to partake in any of the experiences on offer but who stop for a refreshment in the course of their journey	Council and OAI Advisory Group	TBA			



Table 11: Operational recommendations (data, marketing, training etc.) implementation plan

Area	Action	Who	Est. Budget	Short	Medium	Long
Marketing & promotion	Position OAI as the gateway for visitors from the NT and from the coast Transform OAI to become the visitor hub for the northwest outback	Council and OAI Advisory Group	n/a			
Marketing & promotion	Focus on 3 key themes to have a clear narrative/purpose Fossils@Isa (interactive dig experience) Mining@Isa (new, signature experiences) OutbackFood@Isa (enhanced café and boutique distillery/brewery)	Council and OAI Advisory Group	n/a			
Marketing & promotion	Target young families, young mothers with young children; schools and the grey nomad markets	OAI Advisory Group	n/a			
Marketing & promotion	Commission the development of a new website that focusses on ticketed experiences and packages: it might be developed in partnership with local operators and other major attractions in Longreach and Winton.	OAI Advisory Group	\$40k			
Marketing & promotion	A new marketing campaign created and implemented with industry partners and TEQ to promote the OAI as the showcase for the northwest outback	OAI Advisory Group	\$50k			
Marketing & promotion	Rebrand the Riversleigh experience to promote the bigger mammal story	OAI Advisory Group	\$50k			
Training & development	Standardise the application of the Recreation Salary Award 2010	Council	n/a			
Marketing & promotion	Consider an annual free day for local residents	Council	n/a			
Marketing & promotion	Stimulate more local use of the facilities by local residents (young families/young mothers with babies and toddlers)	OAI Advisory Group	n/a			
Data collection	Collect data on a business unit basis, including for financial and visitation data so that performance per business unit can be assessed as well as for the whole of facility	OAI Advisory Group	n/a			
Data collection	A template should be set up to measure the success any event including the following matrices: patronage; revenue; visitation generated from outside the region; nights generated; sponsorship generated; media profile generated and the cost of operating the event etc.	OAI Advisory Group	n/a			
Marketing & promotion	Strengthen the RTO including via its skills and membership bases	council	TBA			
Ticketing	Simplify the ticketing price structure	OAI Advisory Group	n/a			
Training & development	Consider upskilling personnel via secondments with other major tourism attraction providers or industry operators	OAI Advisory Group	TBA			



13.5 EXPRESSIONS OF INTEREST TO HOST 2024 NQ SPORTSTAR AWARDS

Document Number: 800845
Author: Community Development Officer
Authoriser: Director of Community Services
Directorate: Community Services
Portfolio: Tourism, Events, Sports and Recreation, Library

EXECUTIVE SUMMARY

The North Qld Sports Foundation (NQSF) 2024 Sportstar Awards are open for Expressions of Interest to host the event. All nominated Sportstars from the Council area and are members of the NQSF are invited to attend the gala evening.

RECOMMENDATION

THAT Council approve hosting the 2024 NQ Sportstar Awards Gala Night at the Mount Isa Civic Centre.

AND

THAT Council allocate funds in the 2024/25 financial year budget for the event.

OVERVIEW

The North Queensland Sportstar Awards and Gala Dinner are an annual event held to recognise and reward sporting excellence in North Queensland.

BACKGROUND

The North Queensland Sportstar Awards are held annually to recognise sporting talent from across the region, the awards gala dinner are held by one of the constituent Councils. Any member Council can nominate to host the awards by completing an expression of interest. This gala event is the culmination of the sporting year and includes a range of categories including Junior Sportstar, Senior Sportstar, Masters, Volunteers, Service to Sport, athlete with a disability and other categories.

The hosting venue is responsible for most of the costs associated with the delivery of the event, with the ticket sales and sponsorships offsetting the costs. The North Qld Sports Foundation will organise the event in conjunction with the host Council.

The awards have been running since 1990 and is the longest running dedicated sporting awards in Queensland. For 32 years, the awards have played a major role in the sporting community to recognise the incredible achievements of the regional North Queensland athletes.

