



Burdekin Shire Council

AGENDA

ORDINARY COUNCIL MEETING

**HELD AT COUNCIL ADMINISTRATION BUILDING,
145 YOUNG STREET, AYR**

on 27 September 2022

COMMENCING AT 9:00 AM

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ORDER OF BUSINESS:

ATTENDANCE

2. PRAYER

3. DECLARATIONS OF INTEREST

4. MINUTES AND BUSINESS ARISING

4.1. Ordinary Council Meeting Minutes - 13 September 2022

4.2. Audit Committee Meeting Minutes - 7 September 2022

5. EXECUTIVE

5.1. CEO

5.2. ECONOMIC DEVELOPMENT

6. CORPORATE AND COMMUNITY SERVICES

6.1. CLIENT SERVICES

6.2. COMMUNITY DEVELOPMENT

6.3. FINANCIAL AND ADMINISTRATIVE SERVICES

6.3.1. Monthly Financial Report - August 2022

6.3.2. Consideration for Annual Valuation – 2023 Revaluation Program

6.4. GOVERNANCE

6.4.1. Annual Report 2021/22

6.4.2. Trustee Lease – Giru Tennis Courts – Part of Lot 33 on Crown Plan EP1067 (53-67 Luxton Street, Giru) – Giru Progress Association Incorporated

6.4.3. Revenue Assistance (Interest Free Loans) Policy - Increase in Community Debt Pool

7. INFRASTRUCTURE, PLANNING AND ENVIRONMENTAL SERVICES

7.1. ENVIRONMENTAL AND HEALTH SERVICES

7.2. OPERATIONS

7.3. PLANNING AND DEVELOPMENT

7.3.1. Material Change of Use - Accommodation Building 9-11 Nelson Street, Clare (Lot 20 on SP314314)

7.4. TECHNICAL SERVICES

7.4.1. TBSC/22/011 Quotations for the Supply and Delivery of Two Trucks Crew Cab with Tipper Body (Approximately 7.5t GVM)

8. NOTICE OF MOTION

9. RECEIPT OF PETITIONS

10. CORRESPONDENCE FOR INFORMATION

11. GENERAL BUSINESS

12. CLOSED BUSINESS ITEMS

13. DELEGATION

13.1. Australian Citizenship Ceremony

4.1. MINUTES AND BUSINESS ARISING

Ordinary Council Meeting Minutes - 13 September 2022

Recommendation

That the minutes of the Ordinary Council Meeting held on 13 September 2022 be received as a true and correct record.

Attachments

1. Minutes - Ordinary Council Meeting - 13 September 2022



Burdekin Shire Council

MINUTES

ORDINARY COUNCIL MEETING

**HELD AT COUNCIL ADMINISTRATION BUILDING,
145 YOUNG STREET, AYR**

on 13 September 2022

COMMENCING AT 9:00 AM

ORDER OF BUSINESS:

1. ATTENDANCE

Councillor Lyn McLaughlin, Councillor Sue Perry, Councillor Kaylee Boccalatte, Councillor Michael Detenon, Councillor John Furnell, Councillor Max Musumeci

Mr. T. Brennan - Chief Executive Officer
Mr. N. O'Connor - Director Corporate and Community Services
Mr. N. Wellwood - Director of Infrastructure, Planning and Environmental Services
Mr. T. Blackwell - Manager Community Services (Part)
Mrs. R. Stockdale - Senior Governance Officer (Part)
Mrs. T. Quagliata - Community Development Officer (Part)

Apologies - Councillor John Bonanno

Minutes Clerk - Mrs. S. Iturriaga

The Mayor acknowledged the passing of Her Majesty Queen Elizabeth II and requested all attendees to be upstanding for a minute's silence.

3. DECLARATIONS OF INTEREST

The Mayor called for declarations of interest.

Councillor Musumeci advised he had a Declarable Conflict of Interest in relation to Item 4.6 Community Grants Panel Minutes - Round 1 - 23 August 2022 as his mother, Desley Musumeci is a member of the Home Hill Harvest Festival Committee. Councillor Musumeci advised of his intention to leave the meeting prior to this discussion.

Councillor McLaughlin advised she had a Declarable Conflict of Interest in relation to Item 4.6 Community Grants Panel Minutes - Round 1 - 23 August 2022 as her nephew, Mark Vass is President of the Home Hill Harvest Festival Committee. Councillor McLaughlin advised of her intention to leave the meeting prior to this discussion.

9.03am - Mr. Blackwell and Mrs. Quagliata entered the meeting.

4. MINUTES AND BUSINESS ARISING

4.1. Ordinary Council Meeting Minutes 23 August 2022.

Recommendation

That the minutes of the Ordinary Council Meeting held on 23 August 2022 be received as a true and correct record.

Resolution

Moved Councillor Musumeci, seconded Councillor Detenon that the recommendation be adopted noting the amendment to the placement of the exit time of Mr. Blackwell and Mrs. Smith

to be after the Community Builders and Capacity Building - Action Plan.

CARRIED

2. PRAYER

The meeting prayer was delivered by Pastor Gavin Henderson of the Presbyterian Church.

4.2. Community and Cultural Development Advisory Group Meeting Minutes - 14 July 2022

Recommendation

Item 7 - Calls for Indigenous Member to Join the Community and Cultural Development Advisory Group

Invite an indigenous member from the Burdekin Community to attend the Community and Cultural Development Advisory Group meetings.

That:

1. the minutes of the Community and Cultural Development Advisory Group Meeting held on 14 July be noted, and;
2. the recommendations as detailed in the minutes and summarised above be adopted.

Resolution

Moved Councillor Furnell, seconded Councillor Boccalatte that the recommendation be adopted.

CARRIED

4.3. Burdekin Shire Youth Council Meeting Minutes - 1 August 2022

Recommendation

Item 3 - It's OK to have a Blue Day - Youth Mental Health Project

That Council notes the involvement of the Burdekin Shire Youth Council in the 'It's OK to have a Blue Day Project' as part of Council's successful Mental Health Week Youth Project Funding Application.

Item 4 - Sponsorship of 2022 Burdekin Festival of Arts

That Council acknowledge the Burdekin Shire Youth Council's sponsorship of the 2022 Burdekin Festival of Arts to the value of \$50.00.

Items 5, 6, 9 and 10 - Involvement in events/projects

That Council notes the involvement of the Burdekin Shire Youth Council in the following events/projects:

Sing It Out (14 July 2022)

Burdekin Relay for Life (30 July 2022)

National Science Week (13-21 August 2022)

National Student Volunteer Week (8-14 August)

Item 11 - Youth First Aid Course

That Council notes the proposal to host a Youth First Aid Course during the September school holidays, pending expressions of interest.

That:

1. the minutes of the Burdekin Shire Youth Council Meeting held on 1 August 2022 be noted; and
2. the recommendations as detailed in the minutes and summarised in Items 3, 4, 5, 6, 9, 10 and 11 above be adopted.

Resolution

Moved Councillor Furnell, seconded Councillor Boccalatte that the recommendation be adopted noting the following amendments:

1. Item 11 - Youth First Aid Course in Summary of recommendations and actions for consideration and adoption be amended to show correct spelling of First in Youth First Aid.
2. Business Arising from the Minutes be amended to show "not able" as opposed to "not unable".

CARRIED

4.4. Burdekin Shire Youth Council Meeting Minutes - 29 August 2022

Recommendation

Item 8 - Youth Zone Consultation

That Council notes feedback and suggestions from Burdekin Shire Youth Council Members regarding the proposed concept plans for the Anzac Park Youth Precinct.

That:

1. the minutes of the Burdekin Shire Youth Council Meeting held on 29 August 2022 be noted; and
2. the recommendations as detailed in the minutes and summarised in Item 8 above be adopted.

Resolution

Moved Councillor Perry, seconded Councillor Furnell that the recommendation be adopted.

CARRIED

4.5. Audit Committee Meeting Minutes - 10 August 2022

Recommendation

Item 3 Minutes from previous audit committee meeting

That the Committee note the Queensland Audit Office Financial Statement Preparation Maturity Self-Assessment results and the previous year comparative summary.

Items 4.1, 4.2 & 4.3 Draft Annual Financial Statements & Points of Note

That the Committee endorse the draft financial statements for presentation to Council's auditors and notes the Representation Letter.

Item 5.1 Annual Infrastructure Valuation Report

That the Committee accept the Report of Annual Infrastructure Valuation Report update provided by staff.

Items 6.1, 6.2 & 6.3 Queensland Audit Office Briefing

That the Committee notes the briefing and associated QAO report.

Items 7.1 & 7.2 Internal Audit Update & Grants Fund Management Internal Audit Report

That the Committee accept the Internal Audit Update and recommended management actions contained within the Grants Funding Management audit report

Items 8.1 & 8.2 Management Updates

That the Committee note the Risk Management Update and Internal and External Audit – Agreed Management Action Items progress and approve the request for extension for finalisation of the five agreed Management Actions as detailed above.

That:

1. the minutes of the Audit Committee meeting held on 10 August 2022 be noted; and
2. the recommendations as detailed in the minutes and summarised in items 3 to 8.2 above be adopted.

Resolution

Moved Councillor Musumeci, seconded Councillor Perry that the recommendation be adopted.

CARRIED

9.24 am Councillor McLaughlin advised she had a Declarable Conflict of Interest in relation to Item 4.6 Community Grants Panel Minutes - Round 1 - 23 August 2022 as her nephew, Mark Vass is President of the Home Hill Harvest Festival Committee. Councillor McLaughlin left the meeting.

9.24 am Councillor Musumeci advised he had a Declarable Conflict of Interest in relation to Item 4.6 Community Grants Panel Minutes - Round 1 - 23 August 2022 as his mother, Desley Musumeci is a member of the Home Hill Harvest Festival Committee. Councillor Musumeci left the meeting.

Councillor Perry assumed the chair.

4.6 Community Grants Panel Meeting Minutes – Round 1 – 23 August 2022

Recommendation

Item 1 – Consideration of Grants Applications Round 1 – 22/23 Financial Year

No.	Applicant	Recommended Cash Funding	Recommended In-kind Support
1.1	Burdekin Water Festival Committee	\$5000.00	\$5200.00
1.2	Home Hill Harvest Festival Committee	\$5,000.00	\$5,200.00
1.3	Home Hill High School P&C Association	\$1,826.00	\$1,360.00
1.4	Burdekin BMX		\$640.00
1.5	Laurie's Love Foundation		\$360.00
1.6	Burdekin Singers & Theatre Co.	\$5,000.00	
1.7	Delta Yarns	\$5,000.00	
1.8	Lower Burdekin Celtic Dancing Association	\$5,000.00	
1.9	Selectability	\$1,430.00	\$255.00

That:

1. the minutes of the Community Grants Panel Meeting held on 23 August 2022 be noted, and;
2. it be noted that the total cash funds for Community Grants Panel for the 2022/2023 Financial Year is \$51,184.00 and;
3. the recommended funding as detailed in the minutes and noted in Item 1.1 – 1.9 be adopted and;
4. it be noted that the request on behalf of the Burdekin Water Festival be approved in retrospect. Approval in principal was sought prior to this date due to the urgent nature of the event being held on 3 September 2022.
5. it be noted that the remaining funds available for the 2022/2023 Financial Year after the allocation from Round 1 will be \$22,928.00.

Resolution

Moved Councillor Detenon, seconded Councillor Boccalatte that the recommendation be adopted.

CARRIED

5. EXECUTIVE

9.29 am - Councillor McLaughlin re-entered the meeting and resumed the chair.

9.29 am - Councillor Musumeci re-entered the meeting.

9.29 am - Mrs. Stockdale entered the meeting.

9.29 am - Mr. Blackwell and Mrs. Quagliata left the meeting.

5.1. CEO

5.1.1. Council Workshops - August 2022

Executive Summary

The Council conducted two general workshops in August, with workshops held on 2 and 16 August 2022. A tour of the Port of Townsville was also undertaken on 25 August 2022.

A range of policy and operational issues were discussed by councillors and staff at the general workshops. A summary of the items discussed at the workshops is outlined in the report.

Recommendation

That the report on the Council workshops held on 2 and 16 August 2022 be received and noted.

Resolution

Moved Councillor Musumeci, seconded Councillor Detenon that the recommendation be adopted.

CARRIED

5.2. ECONOMIC DEVELOPMENT

6. CORPORATE AND COMMUNITY SERVICES

6.1. CLIENT SERVICES

6.2. COMMUNITY DEVELOPMENT

6.3. FINANCIAL AND ADMINISTRATIVE SERVICES

6.4. GOVERNANCE

6.4.1. Interest Free Loan Request - Burdekin Singers and Theatre Company Incorporated

Executive Summary

A formal request has been received from Burdekin Singers and Theatre Company Inc for an interest free loan of \$150,000.00. The funds will be used towards the cost of replacing the existing staging and sets used in the production of their annual musicals, in order to comply with current health and safety regulations.

Recommendation

That Council approve an interest free loan to the Burdekin Singers and Theatre Company Inc of \$150,000.00 towards the cost of replacing the existing staging and sets used in the production of their annual musicals, noting that approval would require compliance with the following conditions:

1. Repayment at an annual amount of \$15,000.00 for a term of ten (10) years; and
2. Execution of a mortgage of equivalent security, in favour of Burdekin Shire Council, with costs to be borne by the applicant, and the mortgage or security would continue in place until such time as all monies due and payable to the Council had been repaid.
3. General Approval of the Under Treasurer under Part 7 of the Statutory Bodies Financial Arrangements Act 1982 would be required for financial assistance in excess of the maximum amount of \$120,000.

Resolution

Moved Councillor Musumeci, seconded Councillor Boccalatte that the recommendation be adopted.

CARRIED

6.4.2. Working with Children Policy

Executive Summary

Council delivers a range of services and programs to children and youth within our community and has a duty of care to ensure that these programs and services are offered in a safe environment. In recognition of the inherent risks associated with working with children and young people, Council has developed a broad Child and Youth Risk Management Strategy. The new Working with Children Policy forms a key part of that strategy and has been developed in support of the *National Principles for Child Safe Organisations*.

Recommendation

That Council adopts the Working with Children Policy as attached to this report.

Resolution

Moved Councillor Furnell, seconded Councillor Perry that the updated version of the Policy tabled at the meeting be adopted.

CARRIED

Policy Type	Corporate
Function	Community Relations
Policy Owner	Director Corporate and Community Services
Policy Contact	Senior Governance Officer
Effective Date	13 September 2022

Purpose

Burdekin Shire Council is responsible for the delivery of numerous child and youth related programs, activities and events. Council recognises the inherent risks associated with working with children and young people as part of its business activities, and that the vulnerability of this group necessitates the development of formal policies and procedures in order for Council to fulfil its duty of care. Council also strongly supports the principles contained in the *National Principles for Child Safe Organisations*. This policy forms a key part of Council's child and youth risk management strategy and strives to adopt a best practice approach in delivering services that maximise the safety of children and young people.

Scope

This policy applies to the development and delivery of services to children and young people, as well as other Council activities or business that involve contact with children and young people.

This policy applies to all workers and Councillors at Burdekin Shire Council.

Exceptions

Nil.

Objectives

The purpose of this policy is to achieve the following key objectives:

- Address Council's commitment to creating a safe and supportive service environment for children and young people.
- Strengthen Council's capability to provide such environment.
- Assist Council to manage any particular concerns with respect to the safety and wellbeing of children and young people who are involved with Council.
- Promote the consistency of Council's approach to risk management, particularly in relation to activities involving children and young people and with respect to compliance with the requirements under the Act.
- Address Council's legislative obligations for a child and youth risk management strategy under the Act.

Policy Statement

Burdekin Shire Council is committed to ensuring that the safety, welfare and wellbeing of children and young people are maintained at all times during their participation in services run by Council. Burdekin Shire Council aims to promote a safe environment for all children and young people, and to assist workers and councillors to recognise child abuse, harm and neglect and follow the appropriate notification procedures when reporting.

This policy outlines the key elements of Council's approach to being a child safe organisation. It is designed to embed child and youth safety and wellbeing in organisational culture and governance, and to assist Council

to prevent and respond to harm identified by or reported to Council. This includes setting out Council's responsibilities in relation to Blue Cards.

Code of Conduct

In addition to Council's *Code of Conduct for Workers* and the *Code of Conduct for Councillors*, the following actions specify Council's standard for appropriate conduct for workers and councillors when interacting with children and young people.

- (a) Treat children and young people with courtesy, respect and consideration, without discrimination or harm of any kind.
- (b) Do not physically or verbally abuse children or young people, and do not expose them to abusive behaviour.
- (c) Do not consume alcohol while directly responsible for or supervising children or young people.
- (d) Do not accept gifts from or purchase any items from children, or young people, or provide gifts to young people unless as part of a structured recognition or reward program.
- (e) Do not have sexual relationships with children or young people or take them to your own home.
- (f) Respond professionally to suspicions or disclosures of harm and report them to the relevant authorities.
- (g) Wear neat attire that is not offensive to children, or young people, and is appropriate to your role or the scheduled activity.
- (h) Act on complaints, suspicions, or disclosures of harm to the best of your ability.

Compliance with the Requirements of the Blue Card System

In a commitment to ensuring compliance with child protection legislation and screening requirements, all workers and councillors in a position of trust are required to have a valid blue card or exemption card. Council has developed procedures and forms that demonstrate the organisation has fulfilled its duty of care to an appropriate standard.

These documents will be reviewed regularly to ensure they are adequately addressing risks, and that emerging risks are identified and incorporated into risk management procedures and practices.

The forms and registers to be maintained by the relevant section in accordance with this policy include:

- (a) Blue Card Register (also including Exempt Employee Register).
- (b) Working with Children Incident Report Form.
- (c) Working with Children Acknowledgement Form.
- (d) Media Consent Form.
- (e) Risk Management Plans (for general operations, high risk activities and special events).
- (f) Planning a Public Event Procedure.

Recruitment, Selection, Training and Management

The establishment of effective processes for recruitment, selection, training and management of all workers and councillors in a position of trust is the initial step of ensuring the protection of children and young people.

Council has procedures in place that provide a robust recruitment and selection process for all workers through the provision of appropriate position descriptions, selection criteria, interview questions, reference checks and police checks. Successful applicants who meet blue card requirements will be screened appropriately and must hold a valid blue card or exemption card prior to commencing with Council. All workers who enter a position of trust through internal movement (higher duties or secondment) will be screened appropriately and must have a valid blue card or exemption card prior to commencing in the role.

Training specific to working with children and young people forms part of Council's induction process for all workers and councillors at commencement and will be delivered annually thereafter.

Council will proactively manage all blue cards for workers and councillors in a position of trust.

Handling Suspicions or Disclosures of Harm

To provide for the safety and wellbeing of children and young people, Council requires that suspicions or disclosures of harm must be acted on irrespective of the source of harm. Council's *Working with Children Operational Standard* provides guidance on how to respond to suspicions or disclosures of harm and places onus on the person receiving the information to respond professionally and in the best interests of the child or young person subjected to the alleged harm.

If the source of harm is a Council employee or councillor, and the person with the suspicion is also a council employee or councillor, disclosures can be made in accordance with the Public Interest Disclosures Act and Policy.

Special Events and High-Risk Activities

When holding an event or activity directed mainly towards or mainly involving children and young people, a risk assessment must be conducted, and risk management plan must be developed and implemented. These events or activities may include, but are not limited to, school holiday activities, library story time, productions facilitated by Council, and child and youth diversionary activities. Officers should refer to Council's adopted Enterprise Risk Management Framework and apply the adopted risk matrix and risk appetite statements when conducting the risk assessment and developing the risk management plan.

Privacy

In a commitment to ensuring the safety and privacy of children and young people, Council will disseminate a privacy statement where applicable.

Imagery for Promotions and Advertising

When promoting activities, events or services, Council will take reasonable steps to obtain consent and inform parents or caregivers that images, likenesses or recordings of children and young people may be captured and used by Council. Council will also ensure that any promotional image, likeness, or recording does not portray the child or young person in a demeaning way, exploit them in anyway way, or identify them where they should not be identified.

Strategies for Communication and Support

All workers and councillors will be informed of this policy, in recognition of the role everyone plays in protecting children and young people within the community. Primary responsibility for monitoring compliance with the policy will rest with managers, at all levels, of the departments that implement activities or provide services to children and young people.

Council's strategies for communication and support include:

- Policy available on Council website and intranet;
- Induction and ongoing training provided in accordance with the child and youth risk management strategy;
- Training provided for nominated Contact Officer; and
- Support for employees who report incidents, disclosures, suspicions, or breaches of harm under the policy, including access to Council's Employee Assistance Program (EAP).

Breaches of the Working with Children Policy

Council will treat seriously and respond appropriately to all breaches of its child and youth risk management strategy. Suspected breaches of the following type will be dealt with in accordance with the *Code of Conduct for Workers* and *Code of Conduct for Councillors in Queensland*:

- (a) Breach of the relevant Code of Conduct.
- (b) Failure to comply with the Working with Children Policy.
- (c) Failure to comply with legislation governing regulated employment.
- (d) Failure to adequately assess risks, plan and implement controls to provide for the safety and wellbeing of young people.
- (e) Failure to respond to suspicions or disclosures of harm in accordance with the Working with Children Operational Standard.

Further, any suspected criminal acts that breach this policy will be reported to Police in the first instance.

Risk Management

Council is responsible for the delivery of numerous child and youth related programs, activities and events. Through this service offering, children and young people are exposed to an inherent risk of harm. The vulnerability of this group necessitates the development of formal policies and procedures in order to fulfil Council's duty of care. The Act and Regulation require regulated organisations to develop and implement a child and youth risk management strategy which aims to keep children and young people safe.

This policy forms part of Council's child and youth risk management strategy and assists in identifying potential risks of harm to children and young people, and to implement strategies to minimise these risks. This policy aims to provide a clear and consistent framework for children and young people receiving and participating in Council activities and services, creating a safe and supportive service environment.

Legislation

Child Protection Act 1999

Criminal Code Act 1899

Human Rights Act 2019

Work Health and Safety Act 2011

Working with Children (Risk Management and Screening) Act 2000

Working with Children (Risk Management and Screening) Regulation 2020

Definitions and Abbreviations

Blue card	is a card issued by Blue Card Services to people performing child related duties under the Act.
Child and youth risk management strategy	means Council's overall approach to identify and manage potential risks of harm to children and young people and includes this policy and the Working with Children Operational Standard.
Child or children	means persons under the age of twelve (12) years. (See below for definition of young person/youth)

Councillor	means an elected member of the local government area of Burdekin Shire.
Exemption card	is a card issued to registered teachers and police officers who provide services that fall outside of their professional duties.
Harm	is any detrimental effect of a significant nature on the child's physical, psychological or emotional wellbeing by a single, series or combination of acts, omissions or circumstances. Harm can be caused by physical, psychological, emotional abuse, neglect, or sexual abuse or exploitation.
Position of trust	means a position in Council identified as having regular contact with children. These positions are maintained in Council's HR systems and will require a blue card or exemption notice.
Young people, young person or youth	means persons aged between twelve (12) years and less than eighteen (18) years.
Worker	includes a direct employee of Council whether employed on a permanent, temporary, full-time, part-time or job share basis. For the purposes of this policy, a worker also refers to contractors, sub-contractors, apprentices and trainees, work experience students and volunteers engaged to perform duties on behalf of Council.

Related Documents

Reference Number	Document Title
GOV-OSD-0002	Working with Children Operational Standard
HRS-OSD-0010	Recruitment and Selection Operational Standard
TRN-OSD-0002	Training and Development Operational Standard
HRS-OSD-0012	Bullying, Discrimination, Sexual Harassment and Compliant Handling Operational Standard
ECM 1068863	Burdekin Shire Council Code of Conduct for Workers
DLGRMA Website	Code of Conduct for Councillors in Queensland
ECM 1490274	Burdekin Shire Council Enterprise Risk Management Framework
Qld Gov Website	Child Protection Guide – Department of Child Safety, Youth and Women
Human Rights Commission Website	National Principles for Child Safe Organisations

Document History and Version Control

Title of Document	Working with Children Policy
Document Reference Number	GOV-POL-0024 Rev 0
Review Schedule	12 months
Council Meeting Date	13 September 2022
Council Resolution Number	Enter the resolution number assigned from the Council meeting

STATEMENT OF COMMITMENT

Burdekin Shire Council's purpose is to serve the community and it has developed a variety of enrichment activities and offerings for children and young people that aim to assist personal development, build confidence, encourage social interaction, and explore interests.

Council supports the rights of children and young people and is committed to providing safe and supportive environments directed at ensuring protection and wellbeing when receiving services and participating in activities provided by Council or on behalf of Council. Council also strongly supports the principles contained in the *National Principles for Child Safe Organisations*.

Children and young people can participate in services and activities at one of Burdekin Shire Council's many community centres, including the Burdekin Theatre, Burdekin Libraries, Parks and Gardens, or one of the pools in the Burdekin Region. Children and young people are encouraged to contribute to a positive environment, follow safe practices, and behave appropriately.

All persons attending Council premises to receive or participate in a service or activity where children and young people are present, are required to be vigilant to ensure their own behaviour and the behaviour of others is not harmful to children and young people, whether real or perceived.

Council complies with the *Working with Children (Risk Management and Screening) Act 2000* and the *Working with Children (Risk Management and Screening) Regulation 2020* through our child and youth risk management strategy.

Workers and councillors engaged in child-related services or activities are expected to understand and demonstrate commitment to Council's child and youth risk management strategy. This includes adhering to Council's policies, operational standards and procedures and demonstrating expected standards of behaviour.

The following values reflect the culture that we are committed to promoting within Council, and extend to children and young people in the Burdekin Shire:



Terry Brennan
Chief Executive Officer

9.48 am Mrs. Stockdale left the meeting

7. INFRASTRUCTURE, PLANNING AND ENVIRONMENTAL SERVICES

7.1. ENVIRONMENTAL AND HEALTH SERVICES

7.2. OPERATIONS

7.3. PLANNING AND DEVELOPMENT

7.4. TECHNICAL SERVICES

8. NOTICE OF MOTION

9. RECEIPT OF PETITIONS

10. CORRESPONDENCE FOR INFORMATION

11. GENERAL BUSINESS

11.1 Sincere Condolences and Deepest Sympathy to the Royal Family on the Passing of Her Majesty Queen Elizabeth II

Resolution

Moved Councillor Furnell, seconded Councillor Perry that on behalf of our residents, Burdekin Shire Council extends sincere condolences and deepest sympathy to the Royal Family on the passing of Her Majesty Queen Elizabeth II and we pay tribute to her extraordinary life that was devoted to service and duty.

In relation to the community wishing to express condolences it was noted that:

1. the official State of Queensland Condolence Book is open at the qld.gov.au webpage. Buckingham Palace has indicated that online "Messages of Support and Condolence" are preferred over the use of physical condolence books. The messages of support and condolence provided to the State of Queensland Condolence Book will then be collated and forwarded via Government House Queensland for transmission to Buckingham Palace.
2. the Queen Street, Ayr fountain be changed to the colour purple for the National Day of Mourning on 22 September 2022.

CARRIED

12. CLOSED BUSINESS ITEMS

13. DELEGATION

There being no further business the meeting closed at 10.27 am.

These minutes were confirmed by Council at the Ordinary Council Meeting held on 27 September 2022.

MAYOR

4.2. MINUTES AND BUSINESS ARISING

Audit Committee Meeting Minutes - 7 September 2022

File Reference: 388

Report Author: Rebecca Stockdale, Senior Governance Officer

Authoriser: Nick O'Connor, Director Corporate and Community Services

Meeting Date: 27 September 2022

Purpose

This report provides the Minutes of the Audit Committee Meeting held on 7 September 2022.

Summary of recommendations and actions for consideration and adoption:

Item 3 Minutes from previous Audit Committee Meeting

That the minutes from the previous meeting be formally adopted by the Committee.

Items 4.1 and 4.2 Final Annual Financial Statements and Management Representation Letter

That the Final Financial Statements be recommended to the Mayor and Chief Executive Officer for signing and that the committee recommends the acceptance of the Management Representation Letter as tabled.

Item 5.1 Draft Annual Report (word version only)

That the draft Annual Report be endorsed by the Audit Committee, noting that the document would be subject to final quality checks and graphic design presentation and pending the signed financial statements being provided by Queensland Audit Office.

Items 6.1 Queensland Audit Office Audit Closing Report

That the committee accepts the Queensland Audit Office audit closing report 2022.

Items 7.1 Annual Performance Evaluation of Internal Audit Contractors

That the Audit Committee endorses the proposed approach to the annual performance evaluation of the internal audit contractors.