To date, Mount Isa has never hosted the awards, and with Mount Isa Mines turning 100 in 2024, it presents an opportunity for Mount Isa to recognise the significant achievement of the many sport stars who have commenced their journey in Mount Isa.

Economic Benefit

The event will provide benefit to the local economy through attraction of visitors for the event.

Critically, hosting the awards locally will provide an opportunity for our local sport stars to attend without the travel expenses, allowing more people to attend and showcasing the sporting talent of the Mount Isa Community.

BUDGET AND RESOURCE IMPLICATIONS

This event is currently unbudgeted, if supported by Council it will be added to the FY24 proposed budget.

Estimated costs are in the order of \$50,000, sponsorship would be sought to mitigate the direct costs to Council.

LINK TO CORPORATE PLAN

Theme:	1.	People & Communities
Strategy:	1.8	Coordinate and review sport and recreation opportunities to encourage a healthier lifestyle in the region

CONSULTATION (INTERNAL AND EXTERNAL)

Nil

LEGAL CONSIDERATIONS

Nil

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Nil

HUMAN RIGHTS CONSIDERATIONS

Consideration has been given to the protected human rights under the policy and it is believed to not unreasonably infringe on these rights.

ATTACHMENTS

Nil

13.6 ENVIRONMENTAL AND BIOSECURITY OVERVIEW REPORT - SEPTEMBER 2023 AND OCTOBER 2023

Document Number: 800860

Author: Coordinator, Environment and Biosecurity Services

Authoriser: Director of Community Services

Directorate: Community Services

Portfolio: Environmental Management, Waste Management, Environmental Health, Water and Sewerage, Local Laws, Camooweal

EXECUTIVE SUMMARY

The September 2023 and October 2023 Environmental and Biosecurity Overview Report is presented to Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the September 2023 and October 2023 Environmental and Biosecurity Overview Report as presented.

OPERATIONAL OVERVIEW

Environmental Services and Biosecurity processed a total of 181 service requests, searches, inquiries, and complaints between September 2023 and October 2023.

Environmental Services has issued all eligible businesses including caravan and camping, mobile vans, sporting canteens, fixed food premises, swimming pools, high-risk personal appearance and ERA with a licence and has completed the invoice generating process and have been sent to all licensees to make the payment accordingly.

Four Temporary food stall licences were issued for the Multicultural Festival and inspections were conducted by Environmental Health Officers during the event. Annual Inspections for homebased food business has begun and will run through until November 2023. Three Mobile Food Licences were issued across September and October 2023.

ENVIRONMENTAL SERVICES OVERVIEW SUMMARY – SEPTEMBER 2023 AND OCTOBER 2023

Overview of Service Requests and Complaints	September 2023	October 2023	Total
Food & Safety licensing - Enquiries/Clarification/Complaints	50	45	95
Public Health Risk – Enquiries/Complaints	4	5	9
Environment – Enquiries/Complaints	4	6	10
Development Applications/Property Searches	20	25	45
Littering or illegal dumping – Notifications/Complaints	7	4	11
Vector Risk – Mosquito and Vermin Action	4	3	7
Biosecurity risk – Invasive species action	1	2	3
Asbestos-related inquiries for compliance or complaints	0	1	1
Total	90	91	181

Health Administration: Overview of Registered Businesses in Mount Isa by Category:

ES Licenced Premises/Activities	Total Applications	Licenses Issued to Date*
Food Premises Business (Fixed, temporary, mobile, Footpath Dining)	9	221
Registered Businesses with Environmental Authority Permits	0	1
Registered Caravan Parks/Caravan Grounds with Permits	1	10
Higher Risk Personal Appearance Services (PAS) with Licenses	1	9
Notification of Non-Higher Risk Personal Appearance Services (PAS)	1	29
Licensed Swimming Pools	0	2
Totals	17	272
*Licenses issued includes annual renewals		

Environmental Protection Updates:**Air Monitoring**

Mount Isa City Council is contracted to the Department of Environment and Science (the Department) Air Quality Monitoring Hut at Outback at Isa. All regular maintenance was conducted.