Recommendation

That:

1. the minutes of the Audit Committee meeting held on 7 September 2022 be noted; and
2. the recommendations as detailed in the minutes and summarised in items 3 to 7.1 above be adopted.

Attachments

1. Minutes - Audit Committee Meeting - 7 September 2022

Meeting Minutes

Meeting	Audit Committee Meeting		
Date	Wednesday, 7 September 2022	Time	9:00 am
Attendees	Mr. David Sibley – Independent Chairperson Mr. Jim Fahey – Independent Professional Member Jim Nuttall – Independent Community Member Cr. Michael Detenon – Councillor Cr. Sue Perry - Councillor Ms. Ashita Lal – Audit Manager - Queensland Audit Office (via Teams) Ms. Donna Sinanian – External Auditor and Partner – Crowe (via Teams) Mr. Terry Brennan – Chief Executive Officer Mr. Nick O'Connor – Director Corporate and Community Services Mrs. Kim Olsen – Manager Financial and Administrative Services Mrs. Kathy Cortabitarte – Financial Accountant Systems (observer) Mr. Matthew Furlong – Financial Accountant (observer)		
Apologies	Cr. Lyn McLaughlin – Mayor Mr. Nick Wellwood – Director Infrastructure Planning and Environmental Services Mr. Mitchell Witt –Senior Manager BDO (Risk Advisory) Mrs Margaret Dewhurst – Partner BDO (Audit and Assurance)		
Chairperson	Mr. David Sibley – Independent Chairperson		
Minutes Clerk	Mrs Rebecca Stockdale- Senior Governance Officer		
Location	John Drysdale Chambers		

Minutes

1. Welcome

Mr. Sibley welcomed all attendees.

2. Apologies

Mr. Sibley acknowledged the apologies that were received for the meeting.

3. Minutes of the Audit Committee Meeting held on 10 August 2022

Minutes of the previous Audit Committee Meeting held on 10 August 2022 were circulated to Committeemembers prior to the meeting.

Mr. Fahey noted one amendment to the attendance record for the meeting, as he attended online via Teams.

Moved Cr. Detenon, seconded Mr. Nuttall that the minutes from the previous meeting be formally adopted by the Committee, noting the amendment to the attendance record. Carried.

4. Financial Reporting

4.1 Final Financial Statement 2021/22 / 4.2 Management Representation Letter

Mrs. Olsen advised the committee that following the final audit visit of the year, no changes were required to the Draft Annual Financial Statements 2021/22, therefore the Final Financial Statements were the same as the previously tabled draft document. The committee reviewed the management representation letter and had no suggested amendments.

Moved Mr. Sibley, seconded Mr. Fahey that the Final Financial Statements be recommended to the Mayor and CEO for signing and that the committee recommends the acceptance of the Management Representation Letter as tabled. Carried.

5. Draft Annual Report

5.1 Draft Annual Report 2021/2022 – Word version only

Mr. O'Connor briefed the committee on the process undertaken to develop the draft annual report 2021/2022 and intended next steps for the finalisation and adoption of the report. The committee noted that the draft report appeared to provide a balance between statutory reporting and reporting on Council's key achievements for the financial year. Mrs. Sinanian advised that external audit had reviewed the draft annual report to ensure it aligns with the financial statements and advised that they will also review the final annual report document.

Moved Mr. Sibley, seconded Cr. Perry that the draft annual report be endorsed by the Audit Committee, pending the signed financial statements being provided by QAO and noting that the document would be subject to final quality checks and graphic design presentation. Carried.

6 QAO/External Audit

6.1 External Audit Closing Report 2022

Mrs. Sinanian advised the committee that final audit visit was completed, and no new issues had been identified. Mrs. Sinanian provided an overview of the audit closing report noting the areas of audit focus and audit conclusions for those areas. Mrs. Sinanian commended the level of cooperation and support received from Council's management and staff throughout the audit process. Mrs. Sinanian also noted that Council had achieved a green light rating in each of the internal control issues COSO elements indicating that no significant deficiencies in internal controls had been identified through the audit process.

Cr. Perry congratulated the Executive Team and Mrs. Olsen and her team for the work they have undertaken, and the cooperation provided throughout the audit process. She noted that the consistent positive audit results were a reflection of the hard work and commitment of the Council staff.

Moved Cr. Detenon, seconded Mr. Fahey that the committee accepts the QAO audit closing report 2022. Carried.

6.2 Consider need for closed session briefing with Crowe/QAO

The Committee considered the need for a closed session briefing with Crowe and QAO.

The Committee agreed that no closed session briefing was required.

7 Management Updates

7.1 Internal Audit Performance Evaluation

Mr. O'Connor briefed the committee on the proposed approach to conducting the annual performance evaluation of the Internal Audit Contractors, BDO. The evaluation will consider five key areas of performance including communication, approach to audit, timeliness of audits and audit reports, quality of reporting and value for money. Mr. O'Connor advised that council officers had met with representatives from BDO to discuss the five evaluation areas and that the process would be finalised within the next couple of months. The evaluation results will be reported to the Audit Committee at the February meeting.

Moved Mr. Sibley, seconded Cr. Perry that the Audit Committee endorses the proposed approach to the annual performance evaluation of the internal audit contractors.

8 Effectiveness of Audit Committee

8.1 Audit Committee Self-Assessment Survey & Review of Audit Committee Charter

Mrs. Stockdale provided the committee with an overview of the self-assessment process followed in previous years and advised that the performance of the audit committee is self-assessed against the agreed audit committee charter. Mrs. Stockdale also advised that results of the performance self-assessment survey would be provided to the Committee at the February meeting. The committee discussed the review of the Audit Committee Charter and agreed that the survey results would help to inform the required amendments to the Charter, also noting that the Charter would then need to be presented to Council for formal adoption.

9 Other Business

9.1 Mr. Terry Brennan – Chief Executive Officer

Mr. Brennan provided an overview of current major projects:

- Ayr Water Supply Project is progressing well and is on track to being completed by the end of this calendar year.
- Water Park Project at the Ayr Pool is progressing well. Contractors are on site completing foundation and pipe works and the project is tracking according to the project plan.
- Council continues to await the outcome of an application submitted earlier this year under the Building our Regions (BOR) Fund for the earthworks component of the Macro Algae Project
- Council's funding application to the Federally funded Building Better Regions Fund (BBRF) for the Ayr Industrial Estate Expansion Project is still pending. The funding program has recently been the subject of an audit by the Australian National Audit Office. Council is still awaiting advice regarding round six of this funding program.

There being no further business, the meeting closed at 9.26 am

The next meeting will be held on Wednesday, 8 February 2023

Mr. David Sibley

Chairman

Agreed Recommendations to Council

Minute Item	Recommendation
3	That the minutes from the previous meeting be formally adopted by the Committee.
4.1 & 4.2	That the Final Financial Statements be recommended to the Mayor and CEO for signing and that the committee recommends the acceptance of the Management Representation Letter as tabled.
5.1	That the draft annual report be endorsed by the Audit Committee, noting that the document would be subject to final quality checks and graphic design presentation and pending the signed financial statements being provided by QAO.
6.1	That the committee accepts the QAO audit closing report 2022
7.1	That the Audit Committee endorses the proposed approach to the annual performance evaluation of the internal audit contractors.

6.3.1. FINANCIAL AND ADMINISTRATIVE SERVICES

Monthly Financial Report - August 2022

Recommendation

That the Monthly Financial Report for Period Ending 31 August 2022 be received.

Attachments

1. August 22 Financial Report
2. August 2022 - Capital PCG - 2022-2023

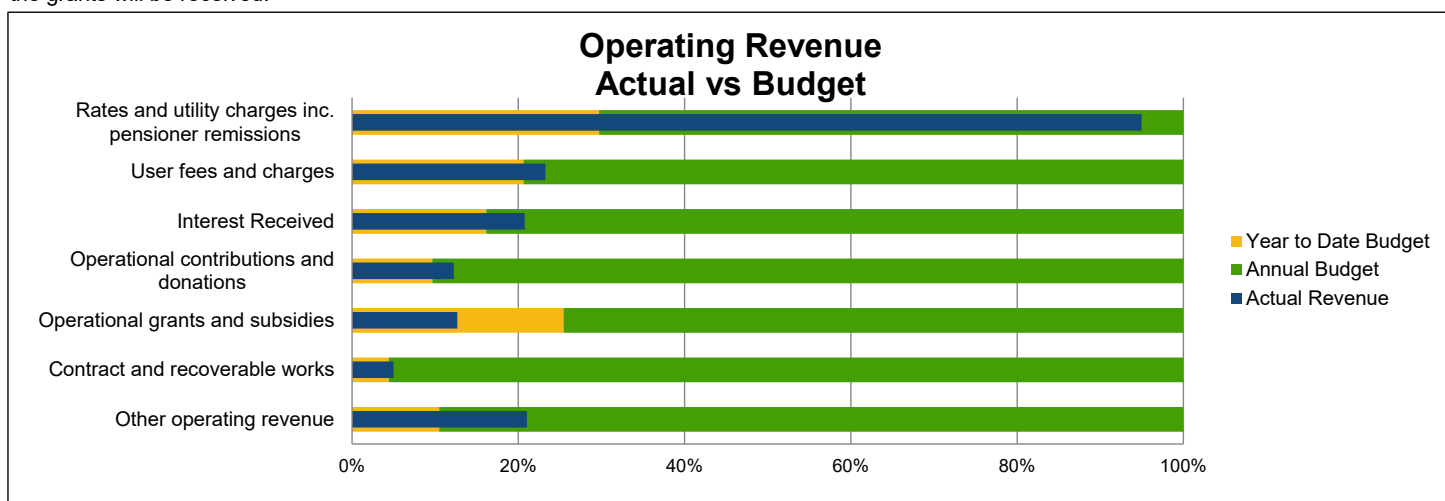
The following report provides a summary of Council's financial performance to 31 August 2022.

FINANCIAL STATEMENTS AT A GLANCE

As at 31 August 2022	Actual \$	Annual Budget \$	YTD Original Budget \$	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Total Operating Revenue	42,253,634	54,136,851	14,883,137	27,370,497	184%
Total Operating Expenses	8,528,588	54,102,824	9,677,784	-1,149,196	-12%
Operating Position	33,725,046	34,027	5,205,353	28,519,693	548%
Capital Revenue	7,311,402	14,411,641	14,411,641	-7,100,239	-49%
Net Result	41,036,448	14,445,668	19,616,994	21,419,454	109%

This report contains financial information for the period ending 31 August 2022. Council's operating position at month end is a \$33.7M surplus.

Capital Revenue includes capital grants which are budgeted to be received in July. The nature of capital grants means that it is often unknown when the grants will be received.

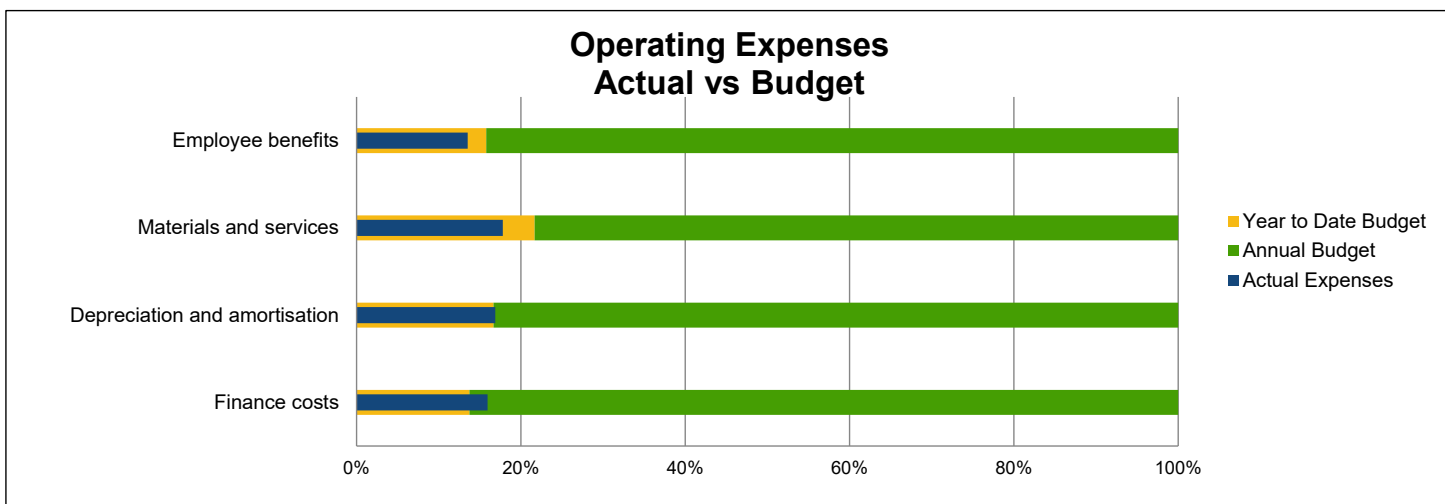


Over Budget:

- Rates and utility charges inc. pensioner remissions: Annual Rate Levies were issued in August with a due date in September. The budget reflects this to be received in September.
- User Fees and Charges: Higher level of development applications for planning, building and plumbing and higher caravan park takings.
- Interest Received: Current interest rates are higher than the conservative budget estimates.
- Other operating revenue: Sweet Days Hot Nights Festival sponsorship received ahead of budget. Unbudgeted Arts Queensland grant received for festival activities.

Under Budget:

- Operational grants and subsidies: Due to the prepayment last financial year of 75% of the Financial Assistance Grant which has reduced the quarterly payment for this financial year.



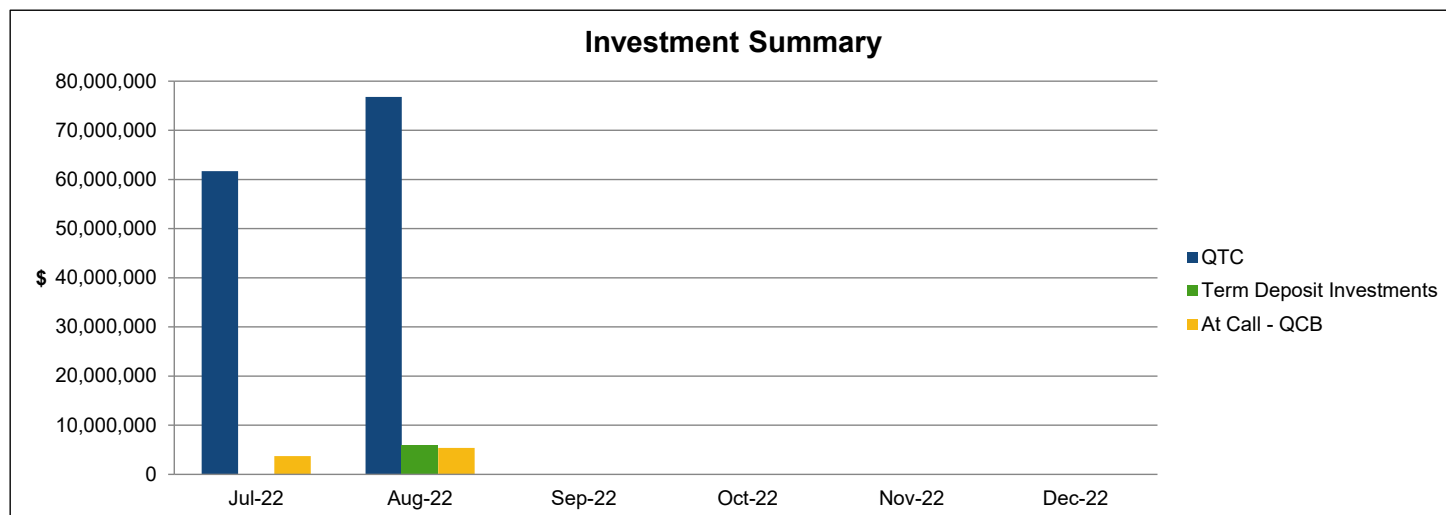
Under Budget:

- Employee Benefits: Employee related costs spread evenly over year. Spread will be amended in first revised budget. Also under budget due to staff vacancies.
- Materials and services: Under budget due to timing of annual insurance premiums payments and contractor payments for waste collection.

INVESTMENT PORTFOLIO

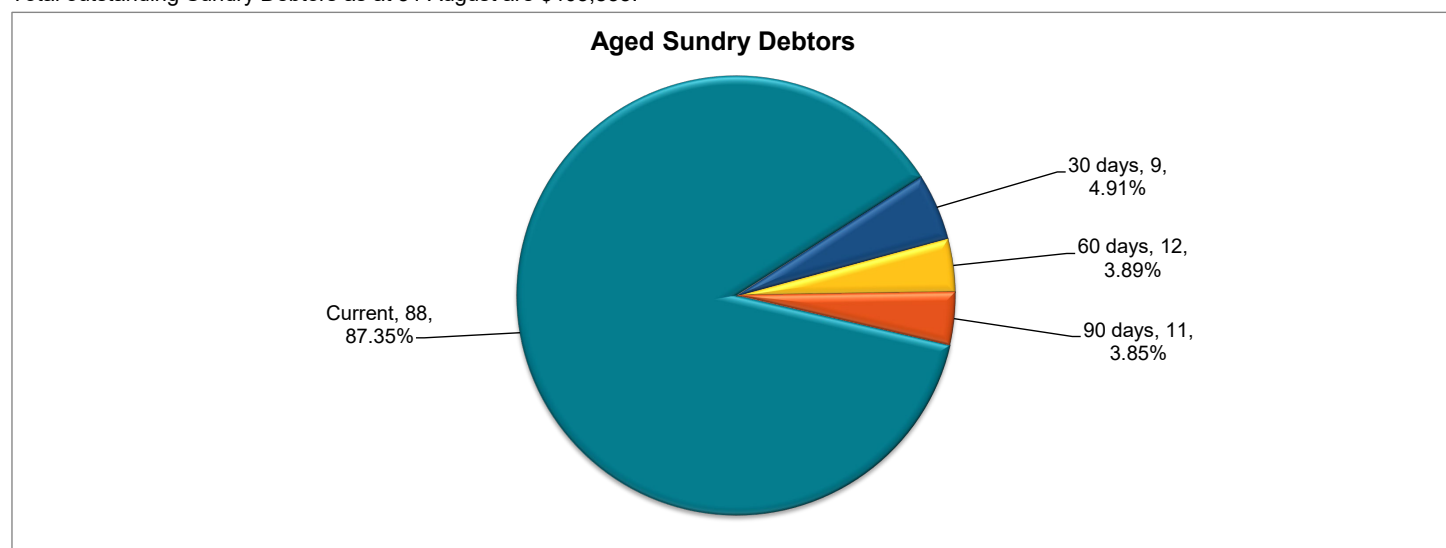
Investment Report as at 31 August 2022 (including at call cash)

	Total Invested	Average Current Rate Weighted	% Invested
CBA	6,000,000	2.90%	6.8%
QTC	76,796,572	2.20%	87.1%
QCB General	5,387,993	1.15%	6.1%
Total Funds	\$88,184,565		



SUNDRY DEBTORS

Total outstanding Sundry Debtors as at 31 August are \$403,835.



RATES

Arrears as at 1 July 2022		\$518,242
Levy and fees raised *	\$44,154,550	
Interest charged *	\$5,328	
Less Pensioner subsidy and rebate	<u>\$660,833</u>	\$43,499,045
Payments received		<u>\$20,070,451</u>
Arrears as at 31 August 2022		<u><u>\$23,946,836</u></u>

* includes State Govt Emergency Management Levy

Annual Rate Levies were issued on 5 August 2022, with a due date of 5 September 2022.

Rates Debt Recovery

Collection House - Debt Referral

Council currently has 78 active files with Collection House with an outstanding balance of \$242,217.06.

Council Periodic Payment Plans

Council has 156 formalised periodic payment plans currently in place. These will continue to be monitored by Rates Staff to ensure conformance.

Collection House - Sale of Land

On the 4 May 2022, one property was passed in at Auction. A Sales Notice for this property is displayed on Council's website and in Council's foyer. Council has recently appointed four local real estate agents to list and market the property.

OVERVIEW OF COUNCIL'S CAPITAL PROJECTS

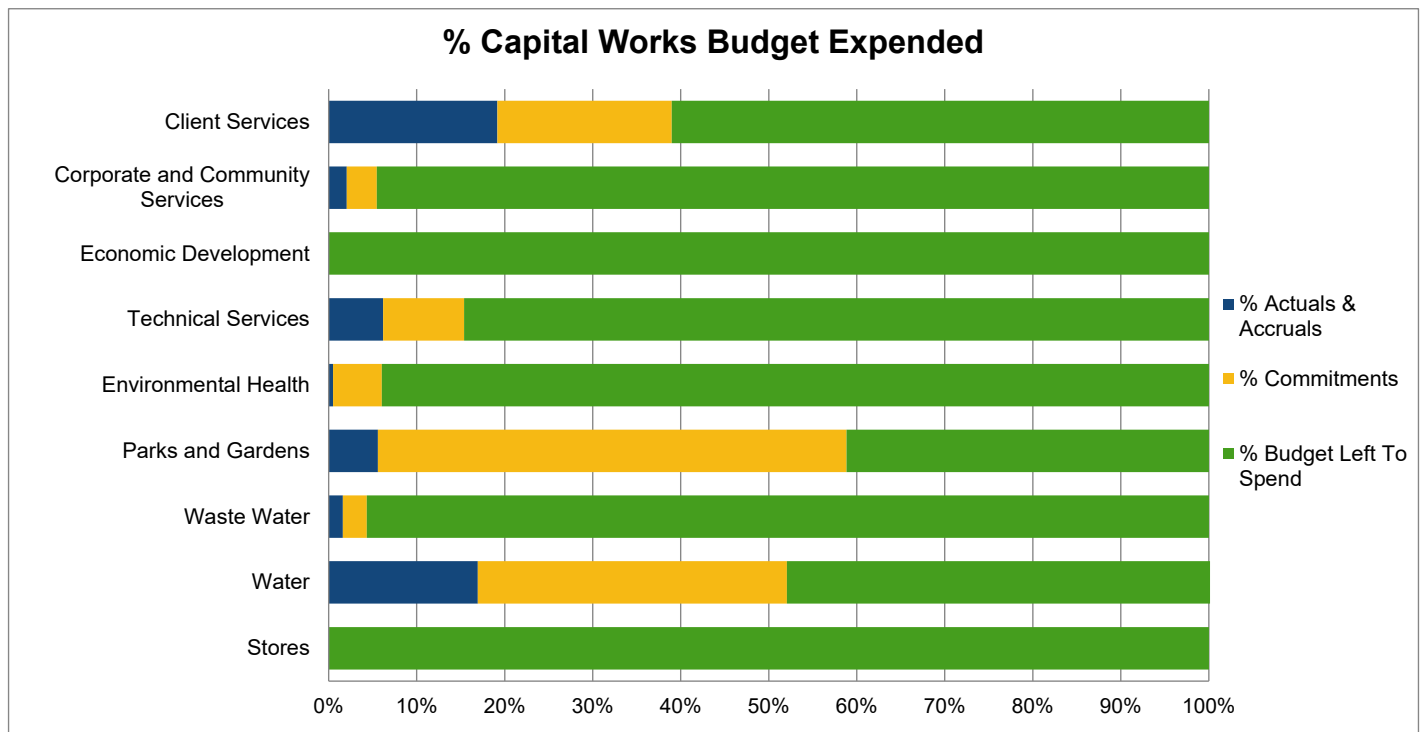
Capital expenditure incurred for the year to 31 August, is shown by asset category in the table below.

Capital project expenditure to 31 August is \$2,615,082. In addition to this, there is \$6,905,706 of commitments. Therefore totalling \$9,520,788.

Financial Overview by Asset Category

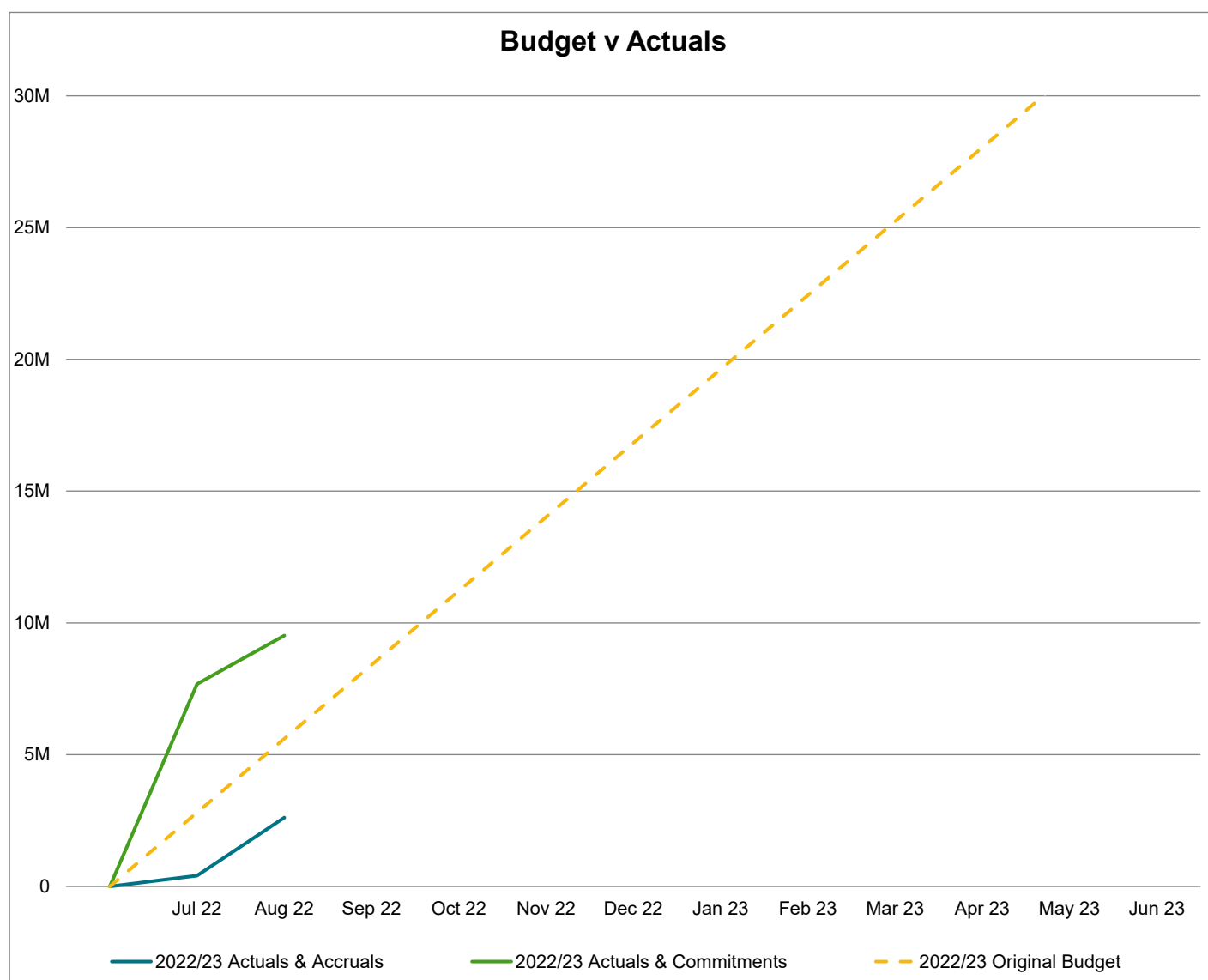
Asset Category	Original Budget	Revised Budget	Actuals & Accruals	Commitments	Total
Client Services	\$ 196,000	\$ -	\$ 37,569	\$ 38,805	\$ 76,374
Corporate and Community Services	\$ 2,622,700	\$ -	\$ 54,024	\$ 89,225	\$ 143,249
Economic Development	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Technical Services	\$ 13,199,000	\$ -	\$ 817,096	\$ 1,212,224	\$ 2,029,320
Environmental Health	\$ 335,000	\$ -	\$ 1,694	\$ 18,520	\$ 20,214
Parks and Gardens	\$ 4,898,520	\$ -	\$ 274,194	\$ 2,608,394	\$ 2,882,588
Waste Water	\$ 4,250,000	\$ -	\$ 68,723	\$ 115,073	\$ 183,796
Water	\$ 8,040,483	\$ -	\$ 1,361,782	\$ 2,823,465	\$ 4,185,247
Stores	\$ 75,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 33,646,703	\$ -	\$ 2,615,082	\$ 6,905,706	\$ 9,520,788

The below graph shows, by Asset Category, how much Council has spent (including accruals) on Capital Projects, compared to each budget.



Extended information on individual projects has been provided to Council in a separate dashboard report.

OVERVIEW OF COUNCIL'S CAPITAL PROJECTS



Actuals and Accruals include payments made and materials/services received but not yet invoiced.

Actuals and Commitments include payments made, accrual transactions and purchase orders raised for materials/services not yet provided/supplied.

APPENDIX 1 - OPERATING STATEMENT BY MANAGER

Attached are the Operating Statement Reports by Manager - please refer to these report for individual comments.

APPENDIX 2 - TOTAL COUNCIL OPERATING STATEMENT

Attached is the Total Council Operating Statement for your information.

APPENDIX 3 - STATEMENT OF FINANCIAL POSITION

Attached is the Statement of Financial Position as at 31 August 2022.

APPENDIX 4 - STATEMENT OF CASH FLOWS

Attached is the Statement of Cash Flows for the period ending 31 August 2022.

OPERATING STATEMENT
Period Ending 31 August 2022

Chief Executive Officer

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Operational contributions and donations	43	43	133	-90	-67%
Other operating revenue	44,556	49,429	1,483	47,946	3232%
Total operating revenue	44,600	49,473	1,617	47,856	2960%
Operating Expenses					
Employee benefits	115,127	210,441	213,935	-3,494	-2%
Materials and services	40,447	57,649	91,142	-33,493	-37%
Total operating costs	155,574	268,090	305,077	-36,987	-12%
Surplus (deficit) from operating activities	-110,974	-218,617	-303,460	84,843	-28%
Net result for period	-110,974	-218,617	-303,460	84,843	-28%

Comments

Other operating revenue

Tourism membership fees, sponsorships received for Sweet Days Hot Nights Festival (SDHN) and unbudgeted Arts Queensland grant received for festival activities.

Materials and services

Under year to date budget for subscriptions, with Smart Precinct NQ membership fee not yet received and SDHN festival costs to be incurred later in year.

OPERATING STATEMENT
Period Ending 31 August 2022

Director of Corporate & Community Services

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
User fees and charges	23,677	26,387	13,033	13,353	102%
Operational grants and subsidies	65,436	65,436	99,900	-34,464	-34%
Other operating revenue	492	492	417	75	18%
Total operating revenue	89,605	92,314	113,350	-21,035	-19%
Operating Expenses					
Employee benefits	48,278	99,438	121,838	-22,400	-18%
Materials and services	40,534	15,436	95,935	-80,499	-84%
Depreciation and amortisation	116,175	232,252	231,500	752	0%
Total operating costs	204,986	347,126	449,274	-102,147	-23%
Surplus (deficit) from operating activities	-115,381	-254,812	-335,924	81,112	-24%
Capital grants and subsidies	0	0	1,100,000	-1,100,000	-100%
Other capital income (expense)	-6,867	-6,867	0	-6,867	-
Net result for period	-122,249	-261,679	764,076	-1,025,755	-134%

Comments

User fees and charges

Paddock Rental, Agistment, and Aerodrome annual leases invoiced in August 2022. Variance due to budget being split evenly over 12 months.

Operational grants and subsidies

Annual RADF and part PCYC funding received in August. Variance to budget is due to the Annual PCYC Funding budgeted to be received in August.

Employee benefits

Under budget due to sick and annual leave taken and staff vacancy.

Materials and services

Under year to date budget due to PCYC annual payment and internal audit payment accrued back to the 2021/22 financial year and invoices not yet received. Also under budget due to timing of insurance payment. This is offset by payment of the first RADF funding round.

Capital grants and subsidies

Grants not yet received for Ayr Industrial Estate project.

Other capital income (expense)

Disposal of roof covering at Ayr Showgrounds Bird and Poultry Pavilion.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Client Services

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Operational grants and subsidies	11,358	11,358	0	11,358	-
Other operating revenue	167	282	6,867	-6,585	-96%
Total operating revenue	11,525	11,640	6,867	4,773	70%
Operating Expenses					
Employee benefits	79,453	195,855	431,457	-235,601	-55%
Materials and services	144,313	939,850	895,238	44,612	5%
Total operating costs	223,766	1,135,706	1,326,695	-190,989	-14%
Surplus (deficit) from operating activities	-212,241	-1,124,066	-1,319,828	195,762	-15%
Net result for period	-212,241	-1,124,066	-1,319,828	195,762	-15%

Comments**Operational grants and subsidies**

90% Get Ready Grant from QRA received. Remaining 10% will be credited on acquittal of 2022/23 Get Ready Program.

Other operating revenue

Funds received for reimbursement of electricity charges at the Burdekin Multipurpose Hall. Budget includes Queensland Local Government Workcare for reimbursement of wages. Workcare payments are received as the need arises and therefore often varies to budget.

Employee benefits

Statutory holidays, workers compensation and FBT under budget due to the budget being evenly split over the year. This will be amended in the first budget revision. Annual Leave and Superannuation is under budget with this being offset by long service leave and sick leave being over budget. Superannuation is under due to the large number of vacant positions. Safety and Customer Service are under budget due to employee vacancies.

Materials and services

ICT over budget due to Council aligning additional and/or new annual software subscriptions to the financial year cycle rather than on date of renewal. Human Resources is over due to annual advertising subscriptions being paid early and OH&S Employee Welfare (EAP service) higher than forecast. In Counter Disaster (SES) Insurance premiums and other expenses are under budget due to timing of payments.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Community Services

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
User fees and charges	14,854	27,758	36,750	-8,992	-24%
Operational grants and subsidies	1,000	1,000	21,913	-20,913	-95%
Other operating revenue	4,099	11,523	13,542	-2,019	-15%
Total operating revenue	19,953	40,281	72,204	-31,923	-44%
Operating Expenses					
Employee benefits	141,615	277,438	298,936	-21,497	-7%
Materials and services	113,880	190,301	264,484	-74,182	-28%
Depreciation and amortisation	8,676	17,330	16,667	663	4%
Total operating costs	264,171	485,070	580,086	-95,017	-16%
Surplus (deficit) from operating activities	-244,217	-444,789	-507,882	63,093	-12%
Capital grants and subsidies	0	0	80,000	-80,000	-100%
Other capital income (expense)	-6,473	-6,473	0	-6,473	-
Net result for period	-250,691	-451,262	-427,882	-23,380	5%

Comments

User fees and charges:

Under year to date budget for hire fees for the Burdekin Memorial Hall.

Operational grants and subsidies

NQ Recovery and Resilience Grant for Community Capacity officer budget monthly, however is paid on completion of milestones.

Employee benefits

Under budget due to cultural venues casuals not fully utilised and staff vacancy at the Library.

Materials and services

Under budget due to timing insurance payment, this is offset by unbudgeted expenses for mental health event and Box-Fit Cardio Program.

Capital contributions

Queensland State Library grant received quarterly.

Other capital income (expense)

Disposal of Burdekin Theatre LED Message Board.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Environmental & Health Services - Waste Program

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Rates and Utility Charges	4,251,424	4,251,424	4,240,540	10,884	0%
User fees and charges	56,069	70,710	56,167	14,543	26%
Interest Received	12,010	21,971	18,033	3,937	22%
Other operating revenue	5,027	17,238	16,267	971	6%
Total operating revenue	4,324,530	4,361,343	4,331,007	30,337	1%
Operating Expenses					
Employee benefits	59,051	116,144	142,324	-26,180	-18%
Materials and services	118,212	189,619	335,441	-145,822	-43%
Depreciation and amortisation	36,837	73,318	71,767	1,552	2%
Total operating costs	214,100	379,081	549,532	-170,450	-31%
Surplus (deficit) from operating activities	4,110,430	3,982,262	3,781,475	200,787	5%
Net result for period	4,110,430	3,982,262	3,781,475	200,787	5%

Comments

User fees and charges

Over budget due to budget spread with Giru Transfer Station income budgeted quarterly; increased income at Landfill; and Waste Levy income budgeted from August.

Interest Received

Over year to date for interest on investments as the current interest rates are higher than the conservative budget estimates.

Other operating revenue

Container Refund Scheme income received ahead of budget; offset by timing difference for scrap steel income.

Employee benefits

Under budget due to reduction in casual utilisation, staff taking leave, and staff vacancy.

Materials and services

Under budget due to Cleanaway invoice behind schedule; waste levy payment not yet processed; Landfill plant hire external payments not yet invoiced; this is offset by being over budget for processing of green waste at transfer stations and landfill.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Environmental & Health Services excluding Waste Program

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Rates and Utility Charges	349,481	349,481	87,330	262,151	300%
User fees and charges	108,101	238,160	217,321	20,839	10%
Operational contributions and donations	9,725	12,823	22,795	-9,972	-44%
Operational grants and subsidies	0	0	12,648	-12,648	-100%
Other operating revenue	1,197	1,549	1,167	382	33%
Total operating revenue	468,503	602,013	341,261	260,752	76%
Operating Expenses					
Employee benefits	110,486	210,229	242,977	-32,748	-13%
Materials and services	180,338	259,080	353,743	-94,663	-27%
Depreciation and amortisation	27,967	55,934	56,283	-350	-1%
Total operating costs	318,791	525,243	653,004	-127,761	-20%
Surplus (deficit) from operating activities	149,712	76,770	-311,743	388,513	-125%
Capital grants and subsidies	0	0	1,609,520	-1,609,520	-100%
Net result for period	149,712	76,770	1,297,777	-1,221,007	-94%

Comments

Rates and Utility Charges

Water park separate charge levied. Budget to be transferred from Financial Services in the first budget revision.

User fees and charges

Higher income from Caravan Parks; one-off contribution from Millaroo Pool Committee; off set by lower income in animal registrations.

Operational contributions and donations

Under budget due to budget spread - Riparian Management Agreement aquatic weed income due in February 2023, and Siam weed contribution yet to be received.

Operational grants and subsidies

QFPI Feral Pig Project grant still to be received.

Employee benefits

Under year to date budget due to sick and annual leave taken during July/August.

Materials and services

Under budget due to timing of payment for Burdekin Aquatic Study, Caravan Park contract payments, Caravan Park insurance payment, and helicopter work for Siam project.

Capital grants and subsidies

Capital budget for design and construction and site works at Burdekin water park. Funds to be received as works completed and claims submitted.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Financial and Administrative Services

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Rates and Utility Charges	29,024,748	29,024,748	0	29,024,748	-
Pensioner remissions	-616,350	-616,350	0	-616,350	-
User fees and charges	25,163	31,310	31,500	-190	-1%
Interest Received	62,632	114,621	86,283	28,337	33%
Operational grants and subsidies	418,312	418,312	883,610	-465,299	-53%
Other operating revenue	29	61	0	61	-
Total operating revenue	28,914,533	28,972,702	1,001,393	27,971,308	2793%
Operating Expenses					
Employee benefits	154,044	293,304	283,154	10,151	4%
Materials and services	158,247	392,994	446,185	-53,191	-12%
Depreciation and amortisation	40,177	80,529	80,750	-221	0%
Finance Costs	7,492	12,753	11,000	1,753	16%
Total operating costs	359,961	779,580	821,089	-41,509	-5%
Surplus (deficit) from operating activities	28,554,572	28,193,122	180,305	28,012,817	15536%
Other capital income (expense)	-132	-132	0	-132	-
Net result for period	28,554,440	28,192,989	180,305	28,012,685	15536%

Comments

Rates and Utility Charges

Rates and Utility Charges were raised in August with a due date in September; budget was allocated in September. Included in the budget was the new Aquatic charge of \$261,990 which will be transferred to Environment and Health in the first budget revision.

Pensioner remissions

State Government Subsidy Reimbursement Invoice to be raised in September, this will offset the state pensioner remissions recognised in August and bring this amount in line with budget.

Interest Received

Over year to date for interest on investments as the current interest rates are higher than the conservative budget estimates.

Operational grants and subsidies

Under budget due to the prepayment last financial year of 75% of the Financial Assistance Grant which has reduced the quarterly payment for this financial year. The budget will be revised in the first budget revision.

Materials and services

Under budget due to the timing of annual subscriptions which was offset by payment of legal fees.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Operations - General Fund

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
User fees and charges	11,371	13,947	31,400	-17,453	-56%
Operational contributions and donations	8,040	16,222	0	16,222	-
Operational grants and subsidies	166,652	166,652	294,550	-127,898	-43%
Contract and recoverable works	0	6,210	12,000	-5,790	-48%
Other operating revenue	608	1,110	0	1,110	-
Total operating revenue	186,671	204,140	337,950	-133,810	-40%
Operating Expenses					
Employee benefits	366,623	721,497	775,601	-54,104	-7%
Materials and services	358,073	600,372	733,600	-133,228	-18%
Depreciation and amortisation	76,516	153,031	160,167	-7,135	-4%
Total operating costs	801,211	1,474,900	1,669,368	-194,467	-12%
Surplus (deficit) from operating activities	-614,540	-1,270,760	-1,331,418	60,657	-5%
Capital contributions	0	0	30,000	-30,000	-100%
Other capital income (expense)	-20,523	-20,523	0	-20,523	-
Net result for period	-635,063	-1,291,283	-1,301,418	10,135	-1%

Comments

User fees and charges

Revenue from fees and charges for Cemeteries is typically low compared to budget forecast early in the budget cycle. Fees and charges are equally proportioned over twelve months and will stabilise in future reporting periods. \$10,469 income in this period is from cemetery permits with the balance made up of miscellaneous fees and charges to prepare the Bush Chapel, issue Q100 flood certificates and permits to close and barricade footpaths.

Operational contributions and donations

Income received in the period from Home Hill Boat Club and camping donations from Funny Dunny Park.

Operational grants and subsidies

Received this month was the first quarter 22/23 payment of the Financial Assistance Grant for Roads Maintenance and \$29,220 from the QRA as recovery of Counter Disaster expenses for the April 2022 monsoonal flooding events in Giru. Under budget due to the prepayment last financial year of 75% of the Financial Assistance Grant which has reduced the quarterly payment for this financial year. The budget will be revised in the first budget revision.

Other operating revenue

Revenue in the period is from the sale of scrap metal from the Depot

Employee benefits

Over budget Year To Date (YTD) Depot, Aerodromes and Works Supervision. Under budget Cemeteries, Public Conveniences and Drainage Maintenance. Variation is in part due to employee leave and vacant positions but largely attributable to emphasis on Capital Works program delivery.

Materials and services

Under budget YTD Parks Operations, Roads and Drainage Maintenance mainly attributable to emphasis on Capital Works program delivery.

Capital contributions

Budget is for contribution to relocate BBQ at Plantation Park.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Operations - Sewerage

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Rates and Utility Charges	4,251,136	4,251,136	4,244,878	6,258	0%
User fees and charges	0	918	0	918	-
Interest Received	30,022	54,917	43,050	11,867	28%
Total operating revenue	4,281,158	4,306,972	4,287,928	19,044	0%
Operating Expenses					
Employee benefits	108,397	207,990	225,231	-17,240	-8%
Materials and services	116,503	187,806	234,067	-46,261	-20%
Depreciation and amortisation	130,557	260,795	260,317	478	0%
Total operating costs	355,457	656,591	719,614	-63,023	-9%
Surplus (deficit) from operating activities	3,925,701	3,650,381	3,568,314	82,067	2%
Capital grants and subsidies	1,053,696	1,053,696	1,870,000	-816,304	-44%
Net result for period	4,979,397	4,704,076	5,438,314	-734,238	-14%

Comments

Rates and Utility charges

Revenue in the period recognises the receipt of sewerage network access charges levied in the 2022/23 budget.

Interest Received

Over year to date for interest on investments as the current interest rates are higher than the conservative estimates.

Employee benefits

Under year to date budget in sewerage admin and sewerage operational areas largely due to vacancies and annual leave. Seasonal factors also impact on the number of call outs during the drier cooler months.

Materials and services

Under budget sewerage operational due to delayed timing of Industrial Special Risk Insurance Premium. Over budget sewerage treatment due to works in progress at the Home Hill Sewerage Treatment Plant to refurbish the primary digester lid.

Capital grants and subsidies

Revenue in the period represents the up front payment from the Dept of State Development and Infrastructure for the Macro Algal Treatment Construction LGGSP grant.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Operations - Water

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
Rates and Utility Charges	4,407,943	3,293,823	4,114,844	-821,021	-20%
User fees and charges	666	9,959	6,800	3,159	46%
Interest Received	15,420	28,326	23,417	4,909	21%
Other operating revenue	0	0	200	-200	-100%
Total operating revenue	4,424,029	3,332,109	4,145,261	-813,152	-20%
Operating Expenses					
Employee benefits	103,764	196,952	217,026	-20,073	-9%
Materials and services	123,752	196,554	325,100	-128,546	-40%
Depreciation and amortisation	74,207	148,414	162,167	-13,752	-8%
Total operating costs	301,723	541,921	704,292	-162,371	-23%
Surplus (deficit) from operating activities	4,122,306	2,790,188	3,440,968	-650,780	-19%
Capital grants and subsidies	1,625,194	1,625,194	5,985,000	-4,359,806	-73%
Net result for period	5,747,500	4,415,382	9,425,968	-5,010,587	-53%

Comments
Rates and Utility Charges

The majority of income received for the month was water access charges with the balance being water consumption charges. The accrual for water consumption charges at 30 June 2022 was reversed in July. Water consumption will be levied again in January 2023.

User fees and charges

Revenue in the period relates to charges to install a new property connection to the Home Hill water supply network. This revenue stream captures minor fees and charges collected throughout the year from property connections and rental income relating to leases at the Ayr Water Tower.

Interest Received

Over year to date for interest on investments as the current interest rates are higher than the conservative estimates.

Employee benefits

Under year to date budget largely due to vacancies and annual leave. Seasonal factors also impact on the number of call outs as water consumption reduces during cooler months.

Materials and services

Under budget water operational due to delayed timing of payment of Industrial Special Risk Insurance Premium. Under budget water production due to lower than anticipated electricity charges and timing of payment of Lower Burdekin Water Bulk Water Charges for 2021/22 Financial Year.

Capital grants and subsidies

Revenue in the period represents a progress payment from the Dept of State Development and Infrastructure Special Purpose grant for the Ayr Water Supply Stage 2 Infrastructure project.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Planning and Development

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
User fees and charges	44,670	87,657	61,667	25,991	42%
Total operating revenue	44,670	87,657	61,667	25,991	42%
Operating Expenses					
Employee benefits	90,158	183,360	181,231	2,130	1%
Materials and services	43,633	51,384	26,642	24,743	93%
Total operating costs	133,791	234,745	207,872	26,872	13%
Surplus (deficit) from operating activities	-89,121	-147,087	-146,206	-882	1%
Net result for period	-89,121	-147,087	-146,206	-882	1%

Comments

User fees and charges

User fees and charges are over budget for August 2022 as Council is experiencing a high level of development applications for planning, building and plumbing. This is reflective of a state wide trend present in the development and building industry.

Materials and services

Actuals for materials and services are now exceeding budget in August as Council has received the cumulative legal expenses associated with current appeals and enforcement action for works undertaken in the previous periods.

OPERATING STATEMENT
Period Ending 31 August 2022

Manager Technical Services

	Month of August Actual	Year to Date Actual	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue					
User fees and charges	25,448	102,547	85,800	16,747	20%
Operational grants and subsidies	3,201	3,201	25,000	-21,799	-87%
Contract and recoverable works	87,243	87,243	71,000	16,243	23%
Other operating revenue	0	0	833	-833	-100%
Total operating revenue	115,892	192,990	182,633	10,357	6%
Operating Expenses					
Employee benefits	184,453	339,666	431,615	-91,949	-21%
Materials and services	27,989	-15,207	-67,083	51,876	-77%
Depreciation and amortisation	688,084	1,376,076	1,327,350	48,726	4%
Total operating costs	900,526	1,700,535	1,691,882	8,653	1%
Surplus (deficit) from operating activities	-784,634	-1,507,545	-1,509,248	1,704	0%
Capital contributions	4,333,000	4,333,000	1,105,000	3,228,000	292%
Capital grants and subsidies	274,677	378,177	2,632,121	-2,253,944	-86%
Other capital income (expense)	-44,670	-44,670	0	-44,670	-
Net result for period	3,778,373	3,158,962	2,227,873	931,090	42%

Comments

User fees and charges

Trade waste income higher than expected.

Operational grants and subsidies

Fuel Tax credits will be lower for the July to September period due to reduced fuel excise. Annual budget will be reduced in the first budget revision.

Contract and recoverable works

RMPC Contract income depends on works program and available resources.

Employee benefits

Under budget due to vacancies.

Materials and services

Over budget due to fuel prices and timing of payment for consultant. Fuel budget to be increased in first budget revision.

Capital contributions

Contribution for damaged local roads received in August. Projects will be completed over two years.

Capital grants and subsidies

Capital grant funds to be received as works completed and claims submitted.

Other capital income (expense)

Loss from transport asset disposals

BURDEKIN SHIRE COUNCIL
OPERATING STATEMENT
Period Ending 31 August 2022

Appendix 2

	Month of August Actual	Year to Date Actual	Original Budget	Year to Date Original Budget	\$ Variance YTD Actual to YTD Original Budget	% Variance YTD Actual to YTD Original Budget
Operating Revenue						
Rates and Utility Charges	42,284,733	41,170,613	43,055,490	12,687,592	28,483,021	224%
Pensioner remissions	-616,350	-616,350	-350,000	0	-616,350	-
User fees and charges	310,020	609,354	2,618,925	540,437	68,916	13%
Interest Received	120,084	219,835	1,058,700	170,783	49,052	29%
Operational contributions and donations	17,808	29,088	237,661	22,929	6,160	27%
Operational grants and subsidies	665,958	665,958	5,255,425	1,337,621	-671,662	-50%
Contract and recoverable works	87,243	93,452	1,872,000	83,000	10,452	13%
Other operating revenue	56,175	81,684	388,650	40,775	40,909	100%
Total operating revenue	42,925,670	42,253,634	54,136,851	14,883,137	27,370,497	184%
Operating Expenses						
Employee benefits	1,561,450	3,052,317	22,583,295	3,565,324	-513,008	-14%
Materials and services	1,465,921	3,065,838	17,237,729	3,734,493	-668,655	-18%
Depreciation and amortisation	1,199,196	2,397,679	14,201,800	2,366,967	30,713	1%
Finance Costs	7,492	12,753	80,000	11,000	1,753	16%
Total operating costs	4,234,059	8,528,588	54,102,824	9,677,784	-1,149,196	-12%
Surplus (deficit) from operating activities	38,691,611	33,725,046	34,027	5,205,353	28,519,693	548%
Capital contributions	4,333,000	4,333,000	1,135,000	1,135,000	3,198,000	282%
Capital grants and subsidies	2,953,567	3,057,067	13,276,641	13,276,641	-10,219,574	-77%
Other capital income (expense)	-78,665	-78,665	0	0	-78,665	-
Net result for period	45,899,513	41,036,448	14,445,668	19,616,994	21,419,454	109%

BURDEKIN SHIRE COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 31 August 2022

Appendix 3

	Year to Date Actual \$	Annual Budget \$
Current Assets		
Cash and Cash Equivalents	87,948,623	55,576,029
Receivables	22,596,695	1,521,406
Inventories	658,618	602,156
Contract Assets	648,529	0
Other Assets *	-88,625	1,647,323
Total Current Assets	111,763,841	59,346,914
Non-Current Assets		
Receivables	341,018	272,906
Property, Plant and Equipment	589,247,863	576,788,020
Intangibles Assets	379,479	345,974
Other Assets	37,895	61,323
Total Non-Current Assets	590,006,255	577,468,223
TOTAL ASSETS	701,770,096	636,815,137
Current Liabilities		
Payables	1,689,794	6,602,757
Provisions	5,569,551	5,798,704
Contract Liabilities	1,808,386	94,639
Other Liabilities	535,323	0
Total Current Liabilities	9,603,054	12,496,100
Non-Current Liabilities		
Provisions	18,126,667	18,489,574
Other Liabilities	1,665,681	0
Total Non-Current Liabilities	19,792,348	18,489,574
TOTAL LIABILITIES	29,395,402	30,985,674
NET COMMUNITY ASSETS	672,374,694	605,829,463
Community Equity		
Asset Revaluation Surplus	358,610,465	322,683,462
Retained Surplus (deficiency)	313,764,228	283,146,001
TOTAL COMMUNITY EQUITY	672,374,694	605,829,463

* Other assets is in credit due to GST payable as at 31 August 2022

BURDEKIN SHIRE COUNCIL
STATEMENT OF CASH FLOWS
For Period Ending 31 August 2022

Appendix 4

	Year to Date Actual \$	Annual Cashflow Budget \$
Cash Flows from Operating Activities		
Receipts		
Receipts from Customers	18,888,095	47,585,065
Operating Grants, Subsidies and Contributions	699,358	5,493,086
Interest Received	251,190	1,058,700
Payments		
Payments to Suppliers and Employees	-7,305,516	-39,901,024
Net Cash Inflow (Outflow) from Operating Activities	<u>12,533,127</u>	<u>14,235,827.10</u>
Cash Flows from Investing Activities		
State Government Subsidies and Grants	3,057,067	13,276,641
State Government Subsidies and Grants arising from Contract Assets and Liabilities	1,266,202	13,292
Capital Contributions	4,333,000	1,135,000
Payments for Property, Plant and Equipment	-2,567,172	-33,620,703
Payments for Intangible Assets	0	-26,000
Payments for rehabilitation work	0	-95,000
Proceeds from Sale of Property, Plant and Equipment	0	400,000
Net Cash Inflows (Outflow) from Investing activities	<u>6,089,097</u>	<u>-18,916,770</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held	<u>18,622,224</u>	<u>-4,680,943</u>
Cash and Cash Equivalents at Beginning of the Financial Year	69,326,399	60,256,972
Cash and Cash Equivalents at end of the Period	<u><u>87,948,623</u></u>	<u><u>55,576,029</u></u>

6.3.2. FINANCIAL AND ADMINISTRATIVE SERVICES

Consideration for Annual Valuation – 2023 Revaluation Program

File Reference: 678

Report Author: Jacqui Thomasson, Revenue Coordinator

Authoriser: Nick O'Connor, Director Corporate and Community Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

5.2.2: Responsibly manage Council's financial position to ensure sustainability.

5.2.4: Undertake regulatory responsibilities in accordance with legislative obligations.

Burdekin Shire Council Operational Plan 2022-2023

R1 Maintain the property and rating database to ensure a high level of accuracy.

R2 Issue timely and accurate rates and charges notices.

Executive Summary

Council has received correspondence from the State Valuation Service, seeking Council's view in relation to the revaluation of its local government area as part of the 30 June 2023 Revaluation Program.

Recommendation

That Council responds to the State Valuation Service supporting the departments decision to include the Burdekin Shire in the 2023 Annual Revaluation Program.

Background

The *Land Valuation Act 2010* requires that the Valuer-General undertake an annual valuation, however the Valuer-General may decide not to make an annual valuation of land in a local government area after considering:

- A market survey report for the local government area which reviews sales of land and the probable impact of the sales on the value of land since the last annual valuation, and
- The results of consultation with the local government for the area and appropriate local and industry groups.

The State Valuation Service (SVS) has undertaken a preliminary assessment, considering a range of factors, including the timing of the last valuation, any extreme weather events that occurred over the last year and market movements.

Based on the preliminary assessment, the SVS proposes to recommend the inclusion of Burdekin Shire in the 2023 Annual Revaluation Program. The State Valuation Service is seeking Council's view in regard to the inclusion.

Historically, Council has responded to the SVS requesting that an annual valuation be undertaken with the view that even minor fluctuations in valuations can have an impact on Council's ratepayers.

It is Council's aim to minimise the impact on ratepayers and avoid possible large adjustments to valuation relativities which may occur when the annual valuation process is not undertaken for a number of years.

As a result, it is recommended that Council respond to the State Valuation Service in support of an annual revaluation be conducted in the 2023 financial year.

Consultation

Not Applicable.

Budget & Resource Implications

Not Applicable.

Legal Authority & Implications

Not Applicable.

Policy Implications

Not Applicable.

Risk Implications (Strategic, Operational, Project Risks)

A potential risk is present in regard to fluctuations in valuations effecting both ratepayers and Council.

Attachments

None

6.4.1. GOVERNANCE

Annual Report 2021/22

File Reference: 440

Report Author: Rebecca Stockdale, Senior Governance Officer

Authoriser: Nick O'Connor, Director Corporate and Community Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

5.2.1: Demonstrate open and transparent leadership.

5.2.2: Responsibly manage Council's financial position to ensure sustainability.

5.2.3: Implement effective governance frameworks.