Routine maintenance was conducted at the air monitoring hut as including filter changes every six days and tape changes every three weeks, monthly run records, and six weekly checks were conducted.

The Department of Environment and Science has granted the renewal of the Air Monitoring contract with Mount Isa City Council and will continue regular maintenance processes.

Biosecurity

Limited spraying of castor oil on invasive plants along the Leichhardt River has occurred. The activity has been put on hold due to the shortage of authorised officers.

Little Red Flying Foxes roosting as been identified in the suburb of Sunset, Council is currently monitoring the situation. Managing them is challenging due to their protected status under state legislation. Relocation can only be done by qualified individuals following strict guidelines and with a suitable habitat for relocation. The Council has applied for grants to implement the long-term plan to create an alternative roost site near the Sewage Treatment Plant and waiting for the outcome of the grant.

No reports concerning the sightings of crocodiles in the river have been received in September and October 2023.

Ongoing treatment for mosquito baits continues in Mount Isa due to the public health risks around the pooling of water along Breakaway Creek with a focus on abandoned properties that back onto the creek.

Environmental Projects Update:

Project	Project Update
Environmental Evaluation	The Department of Environment and Science (the Department) responded to the Environmental Evaluation Report.

	<p>The Department is satisfied that the Council has addressed the requirements of the environmental evaluation notice.</p> <p>Contractors installed bore 15 in April 2023, and this has since been concreted and made lockable as recommended by the Department of Environment and Science. No additional bores will be installed as per the Departments recommendation.</p>
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ATTACHMENTS

Nil

13.7 DEVELOPMENT AND LAND USE QUARTER 1 UPDATE**Document Number:** 801052**Author:** Manager, Environment, Regulatory Services and Land Use**Authoriser:** Director of Community Services**Directorate:** Community Services**Portfolio:** Development and Town Planning**EXECUTIVE SUMMARY**

The Development and Land Use Quarter 1 Update and attached Activity Report is presented for Council's consideration.

RECOMMENDATION

THAT Council receives and accepts the Development and Land Use Quarter 1 Update.

OVERVIEW

The department received steady numbers of development assessment applications and processed them within statutory timeframes. The major development applications received were:

Address	Development
Moran Road (off Diamantina Development Road)	Change Application to extend APA's existing Dugald River Solar Farm. <ul style="list-style-type: none"> Will increase the generating capacity of the Solar Farm by 77MW. Create approximately 450 jobs during peak construction period.
97-101 Marian Street and 113 Kookaburra Street	Development Application for a Material Change of Use for a new Service Station. <ul style="list-style-type: none"> New 24 Hour Liberty Service Station. Nine (9) new Fuel Bowsers with capacity for heavy and light vehicle traffic. Service Station Shop and ancillary onsite dining proposed.
55 Barkly Highway	Development Application for a Material Change of Use to upgrade the Barkly Hotel. <ul style="list-style-type: none"> Propose complete renovation of Bistro and Gaming Room Areas. Propose expansion of existing Bottle Shop
Cnr Nineteenth Avenue and Brilliant Street	Development Application for Operational Works for proposed Government Employee Housing. <ul style="list-style-type: none"> Thirty (30) Single Bedroom Units proposed in ten (10) double-storey triplexes. Significant onsite parking and landscaping proposed.