5.2.4: Undertake regulatory responsibilities in accordance with legislative obligations.

Executive Summary

Under the *Local Government Regulation 2012* Council is required to prepare an Annual Report for each financial year. The Operational Plan for the 2021/2022 financial year was developed to align with the strategies within the Corporate Plan 2017-2022. Although Council adopted a new Corporate Plan in February 2022, the Annual Report 2021/22 has been compiled to fairly represent Council's achievements throughout the financial year that contribute to meeting the strategic intents outlined in the adopted Corporate Plan 2017-2022.

The report also displays all statutory information in a logical, sequential manner making this information easier to locate in the final report. The Annual Report also includes the General Purpose Financial Statements, the Current Year Financial Sustainability Statement and the Long-Term Financial Sustainability Statement as well as a Community Financial Report which all demonstrate Council's stable financial position.

Recommendation

That Council adopts the Annual Report 2021/22 as tabled.

Background

Each financial year, in accordance with legislative requirements, Council must prepare and adopt an Annual Report. The report should provide a fair representation of the performance of the Local Government authority throughout the financial year. The prepared Annual Report as tabled provides a broad range of information on the services provided, activities completed and the financial performance of Council during the past financial year.

Consultation

Council's Executive Leadership Team and Senior Leadership Group were involved in providing information for the Annual Report. Other relevant Council Officers were required to gather and provide necessary content according to statutory reporting requirements. A copy of the draft Annual Report (Microsoft Word format only) was provided to Council's Audit Committee for review and consideration at their meeting on 7 September 2022. Council's financial statements were also endorsed by the Audit Committee at this meeting.

Budget & Resource Implications

There are no budget or resource implications associated with the adoption of the Annual Report. In previous years, Council arranged for printed copies of the report to be produced and mailed to Government departments and other stakeholder groups. As the report can be accessed easily in digital format, limited hard copies will be produced in-house with no additional expense to Council.

Legal Authority & Implications

The Department of Local Government, Racing and Multicultural Affairs, published an Annual Report Compliance Checklist. With the adoption of the Annual Report at this meeting and the subsequent publication to Council's website, all necessary compliance measures have been met.

Local Government Regulation 2012

182 Preparation of annual report

- (1) A local government must prepare an annual report for each financial year.
- (2) The local government must adopt its annual report within 1 month after the day the auditor-general gives the auditor-general's audit report about the local government's financial statements for the financial year to the local government.
- (3) However, the Minister may, by notice to the local government, extend the time by which the annual report must be adopted.
- (4) The local government must publish its annual report on its website within 2 weeks of adopting the annual report.

Policy Implications

Not Applicable.

Risk Implications (Strategic, Operational, Project Risks)

A project plan was developed and endorsed for the development of the Annual Report. The project plan outlined the risks of timeliness, accuracy and compliance with legislation. The development and execution of the project plan has ensured the identified risks were effectively managed.

Attachments

1. Burdekin Shire Council - Annual Report 2021/22

Annual Report 21/22



Burdekin
Shire Council

We respectfully acknowledge the Bindal and Juru people of the Birri Gubba nation as the traditional custodians of the land on which we live and work.





Contents

About our Council

Shire Profile	05
Mayor's Report	06
Chief Executive Officer's Report	08
Our Councillors	10
Organisational Structure	11
Milestones this Financial Year	12
Community Financial Report	14

Alignment to Corporate Plan

Infrastructure	20
Economic Development	23
Social Wellbeing	24
Environment	26
Organisational Sustainability	27

Reporting

Corporate Governance	30
Statutory Information	32

Financials

Financial Statements	37
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About our Council



Shire Profile

Nestled on the North Queensland coast at the mouth of the Burdekin River, the Burdekin Shire features a blend of unspoilt natural beauty and thriving, friendly rural communities.

The Burdekin Local Government Area encompasses 5,053 square kilometres and was home to 16,842 people at 30 June 2021 as estimated by the Australian Bureau of Statistics.

Featuring an average of 300 days of sunshine per annum, abundant water supplies fed by an underground aquifer and unparalleled access to the largest city and port in North Queensland, it is no surprise the Burdekin is known as the sugar cane capital of Australia and a hub of agriculture, horticulture, manufacturing and innovation.

16,842 
residents

8,230 
households

\$1.29 billion 
gross regional product

9,295 
local jobs

Agriculture 
largest industry

\$560 million 
annual agriculture output

\$25 million 
building approvals in 21/22

\$18.9 million 
tourism value add in 21/22

46 
net new businesses in 21/22

Mayor's Report

"It's worth remembering that it is often the small steps, not the giant leaps, that bring about the most lasting change."

(Her Majesty Queen Elizabeth II, 1926-2022)

Over the past several years, Burdekin Shire Council has worked tirelessly on long-term strategies and master plans - and in the past financial year, we have begun to reap the rewards. Ground broke on stage 2 of the South Ayr water supply project and Burdekin Water Park, and the Home Hill 5ML Reservoir was officially opened. Councillors and staff are continuing to think to the future, with funding applications for several additional projects as part of various strategies pending. The Giru Multisport Courts, identified as a community priority as part of the 2021 Giru Community Action Plan, are also set to be officially opened in the coming months.

This financial year also saw the Burdekin community settle in to the 'new normal' we have become accustomed to as the COVID-19 pandemic endures. Many events made a return for the first time in several years including the Burdekin Library's Ready Set Go in collaboration with the Burdekin Early Childhood Network, and Seniors Month and Get Ready Burdekin community events.

2021/22 was also a time of innovation and trialling new ideas across the organisation: the Burdekin's signature destination event, the *Sweet Days, Hot Nights Festival*, switched to an exciting two-year program. This extended program will feature the headline events (the Burdekin Cultural Fair featuring First Fire and Australian Hand Cane Cutting Championships) one year and a range of associated events the following year. This format allowed festival organisers to host two inaugural associated events, the Farming in Focus Forum and Feast by the Field, in May 2022. Both events were a success and proved the potential of the new two-year format.

While our community has become accustomed to COVID-19, this financial year also saw several outbreaks of the virus in our community.



Burdekin Shire Council worked closely with Queensland Health through the Townsville Hospital and Health Service to open a drive-through testing facility at the Ayr Showgrounds to provide symptomatic residents with an option for fast PCR testing locally. The clinic only remained open for one month while demand was high, however the amount of use within that timeframe demonstrated the community need for it at the time.

Wellbeing was another key focus this financial year. Externally, a number of mental health programs and events were delivered including a presentation from Antonio Winterstein as part of Mental Health Week in October 2021; youth wellbeing sessions with the Johnathan Thurston Academy in February 2022; a men's mental health evening, Farmers and Friends, in February 2022; and a Ladies Long Lunch featuring Jules Sebastian in March 2022. Internally, wellbeing was also a focus with a presentation to staff from ex-NRL player and Mackay City Councillor Martin Bella as a part of Safe Work Month and Mental Health Week in October 2021.

Resilience, as always, has been an integral theme of the past year: Council Officers delivered a range of activities in October 2021 as a part of Get Ready Burdekin Week in preparation for the 2021-22 disaster season and provided training to Local Area Wardens from across the Shire as part of a one-day workshop in April 2022.

The Local Disaster Management Group (LDMG) monitored several weather events over the Summer months which had minimal impact on the Shire, however activated to respond to two major floods in the Haughton River catchment which impacted the township of Giru in April and May 2022. I want to commend the residents and businesses in Giru for always being proactive, and thank all emergency services including the Burdekin SES for providing support to residents as required.

I also want to thank all tiers of Government for their continued support: Council is fortunate to have a range of large-scale projects in development at the moment funded by both State and Federal Governments, which would take a Local Government of our size an unreasonable amount of time to be able to afford on our own.

Finally, I want to sincerely thank Burdekin Shire Council's Councillors, Senior Leadership Group and staff for their commitment to continuing to build better in all areas of our Shire. I am proud to present Council's 2021/22 Annual Report for your perusal.



Cr Lyn McLaughlin
Mayor - Burdekin Shire Council





The 2021/22 financial year has been a challenging one in many respects as we continue to contend with the ongoing impacts of COVID-19 and global conflicts which have significantly impacted supply chains and increased the cost of materials. Lengthy delays in the supply of equipment and materials has required a flexible approach to the delivery of Council's capital works program.

Despite these challenges, the Council has had a successful year with the completion of 90% of its planned capital works program including a large rural roadworks program, urban drainage upgrades and significant water projects. In recent years the Council has focused on water resiliency projects and the new Home Hill 5 megalitre water reservoir was completed during the year, whilst the Ayr water supply upgrade project is progressing well including the construction of a new 10 megalitre reservoir.

The Council has been fortunate to receive significant state government funding support for the water supply upgrades. It has also benefitted from the allocation of funds under a new round of the Works for Queensland program, which is being used for the construction of a new water park at the Ayr swimming pool complex.

Funding has also been provided by the Federal Government through the Local Roads and Community Infrastructure program with projects undertaken to upgrade the entrance and improve disabled access at the Burdekin Memorial Hall, create a Youth Hub at Watsons Green and upgrade the existing damaged tennis courts at Giru, which was nearing completion as at 30 June.

The Council has experienced challenges during the year with the recruitment of staff to fill vacancies in our workforce and this is currently an ongoing issue, as it is for other industry sectors. In other workforce matters, a new enterprise

Chief Executive Officer's Report

bargaining Certified Agreement was successfully negotiated for a three year period, with the new agreement being certified by the Queensland Industrial Relations Commission in November 2021.

Whilst ongoing staff vacancies have created challenges for Council, our responsiveness to operational issues has been maintained through the ongoing commitment our staff have to the delivery of services to the community. Customer Request Management is one area of focus across the organisation, and we were able to achieve a 90% completion rate within targeted time frames, which is an excellent result that exceeds the targets adopted in the Operational Plan.

The Council has taken some new initiatives in the economic development program with the establishment of a relationship with Smart Precinct North Queensland (SPNQ) to provide business support and advisory services to local businesses through the creation of Smart Hub Burdekin. A very successful Farming in Focus forum was held in May as part of the two year program for the *Sweet Days, Hot Nights Festival*.

Looking to the year ahead, the Council has some key priorities to achieve including the completion and opening of the new water park at the Ayr Swimming pool complex, securing grant funding

support for the development of the next stage of the Ayr Industrial Estate, commencement of construction of the Macro-algae Bioremediation facility at the Ayr/Brandon Waste Water Treatment Plant, upgrading of our core business system Technology One to enable enhanced mobility of operations and the finalisation and adoption of the new Planning Scheme.

The Financial Statements attached to this Annual Report indicate that Council finished the year in a good financial position, with an operating surplus being achieved. This reflects the emphasis placed by Council on the sound financial management of its resources.

I express my thanks to the Mayor, Cr Lyn McLaughlin, the Councillors and the Executive Leadership Team for their strategic direction of Council. Of course, we would not be able to achieve anything without the support of our dedicated staff, who have worked hard over the past year to provide a high standard of services and facilities to the community. Thank you for your contribution.



Terry Brennan
CEO - Burdekin Shire Council

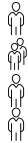




Our Councillors

Councillor Lyn McLaughlin Mayor





Cr McLaughlin is Council's representative on:

- Burdekin Community Advisory Network (THHS)
-  Burdekin Local Disaster Management Group
-  Burdekin Shire Rivers Improvement Trust
-  Burdekin Water Futures
-  North Queensland Regional Organisation of Councils
- North Queensland Regional Roads and Transport Group
- Reef Guardian Councils
- Townsville District Disaster Management Group

Councillor Sue Perry Deputy Mayor






Cr Perry is Council's representative on:

- Audit Committee
-  Burdekin Local Disaster Management Group
- Community and Cultural Development Advisory Group
- Community Grants Panel
-  Regional Arts Development Fund Committee

Councillor Kaylee Boccalatte Councillor



Cr Boccalatte is Council's representative on:

-  Economic Development Advisory Group
- Burdekin Shire Rivers Improvement Trust
- Lower Burdekin Water Board
-  Finance and Audit
-  Communication Focus Group

Councillor John Bonanno Councillor



Cr Bonanno is Council's representative on:

- Biosecurity Plan Working Group
-  Community and Cultural Development Advisory Group
- Home Hill Chamber of Commerce
- North Queensland Sports Foundation
- Regional Arts Development Fund Committee

 Chair
 Deputy Chair

 Alternate
 Subcommittee

Councillor Michael Detenon Councillor



Cr Detenon is Council's representative on:

- Audit Committee
- Ayr Chamber of Commerce
- Bowen-Burdekin Local Marine Advisory Committee
- Economic Development Advisory Group
- Reef Guardian Councils

Councillor John Furnell Councillor




Cr Furnell is Council's representative on:

- Burdekin Community Association
- Burdekin Local Disaster Management Group
- Burdekin Neighbourhood Centre Association
- Community and Cultural Development Advisory Group
- Local Authority Waste Management Advisory Committee
- North Queensland Resource Recovery Group
- Townsville Area Palliative Care Plan 2020-24 Working Group

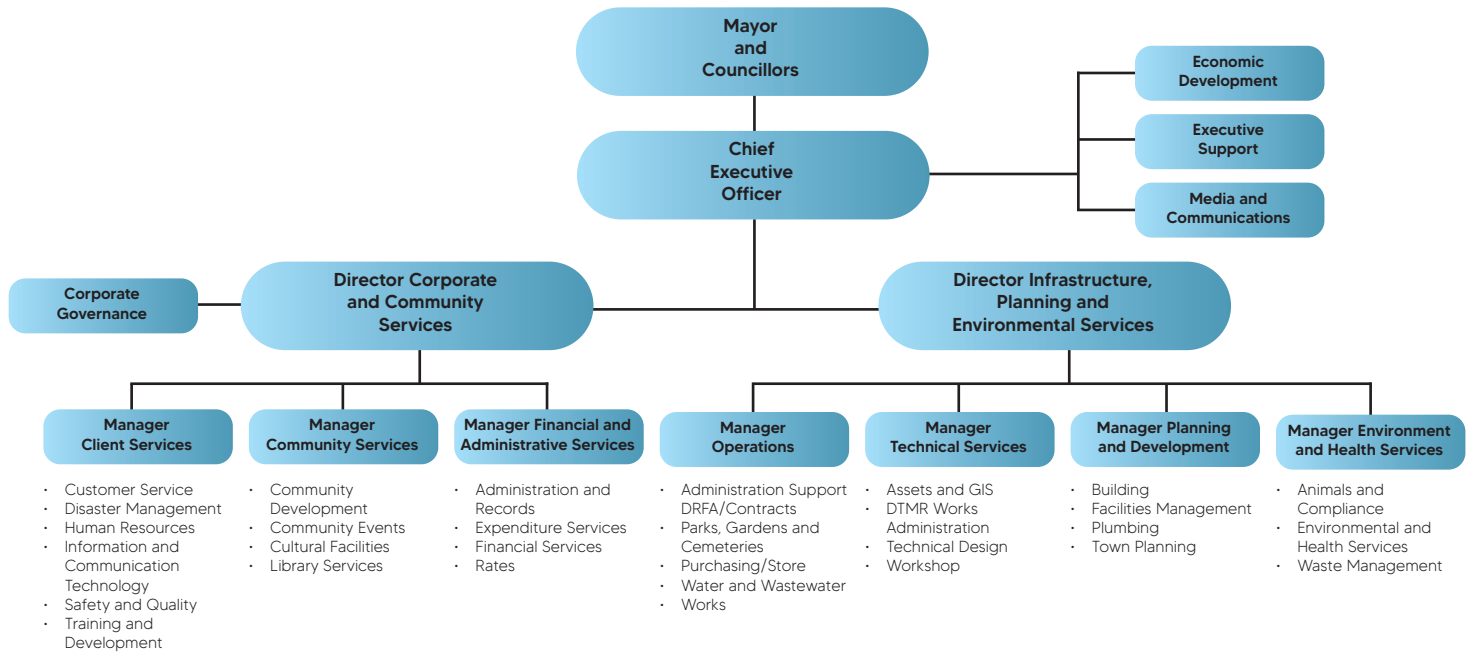
Councillor Max Musumeci Councillor



Cr Musumeci is Council's representative on:

- Burdekin Bowen Integrated Floodplain Management Advisory Committee
-  Burdekin Road Safety Advisory Committee
- Community Grants Panel
- Economic Development Advisory Group
- Lower Burdekin Landcare Association

Organisational Structure



Vision

A prosperous, connected and inclusive community built on the Shire's strong rural foundations.

Mission

To achieve our vision through leadership, partnerships and outstanding service.

Values

Honesty

We are open and truthful in everything we do in order to build and maintain trust within our organisation and the community we serve.

Teamwork

We are one team that works together to achieve positive outcomes for the community.

Respected

We strive to earn the respect of our colleagues and the community by listening, responding and consulting in our decisions and actions.

Community Focussed

We provide services for the improvement of our community in which we live, work and play.

Motivated

We are passionate about what we do and genuinely believe making a difference matters.

Supported

We value each other's wellbeing in striving to create a caring and healthy workplace and community.



- Ready, Set Go
- District Disaster Management Group meeting at Burdekin Theatre
- Burdekin Water Park tenders open
- Burdekin Be Active Trail stage 2

July 2021

- Cane cutter monument installed
- Youth Public Speaking workshop
- Burdekin Industry Breakfast
- Storytime with Tania Cox

September 2021

- Discounted pet microchipping
- National Recycling Week

November 2021

August 2021

- Burdekin Library Short Story Competition
- National Tree Day community planting

October 2021

- Seniors Month Luncheon and Expo
- Coffee & Connections for Mental Health Week
- Safe Work Month
- Get Ready Burdekin Week

December 2021

- Burdekin Water Park tender awarded to Playscape Creations
- Community Christmas Carols
- Corporate Plan community consultation
- All-abilities play equipment installed at Brolga Park, Giru



Milestones this Financial Year

- Opened COVID-19 drive-through testing clinic
- Captured in Burdekin photo contest
- Australia Day Ceremony

January 2022

- Smart Hub Burdekin launch
- Ladies Long Lunch
- Burdekin Industry Breakfast
- Burdekin Mystery Feast

March 2022

- LDMG stood up (second Haughton flood)
- Farming in Focus Forum
- Feast by the Field
- National Volunteer Week

May 2022

February 2022

- Adopted Corporate Plan 2022-27
- JTBelieve Youth session
- Farmers and Friends mental health event
- Burdekin Memorial Hall upgrade

April 2022

- Wild dog trapping workshop
- Local Area Warden workshop
- LDMG stood up (Haughton flood)
- Home Hill Storywalk
- Fast Track North Queensland

June 2022

- Queensland Day Fun and Fitness Expo
- Burdekin Pet Fair
- Burdekin Reef Fest
- Burdekin Industry Breakfast
- Home Hill 5ML Reservoir officially opened by Nikki Boyd MP



Community Financial Report

The Community Financial Report is prepared to provide a simplified version of Council's financial statements for the year ended 30 June 2022. This report provides the community the opportunity to have a greater understanding of Council's financial performance and position.

The Community Financial Report is prepared in accordance with section 179 of the *Local Government Regulation 2012*.

The report provides a summary of Council's:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Measures of Financial Sustainability

Council's Result at a Glance

	2022 \$
Recurrent (operating) income	53,476,509
Recurrent (operating) expenditure	50,712,221
Operating position	2,764,288
Capital income	11,891,119
Capital expenses	2,495,377
Net Result	12,160,030
Total Assets	664,955,398
Total Liabilities	33,617,155
Net Community Assets	631,338,243
Total Capital Works Expenditure	24,145,455

Statement of Comprehensive Income

The Statement of Comprehensive Income summarises Council's revenue and expenditure during the financial year. The day to day operations of Council are considered recurrent revenue and expenses. Capital revenue and expenses relate mainly to Council renewing, upgrading, building or purchasing new community assets.

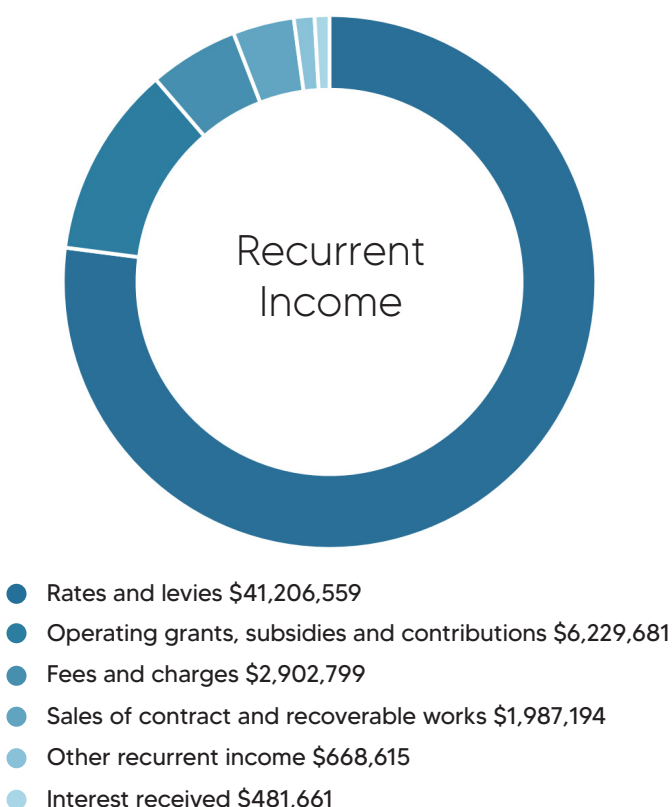
Recurrent Income - Where did the money come from?

Council's recurrent revenue is from various sources including rates and levies, grants and subsidies, fees and charges, sale of contract and recoverable works and other recurrent income.

Own sourced revenue is revenue from Council's rates and levies, and fees and charges.

This year 82.48% of recurrent revenue was generated from Council's own source revenue. The continued support of grant funding provided to Council from the State and Federal governments reduces the financial burden on ratepayers.

The following chart shows the different sources of recurrent income:

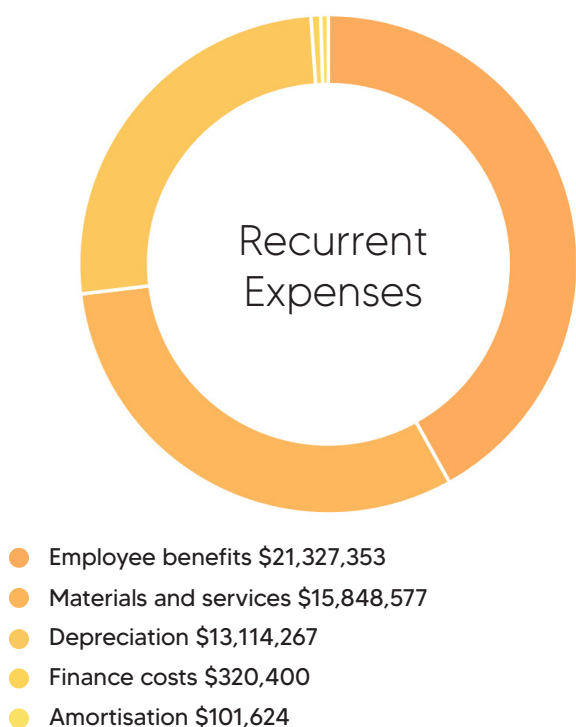


Recurrent Expenses - Where was the money spent?

Council's recurrent expenses include employee benefits, materials and services, depreciation, amortisation and finance costs. Incurring these expenses is a result of Council's day to day operations which includes administering corporate functions, providing services, operating community facilities and maintaining community assets. Council reports on these expenses each month to ensure compliance with policies and adopted budget.

The depreciation expense reflects the reduction in the value of property, plant and equipment during an asset's useful life. Council officers review assets annually considering the value, condition and remaining useful life. This ensures the depreciation expense is reflective of the asset utilisation.

The following chart shows the different sources of recurrent expenses:



Statement of Financial Position

The Statement of Financial Position outlines what Council owns (Assets) and what it owes (Liabilities) at a point in time. Council's net wealth is determined by deducting total liabilities from total assets; the larger the net equity the stronger the financial position.

Council's Financial Position at 30 June 2022:

What we own		\$664,955,398
Current Assets	\$75,007,665	
Non-current Assets	\$589,947,733	
What we owe		\$33,617,155
Current Liabilities	\$13,824,807	
Non-current Liabilities	\$19,792,348	
Total Community Equity		\$631,338,243

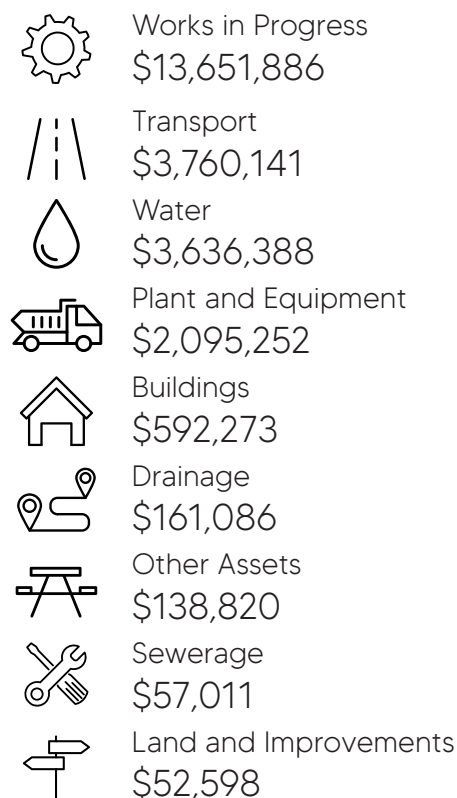
Assets - What do we own?

Council's assets are represented by cash and cash equivalents, receivables (money owing to Council), inventories, contract assets (grants not yet received for capital works undertaken), other assets, property, plant and equipment and intangible assets. At 30 June 2022, Council's assets totalled \$664,955,398.

Council's most significant asset class is property, plant and equipment, which equates to 88.6% of Council's total assets.

In 2021/22, Council spent \$24,145,455 to renew, upgrade and build new community assets.

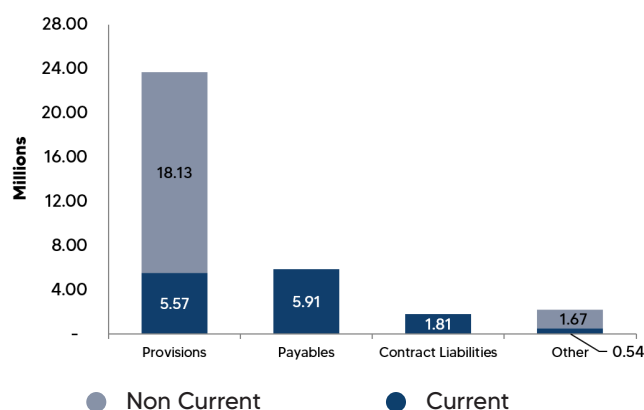
Capital Expenditure by Asset class:



Liabilities - What do we owe?

Council's liabilities include accounts payable (money owed to suppliers), provisions for future rehabilitation costs of landfill sites, amounts owed to employees both now and in the future and revenue received in advance.

Council's liabilities increased to \$33,617,155 in 2021/22. This was mainly due to a prepayment of four years of the State waste levy by the Queensland Government to meet future liabilities.



Statement of Changes in Equity

The Statement of Changes in Equity illustrates how the net worth of Council has changed as a result of activities undertaken during the period. This statement summarises the movements in the asset revaluation surplus and retained surplus.

The retained surplus increased to \$272,727,776 at 30 June 2022. The asset revaluation surplus increased to \$358,610,467 as a result of an increase on revaluation of council's assets of \$35,927,005.

Statement of Cash Flows

The Statement of Cash Flows shows how Council has spent and received cash through the year. This statement differs to the other financial statements as it excludes non-cash items such as depreciation and amortisation. The cash transactions are categorised into being from operating, investing or financing activities.

This means it groups Council's normal operations, investment in property, plant and equipment and repayment of borrowings. In 2021/22 Council's cash increased by \$4,408,904. Some of Council's cash is subject to external restrictions therefore limiting discretionary or future use.

Financial Sustainability Measures

Financial sustainability is achieved through Council's ability to maintain infrastructure and remain financially viable over the long term.

The three levels of financial sustainability outlined in section 169(5) of *Local Government Regulation 2012* are: Operating Surplus Ratio; Asset Sustainability Ratio; and Net Financial Liabilities Ratio. The ratios help to demonstrate the relationship between key numbers in Council's financial statements.

There are target ranges set by the Department of State Development, Infrastructure, Local Government and Planning to be considered as planning tools to assess Council's current sustainability strategy over the long term and are not necessarily intended to be met each financial year.

Operating Surplus Ratio

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

Target	2022	2021
Between 0% and 10%	5.17%	0.26%

Council is within the target range for this ratio. This demonstrates that Council has been able to use operational revenue to fund operational expenditure and will be able to fund future capital expenditure while maintaining the service levels expected by ratepayers.

Asset Sustainability Ratio

This ratio is an approximation of the extent to which the infrastructure assets (long life assets, e.g. water, sewerage, roads, etc.) managed by Council are being replaced as they reach the end of their useful lives.

Target	2022	2021
Greater than 90%	88.56%	107.54%

Council was marginally below the target for this ratio however assets have been renewed within appropriate timeframes. Council's capital program is regularly reviewed to ensure that service levels are maintained and renewals for assets are optimised.

Net Financial Liabilities Ratio

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

Target	2022	2021
Not greater than 60%	-77.40%	-71.90%

Council has met the requirements for this ratio. Council's current assets exceed total liabilities and therefore there is the capacity to borrow funds if required.

Alignment to Corporate Plan



Our Achievements

Our Performance

Council's Operational Plan 2021/2022 detailed the key activities undertaken by Council to progress towards achieving the strategic objectives detailed in the adopted Burdekin Shire Council Corporate Plan 2017-2022.

Council's activities within the 2021/2022 financial year fall into five key strategic areas with highlights outlined below. A more detailed performance assessment is provided in the following sections of this report.

Infrastructure

- Completion of the Home Hill 5ML capacity Water Reservoir.
- Commenced construction of the 10ML Water Reservoir at the South Ayr Water Treatment Plant.
- Design and construction of the duplicate trunk water main from South Ayr Water Treatment Plant to ANZAC Park.
- Upgrade to the entrance of Burdekin Memorial Hall including facade and all access ramp.
- Refurbishment of Ayr Showgrounds Public Toilets.
- Reconstruction of sections of Beach Road, School Road, and Rita Island Road.
- Bitumen sealing of gravel road for section of SS Wakefield Avenue in the township of Jerona.
- Conley Street drainage upgrade.
- Drainage upgrade in Chippendale Street from Wilmington Street to Cox Street.
- Solar-powered surveillance security camera installed at Clare Transfer Station.
- Ground water monitoring bores installed at legacy landfill site at Cacciola's Pit.

Economic Development

- Launch of Smart Hub Burdekin in partnership with Smart Precinct NQ.
- Business mentoring sessions commenced with 12 Burdekin businesses.
- Hosted Burdekin Industry Breakfasts in September 2021, March, and June 2022 with a total of over 100 attendees.
- Launch of new Investment Film "Burdekin Insights", promoting Burdekin Economy and Lifestyle.
- Farming in Focus Forum hosted in May 2022 with 80 attendees and 15 exhibitors.
- Hosted inaugural Feast by the Field event promoting Burdekin agriculture.
- Facilitation of small business workshops to promote business resilience.
- Hosted the French Ambassador as part of the Regional Development Australia Roadshow.
- Development of marketing strategy for Ayr Industrial Estate.
- In excess of 5,000 planning and development enquiries with approximately 95% of enquiries responded to within two days.
- 469 development applications received for assessment.
- 471 development approvals issued. 95% of development applications are determined within 20 business days from decision stage commencement.
- Regulatory functions performed and enforcement action taken, as necessary.



Social Wellbeing

- Replacement of accessible carousel at ANZAC Park.
- Enhancements to Brolga Park, Giru.
- Burdekin Pet Fair hosted in June 2022.
- 124 food premises and 25 rental accommodation and caravan parks approved and licensed.
- Three new sand bagging machines secured for SES facilities.
- Emergency preparedness street stalls and community engagement, including Get Ready Week in October 2021.
- Local Disaster Management Plan adopted by Council December 2021.
- Complete refurbishment of Giru Tennis Court into multipurpose sports court.
- Targeted mens, womens and youth mental health and wellbeing events facilitated.
- Further improvements to Watson's Green, Home Hill.

Environment

- Aquatic weed control activities in cooperation with landowners in 11 local waterways.
- Drone trial commenced for weed control activities.
- Revegetation works commenced at Alva as part of Council's Dune Management Strategy.
- 572 feral pigs shot during nine aerial exercises.
- 20 pig baiting events conducted with twelve landowners participating.
- Workshop for wild dog trapping hosted in April 2022.
- 75% (195) of impounded animals either rehomed or returned to their owner.
- 34 abandoned vehicles removed from local roads.

Organisational Sustainability

- 141 media releases and 499 unique news items across social media platforms.
- Implementation of new Meeting Minute software Resolve.
- Implementation of new Governance software RelianSys.
- Improvements made to Council's Controlled Document Management System.
- Replacement of Council's internal telephony system.
- 19,290 phone calls received through the Customer Service Centre and 5936 customer requests created.
- 2,771 ICT helpdesk requests logged with 98% resolved within agreed timeframes.
- 77 vacant positions advertised within the year.
- Six internal safety audits conducted.
- Five Audit Committee Meetings held.
- 92% of Policy documents reviewed and current.
- 100% of new employees received Code of Conduct awareness training.
- Review of Fraud and Corruption Control Plan.
- Implementation of Council's annual Internal Audit program.

Infrastructure

Infrastructure for future needs

Council began development of the Burdekin Shire Aquatic Facilities Strategy to help guide future service delivery, asset management and facility management/maintenance regimes as recommended by the Sport and Recreation Plan 2018. Work has commenced on development of the strategy with the final document expected to be adopted in 2022/23.

Council continued improvement works at Plantation Park with the construction of internal roadworks, additional carparks and footpaths adjacent to the public toilets, Gudjuda Deck Café, and pottery club. The park has continued to grow in popularity since the construction of the nature play space and the visitor information centre.

Council delivered 90% of the planned Annual Capital Works Program during the financial year. This includes the construction and renewal of footpaths, drainage, sealed and unsealed roads.

Designs were produced for works to assist with leachate management at the Kirknie Landfill, including new internal electrical works. Ergon mains power to the site was also agreed to and contracted with final connection expected by December 2022.

A three-bay shed was erected at Kirknie Landfill to provide for more efficient storage of equipment and consumables and a water production bore was installed to provide operational benefits to the site including enhanced firefighting capability.

A legacy landfill site known as Cacciola's Pit has had two new ground water monitoring bores installed to provide more relevant monitoring data and information to base future treatment recommendations on.

A new solar security camera was installed at the Clare Transfer Station to provide surveillance at an isolated site and assist in continuing the operation of the site on a restricted hours basis.

Management and maintenance of community assets

In February 2022, an upgrade to the facade and accessibility ramp at the front entrance of the Burdekin Memorial Hall in Home Hill was completed. The renewed exterior was largely funded by the Federal Government's Local Roads and Community Infrastructure Program (LRCIP) and is the first major refurbishment to the entrance since 1982.

Many residents who are connected to the town sewerage network would not be aware of the maintenance projects that have been undertaken to ensure the network remains operational and compliant with relevant legislation. Throughout the year the Ayr Sewage Treatment Plant required valve and pump replacements, upgrades to the mains power cutover switch and replacement of pump station wet well lids and lids at the top of the primary digester. Aged equipment at the top of the primary clarifier at the Home Hill Sewage Treatment Plant was also replaced this year along with concrete repairs to the wall of the primary clarifier. Upgrades to the software and telemetry system used to gather real-time data from remote locations and control equipment and conditions were also undertaken during the year. These measures help to ensure Council is able to continue to deliver wastewater services to the community.

Safe and effective transport networks

A number of road reconstruction works were carried out throughout the year including a 500m section of Pelican Road, Mona Park and a 600m section of Bapty Road in Home Hill. Reconstruction and widening works were also undertaken on Airville Road, Mount Kelly Road and a section of Rita Island Road. Under the State Government's Transport Infrastructure Development Scheme funding program (TIDS) over three kilometres of School Road, Clare was reconstructed and widened and a one kilometre section of Beach Road, Ayr, was reconstructed, improving the surface quality and safety of this road.

Over 19 kilometres of urban and rural roads benefitted from the annual reseal program which included rural chip seal of 12.6km, urban asphalt seal of 0.983km and urban chip seal of 5.76km. Rural reseals were carried out in sections of Webber Road, Old Clare Road, Giddy Road, Keith Venables Road, Five Ways Road, and Aerodrome Road. Urban reseals included sections of Eighth, Twelfth and Fourteenth Streets, and Eighth, Ninth, Tenth, Thirteenth and Fourteenth Avenues in Home Hill along with sections of Irving, Hobart, Parker, and Sydney streets in Ayr.

Securing and managing water resources

A major project that came to fruition in the 2021/22 financial year was the Home Hill Water 5ML reservoir. Improving Home Hill's water supply quality and resilience, this project included the construction and commissioning of a permanent long-term treated water storage reservoir, with ultra-violet and sodium hypochlorite disinfection upgrades, a bypass pipeline and security upgrades. This significant infrastructure project was co-funded by the State Government and Council.

Home Hill's water supply security was further improved through the completion of Stage 2 of the Bore Pump Replacement Program which included the installation of envelope protection slabs and security fencing.

The town water supply security in Ayr will also be improved with commencement of construction of a 10ML water reservoir beginning this year. The reservoir in South Ayr will include the same disinfection upgrades as the Home Hill reservoir and is due to be commissioned in the 2022/23 financial year. The construction of a duplicate trunk water main from the South Ayr Water Treatment Plant to Anzac Park was another integral project completed this year, helping to build the quality and resiliency of water supply in Ayr. Designs have also commenced for a water filtration plant to be built at the South Ayr Water Treatment Plant.

The process of water meter reading will now be more streamlined and accurate in the Mount Kelly and Giru water service areas following the installation of smart water meters. Smart water meters help with early detection of water leaks and quicker, safer, and more efficient meter reading without having to access customers' properties. Smart water meters have a longer lifespan than mechanical water meters helping to extend the life of Council's infrastructure assets. Council intends to continue the smart water meter project across all areas of the Shire.



Effectively employ technology

Council took another step in the maturity of its core software system, Technology One, throughout the year, with the development of a considered business plan to transition its ICT systems to a Connected Intelligence Anywhere (CIA) platform. As the name suggests, CIA will enhance service delivery and productivity through enhanced mobility and streamlined intuitive end to end processes. The transition of Council's cores systems to the CIA environment is expected to occur during the 2022/23 and 2023/24 financial years.

As another tangible deliverable and sign of Council's commitment to utilising technology to simplify service delivery was the advancement of the Procurement Pathways Project. This project aims to streamline Council's procurement activities, standardise associated documentation and make it easier for local businesses to 'do business' with Council. A new procurement portal is set to be launched in the 2022/23 year.

Data management and storage has been improved with the replacement of the on-premise enterprise storage system, resulting in better performance and reliability, and additional storage for data.

Improved access and availability during disasters is one of the expected advantages of Council's newly implemented cloud-based call centre system, Genesys. The modern software has already improved reporting capability and offers significant improvement in functionality allowing operators to answer calls from the community and stakeholders from any location where internet services are operational. Council also replaced the on-premise telephony system, providing interoperability with mobile telecommunication devices and desk phones.

Council's surveillance camera network was expanded and improved with additional cameras being positioned in ANZAC Park, Watson's Green and the Home Hill Comfort Stop to improve public safety and assist in the investigation of possible crimes.



Economic Development

Encourage innovation

Early in 2022 Council entered a partnership with Smart Precinct NQ which included the establishment of Smart Hub Burdekin – a portal to support innovators as well as small and medium businesses in our region. Smart Precinct NQ already has a significant presence in the Townsville North Queensland region, and Council is excited for the development of Smart Hub Burdekin to better arm our local businesses for success. Smart Hub Burdekin allows small and medium businesses to access free one-on-one advisory sessions, advice on accessing grants and opportunities to network and learn from other small businesses.

Strengthen networks

Council hosted a series of Burdekin Industry Breakfasts which created a space for professionals to come together and share ideas and build relationships. Strong industry networks can provide a source of new ideas and perspectives, a platform for exchanging information about challenges and lessons learned, or a forum to build upon common goals and collaborate for shared success. Presenters at Industry Breakfasts this year included CopperString 2.0 and NBN, Smart Precinct NQ, Haughton Pipeline Stage 2 Project and Regional Development Australia.

Encourage re-investment and attract new investment to the Burdekin

The inaugural Farming in Focus Forum, presented by QSL (Queensland Sugar Limited) and hosted in conjunction with the Townsville Enterprise Secure your Future series, provided an opportunity for primary producers to network and gain a better understanding of emerging industry knowledge.

The Burdekin is renowned for having primary producers who are resilient, innovative, and keen to explore and invest in new opportunities. This forum provided a chance for sugar cane growers from throughout the region to be informed and expand their knowledge and networks to increase their business, identify future opportunities and boost their sugar production. Council's Economic Development team worked with businesses looking to expand in the Burdekin, providing information about the development approval process at pre-lodgement meetings.

Plan and coordinate our communities

Council continues to develop its new planning scheme which will be the framework for managing development in the region over the next 25 years. The new scheme is in the final stages of consultation and is expected to be adopted by Council by the end of 2022.

Plans to undertake an audit of Council's local government infrastructure plan (LGIP) have been developed for the forward year and will include consideration of trunk infrastructure networks (water, sewerage) along with public parks and community facilities. This audit will focus on key infrastructure providing essential services to the community.

The expansion of the Ayr Industrial Estate continues to be a priority project for Council and the planned project is anticipated to provide opportunities for new business services, existing businesses expansion and broaden the employment opportunities within the local economy. Development approvals are in place and extensive project planning has been undertaken. Further progression of this project is at this stage reliant on grant funding, with funding applications submitted.

Social Wellbeing

Safe, healthy, inclusive and socially engaged communities

Council continued to encourage residents to remain active with Stage 2 of the Burdekin Be Active Trail in Home Hill, which included the continuation of pathways on Ninth Avenue from Fourth Street to Eighth Street, completed throughout the year.

In February and March 2022 Council hosted two very successful mental health and wellness events with the Farmers and Friends evening featuring guest speakers Johnathan Thurston and Antonio Winterstein and the Ladies Long Lunch with guest speakers Jules Sebastian, Stephanie Schmidt, Brooke Winterstein and Dr Amanda Marano. Youth mental health was also a focus for Council with plans put in place for an innovative and strategic Youth Mental Health Program – Sing it out to be delivered in the 2022/23 financial year.

Licensing and inspections of food and accommodation premises are one way Council continues to ensure the health and safety of the community. This year, 100 per cent of the premises requiring a food licence were inspected to ensure conformity with the *Food Act 2006* (Qld) and Food Safety Standards. All premises requiring a local law rental accommodation or caravan park approval were also inspected at least once in the year to ensure conformance with the relevant local laws.

Council continued its animal control regulatory service responding to 727 requests during the year. This was a five percent increase in the number of requests received compared to last financial year. Requests included dog attacks, dangerous dogs, straying animals and barking complaints. Out of hours animal patrols continued throughout the year in response to demand.

Strong community organisations

Council aims to support community organisations through the provision of grant assistance, in-kind support, and interest-free loans. Strong community organisations help the community to become empowered.

This year, Council appointed an externally funded Community Engagement and Capacity Building Officer to plan, facilitate, deliver, and promote programs to build capacity within sporting and community organisations. The position will be integral to Council's ongoing community engagement and capacity building activities in 2022/23.

Creating places of community identity

In September 2021, Council installed a hand cane cutter monument, sculpted by Queensland chainsaw artist Matty George alongside the Home Hill Lions Club Diorama facing the Bruce Highway. The impressive monument was inspired by the backbreaking work of a by-gone era, which has been celebrated through the Australian Hand Cane Cutting Championships, now a part of the Sweet Days Hot Nights Festival.

Following feedback received from Giru residents via the Our Town, Our Future consultation held in 2020, Council progressed a project, with the support and guidance of Tennis Queensland to completely refurbish the tennis courts in Giru to transform them into a multi-purpose recreation precinct catering for tennis, netball, and cricket. This renewed facility will become a central meeting place for Giru residents and provide an opportunity for the community to grow its sporting participation.

Provision of public spaces

Town entrance signage was installed on the outskirts of the Shire along with new signage at the entrance to Plantation Park, a popular location for locals and visitors to our region. Council also made the decision to purchase vacant land adjacent to Plantation Park on the Bruce Highway.

Build a robust and resilient community

Disaster readiness and resilience were the key messages delivered to residents during Get Ready Week in October 2021. Council promoted awareness of disaster risks at street stalls and with library displays and ran a promotion to give away a free generator.

Our local SES who play a vital role during disaster events received Council's support to secure funding from the Queensland Resilience and Risk Reduction Fund for the supply of three new sand-bagging machines to assist with flood preparation and mitigation. Council's Local Disaster Management Plan and Subplans were reviewed, updated, and adopted by Council in December 2021. Training for Local Disaster Management Group Members and Council Officers has contributed to readiness for possible future disaster events.



Environment

Balancing the needs of the community and the environment

Extensive planning has been undertaken for the construction of an Australian-first Macro-algae Bioremediation Facility to be constructed at the Ayr Wastewater Treatment Plant. This exciting and innovative project will use algal ponds to remove nitrogen and phosphorous from the wastewater stream prior to discharge, significantly improving effluent quality and environmental outcomes. The project is estimated to cost around \$8.3 million and Council is awaiting the outcome of funding applications to commence works.

Council continues to focus on its waste management responsibilities with the operation of the Kirknie Landfill and four transfer stations. All facilities operate under an Environmental Authority administered by the Department of Environment and Science. Council is part of the North Queensland Regional Organisation of Councils (NQROC) and assisted with the development and release of the North Queensland Waste and Resource Recovery Strategy 2020-2030 in October 2021. Council is also involved in the development of the Regional Waste Management Plan which will feed off and add value to the Strategy.

Mosquito management and treatment continues to be a high public health focus for Council to prevent the transmission of vector borne viruses. For most of the year, all current breeding sites are monitored for larvae twice weekly and treated with larvicide as required. Aerial treatments of outlying coastal sites remains an important treatment method.

A sustainable environment

Council secured further funding under the Local Government Illegal Dumping Partnership Program – Round 2A and has employed a part time Illegal Dumping Officer for a 12-month period from March 2022. This will greatly assist in addressing and reducing the instances of illegal dumping in the Shire.

As part of Council's preventative measures proposed in the Burdekin Bushfire Risk Mitigation Plan, staff participated in two online meetings with Burdekin Area Fire Management Group throughout the year. Several "cool burn" operations have been undertaken in conjunction with mitigation activities on Council land at Saltwater Creek, and on Barratta Road.

Feral animals can cause major impacts on the local environment and can harm livestock and damage crops. Council conducted several control activities resulting in 572 feral pigs shot during seven aerial exercises in the Shire and 12 landowners participating in the wild dog baiting program.

In accordance with Council's adopted Dune Management Strategy, revegetation work commenced at Alva in January 2022. New educational signs were also installed at vehicle access points to the beach and Yongala Drive was re-fenced on both sides. The works are designed to protect the sand dunes at Alva and the adjacent road infrastructure.



Organisational Sustainability

Strong engagement with the community

Council has many processes and activities involving the public in decision, education or sharing of information. While it is not possible or effective to consult with the community on every issue, Burdekin Shire Council engages the community to enhance Council's decisions and to facilitate well-informed community participation in policy, plans, programs, and service levels.

Council published 141 media releases and 499 unique social media news items to ensure the community was kept up to date throughout the year. Council has continued to engage with the community through several of its advisory groups including the Community Development & Cultural Advisory Group, the Youth Council, The Economic Development Advisory Group and the RADF (Regional Arts Development Fund) Advisory Group.

In January, Council sought feedback from the community on the draft 2022-2027 Corporate Plan. The plan provides the direction for Council decisions and activities over the next five-year period and community sentiment plays an important part in shaping the final plan. The Corporate Plan was adopted by Council in February.

Council also conducted a survey regarding the Clare Transfer Station in May 2022, seeking feedback from affected residents on the operation, opening hours and whether the facility should be manned or unmanned. As a result of the survey, Council decided to continue with the current manned opening hours of 10am-1pm each Sunday.

An organisational culture that embraces our values

Regular Executive Leadership Team meetings were held throughout the year. The Senior Leadership Group also met monthly to discuss key projects and management issues. Coordination of activities was undertaken via a range of processes, including management meetings, project team meetings, specific working groups and monthly Capital Project Coordination Group meetings monitoring delivery of the capital program.

COVID-19 related workforce matters were coordinated through an internal committee, meeting at critical periods to ensure the safety of our staff and the continuation of the delivery of services to the community.

Council representatives attended various meetings of North Queensland Regional Organisation of Councils (NQROC) and sub-committees throughout the year. A service level agreement (SLA) was executed with Townsville Enterprise Limited (TEL) for 2021/22 financial year reflecting relevant strategic priorities from the Corporate Plan and updates on progress received. Discussions commenced for a new SLA for 2022/23.

Council's Mayor and Deputy Mayor attended the Civic Leaders Summit at the Sunshine Coast in June 2022. This event, hosted by the Local Government Association of Queensland (LGAQ), provided an opportunity for Council leaders to meet with other Councillors, Mayors, and other key stakeholders to focus on personal development and the business of leadership in a supportive environment. The Summit focussed on how leaders create trust, and use influence through their relationships with others, to achieve a shared purpose. During the year Councillors and senior officers also attended an Elected Member Update (EMU) conducted by the LGAQ. Councillors have also been provided with opportunities to complete online training as it was made available throughout the year.

Commitment to continuous improvement, customer service and accountability

Council's Customer Service Centre is the first point of contact for customers seeking information, advice, or assistance with council matters. This year, our call centre received 19,290 calls with a service level of 87% - meaning 87% of calls were answered within 20 seconds. A total of 5936 customer requests were logged throughout the year, 90% of these were completed within the agreed timeframes.

Council's operational areas of Works, Water Wastewater and Parks and Gardens have set and exceeded targets for compliments vs complaints in every reporting quarter this year. Our Customer Service Team continued to increase their knowledge of Council operations through the Professional Development and Training Program, enhancing their skills and knowledge to better serve the community.

Council's broader Performance Development Program continues to provide opportunities for staff at all levels of the organisation to improve the overall performance of Council by identifying training and support needs and acknowledging the achievement of agreed performance objectives.

Create a workplace that is regarded as an 'Employer of Choice'

An internal committee initiated several projects this year to ensure workers feel safe, are healthy, satisfied and engaged. A group of volunteer staff members spent time one warm weekend in November, revamping an otherwise neglected courtyard garden at the Council Chambers into a zen garden.

All plants and materials for this project were donated and the transformation of this common space between office buildings now offers a place for staff to sit and enjoy some fresh air and sunshine at morning tea or lunch breaks. The solar-powered water feature provides a pleasant ambience, even when walking past the new zen garden space.

This year, Council introduced a Burdekin Fitness Passport for employees and their family members. The program is offered on an opt in basis, allowing employees to sign up and enjoy wide access to a range of gyms, pools, and fitness facilities for the fraction of the price of regular gym membership fees at no cost to Council.

Operational standards adopted this year contributing to a positive workplace culture and a safe and healthy work environment include the Bullying, Discrimination and Sexual Harassment Complaint Handling Operational Standard, Work Health and Safety Issue Resolution Operational Standard and the Drug and Alcohol Operational Standard.

Negotiations for a new certified agreement were finalised during the first quarter of the financial year and the new agreement was certified by the Queensland Industrial Relations Commission in November 2021 for a three-year term.



Reporting



Corporate Governance

Complaints management

Council has an established system for identifying and managing administrative action complaints. Council acknowledges members of the public have a right to make a complaint if they are not satisfied with the actions taken or decisions made by Council. Council has adopted an early resolution approach and wherever possible, matters are resolved before a formal administrative action complaint is lodged. Council's Complaints Management Policy provides guidance for a clear and transparent process for managing complaints and is supported by the Administrative Action Complaints Management Procedure and a Guideline for Managing Unreasonable Complainant Customer Conduct. This framework provides a system to ensure complaints are handled equitably and fairly whilst ensuring the prudent management of staff resources and prioritising the health and safety of employees.

Assessment of performance in resolving complaints

The table below outlines the number of complaints received and resolved within the 2021/22 financial year. Council's Governance Unit and Executive Leadership Team have maintained oversight of the complaints management process throughout the year. All administrative action complaints are recorded in the Customer Request Management (CRM) system which allows for a transparent and consistent workflow to be applied to record actions taken in relation to each complaint matter. While many complaints can be resolved to the satisfaction of the complainant, Council routinely advises customers of their right to internal review should they not be satisfied with the outcome of their complaint matter. Council also encourages customers to contact the Office of the Queensland Ombudsman if they are still unsatisfied with the outcome of the internal review process.

Administrative action complaints received 1 July 2021 - 30 June 2022	23
Administrative action complaints resolved 1 July 2021 - 30 June 2022	21
Administrative action complaints from previous financial years resolved within 2021/22 financial year	1

Risk management

Effective risk management is integral to an organisation realising its objectives. Council's commitment to identifying, assessing, rating, and treating risk is evidenced through the implementation of the adopted Enterprise Risk Management Framework throughout the organisation. Risk registers are maintained for all identified operational and strategic risks and a review of the risks, their ratings and the identified controls is conducted annually. Council's Risk Management Committee meets bi-monthly to review new and emerging risk areas and support the Executive Leadership Team to maintain a risk management focus. This year, Council implemented a new governance software, RelianSys, to log, monitor and report on risks associated with all council activities. The user-friendly software provides a dashboard overview of all Council operational risks and allows for risk mitigation measures to be assessed for effectiveness. Annual risk register reviews were conducted in conjunction with training in the new software.

Right to Information and Privacy

Council is committed to maintaining a culture that respects each individual's right to privacy. Council's Privacy Policy outlines this commitment and aims to ensure information is collected, maintained, and stored in compliance with regulatory requirements. During this financial year Council received and processed three applications received under the *Right to Information Act 2009* within the required timeframes. Council has adopted a 'push model' which takes a proactive approach to the routine release of information. One of the ways Council achieves this is via publication of information to our public website. Council's Publication Scheme details what information is available freely.

Audit committee

The Audit Committee operates under a Charter approved by Council. Under the Charter, the role of the committee is to provide independent assurance and assistance to Council on:

- The risk, control, and compliance frameworks.
- The Council's external accountability responsibilities as prescribed in the Local Government Act and its Regulations.

The Audit Committee convened on five occasions throughout the financial year and considered the following matters:

- Financial Statements for the year ended 30 June 2021.
- Follow up on issues raised by the Queensland Audit Office in the 2021 financial audit.
- Annual report for the year ended 30 June 2021.
- Internal audit function, including oversight of the approved internal audit program
- Council's Long Term Financial Forecast.
- Council's Investment Policy.
- Council's Risk Management Framework.
- Disaster recovery and business continuity issues.
- COVID-19 and its effect on Council activities.
- Fraud and Corruption Control Plan.
- Audit Committee Charter.
- Council owned infrastructure and other asset valuations.

Internal audit

Council's internal audit function is an essential component required for maintaining a culture of accountability and transparency. The internal audit function assists Council to achieve its objectives by applying a systematic and disciplined approach to analyse, evaluate, and improve the effectiveness of Council's risk management, control, and governance processes. This year was the first year of the three-year internal audit plan developed and delivered by independent contractor BDO.

Two internal audits were carried out during the 2021/22 financial year:

- Strategic Workforce Planning and Succession Management; and
- Grant Funding Management.

A report outlining the findings, implications and recommended management action items relating to the Strategic Workforce Planning and Succession Management audit were presented to management and the Audit Committee throughout the year. The report relating to the Grant Funding Management audit will be presented next financial year.

Public interest disclosures

A public interest disclosure is a disclosure about alleged wrongdoing in the public sector that serves the public interest. The *Public Interest Disclosure Act 2010* clearly details Council's responsibilities to effectively identify and deal with matters that may meet the definition of a Public Interest Disclosure (PID). Council's PID Program operates in conjunction with the Complaints Management System and Fraud and Corruption Control Plan and is overseen by the Governance Unit.

Statutory Information

This section of the report contains information which is prescribed by the *Public Sector Ethics Act 1994*, *Local Government Act 2009* and *Local Government Regulation 2012* to be disclosed in Council's Annual Report for the period.

Public Sector Ethics Act 1994

Section 23 of the *Public Sector Ethics Act 1994* (PSEA) requires each Annual Report to include an Implementation Statement giving details of the actions taken during the reporting period to comply with sections 15, 21 and 22 of the PSEA. Implementation Statement for the 2020/21 reporting period is as follows:

Preparation of Codes of Conduct (s15)

The Burdekin Shire Council Code of Conduct for Workers was approved by the Chief Executive Officer on 12 April 2019 following a comprehensive review and update process. The Code can be accessed by all workers via Council's intranet site and Record Management System.