ATTACHMENTS

1. Development and Land Use Q1 Activity Report [↓](#) 



Town Planning

2. DEVELOPMENT APPLICATIONS

2.1 Development Applications Received

Applications received financial year to date:

	Received
Previous Period	11
Current Period	5

2.2 Development Applications Approved

	Received
Previous Period	7
Current Period	5

2.3 Applications Appealed

Summary of Development Permits Appealed, 2023-2024 Financial Year:

	Received
Previous Period	0
Current Period	0

3. COMPLIANCE ASSESSMENTS UNDERTAKEN

3.1 Development Permit Compliance Assessments

	Received	Assessed	Compliant
Previous Period	0	0	
Current Period	1	1	-

5. INFRASTRUCTURE CHARGES

5.1 Infrastructure Charges Levied

Infrastructure charges are levied as part of the development assessment process to contribute to the provision of essential trunk infrastructure. Trunk infrastructure is Council's main infrastructure networks such as water, sewer, stormwater mains and roads and community infrastructure.

	Issued
Previous Period	\$268,236.00
Current Period	\$100,089.00

Infrastructure charges generally become payable by developers at the commencement of the approved use.

Note: Infrastructure Charges were not levied between 2018 - 2020 due to the Local Government Infrastructure Plan (LGIP) not being adopted.

Town Planning

**6. BOUNDARY CLEARANCE DISPENSATIONS****6.1 Boundary Clearance Dispensations Received / Approved**

Boundary relaxation applications are regulated by the City of Mount Isa Planning Scheme provisions.

Summary of Applications received, approved and fees received for 2022-2023 Financial Year:

	Received	Approved
Previous Period	2	1
Current Period	6	4

7. ADVERTISING SIGNAGE**7.1 Advertising Sign Applications Received, Approved & Fees**

Advertising devices erected within the Mount Isa Local Government Area are regulated by Council's Local Laws and different advertising applications are processed by different sections throughout Council. The Development & Land Use section assess all advertising devices with the exception of CBD banners, sandwich boards and election signage. Therefore, only the applications assessed and processed by Development & Land Use section are recorded in this report.

Summary of Applications approved, and fees received for 2022-2023 Financial Year:

	Received	Approved
Previous Period	1	1
Current Period	0	0

Please note – CBD banners, sandwich boards and election signage are not processed by the Development & Land Use section and therefore are not included in this report.

8. BUILDING**8.1 Building Applications Approved**

	Residential Dwelling	Commercial Dwelling	All Other Structures
Previous Period	1	0	19
Current Period	0	0	32

9. RESIDENTIAL SERVICES ACCREDITATION**9.1 Residential Services Accreditation Approvals / Refusals Issued**

As per section 29 of the *Residential Services (Accreditation) Act 2002*, Council is required to review the property and ensure the premises seeking approval complies with Council's criteria, being the prescribed building requirements for the area.

The frequency each Residential Services Accredited Facility must obtain local government approval depends on the facility provider level, generally Mount Isa has Level 1 facilities which require inspection every three (3) years.

Summary of applications received, approved and fees received for this quarter of 2022-2023 Financial Year:

	Received	Approved
Previous Period	0	0
Current Period	1	1



10. PROPERTY SEARCH REQUESTS

10.1 Property Search Requests Received

The number of property search requests may provide a general indication of the number of properties being transferred. However, it is important to note that not all property search requests are received from potential purchasers.

Summary of searches received, and fees received for 2022-2023 Financial Year:

	No. of Property Search Requests Received RESIDENTIAL	No. of Property Search Requests Received COMMERCIAL	No. of Certificates of Occupation Searches Received (Commercial)
Previous Period	67	4	1
Current Period	50	2	1

11. REGULATION

Note:

1. Development and Land Use section do not undertake Rate Searches.
2. All Property Search data is based on the application received date for the purposes of consistency (not when the search was issued).

11.1 Non-Compliance Notices Issued & Resolved

Summary of Notices issued, and quantity of matters resolved for current Financial Year:

	Notice of Advice	Show Cause	Enforcement	Items Resolved
Previous Period	2	0	2	1
Current Period		1		

11.2 Regulatory Update

Council's Regulatory Officer's position within the Development & Land Use section was vacant for part of this quarter which substantially affects the number of non-compliance matters being addressed.

12. CUSTOMER REQUESTS

12.1 Customer Requests Received and Completed

Council received / finalised the following customer requests for 2022-2023 Financial Year:

	Received	Completed
Previous Period	38	38
Current Period	27	27

14 INFRASTRUCTURE SERVICES REPORTS

14.1 WORKS AND OPERATIONS OVERVIEW REPORT

Document Number: 800921

Author: Manager Works and Operations

Authoriser: Director Infrastructure Services

Directorate: Infrastructure Services

Portfolio: Engineering, Roads, Rural Works, Concrete Batch Plant

EXECUTIVE SUMMARY

The November 2023 Works and Operations Report is presented to Council for information.

RECOMMENDATION

THAT Council receives and accepts the November 2023 Works and Operations Report

OVERVIEW

During September and October Council staff:

- Readied the grounds in Buchanan Park for upcoming events.
- Inspected Council roads and documented information for upcoming DRFA assessments.
- Continued with the management of six DRFA Packages.
- Operated the Batch Plant.
- Carried out road and shoulder repairs on sealed and unsealed Council roads.
- Cleaned stormwater drains.
- Continued with firebreaks in Camooweal and Mount Isa, including the Leichardt riverbed.
- Were actively involved in rural fire fighting activities under QFES directives.
- Took delivery of new plant and continued with the preventative maintenance program on all plant and equipment.
- Carried out routine maintenance of all parks, gardens, and the cemeteries.

Disaster management

Several fires encroached on Mount Isa and surrounding areas. Council staff acted under QFES direction and performed the following:

- Actively fought fire on Moondarra Drive and at the water treatment plant
- Fought fire at Breakaway estate.
- Had four water trucks filling rural Fire trucks where possible.
- Created firebreaks around Breakaway Estate
- Created firebreaks around the waste treatment facility.
- Created firebreaks From Duchess Rd, through Lagoon Creek station to Healy Heights
- Continued with firebreaks in the riverbed.



Figure 1 - Council Water Truck Firefighting at Lake Moondarra



Figure 2 - Firefighting Lake Moondarra Drive



Figure 3 - Firebreak in Leichhardt Riverbed



Figure 4 - Firebreak in Leichhardt Riverbed



Figure 5 - Creating Firebreak on Lagoon Creek Station

Parks and gardens

The crews are ensuring that all parks are being kept as green as possible through irrigation and slow-release fertilising in preparation for warmer weather and the wet season, which will stimulate growth once again.

CBD

The maintenance of the CBD has been carried out according to the adopted schedule, including:

- Daily rubbish removal
- Pruning hedges
- Daily cleaning of tables, chairs, BBQs and other facilities at the Family Fun Park, Gallipoli Park and Lookout
- Daily cleanup around the bottom of Frank Ashton Hill

- Planting through the Transition 2 Success program
- Commencing flower planting.

Cemeteries

- There were 6 burials and 4 ashes internments during September and October
- The frequency and extent of mowing and whipper snipping is increasing with the onset of Spring.
- Pre-digging of graves continues in new portion at Mount Isa cemetery and at Camooweal.

Vandalism and Graffiti

- Graffiti continues to be an issue in the CBD, as well as at the Family Fun Park and Gallipoli Park. This is cleaned up promptly, as it occurs.
- Damage to parks by stolen cars also continues to be an issue.

Mowing of Parks

- Parks and medians remain on a 2-week cycle
- Mowing crews are pruning trees as they go through the parks

- Council is using tree contractors on larger, hazardous trees
- All parks with tables, chairs and BBQs are cleaned, bins are emptied, and rubbish picked up daily
- Rubbish run/vandal run done Mondays and Fridays

Camooweal

- Maintenance throughout the town continues. The schedule is a little haphazard since losing the only employee sited in the town, requiring crews to travel out from Mount Isa.
- The Aerodrome line marking has been redone as per CASA requirements.