Education and training (s21)

Compulsory Code of Conduct training was provided to all new employees during the financial year.

Procedures and practices (s22)

Council's administrative procedures and management practices have proper regard for the principles and values contained within the *Public Sector Ethics Act 1994* and the Code of Conduct for Workers has been modelled from the principles.

Local Government Act 2009

Identifying beneficial enterprises (s41)

Council did not conduct any beneficial enterprises within the 2021/22 financial year.

Identifying significant business activities (s45)

(a) During the 2020/21 financial year, Council operated the following business activities:

- Waste collection
- Water
- Sewerage

(b) None of the above activities satisfied the statutory threshold for classification as a significant business activity.

(c) The competitive neutrality principle was not applied as Council does not have any significant business activities.

(d) Council did not commence any new business activities within this period i.e., all the listed business activities were also conducted in the preceding financial year.

Remuneration paid to senior management employees (s201)

(1a) The value of remuneration packages of senior management employees was: \$818,013.

(1b) The number of senior management employees who are being paid each band of remuneration:

Pay band	Number of senior management employees within band
\$200,001-300,000	2
\$300,001-400,000	1

(1c) Burdekin Shire Council has not resolved to allow Councillors to appoint Councillor advisors.

Local Government Regulation 2012

Particular resolutions (s185)

A copy of resolutions made under section 250(1) of the *Local Government Regulation 2012*.

On 14 December 2021, Council adopted a resolution to update the Councillor Expenses Reimbursement Policy.

A list of any resolutions made during the financial year under section 206(2) of the *Local Government Regulation 2012*.

On 8 June 2021, in accordance with section 206(2) of the *Local Government Regulation 2012*, Council resolved to adopt a revised Non-Current Asset Accounting Policy with an effective date of 1 July 2021. The policy details the classes of property, plant and equipment assets and sets the amount for each different type of physical asset below which the value of an asset must be treated as an expense. The below table, from the adopted Non-Current Asset Accounting Policy, details the thresholds for each asset type:

Asset Type	Threshold (GST exclusive)
Land	\$1
Land Improvements	\$5,000
Buildings	\$5,000
Infrastructure (roads and bridges, water, sewerage)	\$5,000
Plant and Equipment	\$5,000
Office equipment, furniture and fittings	\$5,000
All other assets (including intangible assets)	\$5,000

Councillors (s186)

(a) For each Councillor, the total remuneration, including superannuation contributions, paid to the Councillors during the 2021/22 financial year were:

Name	Mayor	Deputy Mayor	Councillor	Telephone/Data	Total	Council 12% Superannuation
Boccalatte, Kaylee			\$55,497.33	\$600.00	\$56,097.33	\$6,659.67
Bonanno, John			\$55,497.33	\$600.00	\$56,097.33	\$6,659.67
Detenon, Michael			\$55,497.33	\$600.00	\$56,097.33	\$6,659.67
Furnell, John			\$55,497.33	\$600.00	\$56,097.33	\$6,659.67
McLaughlin, Lyn	\$112,384.26				\$112,384.26	\$13,486.23
Musumeci, Max			\$55,497.33	\$600.00	\$56,097.33	\$6,659.67
Perry, Sue		\$64,836.45		\$600.00	\$65,436.45	\$7,780.32
TOTAL (\$)	\$112,384.26	\$64,836.45	\$277,486.65	\$3,600.00	\$458,307.36	\$54,564.90

No Councillor receives a car allowance. The mayor is provided with a vehicle for business and private use and the Councillors have access to a Council vehicle for business use only. The mayor is also provided with a telephone and therefore does not receive the monthly telephone data allowance.

Councillors (s186)

(b) The expenses incurred by, and the facilities provided to, each Councillor in accordance with Burdekin Shire Council's Councillor Expense Reimbursement Policy in 2021/22 financial year were as follows:

Name	Food/Beverages	Conferences	Travel/ Accommodation	Functions	Total
Boccalatte, Kaylee	\$27.00	\$926.43	\$119.24		\$1,072.67
Bonanno, John	\$106.07	\$1,400.00	\$224.00	\$175.00	\$1,905.07
Detenon, Michael					-
Furnell, John	\$94.27		\$406.50	\$175.00	\$675.77
McLaughlin, Lyn	\$263.85	\$2,426.44	\$2,159.65	\$583.93	\$5,433.87
Musumeci, Max		\$469.09	\$179.00		\$648.09
Perry, Sue	\$64.40	\$2,426.43	\$989.96	\$109.09	\$3,589.88
TOTAL (\$)	\$555.59	\$7,648.39	\$4,078.35	\$1,043.02	\$13,325.35

Mayor Cr Lyn McLaughlin, Cr John Furnell, and Cr John Bonanno attended the 2021 Local Government Association of Queensland conference, which provides free registration for two Councillors (Cr McLaughlin and Cr Furnell) as delegates - however as Cr Bonanno attended as an observer, his attendance attracted a fee.

Each Councillor is provided with either a laptop computer or tablet device to be used for Council work. Each Councillor is provided with appropriate Personal Protective Equipment for use during Council inspections. Councillors have access to Council vehicles (including fuel provisions) for Council business such as travel to and from conferences and training. Hospitality expenses of \$9.09 and meeting related expenses of \$1,077.86 were incurred during the year in accordance with Council's adopted Councillor Expenses Reimbursement Policy.

(c) The number of meetings each Councillor attended during the 2021/22 financial year were as follows:

Name	Ordinary and Special Meetings held	Ordinary and Special Meetings attended	Meetings absent while on Council business	Leave of absence
Boccalatte, Kaylee	23	22	0	1
Bonanno, John	23	22	0	1
Detenon, Michael	23	23	0	0
Furnell, John	23	23	0	0
McLaughlin, Lyn	23	23	0	0
Musumeci, Max	23	22	0	1
Perry, Sue	23	23	0	0

(d) The total number of the following during the financial year:

Orders	LGA section	Number
Orders made by the Chairperson dealing with unsuitable meeting conduct.	150I(2)	Nil
Orders made by the local government where the local government has decided that the Councillor has engaged in inappropriate conduct.	150AH(1)	Nil
Decisions, orders and recommendations made by the conduct tribunal in relation to misconduct by a Councillor.	150AR(1)	Nil

(e) The total number of each of the following during the financial year:

Requirement	Details
The name of each Councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made	Not applicable
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the Councillors.	Not applicable
A summary of the decision, order or recommendation made for each Councillor.	Not applicable

(f) The number of each of the following during the financial year:

Details	LGA section	Number
Complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the Local Government.	150P(2)(a)	Nil
Matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission.	150P(3)	Nil
Notices given to the assessor about Councillor conduct.	150R(2)	Nil
Notices given to the assessor about the Councillor's conduct and all information held by the local government that relates to the conduct.	150S(2)(a)	Nil
Decisions made under section 150W(1)(a), (b) and (e) of the Act by the assessor to dismiss the complaint about the conduct under section 150X of the Act; to refer the suspected inappropriate conduct to the Local Government to deal with; or to take no further action under section 150Y of the Act.	150W(1)(a), (b) and (e)	1
Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act.	150AC(3)(a)	Nil
Occasions information given to the assessor under section 150AF(4)(a) of the Act, indicating a Councillor may have engaged in misconduct.	150AF(4)(a)	Nil
Occasions the Local Government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the Local Government, the suspected inappropriate conduct of a Councillor.	Chapter 5A, Part 3, Division 5	Nil
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a Councillor engaged in misconduct or inappropriate conduct.	Chapter 5A, Part 3, Division 6	Nil

Overseas travel (s188)

No overseas travel was made in an official capacity during the period by any employee, Councillor, or the Mayor.

Grants to community organisations and discretionary funds (s189)

The local government's expenditure for 2021/22 on grants to community organisations.

The total summary of cash grants, donations, standing donations, and in-kind support has been broken into six categories:

Category	Amount
Art and Culture	\$200.00
Community Assistance	\$800.00
Community Development	\$39,876.00
Recreation and Sport	\$9,519.12
Welfare	\$86,294.87
In-Kind	\$79,752.50
Standing donations	\$72,397.18
Total	\$288,839.67

(2) No Councillors at Burdekin Shire Council have discretionary funds.

Other contents (s190)

Council did not operate any commercial business units.

Council did not levy any special rates or charges for a service, facility or activity supplied by another local government for the financial year.

Council issued three invitations to two tenderers to change a tender due to a change of specifications under section 228(8) during the financial year.

The following registers were kept by Council during the financial year:

- Register of Interest for Councillors and their Related Persons
- Register of Interests for Senior Executive Employees and their Related Persons
- Councillor Conduct Register
- Register of Gifts and Benefits
- Strategic and Operational Risk Register
- Register of Delegations
- Register of Loss of Council Assets
- Council Policy Register
- Register of Impounded Animals
- Animal Register (Cats and Dogs)
- Road Map and Register
- Burial Register
- Register of Backflow Prevention Devices
- Register of Pre-Qualified Suppliers
- Register of Local Laws
- Register of Fees and Charges
- Register of Development Applications
- Register of Decision Notices regarding Development Applications
- Register of Declared Conflicts of Interest (Employees)

Council granted concessions to pensioners in accordance with the Council resolution made at the Budget Meeting on 22 June 2021 as a pensioner rebate. The rebate was calculated as half the sum of the relevant General Rates up to a maximum rebate set at \$374. In total, Council received pensioner rebate applications for 943 properties and remitted \$339,319.43 in concessions.

Council did not receive any investigation notices in the financial year under section 49 for competitive neutrality complaints.

No competitive neutrality complaint reports were received, or responses required during the financial year under section 52(3).

Financial Statements





Burdekin Shire Council

Annual Financial Statements

**for the financial year ended
30 June 2022**

BURDEKIN SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2022

Table of Contents

Note

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to and forming part of the Financial Statements

1 Information about these financial statements

2 Analysis of results by function

Financial performance

3 Revenue

4 Grants, subsidies and contributions

5 Other capital income

6 Employee benefits

7 Materials and services

8 Finance costs

9 Other capital expenses

Assets

10 Cash and cash equivalents

11 Trust funds

12 Receivables

13 Other assets

14 Property, plant and equipment

15 Contract balances

Liabilities

16 Payables

17 Provisions

18 Other liabilities

19 Asset revaluation surplus

20 Commitments for expenditure

21 Events after balance date

22 Contingent liabilities

23 Superannuation

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

25 Transactions with related parties

26 Financial instruments

Management Certificate

Independent Auditor's Report

Financial Sustainability Statements

Certificate of Accuracy - Current-Year Financial Sustainability Statement

Independent Auditor's Report - Current-Year Financial Sustainability Statement

Certificate of Accuracy - Long-Term Financial Sustainability Statement (unaudited)

BURDEKIN SHIRE COUNCIL
Statement of Comprehensive Income
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Recurrent			
Rates and levies	3 (a)	41,206,559	39,760,170
Fees and charges	3 (b)	2,902,799	2,871,661
Interest received		481,661	544,342
Sale of contract and recoverable works		1,987,194	1,886,575
Other recurrent income		668,615	497,216
Grants, subsidies and contributions	4 (a)	6,229,681	5,147,693
		<u>53,476,509</u>	<u>50,707,657</u>
Capital			
Grants, subsidies and contributions	4 (b)	11,624,938	8,868,005
Other capital income	5	266,181	119,176
		<u>11,891,119</u>	<u>8,987,181</u>
Total income	2 (b)	<u>65,367,628</u>	<u>59,694,838</u>
Expenses			
Recurrent			
Employee benefits	6	(21,327,353)	(21,591,092)
Materials and services	7	(15,848,577)	(16,101,655)
Finance costs	8	(320,400)	(225,445)
Depreciation	14 (e)	(13,114,267)	(12,585,851)
Amortisation		(101,624)	(74,215)
		<u>(50,712,221)</u>	<u>(50,578,258)</u>
Capital			
Other capital expenses	9	(2,495,377)	(1,512,367)
Total expenses	2 (b)	<u>(53,207,598)</u>	<u>(52,090,625)</u>
Net result		<u>12,160,030</u>	<u>7,604,213</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	19 (a)	35,927,005	7,099,073
Total other comprehensive income for the year		<u>35,927,005</u>	<u>7,099,073</u>
Total comprehensive income for the year		<u>48,087,035</u>	<u>14,703,286</u>

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

BURDEKIN SHIRE COUNCIL

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Current assets			
Cash and cash equivalents	10	69,326,399	64,917,495
Receivables	12 (a)	1,247,512	1,521,406
Inventories		603,236	602,156
Contract assets	15 (a)	1,919,043	1,151,812
Other assets	13 (a)	1,911,475	1,647,323
Total current assets		<u>75,007,665</u>	<u>69,840,192</u>
Non-current assets			
Receivables	12 (b)	341,018	272,906
Property, plant and equipment	14 (e)	589,140,360	545,656,761
Intangible assets		396,150	497,774
Other assets	13 (b)	70,205	61,323
Total non-current assets		<u>589,947,733</u>	<u>546,488,764</u>
TOTAL ASSETS		<u>664,955,398</u>	<u>616,328,956</u>
Current liabilities			
Payables	16	5,911,555	6,602,757
Provisions	17 (a)	5,569,551	5,798,704
Contract liabilities	15 (b)	1,808,386	2,384,317
Other liabilities	18 (a)	535,315	1,856
Total current liabilities		<u>13,824,807</u>	<u>14,787,634</u>
Non-current liabilities			
Provisions	17 (b)	18,126,667	18,591,574
Other liabilities	18 (b)	1,665,681	-
Total non-current liabilities		<u>19,792,348</u>	<u>18,591,574</u>
TOTAL LIABILITIES		<u>33,617,155</u>	<u>33,379,208</u>
NET COMMUNITY ASSETS		<u>631,338,243</u>	<u>582,949,748</u>
Community equity			
Asset revaluation surplus	19	358,610,467	322,683,462
Retained surplus/(deficit)		<u>272,727,776</u>	<u>260,266,286</u>
TOTAL COMMUNITY EQUITY		<u>631,338,243</u>	<u>582,949,748</u>

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

BURDEKIN SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2022

	Total	Retained surplus/(deficit)	Asset revaluation surplus Note 19
	2022	2022	2022
	\$	\$	\$
Balance as at 1 July 2021	582,949,748	260,266,286	322,683,462
Correction to opening balance	301,460	301,460	-
Restated opening balance as at 1 July 2021	583,251,208	260,567,746	322,683,462
Net result	12,160,030	12,160,030	-
Other comprehensive income for the year			
Asset revaluation surplus	35,927,005	-	35,927,005
Total comprehensive income for the year	48,087,035	12,160,030	35,927,005
Balance as at 30 June 2022	631,338,243	272,727,776	358,610,467

Statement of Changes in Equity
For the year ended 30 June 2021

	Total	Retained surplus/(deficit)	Asset revaluation surplus Note 19
	2021	2021	2021
	\$	\$	\$
Balance as at 1 July 2020	568,241,597	252,657,208	315,584,389
Correction to opening balance	4,865	4,865	-
Restated opening balance as at 1 July 2020	568,246,462	252,662,073	315,584,389
Net result	7,604,213	7,604,213	-
Other comprehensive income for the year			
Asset revaluation surplus	7,099,073	-	7,099,073
Total comprehensive income for the year	14,703,286	7,604,213	7,099,073
Balance as at 30 June 2021	582,949,748	260,266,286	322,683,462

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

BURDEKIN SHIRE COUNCIL

Statement of Cash Flows

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts			
Receipts from customers		50,417,875	49,128,491
Operating grants, subsidies and contributions		6,316,011	5,310,476
Pre-paid waste levy		2,198,884	-
Interest received		468,207	563,659
Payments			
Payments to suppliers and employees		(41,892,898)	(40,277,364)
Interest expense		-	(4,402)
Net cash inflow (outflow) from operating activities	24	<u>17,508,079</u>	<u>14,720,860</u>
Cash flows from investing activities			
Commonwealth government grants		1,555,291	1,243,933
State government subsidies and grants		10,034,004	7,469,442
Subsidies and grants arising from contract assets and liabilities		(1,429,492)	(2,049,058)
Capital contributions		2,433	154,630
Payments for property, plant and equipment		(24,145,455)	(19,551,140)
Payments for intangible assets		-	(164,062)
Proceeds from sale of property, plant and equipment		907,579	35,137
Net movement in loans to community organisations		(23,535)	38,810
Net cash inflow (outflow) from investing activities		<u>(13,099,175)</u>	<u>(12,822,308)</u>
Cash flows from financing activities			
Repayment of borrowings		-	(346,051)
Net cash inflow (outflow) from financing activities		<u>-</u>	<u>(346,051)</u>
Net increase (decrease) in cash and cash equivalents held		<u>4,408,904</u>	<u>1,552,501</u>
Cash and cash equivalents at beginning of the financial year		<u>64,917,495</u>	<u>63,364,994</u>
Cash and cash equivalents at end of the financial year	10	<u>69,326,399</u>	<u>64,917,495</u>

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

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

1 Information about these financial statements

(a) Basis of preparation

These general purpose financial statements are for the period 1 July 2021 to 30 June 2022 and have been 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 these financial statements comply with Australian Accounting Standards and Interpretations 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.

(b) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2021, none of the standards had a material impact on reported position, performance and cash flows.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Future standards are not expected to have a material impact on Council's financial statements.

(d) Estimates and judgements

Council makes 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:

- Revenue recognition - note 3
- Grants, subsidies and contributions - note 4
- Valuation and depreciation of property, plant and equipment - note 14
- Provisions - note 17
- Contingent liabilities - note 22
- Financial instruments - note 26

(e) Rounding and comparatives

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

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(f) Taxation

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

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

2 Analysis of results by function

(a) Components of Council functions

The activities relating to the Council's components reported on in note 2 (b).

Administration

Deliver responsible governance, efficient service and administrative support for Council's operations and strategic initiatives. The services include recruitment, training and development, employee and public relations, customer service, information technology services, secretarial and minutes support, records management, quality assurance, Council properties management, revenue, purchasing, creditors, payroll, debtors, budgeting, statutory and financial reporting, debt management, taxation, and financial, asset and systems management.

Community and Cultural

Council's community and cultural services objective is to provide a broad range of cultural, recreation and sport facilities, welfare and area promotion. The services include libraries, theatre, memorial hall, art and cultural activities, recreation and sport facilities, area promotion, welfare, disaster management, tourism and economic development.

Development

Development services aim to ensure all new development outcomes meet regulatory obligations including relevant Acts, the Planning Scheme, building codes, council policies and local laws. Development services comprises of development administration, town planning, building services, plumbing and facilities management.

Environmental

The objectives for Council's environmental services are to protect the public health of the community and encourage environmental responsibility throughout the community. These services include public health administration, food and rental accommodation licencing, local law enforcement and investigation of environmental nuisances, animal control, vector control, pest management, land protection, aquatic weed removal, protection of the environment, caravan parks and swimming pools.

Engineering

Engineering services objective is to provide safe and efficient transport networks, stormwater drainage systems, flood mitigation and warnings systems and a modern fleet of construction equipment and light vehicles which meet the requirements of the community, external stakeholders and regulatory responsibilities. Services provided include the design, construction, management and maintenance of relevant infrastructure and the procurement and maintenance of Council's fleet. The department also manages Council's relationship with Transport and Main Roads including the Road Maintenance Performance Contract.

Waste

Waste management services aim to provide efficient and compliant waste and recycling policies, infrastructure and services including waste receptacles, waste collection and disposal and waste management and education. Council operates or facilitates four transfer stations at Ayr, Home Hill, Giru and Clare and a landfill at Kirknie Road, Home Hill. Services also include the review, assessment and treatment of legacy landfills and investigation of illegal dumping.

Sewerage

Council provides sewerage services to the towns of Ayr, Brandon and Home Hill. The objectives of the service is to provide disposal and treatment of commercial, industrial and domestic sewage in a manner which safeguards public health and is consistent with Council's responsibilities and obligations under Queensland legislation. The services include the collection of sewage from customers within Council's adopted service areas via reticulation networks including pump stations, gravity and pressure sewers, and the treatment of the collected waste to a standard within environmental licence parameters determined by the regulator.

Water

Council is a registered water service provider under the provisions of the *Water Supply (Safety and Reliability) Act 2008*. Council provides potable water supply service to the towns of Ayr, Brandon, Home Hill and Giru and also to the rural residential settlement of Mt Kelly and the beachside settlement of Alva. The service objective is to provide an adequate supply of quality drinking water that complies with aesthetic and health parameters stipulated in the Australian Drinking Water Guidelines (2011). The services include the pumping, treatment and disinfection of raw water prior to the reticulated supply to customers via individual metered property connections.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

2 Analysis of results by function (continued)

(b) Income and expenses defined between recurring and capital, and assets are attributed to the following programs

For the year ended 30 June 2022

Functions	Recurrent revenue Grants	Other	Capital revenue Grants	Other	Total Income	Recurrent Expenses	Capital Expenses	Total Expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	4,057,902	28,368,900	9,650	(56,291)	32,380,161	(7,029,628)	(16,245)	(7,045,873)	25,397,174	25,334,288	96,248,701
Community and Cultural	293,184	522,345	524,230	-	1,339,759	(5,054,577)	(692,515)	(5,747,092)	(4,239,048)	(4,407,333)	27,333,528
Development	-	464,297	-	-	464,297	(1,348,280)	-	(1,348,280)	(883,983)	(883,983)	-
Environmental	99,116	1,238,874	559,664	-	1,897,654	(6,921,928)	(34,029)	(6,955,957)	(5,583,938)	(5,058,303)	15,019,941
Engineering	1,390,714	2,069,473	2,108,356	113,711	5,682,254	(16,272,452)	(1,154,290)	(17,426,742)	(12,812,265)	(11,744,488)	431,966,999
Waste	101,209	5,237,738	-	211,194	5,550,141	(4,888,173)	(541,751)	(5,429,924)	450,774	120,217	10,790,626
Sewerage	-	4,452,672	-	33,210	4,485,882	(4,474,047)	(52,042)	(4,526,089)	(21,375)	(40,207)	40,579,076
Water	-	5,180,085	8,387,395	-	13,567,480	(4,723,136)	(4,505)	(4,727,641)	456,949	8,839,839	43,016,527
Total	5,942,125	47,534,384	11,589,295	301,824	65,367,628	(50,712,221)	(2,495,377)	(53,207,598)	2,764,288	12,160,030	664,955,398

For the year ended 30 June 2021

Functions	Recurrent revenue Grants	Other	Capital revenue Grants	Other	Total Income	Recurrent Expenses	Capital Expenses	Total Expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	2,537,388	27,580,091	158,011	(7,204)	30,268,286	(7,508,657)	(34,851)	(7,543,508)	22,608,822	22,724,778	91,258,917
Community and Cultural	323,265	417,717	1,360,857	-	2,101,839	(4,847,075)	(129,980)	(4,977,055)	(4,106,093)	(2,875,216)	26,780,002
Development	38,852	581,245	-	-	620,097	(1,326,381)	-	(1,326,381)	(706,284)	(706,284)	-
Environmental	32,500	1,145,678	295,799	5,326	1,479,303	(6,565,527)	(15,627)	(6,581,154)	(5,387,349)	(5,101,851)	14,056,637
Engineering	1,926,929	1,982,209	4,958,772	158,924	9,026,834	(16,316,745)	(1,215,343)	(17,532,088)	(12,407,607)	(8,505,254)	405,775,295
Waste	46,518	4,986,493	37,928	114,872	5,185,811	(4,873,126)	(39,743)	(4,912,869)	159,885	272,942	10,138,054
Sewerage	-	4,409,347	146,390	-	4,555,737	(4,493,798)	(51,983)	(4,545,781)	(84,451)	9,956	37,730,740
Water	-	4,699,425	1,755,618	1,888	6,456,931	(4,646,949)	(24,840)	(4,671,789)	52,476	1,785,142	30,589,311
Total	4,905,452	45,802,205	8,713,375	273,806	59,694,838	(50,578,258)	(1,512,367)	(52,090,625)	129,399	7,604,213	616,328,956

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

3 Revenue

(a) Rates and levies

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.

	2022	2021
	\$	\$
General rates	28,195,447	27,447,391
Special rates	6,615	6,630
Environmental levy	87,209	86,925
Water	4,999,289	4,526,756
Sewerage	4,106,166	3,978,669
Garbage charges	4,151,152	4,056,157
Rates and utility charge revenue	41,545,878	40,102,528
Less: Pensioner remissions	(339,319)	(342,358)
	<u>41,206,559</u>	<u>39,760,170</u>

(b) Fees and charges

Revenue arising from fees and charges is recognised at a 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.

	2022	2021
	\$	\$
Building and development fees	456,126	577,211
Caravan parks	543,140	480,829
Animal management	137,687	127,795
Waste disposal	719,679	705,126
Trade waste	226,749	282,406
Cultural facilities	240,535	178,019
Cemetery fees	160,370	189,155
Other fees and charges	418,513	331,120
	<u>2,902,799</u>	<u>2,871,661</u>

4 Grants, subsidies and contributions

Grant income under AASB 15 *Revenue from Contracts with Customers*

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 vary in each 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. 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 *Income of Not-for-Profit Entities*

Capital grants

Where Council receives 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.

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

4 Grants, subsidies and contributions (continued)

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

Physical assets contributed to Council by developers in the form of roadworks, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on Council maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised at fair value as non-current assets. Those below the threshold are recorded as expenses.

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 may include non-cash contributions which are usually infrastructure assets received from developers.

	2022 \$	2021 \$
(a) Recurrent		
General purpose grants	5,108,203	3,315,502
State government subsidies and grants	833,922	1,589,950
Contributions	287,556	242,241
	<u>6,229,681</u>	<u>5,147,693</u>

Council received prepayments for the Financial Assistance Grant of 50% in June 2021 and 75% in April 2022.

	2022 \$	2021 \$
Grants recognised at a point in time	5,875,713	3,981,454
Contributions recognised at a point in time	287,556	242,240
Grants recognised over time	66,412	923,999
	<u>6,229,681</u>	<u>5,147,693</u>

(b) Capital

	2022 \$	2021 \$
Commonwealth government grants	1,555,291	1,243,933
State government subsidies and grants	10,034,004	7,469,442
Contributions	2,433	154,630
Developer contribution of physical assets at fair value	33,210	-
	<u>11,624,938</u>	<u>8,868,005</u>

	2022 \$	2021 \$
Grants and contributions recognised at a point in time	145,827	287,830
Grants and contributions recognised over time	11,479,111	8,580,175
	<u>11,624,938</u>	<u>8,868,005</u>

5 Other capital income

	2022 \$	2021 \$
Gain on disposal of non-current assets	54,987	4,304
Revision of the future restoration expenditure	-	108,094
Discount rate adjustment	211,194	6,778
	<u>266,181</u>	<u>119,176</u>

6 Employee benefits

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

	Note	2022 \$	2021 \$
Total staff wages and salaries		17,346,786	17,430,121
Councillors' remuneration		445,771	445,771
Annual, sick and long service leave entitlements		3,141,277	3,423,120
Superannuation	23	2,312,876	2,288,322
		<u>23,246,710</u>	<u>23,587,334</u>
Other employee related expenses		514,912	589,479
		<u>23,761,622</u>	<u>24,176,813</u>
Less capitalised employee expenses		(2,434,269)	(2,585,721)
		<u>21,327,353</u>	<u>21,591,092</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

6 Employee benefits (continued)

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

	2022	2021
Total full time Equivalent Council employees at 30 June		
Elected members	7	7
Administration staff	124	122
Depot and outdoors staff	128	129
	<u>259</u>	<u>258</u>

Key management personnel compensation

Employee benefits include transactions with key management personnel and their close family members. The key management personnel include the Mayor, six Councillors, Chief Executive Officer and two Directors. Key management personnel employee benefits, including accrued leave entitlements are:

	2022	2021
	\$	\$
Short-term employee benefits	1,223,426	1,202,987
Post-employment benefits	132,780	126,907
Long-term employee benefits	22,434	31,225
	<u>1,378,640</u>	<u>1,361,119</u>

Detailed remuneration disclosures are provided in the annual report.