Urban construction and maintenance

- Stormwater lid replacements ongoing across Mount Isa
- Maintenance crew ongoing replacement of signs on rural roads
- The maintenance crew is currently carrying out continuous repairs of potholes across the area. The jet patcher is now in operation, and this has expediated the pothole repairs considerably.
- Currently engaged in ongoing line marking activities, which include marking roads, car parks, and remarking pedestrian crossings throughout the CBD
- Ongoing replacement of damaged guideposts / flood depth markers on road crossings.
- Fire trails are graded, and new ones are being created where required,
- Private works at Mount Isa airport involving regular sweeping of aprons and taxiways. This is an ongoing contract.

Batch Plant

Total quantities of materials supplied to external customers for September and October are as follows:

- Concrete: 544m³
- Raw materials and landscaping supplies: 847m³

Workshop and Fleet Services

The workshop continues to average 30 services a month. This program has shown a reduction in break downs due to proactive maintenance scheduling.

Table 1 - Works undertaken during September and October

Type of service work	Number completed
Major works	11
General repairs	24
Services	37
Safety services	14
Call outs	22

ATTACHMENTS

Nil

14.2 WASTE MANAGEMENT OVERVIEW REPORT - SEPTEMBER AND OCTOBER 2023

Document Number: 800856

Author: Acting Cordinator Waste Management

Authoriser: Director Infrastructure Services

Directorate: Infrastructure Services

Portfolio: Environmental Management, Waste Management, Environmental Health, Water and Sewerage, Local Laws, Camooweal

EXECUTIVE SUMMARY

The Material Recovery Facility construction is proceeding very well and is on schedule.

Waste stockpiles of various materials are an ongoing (and growing) problem, that needs to be addressed.

The Camooweal transfer station will be relocated to the existing waste management facility, away from the town.

RECOMMENDATION

THAT Council receives the Waste Management Overview Report – September and October 2023, and notes the work being undertaken to address various issues.

OVERVIEW

Waste Amnesty days will be held in November, in addition to the provision of tip tokens.

Waste stockpiles of various materials at the Mount Isa Waste Management Facility are an ongoing problem, that needs to be addressed. The stockpiles have been allowed to grow for some years and the Department of Environment and Science (DES) has expressed questioned whether the stockpiles are being maintained merely to avoid the waste levy.

BACKGROUND**MRF Construction**

The Material Recovery Facility (MRF) continues to make progress. The shed is largely complete and works associated with the weighbridge relocation are proceeding.

The construction has severely disrupted traffic on site. However, this is only causing minor inconvenience due to the relatively low volume of non-construction traffic.

A more detailed report on the MRF can be found in the Major Projects report.

Amnesty Day and Tip Tokens

Waste amnesty days will be conducted on 11 and 18 November. Due to the expected high volume of waste, JJ Richards has been contracted to provide 4 skip bins and a hook truck on the first amnesty day, 11 November.

The waste will be dumped into the skip bins and periodically removed by the hook truck to landfill. This will replace the normal method of using a truck and loader, which leads to double handling of waste whenever the truck makes a run to the tip face.

Whether the same set up is used for 18 November will depend on the outcome of the first amnesty day, including the volume of traffic and the amount of waste.

Tip tokens have been reintroduced from 6 November. The system is being managed by residents showing their rate notice or licence, to confirm residency status, rather than through physical tip tokens. The patronage of the scheme, and compliance with the allowed six free visits, is being recorded through Fulcrum.

Waste Stockpiles

There is a growing stockpile of green waste and concrete waste at the Waste Management Facility (WMF). This is stored within the Resource Recovery Area (RRA), adjacent to the landfill. Areas at a waste disposal site used for recycling activities must be declared as an RRA. Waste delivered to these areas do not incur the levy.

The Department of Environment and Science (DES) has noted during their periodic inspections that the material at the WMF is being stored, not recycled. DES has questioned the practice and foreshadowed that it may require the materials to be taken to landfill, whereupon the levy would be payable.

The volume of the waste is estimated at:

- Green waste 4,266 tonnes
- Concrete 7,551 tonnes

Council staff have been working on obtaining quotes to shred the green waste and crush the concrete stockpiles.