7 Materials and services

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

	2022	2021
	\$	\$
Audit of annual financial statements by the Auditor-General of Queensland	74,908	73,091
Waste levy payment	802,138	726,294
Waste levy refund*	(487,574)	(427,404)
Contract payments	2,606,860	2,548,050
Electricity	1,205,148	1,241,973
Materials	1,384,737	1,584,103
Plant hire external	2,421,499	2,620,101
Trade/contract services	1,319,093	1,547,466
Plant and equipment expenses	1,389,660	1,140,671
Communications and IT	1,272,155	1,245,175
Other material and services	3,859,953	3,802,135
	<u>15,848,577</u>	<u>16,101,655</u>

*The State Government rebated \$535,577 of the state waste levy to mitigate the direct impacts on households.

The audit fee quoted by the Queensland Audit Office relating to the 2021/22 financial statements is \$77,500 (2020/2021: \$73,500).

8 Finance costs

	Note	2022	2021
		\$	\$
Finance costs charged by the Queensland Treasury Corporation		-	4,402
Bank charges		76,208	68,790
Impairment of receivables and bad debts written-off		261	2,230
Restoration	17	243,931	150,023
		<u>320,400</u>	<u>225,445</u>

9 Other capital expenses

	2022	2021
	\$	\$
Loss on write-off of non-current assets	1,953,626	1,512,367
Revision of future restoration expenditure	541,751	-
	<u>2,495,377</u>	<u>1,512,367</u>

	2022	2021
Loss on write-off of non-current assets	\$	\$
Buildings	701,823	119,290
Plant and Equipment	16,245	1,382
Transport	1,105,549	1,192,560
Water	4,505	24,840
Sewerage	52,042	51,983
Drainage	25,190	1,135
Other Assets	48,272	87,708
Computer Software	-	33,469
	<u>1,953,626</u>	<u>1,512,367</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

10 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, 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.

	2022	2021
	\$	\$
Cash at bank and on hand	3,767,982	3,981,337
Deposits at call	65,558,417	60,936,158
	<u>69,326,399</u>	<u>64,917,495</u>

External restrictions on cash are disclosed as Contract Liabilities as per Note 15 (b) and Other Liabilities as per Note 18.

Council may be exposed to credit risk through its investments in the QTC Cash Fund and deposits held with banks and other financial institutions. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

11 Trust funds

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 sale of land for arrears of rates, security deposits lodged to guarantee performance and deposits for hire of Council facilities. 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.

	2022	2021
	\$	\$
Trust funds held for outside parties		
Monies collected or held on behalf of other entities	159,573	-
Security deposits	35,465	43,217
	<u>195,038</u>	<u>43,217</u>

12 Receivables

Receivables, loans and advances are amounts owed to Council at year end. They 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.

Loans and advances relate to loans made to various community organisations with varying terms however generally with a maximum of 10 years and are considered interest free. The credit risk on these loans is considered low and security is not normally obtained.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June and any loss is recognised in finance costs.

As Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, therefore Council does not impair rate receivables. Interest was charged on outstanding rates at a rate of 8% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable. 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.

Grants and other debtors payable by State and Commonwealth governments and their agencies are effectively government guaranteed and both governments have high credit ratings. Accordingly, Council determines the level of credit risk exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

In other cases, 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 Council's area. As the area is largely agricultural, there is also a concentration in the agricultural sector.

	2022	2021
	\$	\$
(a) Current		
Rateable revenue and utility charges	503,866	810,597
Other debtors	693,790	616,116
Less credit loss allowance	(2,021)	(1,761)
Loans and advances to community organisations	51,877	96,454
	<u>1,247,512</u>	<u>1,521,406</u>
(b) Non-current		
Loans and advances to community organisations	<u>341,018</u>	<u>272,906</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

13 Other assets

	2022	2021
	\$	\$
(a) Current		
Water charges yet to be levied	1,114,120	900,137
GST recoverable	400,132	331,394
Escrow	200,000	200,000
Prepayments	197,223	215,792
	<u>1,911,475</u>	<u>1,647,323</u>
(b) Non-current		
Prepayments	<u>70,205</u>	<u>61,323</u>

14 Property, plant and equipment

(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or are considered maintenance expenditure.

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

(b) Measurement

Property, plant and equipment assets 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 consideration plus costs incidental to the acquisition, including freight, design fees, architect's fees and all other establishment costs. Direct labour and materials incurred in the acquisition or construction of assets are treated as capital expenditure.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.

(c) Depreciation

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

Land, work in progress, unlined channels, heritage asset, road subgrade and unsealed pavements are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value (where applicable) is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values 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.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the asset's recoverable amount is determined. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

14 Property, plant and equipment (continued)
(e) Movements

* ARS denotes - Asset Revaluation Surplus

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

14 Property, plant and equipment (continued)

(f) Valuation

Key Judgements and estimates

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, Council uses market-observable data to the extent it is available and other inputs as necessary.

This financial year due to inflationary factors such as COVID-19 pandemic, world events including the Ukraine war, natural disasters, supply chain issues and increased demand, there have been some major increases in material costs for a number of assets which has impacted the valuation of assets. The high increases in material costs are somewhat offset by more modest increases in wages and internal plant hire. It is not known at this time whether the increases will be only temporary due to the above factors.

The major classes affected by these particular materials are Transport, Drainage, Water Supply and Sewerage.

(i) Processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. At least every 3-5 years, Council performs a full comprehensive revaluation. For buildings, land, bridges, other assets and specific water and sewerage assets this is achieved by engaging an external professionally qualified valuer.

Council engineers, asset managers and asset officers undertake the internal valuation of infrastructure assets. The road component values (seal, pavement and subgrade) result from applying unit rates derived from Council's construction costs where there is sufficient representative samples, otherwise an index is applied based on similar construction type. All other infrastructure assets are valued using a first principles methodology incorporating current plant hire and wage rates, material and design costs and agreed installation rates. Condition of these infrastructure assets is assessed by either Council staff or a contractor physically sighting a sample of assets or by using aged based analysis. Process guidelines, maintenance history and regular inspection reports are also considered.

In the intervening years, with respect to the valuation of land, buildings, other assets, bridges and specific water and sewerage assets, a "desktop" valuation is undertaken. The desktop valuation 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 to apply to each of these asset classes. Council staff assess the condition and cost assumptions associated with all other infrastructure assets and an appropriate cost index is derived from quotes and current actual costs incurred for wages, plant hire and materials.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus 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.

In accordance with AASB 13 fair value measurements for assets are categorised on the following basis:

- Level 1 - Fair value based on quoted prices (unadjusted) in active markets for identical assets
- Level 2 - Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets.
- Level 3 - Fair value based on unobservable inputs for the asset

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between the levels during the year.

(ii) Techniques used to derive fair values

Land and Improvements (level 2 and 3)

Land fair values were comprehensively revalued by independent valuer, APV Valuers and Asset Management effective 31 May 2019. Fair value of land is measured at current market value, which is derived by reference to market based evidence including observable historical sales data for properties of similar nature and specification in the same localities. Where there is a lack of appropriate comparable sales evidence, the valuation is based on the closest comparable sales in terms of the characteristics of the parcel and sales evidence. Council's fair value measurement is either a level 2 or 3, depending on whether the land is subject to use and/or sale restrictions and whether there is an active market. As at 31 March 2022 APV Valuers and Asset Management undertook a desktop review. The overall change to cost as at 31 March 2022 was an increase of 6.78%.

Land and Improvements	2022 \$	2021 \$
- Non-specialised (level 2)	11,158,732	11,991,422
- Specialised (level 3)	7,926,600	6,908,038
	<u>19,085,332</u>	<u>18,899,460</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

14 Property, plant and equipment (continued)

Buildings (level 2 and 3)

The fair value of buildings were comprehensively revalued by independent valuer, Jones Lang LaSalle Pty Ltd effective 31 March 2020. Where there is an active market for Council building assets, fair value has been derived from sales evidence, with value adjustments taking into consideration location, development potential, aspect, size and date of sale. Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement cost to construct a modern equivalent asset. Cost data has been sourced from recent Council projects and cost guides such as Rawlinsons and Cordells. Allowances for physical depreciation and obsolescence has been deducted from the new replacement cost to determine fair value. As at 31 March 2022 Jones Lang LaSalle Pty Ltd provided an index for the 24 month period of 7% which has been applied.

	2022	2021
	\$	\$
Buildings		
- Non-specialised (level 2)	1,562,046	1,545,298
- Specialised (level 3)	39,625,782	37,996,010
	41,187,828	39,541,308

Infrastructure assets (level 3)

All Council infrastructure assets consisting of Transport, Drainage, Water, Sewerage and Other Assets are recorded at fair value using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the average cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The fair value was determined using methods relevant to the asset class as described under individual asset categories below.

Transport infrastructure

Roads

All road segments are componentised into subgrade, pavement, and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs and overhead allocations. Council also assumes that all raw materials can be sourced from local suppliers.

Council completed a comprehensive valuation (including a full condition of its roads) effective 31 March 2019. Council staff have undertaken a full review of unit rates and a desktop review of condition as at 30 April 2022. The review of unit rates has resulted in an increase to cost of 7.67%.

Bridges

A comprehensive revaluation of bridge assets was undertaken by independent valuers, AssetVal Pty Ltd, effective 31 March 2022. Each bridge was assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. AssetVal Pty Ltd construction estimates considered raw materials, plant, labour and oncosts. These were applied to the known measurements of the assets to calculate the current replacement cost. The raw cost of material, as well as plant and labour hire rates, were established either through suppliers, quoted prices, or cost guides (e.g. Australian Rawlinson's Construction Handbook). Oncosts were established using industry standards which were then tailored to suit Council.

Drainage infrastructure

Drainage assets are managed by component including segments of conduit, pits, manholes and channels. A full review of unit rates and a desktop review of condition was undertaken internally by Council staff as at 30 April 2022. The review of unit rates has resulted in an increase to cost of 7.99%.

Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

14 Property, plant and equipment (continued)

Water and sewerage infrastructure

A full revaluation of water and sewerage infrastructure fair value was determined by a combination of independent valuers, Jones Lang LaSalle Pty Ltd and internal valuations effective 31 March 2020. Jones Lang LaSalle Pty Ltd undertook a valuation of specific water assets (inc. boreholes, buildings, elevated storage, pumps, telemetry, aerator, chlorination equipment) and sewerage assets (inc. treatment plants, buildings, pump stations). Replacement costs have been determined using unit rates based on greenfield project costs and include all materials, labour and direct costs. These unit rates have been developed based on a variety of sources including in-house Council project costs, product suppliers, and published construction cost information, such as Rawlinson's and Cordell's. Allowances for physical depreciation and obsolescence were based on on-site condition and obsolescence assessments and were deducted from the new replacement cost to determine fair value. The remaining water and sewerage assets CRC were determined internally by Council staff after reviewing unit rates and condition. The value of sewers was compared with current relined costs and the higher of the two values was adopted as the replacement unit rate.

Jones Lang LaSalle Pty Ltd provided an index for the specific water and sewerage assets, with Council staff internally reviewing the unit rates for the remaining assets. The following changes to cost - water 8.82% and sewerage 8.67% have been applied as at 31 March 2022.

Other assets

Other assets were comprehensively revalued by independent valuer, APV Valuers and Asset Management effective 31 May 2019. Where Council's other assets are specialised in nature the valuation has been undertaken using the written down current replacement cost methodology. As at 31 March 2022 APV Valuers and Asset Management undertook a desktop review which resulted in a 4.49% change in cost.

Sensitivity of valuation to unobservable inputs

Council's assets that are valued using written down CRC utilise a number of inputs into the valuation methodology. These inputs require judgement and are therefore classed as unobservable. The use of different judgements could result in a different valuation.

15 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 grantor. Where Council has invoiced the customer or 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.

	2022	2021
	\$	\$
(a) Contract assets	1,919,043	1,151,812
	2022	2021
	\$	\$
(b) Contract liabilities	1,808,386	2,384,317
Funds received upfront to construct and repair Council controlled assets		

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

	2022	2021
	\$	\$
Funds to construct and repair Council controlled assets	2,289,677	2,135,495

16 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.

	2022	2021
	\$	\$
Current		
Creditors and accruals	3,181,511	3,940,912
Prepaid Rates	2,730,044	2,661,845
	5,911,555	6,602,757

Creditors and accruals are anticipated to be paid within one year except for contract retentions of \$91,359 which will be paid within two years.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

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 oncosts. 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.

Long service leave

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 oncosts. 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.

Restoration

A provision is made for the cost of restoring refuse sites where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.

The provision for refuse restoration is calculated as the present value of anticipated future costs associated with the closure and decontamination of these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These assumptions may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred.

The provision recognised for refuse sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that for the open site, Council will remediate the old trenches and waste mounds in 2031 with an estimated project cost of \$14,835,520. The remaining area is estimated to close in 2069 with a projected estimated cost of \$5,416,410. The remaining closed sites are estimated to be remediated between 2024 and 2025 with projected cost of \$6,072,017.

Where refuse sites are on state reserve land 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 thereafter are treated as an expense or income.

		2022	2021
(a) Current		\$	\$
Annual leave		2,402,728	2,472,914
Long service leave		3,166,823	3,325,790
		<u>5,569,551</u>	<u>5,798,704</u>
(b) Non-current			
Long service leave		280,521	316,870
Restoration		17,846,146	18,274,704
		<u>18,126,667</u>	<u>18,591,574</u>
(c) Details of movements in restoration provision	Note	2022	2021
		\$	\$
Balance at beginning of the year		18,274,704	20,129,790
Increase due to change in time	8	243,931	150,023
Increase (decrease) due to change in discount rate		(2,215,877)	(1,639,618)
Increase (decrease) in estimate of future cost and change in date of restoration		1,543,388	(365,491)
		<u>17,846,146</u>	<u>18,274,704</u>

This is the present value of the estimated future cost of restoring the refuse sites.

18 Other liabilities

	2022	2021
(a) Current	\$	\$
Unearned revenue	2,112	1,856
Prepaid waste levy	533,203	-
	<u>535,315</u>	<u>1,856</u>
(b) Non-current		
Prepaid waste levy	1,665,681	-
	<u>1,665,681</u>	<u>-</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

19 Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Increases and decreases on revaluation are offset within a class of assets.

(a) Movements in the asset revaluation surplus

	\$	\$
Balance at beginning of the year	322,683,462	315,584,389
Adjustments to the property, plant and equipment through revaluations 14 (e)	34,923,959	5,208,836
Adjustment to land and improvements arising from change in rehabilitation costs	1,003,046	1,890,237
Balance at end of the year	<u>358,610,467</u>	<u>322,683,462</u>

(b) Asset revaluation surplus analysis

The closing balance is comprised of the following asset categories

Land and Improvements	6,445,856	4,761,115
Buildings	30,252,623	27,779,502
Transport	247,426,068	224,128,130
Water	14,844,384	12,877,305
Sewerage	31,365,695	27,932,901
Drainage	16,133,275	13,858,335
Other Assets	12,142,566	11,346,174
	<u>358,610,467</u>	<u>322,683,462</u>

20 Commitments for expenditure

	2022 \$	2021 \$
(a) Contractual commitments		
Contractual commitments at the reporting date but not recognised in the financial statements		
Service contracts over next 1 to 5 years	<u>6,267,622</u>	<u>8,058,905</u>
(b) Capital commitments		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities		
Infrastructure - payable not later than 1 year	<u>5,951,096</u>	<u>3,958,205</u>

21 Events after balance date

There were no material financial adjusting events after balance date.

22 Contingent liabilities

Local Government Workcare

Council is a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme Council has provided 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. Council's maximum exposure to the bank guarantee is \$363,290.

Local Government Mutual

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 2021 the LGM financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Council's Chief Executive Officer is a board member of Local Government Workcare and Local Government Mutual. These two entities are considered related parties to Council.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

22 Contingent liabilities (continued)

Security for grant funds

Council was required as part of the condition of receiving capital grant funds of \$1,050,000 from the Department of Communities to mortgage as security a parcel of freehold land and improvements.

It is not envisaged that Council will breach the contract.

Industrial estate development

In 2020, Council entered into contracts to acquire land to facilitate the expansion of the Ayr Industrial Estate to provide economic growth and employment in the Burdekin region. These contracts were settled during the 2020 financial year and contained various terms and conditions.

Under the various terms and conditions of the land contracts Council has contingent assets/liabilities which include escrow payments, call option, relocation costs and land swaps in the new development.

23 Superannuation

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 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.

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 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. 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.

	Note	2022	2021
		\$	\$
Superannuation contributions made to the Regional Defined Benefits Fund		129,887	149,029
Other superannuation contributions for employees		2,182,989	2,139,293
	6	<u>2,312,876</u>	<u>2,288,322</u>

From 1 July 2022 LGIASuper is trading as Brighter Super.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

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

	Note	2022 \$	2021 \$
Net result		12,160,030	7,604,213
Non-cash items			
Impairment of receivables and bad debts written-off	8	261	2,230
Depreciation	14 (e)	13,114,267	12,585,851
Amortisation		101,624	74,215
Change in restoration provisions expensed to finance costs	8	243,931	150,023
		<u>13,460,083</u>	<u>12,812,319</u>
Investing and development activities			
Capital grants, subsidies and contributions	4 (b)	(11,624,938)	(8,868,005)
Other capital income	5	(266,181)	(119,176)
Other capital expenses	9	2,495,377	1,512,367
		<u>(9,395,742)</u>	<u>(7,474,814)</u>
Changes in operating assets and liabilities			
(Increase)/decrease in receivables		229,056	81,504
(Increase)/decrease in other assets		(273,034)	394,671
(Increase)/decrease in contract assets		86,330	174,790
(Increase)/decrease in inventories		(1,080)	(77,931)
Increase/(decrease) in payables		(691,202)	948,432
Increase/(decrease) in contract liabilities		-	(12,007)
Increase/(decrease) in provisions		(265,502)	270,541
Increase/(decrease) in other liabilities		2,199,140	(858)
		<u>1,283,708</u>	<u>1,779,142</u>
Net cash inflow from operating activities		<u><u>17,508,079</u></u>	<u><u>14,720,860</u></u>

25 Transactions with related parties

(a) Subsidiaries

Council did not have any subsidiaries during the financial year.

(b) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within the Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include payment of rates, animal registration, use of council facilities e.g. library, theatre, swimming pools.

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.

26 Financial instruments

Financial assets and financial liabilities

Council has exposure to credit, liquidity and market risks arising from financial instruments.

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 approves policies and registers for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies and registers 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. Council does not enter into derivatives.

The Council's audit 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 committee is assisted in its oversight role by internal audit. Internal audit undertakes planned reviews in accordance with the endorsed three year internal audit plan, the results of which are reported to the audit committee.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2022

26 Financial instruments (continued)

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.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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 1982*.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

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.

The Council does not have any overdraft facilities at the reporting date.

Market risk

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

Interest rate risk

The Council is exposed to interest rate risk through investments with QTC and other financial institutions. Council has access to a mix of variable and fixed rate funding options through QTC and other financial institutions so that interest rate risk exposure can be minimised.

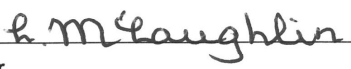
BURDEKIN SHIRE COUNCIL
FINANCIAL STATEMENTS
For the year ended 30 June 2022

Management Certificate
For the year ended 30 June 2022

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

In accordance with section 212(5) of the Regulation we certify that

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor

Cr. L.A. McLaughlin

Date: 07/09/2022



Chief Executive Officer

T.P. Brennan

Date: 7/9/2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Burdekin Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Burdekin Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2022, and of its 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 statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and 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 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 Burdekin Shire Council's annual report for the year ended 30 June 2022 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 expressed 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 the *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'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 council.

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 expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Conclude on the appropriateness of the council'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'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 opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report 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.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



8 September 2022

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

BURDEKIN SHIRE COUNCIL
Current-Year Financial Sustainability Statement
For the year ended 30 June 2022

Measures of financial sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding capital items) divided by total operating revenue (excluding capital revenue).
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue (excluding capital items).

Council's performance at 30 June 2022 against key financial ratios

Ratio	Target	Actual
Operating surplus	Between 0% and 10%	5.17%
Asset sustainability	Greater than 90%	88.56%
Net financial liabilities	Not greater than 60%	-77.40%

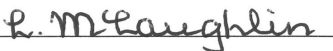
Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2022.

Certificate of Accuracy
For the year ended 30 June 2022

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.



Mayor

Cr. L.A. McLaughlin

Date: 07/09/2022



Chief Executive Officer

T.P. Brennan

Date: 7/9/2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Burdekin Shire Council

Report on the current-year financial sustainability statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Burdekin Shire Council for the year ended 30 June 2022, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the 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 Burdekin Shire Council for the year ended 30 June 2022 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 Burdekin Shire Council's annual report for the year ended 30 June 2022 was the general purpose financial statements 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 expressed 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 expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies 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.



8 September 2022

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

BURDEKIN SHIRE COUNCIL
Long-Term Financial Sustainability Statement (unaudited)
 Prepared as at 30 June 2022

Measures of Financial Sustainability

(i) Operating surplus ratio

Operating surplus (Net result excluding capital items) divided by total operating revenue (excluding capital revenue).

(ii) Asset sustainability ratio

Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.

(iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue (excluding capital items).

Council's performance at 30 June 2022 against key financial ratios

		Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target		Between 0% and 10%	Greater than 90%	Not greater than 60%
Actuals at 30 June 2022		5.17%	88.56%	-77.40%
Projected for the years ended	30 June 2023	0.10%	138.70%	-52.40%
	30 June 2024	0.30%	157.80%	-46.90%
	30 June 2025	0.50%	127.20%	-47.00%
	30 June 2026	0.50%	123.00%	-46.50%
	30 June 2027	0.60%	126.40%	-45.70%
	30 June 2028	0.50%	127.10%	-51.10%
	30 June 2029	0.70%	109.80%	-60.50%
	30 June 2030	0.60%	108.50%	-68.50%
	30 June 2031	0.70%	105.10%	-75.80%

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 2022

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

Cr. L.A. McLaughlin

Date: 07/09/2022


 Chief Executive Officer

T.P. Brennan

Date: 7/9/2022



Burdekin Shire Council
PO Box 974, Ayr, Queensland, 4807
burdekin.qld.gov.au
(07) 4783 9800



Burdekin
Shire Council

6.4.2. GOVERNANCE

Trustee Lease – Giru Tennis Courts – Part of Lot 33 on Crown Plan EP1067 (53-67 Luxton Street, Giru) – Giru Progress Association Incorporated

File Reference: 2516

Report Author: Tamara Bateman, Governance and Property Officer

Authoriser: Nick O'Connor, Director Corporate and Community Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

3.4.2: Review land supply and uses to meet community and business needs.

Burdekin Shire Council Operational Plan 2022-2023

CG3 Manage Council's property portfolio (including the Ayr Aerodrome) in accordance with legislation with the timely reporting of matters to Council for approval.

Executive Summary

Council approval is requested to enter into a new Trustee Lease as follows:

Trustee:	Burdekin Shire Council
Lessee:	Giru Progress Association Incorporated
Interest:	Reserve for Showground and Recreation
Leased Area:	Lease 'C' in Part of Lot 33 on Crown Plan EP1067
Term:	5 years plus 1 x 5 year Option
Rent:	\$0.10 per annum (if demanded)

Recommendation

That Council agree to enter into a Trustee Lease with Giru Progress Association Incorporated over part of Lot 33 on Crown Plan EP1067 shown on attachment 1 as Lease 'C', for an initial 5 year term with a 5 year Option.

Background

Prior to any works being carried out at the Giru Tennis Courts, Giru Progress Association Incorporated agreed to assume responsibility for the Giru Tennis Courts.

As such, Council allocated funds from the Local Roads and Community Infrastructure Program Phase 2 for the replacement of the existing tennis courts and to upgrade to a multi-sport facility including replacement of fencing at the Giru Tennis Courts.

The works have been completed and Giru Progress Association Incorporated have confirmed its intention to enter into a new Trustee Lease with Council for an initial term of five (5) years plus a five (5) year Option.

The Trustee Lease will be subject to, but not limited to, the Prescribed Terms pursuant to the *Land Regulation 2020* (Qld) and Council's Standard Terms for a Trustee Lease pursuant to registered dealing 713293560.

Consultation

Department of Resources.

Budget & Resource Implications

Staff resources will be utilised to prepare Trustee Lease documentation.

The Lessee will bear the associated costs including, but not limited to, the costs of obtaining a registrable lease plan, registration of the lease plan and registration of the trustee lease.

Legal Authority & Implications

Not Applicable.

Policy Implications

Not Applicable.

Risk Implications (Strategic, Operational, Project Risks)

Not Applicable.

Attachments

1. Plan of Lease C in Lot 33 on Crown Plan EP1067



17
67138

6°23'30"
68.5

LEASE C
3085 m²

41.208
275°25'30"

LUXTON STREET

95°25'30"
53.308

21.7
186°23'30"

12.1
275°25'30"

46.8
186°23'30"

33
EPI067

EMTB
SP256063

0 metres 15 m 30 m 45 metres
0 mm 50 mm 100 mm 150 mm

Plan of Lease C (Trustee Lease) in Lot 33 on EPI067

I, Dale Ian ATKINSON Cadastral Surveyor hereby certify that the details on this sketch plan are correct.

Dale Atkinson

5th September 2022
Cadastral Surveyor
Date

LOCALITY: **GIRU**
LOCAL GOVT: **BURDEKIN SHIRE**

MERIDIAN MGA z55 vide ISI53722	MAP REF. 8358-44111	SCALE 1 : 300 (A3)
TITLE REFERENCE 49001350	SURVEYOR REF. 22_294	FIELDBOOK DALE I
		DRAWN: IWF

Atkinson
& BOOY SURVEYS

1/56 Thuringowa Dr. Thuringowa Central 4817Q
Ph: 47234885 E: dale@atkinsonsurveys.com.au

Cadastral Surveys

L22_294A

6.4.3. GOVERNANCE

Revenue Assistance (Interest Free Loans) Policy - Increase in Community Debt Pool

File Reference: 98

Report Author: Janice Horan, Grants and Property Officer

Authoriser: Nick O'Connor, Director Corporate and Community Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

1.1.1: Support projects and activities to improve public safety, health, and inclusiveness through strategic partnerships

1.4.3: Support sporting organisations in providing opportunities for physical activity.

Executive Summary

The Revenue Assistance (Interest Free Loans) Policy provides corporate guidelines on the provision of interest free financial assistance to sporting, cultural and community organisations to upgrade their facilities on Burdekin Shire Council owned or controlled land and for the purchase of large items of specialised plant valued at over \$20,000.00. At present the extent of funding available for distribution from the Community Debt Pool is \$650,000.00. In order to keep abreast with the volume of requests for Interest Free Loans from community non-for-profit sporting, cultural or community organisations, an increase in the Community Debt Pool is recommended.

Recommendation

That Council adopt the attached revised Revenue Assistance (Interest Free Loans) Policy, noting an increase in the Community Debt Pool from \$650,000.00 to \$850,000.00.

Background

Council's Revenue Assistance (Interest Free Loans) Policy encourages the ongoing social, cultural and sporting development within the Burdekin Shire Council area by supporting community initiatives.

The policy applies to incorporated and not-for-profit sporting, cultural or community organisations that hold lease agreements with Burdekin Shire Council for occupation of Council owned or controlled land.

However, Council reserves the right to exercise its discretion in considering and approving applications for incorporated and not-for-profit organisations that do not hold lease agreements with Council.

The volume of recent approvals for interest free loans has fully expended the current community debt pool of \$650,000.00. In order for Council to be in a position to continue to fund applications for interest free loans, an increase in the community debt pool from \$650,000.00 to \$850,000.00 is recommended. The Revenue Assistance (Interest Free Loans) Policy has been updated to reflect this increase, and is attached for Council's consideration.

Consultation

Discussions at Council Workshop held on 20 September 2022.

Budget & Resource Implications

An internal adjustment to the working capital cash account will be undertaken to increase the community debt pool by \$200,000.00.

Legal Authority & Implications

Not Applicable.

Policy Implications

This policy will replace the existing Revenue Assistance (Interest Free Loans) Policy which was adopted on 23 August 2022.

Risk Implications (Strategic, Operational, Project Risks)

The adoption of this policy provides consistent guidelines for Council consideration of requests for financial assistance from eligible community organisations.

Attachments

1. Revenue Assistance (Interest Free Loans) Policy

Policy Type	Corporate
Function	Community Assistance
Policy Owner	Manager Community Services
Policy Contact	Manager Community Services
Effective Date	23 August 2022

Purpose

The purpose of this policy is to provide guidelines on the provision of interest free financial assistance to sporting, cultural and community organisations to upgrade their facilities on Burdekin Shire Council owned or controlled land.

Scope

This policy applies to incorporated and not-for-profit sporting, cultural or community organisations that hold lease agreements with Burdekin Shire Council for occupation of Council owned or controlled land.