Other stockpiles

Besides the green waste and concrete, there are considerable stockpiles of other materials which can't be taken to landfill. This includes:

- tyres
- gas bottles/fire extinguishers
- paint and chemicals
- old wheelie bins.

Options for the sound disposal of these items are being investigated.

e-Waste Recycling

Council has had an arrangement with e-waste recycler Tech-Collect to take old televisions and other electronic goods for recycling. Tech-Collect provided containers free of charge, which were filled with e-waste and shipped to Melbourne for recycling.

After receiving the most recent consignment Tech-Collect refused to provide any further services to Mount Isa, because of the poor manner the equipment was stored and loaded into the container. The last load had to be sent to landfill because the contents were so badly damaged when received in Melbourne.

Tech-Collect have been prevailed upon to provide some limited services, which will entail shipping the waste on a shrink-wrapped pallet.

Camooweal Transfer Station

Because of issues with the Camooweal landfill, the gates were closed in 2022 and skip bins sited in town, adjacent to the Council depot. This was intended to form a transfer station, from where the rubbish would be transported to the Mount Isa landfill.

The operation of this transfer station has been extremely unsatisfactory. The area has become an eyesore, with uncontrolled dumping. At its most recent inspection, DES expressed serious concerns about the practice.

As the landfill site was closed due to DES concerns about that site, DES would have been expected to be sympathetic to Council's plight and to have actively engaged in finding solutions. This hasn't been the case, with the only suggestion being that we needed to engage with the licencing branch to discuss options.

Further investigation has revealed that the environmental licence to operate the old Camooweal waste facility is still current and unaltered. It did not expire through the cessation of use of the site. While there are issues with trying to reopen the site for landfill, including the need to install a weighbridge, there is nothing in the licence to prevent its use as a transfer station.

Accordingly, plans are being made to move the skip bins to the site and to utilise this as a transfer station. This will remove the current eyesore from Camooweal, while minimising any issues with illegal dumping. The proposed hours of opening and start date are being worked through. This will be brought to a future Council workshop.

BUDGET AND RESOURCE IMPLICATIONS

LINK TO CORPORATE PLAN

Theme:	3.	Services & Infrastructure
Strategy:	3.1	Undertake a review of Council's Services

CONSULTATION (INTERNAL AND EXTERNAL)

Discussions have been held with internal staff and DES regarding the various items in this report. The proposed course(s) of action have taken those discussions into consideration.

LEGAL CONSIDERATIONS

There are no legal considerations, outside of the need to comply with legislation and regulation.

POLICY IMPLICATIONS

This item has no policy implications.

RISK IMPLICATIONS

This report has considered the risks of fines and prosecutions in not carrying out waste management according to current regulations. The proposed course(s) of action will minimise any such risks.

HUMAN RIGHTS CONSIDERATIONS

This report has no human rights implications

ATTACHMENTS

Nil

15 GENERAL BUSINESS

Nil

16 CONSIDERATION OF CONFIDENTIAL BUSINESS ITEMS**RECOMMENDATION**

THAT Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 254J of the Local Government Regulation 2012:

16.1 FY23/24 Quarter 1 Budget Review

This matter is considered to be confidential under Section 254J - c of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government's budget.

16.2 Administrative Pay Increase

This matter is considered to be confidential under Section 254J - b of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with industrial matters affecting employees.

16.3 Net Zero Transition Roadmap, Mount Isa - Cloncurry Region

This matter is considered to be confidential under Section 254J - i of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.

16.4 Strategy Support - Transition of Mount Isa's Economy

This matter is considered to be confidential under Section 254J - i of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.

16.5 Mount Isa Race Club Inc Stewards Towers Request

This matter is considered to be confidential under Section 254J - g of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

16.6 Request for Variation - Centennial Place Construction

This matter is considered to be confidential under Section 254J - c of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government's budget.

16.7 Brilliant Street Community Purpose Carpark

This matter is considered to be confidential under Section 254J - g of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.