The Council reserves the right to exercise its discretion in considering and approving applications from incorporated and not-for-profit organisations that own the property to which the project relates.

Exceptions

This policy does not apply to loans for maintenance, minor repairs and moveable items, excluding items of specialised plant or equipment to a value greater than \$20,000.

Objectives

The objectives of this policy are:

- To encourage the ongoing social, cultural and sporting development within the Burdekin Shire Council area by supporting community initiatives.
- To encourage active participation in community activities through the provision of an interest free loan facility to eligible sporting and community organisations to fund capital projects and/or the purchase of specialised plant or equipment.
- To encourage applicants to make funding applications other than to Council, such as to the State and Federal Governments. The rationale for this is to maximise funding received into the Burdekin Shire from external sources.
- To limit the combined value of all outstanding loans under the policy at any one time to the amount set by Council, which is currently ~~650~~\$850,000. The total value cannot exceed the maximum amount set in the general approval issued by the Treasurer.

Principles

All applications for interest free loans will be assessed by merit against the eligibility criteria in an equitable and transparent process.

The loan term and repayments are to be determined by negotiation between the Council and the applicant, subject to the restrictions set for the maximum loan amount and the maximum loan term as determined by the Treasurer under the *Statutory Bodies Financial Arrangements Act 1982*. Refer Section 7 – Legislation. The loan term for specialised items of plant or equipment will not exceed the estimated life of that item.

The Council will require a mortgage or other form of security over the debt for any loans provided to an eligible organisation for projects not on Council owned or controlled land.

Should there be any default in repayment of the loan the Council may charge interest at the rate of **10%** per annum.

Council will undertake a due diligence and probity check, in conjunction with Council's Auditors if required, to establish the ability of the applicant to service loan principal repayments.

Policy Statement

Eligibility Criteria

Applicants must be an incorporated and not-for-profit organisation.

Applicants must have a lease arrangement with the Council for occupation of the land in respect of the proposed project to be undertaken or, where Council exercises its discretion, own the property to which the project relates.

Applicants are required to demonstrate that they have made application for funding for the project to other funding sources to the satisfaction of Council.

Applications can be for projects that create permanent improvements or items considered to be fixed to a structure erected on Council owned or controlled land. This includes structural improvements of a fixed nature.

Applications can be for projects to purchase large items of specialised plant or equipment, to a value greater than \$20000, such as tractor mowers and the like, to be used for the purpose of enhancing the activity of the sporting/cultural/community organisation.

Applicants must provide a full description of the project for which the interest free loan is sought and include with the application the following:

- An audited Annual Income and Expenditure Statement and Balance Sheet for the past 2 years
- A copy of the community group or organisation's constitution
- A copy of the minute passed at a meeting of the community group or organisation seeking the interest free loan from Council.

Conditions for the Purchase of Plant

In respect of financial assistance provided for the purchase of specialised plant or equipment, for the period of time during which monies are outstanding to the Council under an agreement made under this policy, the following conditions will apply:

- The applicant shall keep, repair and maintain the said specialised plant or equipment in good repair and condition.
- That if any monies that are due and payable to the Council are in default and if the Council demands, the applicant shall forthwith deliver the item of plant or equipment to the Council for any action that it deems fit, including the sale thereof. If the sale proceeds are greater than the monies due and payable to the Council, together with the costs associated with the sale, the amount of surplus funds will be returned to the applicant.
- The applicant indemnifies and agrees to keep indemnified the Council against any claim arising out of or in any way connected with this transaction from the date of provision of the interest free loan, or any activity associated with the use of the item of plant or equipment (all referred to as "the indemnified acts or omissions") save to the extent that the claim arises as a result of any negligent act or omissions of the parties, however any negligent act or omissions of one of the parties does not negate the

indemnity to the other parties. The applicant releases and discharges the Council from any claim relating to the indemnified acts or omissions.

- The applicant shall during the term of this agreement until such time as all monies due and payable to the Council have been received by the Council, insure and keep insured in some public insurance office, the item of plant or equipment against loss or damage by fire, storm, tempest and theft to its full insurable value and will cause all monies received by virtue of such insurance to be forthwith laid out in re-instating the said item of plant or equipment so destroyed or damaged as aforesaid.
- The applicant must have in place a public liability insurance policy in the amount of \$20,000,000 (\$20 million) in respect of any liability at law, for any loss of or damage to any property or for the injury (including death) to any person arising out of anything done or omitted in respect of the use of the item of plant or equipment and against any claims, demands, proceedings, costs, charges and expenses whatsoever in respect thereof.
- The Council shall have the right from time to time personally or by their duly authorised agent or agents to enter upon land occupied by the applicant and all reasonable times to view and examine the condition of the item of plant or equipment and may give to the applicant not less than 48 hours' notice in writing, specifying any repairs necessary to be done and requiring the applicant forthwith to execute the same and if the applicant shall not proceed diligently with the execution of such repairs, the Council may after the expiration of the period of notice enter upon the said land and execute such repairs and the costs thereof shall be a debt due from the applicant to the Council and forthwith recoverable by action.

Risk Management

Council's adopted Enterprise Risk Management Framework will be applied to all Interest Free Loans. Risk assessments will be carried out to identify high risk loan assistance issues such as inability to undertake reliable and regular repayments. Eligibility criteria will include the necessity to provide audited annual income and expenditure statement and balance sheet for the past 2 years to establish financial viability and acumen of the requesting organisation. Conditions for the purchase of specialised plant or equipment include the right of Council to inspect the plant or equipment to verify it is being kept in good condition and repair and that suitable public liability insurance is in place and current. A Council officer is tasked with monitoring repayments on all interest free loans and once an issue is identified then corrective action is escalated with both verbal and written contact with the lending organisation and ultimately with possible recoverable action if other avenues for repayment negotiation are exhausted.

Legislation

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

The provision of loans to eligible organisations by local governments is captured under the above Act and, as such, require the Treasurers approval. The Department of Local Government, Infrastructure and Planning has obtained from the Treasurer, on behalf of all local governments, a general approval for the provision of loans to community groups. The following conditions are attached to this approval:

- The maximum loan amount for each community organisation will be the lesser of the amount set out in a local government's policy on financial assistance or \$120,000.
- The maximum repayment term for each loan will be the lesser of the term set out in a local government's policy on financial assistance or ten years.
- The total value of outstanding loans to community organisations provided under this approval does not exceed \$2 million at any time for an individual local government.

For any loans that fall outside the above limits, the normal approval process through the Department is required.

Related Documents

Reference Number	Document Title
COM-FRM-0002	Interest Free Loans Scheme Application Form

Document History and Version Control

Title of Document	Revenue Assistance (Interest Free Loans) Policy
Document Reference Number	COM-POL-0001 Rev 3.01
Review Schedule	24 months
Council Meeting Date	23 August 2022
Council Resolution Number	1715185

7.3.1. PLANNING AND DEVELOPMENT

Material Change of Use - Accommodation Building 9-11 Nelson Street, Clare (Lot 20 on SP314314)

File Reference: 226 and MCU22/0007

Report Author: Kellie Galletta, Manager Planning and Development

Authoriser: Nick Wellwood, Director Infrastructure Planning and Environmental Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

3.4.1: Support strategic projects that will contribute to liveability and economic growth in the Burdekin.

Burdekin Shire Council Operational Plan 2022-2023

PD9 Provide Development Assessment Services which ensure land uses comply with the *Planning Act 2016*, Planning Scheme, Council Policies, applicable standards and conditions of approval; assess development applications and undertake land use compliance inspections.

Executive Summary

Council is in receipt of a development application lodged by Asimus Pty Ltd c/- BNC Planning for a Material Change of Use – Accommodation Building on land described as Lot 20 on SP314314 and located at 9-11 Nelson Street, Clare.

The subject land is designated within the Public Purpose Zone of the *Burdekin Shire Council's IPA Planning Scheme* (the Planning Scheme).

A highset, former community hall exists on site, which is to be repurposed to provide this development.

The existing two storey building is proposed to be converted into a nine (9) bedroom accommodation building, with the bedrooms, communal living, dining and kitchen areas and shared amenities to be located on the first floor. Communal open space and the laundry area together with carparking are proposed to be located on the ground floor. Three (3) bedrooms are proposed to accommodate a couple (maximum of two (2) occupants/ per room) with the remaining six (6) bedrooms proposed to be occupied by a single person only.

Proposal plans are provided at **Attachment A**.

It is understood that the development is to predominately accommodate short term seasonal workers, who require accommodation for the period of their employment term.

The development application is subject to an impact level of assessment and therefore required Public Notification. Public Notification was undertaken in accordance with the requirements of the *Planning Act 2016* with no submissions received in objection to the proposed development.

Officers have assessed the development application and notwithstanding the conflicts identified, have determined that any approval is able to be conditioned appropriately (to be generally consistent with the relevant assessment benchmarks of the Planning Scheme).

Recommended conditions of approval are provided at **Attachment B**.

Infrastructure charges are applicable for this development, with credits available for the former community hall use.

Recommendation

That Council approve the proposed Material Change of Use – Accommodation Building on land described as Lot 20 on SP314314 and located at 9-11 Nelson Street, Clare, subject to reasonable and relevant conditions, as included at **Attachment B**.

Background

The existing two (2) storey building (formerly a community hall) is proposed to be converted into a nine (9) bedroom accommodation building, with the bedrooms, communal living, dining and kitchen areas and shared amenities to be located on the first floor. Communal open space and the laundry area together with carparking are proposed to be located on the ground floor.

An existing toilet block (that previously serviced the hall use), remains on site and is proposed to be refurbished and used as part of the proposed development.

Three (3) bedrooms are proposed to accommodate a couple (maximum of two (2) occupants/ per room) with the remaining six (6) bedrooms proposed to be occupied by a single person only.

The site is not serviced by Council's reticulated water nor its reticulated sewerage supply infrastructure.

A private water supply from Sunwater will be needed and the existing on-site sewerage disposal system will need to be upgraded to satisfactorily service the proposed development.

Surrounding Land Uses

A locality plan is provided at **Attachment A**. The subject site is zoned Public Purpose and is located at the corner of School Road and Nelson Street. A mix of uses surrounds the site.

A corner store/post office is located directly to the east of the site, currently separated by an unformed road reserve that is accessed off School Road.

The Clare public swimming pool is located directly opposite with predominately residential dwelling houses located directly opposite along Nelson Street. Vacant and public purpose zoned allotments adjoin the site to its rear.

Information Request

A request for further information was issued to the applicant on 17 May 2022, with respect to access, parking and traffic, amenity and privacy, noise impacts, infrastructure provision, waste management, communal open space, screening and landscaping and stormwater.

The applicant responded to the information request on 31 May 2022. Council officers considered that the response was sufficient, and that any approval can be appropriately conditioned to ensure appropriate outcomes are achieved.

Public Notification

The proposed development required Public Notification for a minimum period of at least 15 business days. The applicant undertook Public Notification between 20 June 2022 – 11 July 2022, in accordance with the relevant requirements of the *Planning Act 2016*.

No submissions were received with respect to the proposed development during public notification.

Assessment Summary

Refer to **Attachment C** for the detailed assessment.

Assessment of the development application and consideration of the submissions has determined that the proposed development can be conditioned to comply with the assessment benchmarks relevant to the assessment of the development application, notwithstanding the proposed development conflicts with the Public Purpose Zone Code.

It is considered that the proposed development can be appropriately conditioned to be an acceptable use in this location, given it supports the community in providing short stay seasonal worker accommodation that is especially important to the economy of the region.

The proposed development is considered able to comply with the relevant assessment benchmarks of the planning scheme, subject to conditions of approval, including (but not limited to):

1. Provision of confirmation from the water service provider (Sunwater) that an adequate private water supply for the development can be supplied.
2. All vehicle access, parking and manoeuvring areas proposed for the development are adequate, safe and have been designed in accordance with the relevant standards and Council's policies.
3. The proposed development will not impact adversely on the efficiency and safety of the transport network and those who use it, nor adversely impact on the immediately surrounding uses.
4. Provision of appropriate waste management on site.
5. Provision of appropriate privacy screening treatments to windows, to prevent the loss of privacy and ensure a reasonable level of privacy for and from adjoining dwellings; and
6. Further details are to be provided by the applicant as part of an application for operational work regarding but not limited to, the design of the on-site car parking and manoeuvrability, road works, vehicle and pedestrian access and stormwater management.

Consultation

All relevant Council Departments have been consulted with comments and development conditions included as part of the recommendation.

Budget & Resource Implications

Possible legal fees associated with any Planning and Environment Court appeal.

Legal Authority & Implications

Council is required to deal with and assess the Development Application in the context of the *Planning Act 2016*, *North Queensland Regional Plan* and the *Burdekin Shire Council's IPA Planning Scheme*.

A potential risk is present in that any decision made by the Assessment Manager on impact assessable development is that it may attract an appeal in the Planning and Environment Court.

Policy Implications

Not applicable in concerning the acceptance of this report

Risk Implications (Strategic, Operational, Project Risks)

Minimal organisational risk is apparent given that the recommendation has considered all relevant outcomes associated with Strategic, Operational and Project risks.













Risk has been managed by undertaking a thorough assessment against the assessment benchmarks relevant to this application and identifying conditions that should apply to the approval.

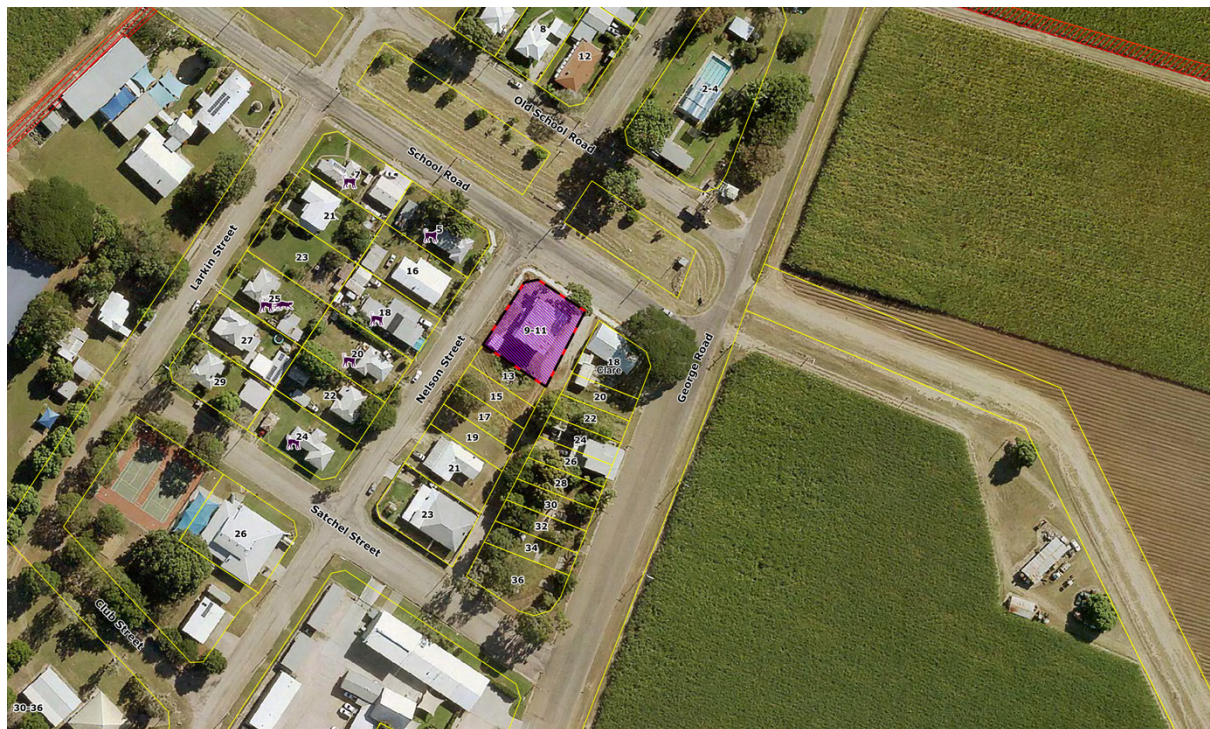
Attachments

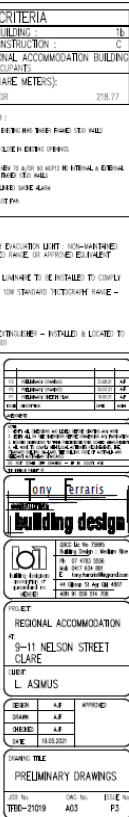
1. Attachment A - Proposal Plans and Site Maps
2. Attachment B - Recommended Conditions of Approval
3. Attachment C - Detailed Assessment

Attachment A – Proposal Plans and Site Maps



 Rural	 Residential Low Density Sub Area	 Industry Investigation Sub Area
 Rural Nature Based Recreation Sub Area	 Retail and Commercial	 Public Purpose
 Rural Settlement Sub Area	 Industrial	 Village
 Residential	 Extractive Industry Sub Area	 Open Space & Recreation









Condition	Reason	Timing
<p>1. General and Administration</p> <p>1.1 The development and conduct of the approved use of the premises, the carrying out and maintenance of any works on the premises and construction and maintenance of any building on the premises must be generally in accordance with the applications supporting material, except where modified by the conditions of this Development Permit and any approval issued there under.</p> <p>1.2 Where a discrepancy or conflict exists between the written condition(s) of the approval and the approved plans, the requirements of the written condition(s) will prevail.</p> <p>1.3 The proposed development must comply with all Planning Scheme requirements as applying at the date of this approval, except as otherwise specified by any condition.</p>		At all times.
<p>2. Approved Plans</p> <p>2.1 The proposed development must be completed and maintained generally in accordance with the drawing/ documents identified in the Table below, except as otherwise specified by any condition of this approval.</p> <p>2.2 One full set of the most up to date approved plans must be held on site and available for inspection for the duration of the construction phase.</p> <p>2.3 Where a discrepancy or conflict exists between the written condition(s) of the approval and the approved plans, the requirements of the written condition(s) will prevail.</p> <p>2.4 The proposed development must comply with all scheme requirements as applying at the date of this approval, except as otherwise specified by any condition of this approval.</p> <p>2.5 The development must be constructed in the position and at the levels identified on the approved plans or as stipulated by a condition of this approval, noting that all boundary setback measurements are taken from the real property boundary and not from such things as road bitumen or fence lines.</p>	The development must comply with all planning scheme requirements and definitions as approved and conditioned by this development permit.	During the operation and life of the development.

Condition		Reason	Timing
Approved Plans			
Drawing Title	Drawing/Revision		Date
Preliminary Drawings - Existing Site and First Floor Plan	Job No. TFBD-21019 Dwg No. A01 Issue P2		19.05.2021
Preliminary Drawings – Proposed Site and First Floor Plan	Job No. TFBD-21019 Dwg No. A03 Issue P3		19.05.2021
Preliminary Drawings – Proposed Site and Ground Floor Plan	Job No. TFBD-21019 Dwg No. A04 Issue P6		19.05.2021
Associated Reports			
Development application prepared by BNC Planning.			
3. Outstanding charges			Prior to the commencement of the use.
All rates and charges (including infrastructure charges), in arrears in respect of the land, subject of the application, are paid in full prior to the commencement of the proposed use.			
4. Compliance with Conditions		The development must comply with all planning scheme requirements and definitions as approved and conditioned by this development permit.	During the operation and life of the development.
The proposed development must comply with all conditions of this development permit prior to the commencement of the use.			

Condition	Reason	Timing
<p>5. Limitation of Approval</p> <p>This approval is limited to Accommodation Building within the Residential Use Class as defined by Schedule 1, Division 2 – Defined Uses and Use Classes of <i>Burdekin Shire IPA Planning Scheme</i>.</p>	<p>The development must comply with all planning scheme requirements and definitions as approved and conditioned by this development permit.</p>	<p>During the operation and life of the development.</p>
<p>6. Notice of Intention to Commence the Use</p> <p>Prior to the commencement of the use on the land the subject of the application, written notice must be given to Council that the use (development and/or works) fully complies with the decision notice issued in respect of the use.</p>		<p>Prior to the commencement of the use.</p>
<p>7. On-site Water Supply</p> <p>Confirmation from the relevant private water service provider in this locality that an adequate and appropriate water supply for the development can be provided, is to be provided to Council.</p>	<p>The development is not located within a Burdekin Shire Council service area for a reticulated water service.</p> <p>Council understands that currently Sun water is the private water service provider.</p>	<p>Prior to the issue of the Certificate of Occupancy by the Building Certifier and prior to the commencement of the use.</p>

Condition	Reason	Timing
<p>8. On-site Sewage Disposal</p> <p>8.1 The development must be serviced by an on-site sewage facility.</p> <p>8.2 This planning approval is not permission to install the facility or commence building works. Under the <i>Plumbing and Drainage Act 2018</i>, an application must be lodged with Burdekin Shire City Council before any building work or installation of an on-site facility can be carried out.</p>	<p>Development is not located within a service area for a sewerage service under the <i>Water Supply (Safety and Reliability) Act 2008</i> and must be appropriately serviced by a wastewater treatment and disposal facility that is appropriate for the level of demand generated by the development.</p>	<p>Prior to the issue of the Certificate of Occupancy by the Building Certifier and prior to the commencement of the use.</p>
<p>9. Privacy Screening</p> <p>Privacy screening or suitable alternative treatments are to be provided to habitable room windows located on the first floor.</p> <p>Treatments may consist of:</p> <ul style="list-style-type: none"> a) Fixed, tinted or opaque glazing in at least any part of the fixed window; and b) Sliding external screens (e.g. louvered panels), of durable weather resistant materials and with a maximum of 50% transparency. 	<p>To ensure the development appropriately addresses privacy requirements for residents at the premises, neighbouring residents and the community to ensure a suitable level of amenity and privacy is maintained.</p>	<p>Prior to the issue of the Certificate of Occupancy by the Building Certifier and during the operation and life of the development.</p>
<p>10. Roadworks, Traffic and Access</p> <p>10.1 A new 4.0m wide bitumen sealed roadway from concrete crossover in School Road to southern extent of the subject site including the area between the roadway and on-site</p>	<p>To provide development with access in accordance with council standards.</p>	<p>Technical details are to be submitted to council as part of</p>

Attachment B – Recommended Conditions of Approval

Condition	Reason	Timing
<p>bitumen sealed carpark is to be constructed to the satisfaction of the Chief Executive Officer and Council's standards.</p> <p>10.2 RPEQ certification is required to be submitted as part of an Operational Works application.</p> <p>10.3 Parking spaces, accesses and driveways not to be used for any other purpose.</p> <p>10.4 Provide to Council prior to the commencement of works, a cross section 1:50 scale of all driveways showing existing and design levels for crossovers.</p> <p>10.5 Vehicles must not exit the site in a reverse direction.</p> <p>10.6 Provide pedestrian access, both internal and external to the site, which is separated from vehicular access to minimise the potential for pedestrian and vehicle conflict.</p> <p>10.7 Development must not impact adversely on the efficiency and safety of the transport network and those who use it, nor adversely impact on the immediately surrounding uses.</p> <p>10.8 During the construction phase, any damage to the road reserve (i.e. footpath/kerb and channel) must be replaced in accordance with council's standards.</p> <p>10.9 <u>Roadworks Approval</u></p> <p>10.9.1 The developer is responsible for obtaining a Roadworks permit for the installation of any hoardings, gantries or temporary road closures of the footpath or road prior to the commencement of works.</p> <p>10.9.2 The application must indicate the following:</p> <ul style="list-style-type: none"> a) Completed Roadworks permit application form. b) Prescribed fee. c) Traffic Management Plan prepared by a suitable qualified traffic professional detailing the traffic management measures put in place to manage all Roadworks including pedestrians, cyclists and vehicles in accordance with the Manual of Uniform Traffic Control Devices (Queensland) Part 3 – Works on Roads. 		<p>an application for Operational Work.</p>

Condition	Reason	Timing
<p>d) If the works require closure of part of the road reserve, a temporary Road Closure Permit will be required.</p> <p>This permit allows for a section of road reserve to be closed for the purpose of works. The Queensland Police Service is the issuing authority for these permits. An application will need to be made to council for a letter of 'no objection' prior to applying to the Queensland Police Service for the permit.</p> <p>The Traffic Management Plan will need to be included with the application to council.</p>		
<p>11. On Site Car Parking</p> <p>11.1 A minimum of ten (10) car parking spaces (including a dedicated accessible space) must be provided on site and made available to serve the development.</p> <p>11.2 All on-site car parking facilities, associated ramps, driveways and manoeuvring areas must be designed and constructed in accordance with Council's requirements and the relevant Standards.</p> <p>11.3 All car parking facilities must be always maintained to a safe operating standard thereafter.</p>	<p>To ensure development is appropriately serviced by parking and access facilities in accordance with relevant code/s and policy direction.</p>	<p>Technical details are to be submitted to council as part of an application for Operational Work and maintained for the life of the development.</p>
<p>12. Stormwater Drainage</p> <p>12.1 The approved development and use(s) must not interfere with the natural flow of stormwater in the locality in such a manner as to cause ponding or concentration of stormwater on adjoining land or roads.</p> <p>12.2 Any external catchments discharging to the premises must be accepted and accommodated within the development's stormwater drainage system.</p>	<p>To convey stormwater legally and in an environmentally responsible manner in accordance with</p>	<p>Technical details are to be submitted to council as part of an application for Operational Work and maintained for</p>

Attachment B – Recommended Conditions of Approval

Condition	Reason	Timing
<p>12.3 Stormwater drainage must be discharged under the footpath to kerb and channelling within the adjoining road reserves in accordance with <i>AS3500.2.2003</i> or as otherwise required or agreed to in writing by the Chief Executive Officer.</p> <p>12.4 RPEQ Certified Stormwater Management Plan is required to be provided as part of the Operational Works Application.</p>	relevant standards, code/s and policy direction,	the life of the development.
<p>13. Landscaping and Screen Fencing</p> <p>i. The site is to be suitably landscaped (with appropriate irrigation installed) with suitable species, in accordance with council's specifications and to the satisfaction of the Chief Executive Officer.</p> <p>ii. A minimum 1.8m high timber paling (with max 10mm gap) or similar style fence is to be provided for the full length of the property boundaries adjoining residential uses excepting pedestrian and vehicle access points.</p>	To enhance the appearance of the development for both residents and the community in accordance with Council's relevant code/s and policy direction.	To be maintained for the life of the development.
<p>14. Communal Open Space</p> <p>Provide sufficient communal open space that is accessible, useable and safe, centrally located and landscaped to an appropriate standard and designed and located in such a way to ensure any noise impacts are acceptable.</p>	To ensure the development provide occupants with an appropriate level of communal open space.	To be maintained for the life of the development.
<p>15. Noise Management</p> <p>The proposed activity must be conducted in a manner that applies such reasonable and practicable means necessary to avoid, minimise or manage the emission or likelihood of emission of noise that constitutes an intrusive or noise nuisance.</p>	To ensure that the use does not cause a noise nuisance to nearby sensitive receptors, and to ensure that	To be maintained for the life of the development.

Condition	Reason	Timing
<p>In the event of a complaint being received by Council in relation to noise associated with the use, the developer/operator must engage a suitably qualified acoustic consultant to undertake an assessment addressing noise emanating from the site for this use in accordance with the provisions of the <i>Environmental Protection Act 1994</i>, <i>Environmental Protection (Noise) Policy 2019</i>, <i>Environmental Protection Regulation 2019</i> and Australian Standard AS 1055 Acoustics to the satisfaction of the Burdekin Shire Council.</p> <p>The assessment must be accompanied by a report, inclusive of supporting calculations and site investigations and provide a recommended method and location of noise attenuation measures. The developer/operator must provide a copy of the report to Council and undertake any works (if required from the report) within 3 months at no cost to Council.</p>	<p>a nuisance is not caused to the use from other nearby noise sources in accordance with the Queensland <i>Environmental Protection Act 1994</i> Section 440.</p>	
<p>16. Refuse Facilities</p> <p>Refuse collection arrangements must be provided by the developer to the satisfaction of the Chief Executive Officer.</p> <p>In particular:</p> <ul style="list-style-type: none"> a) The approved waste storage area is to be of sufficient size to house all garbage bins including recycling bins. b) Provide a storage area that is suitably paved, with a hose cock fitted in close proximity to the enclosure and drained via a legal on-site sewer connection. c) All waste generated as a result of the construction of the development is to be effectively controlled and contained entirely within the boundaries of the site prior to disposal. <p>All waste is to be disposed of in accordance with the <i>Environmental Protection Regulation 2019</i> and council's waste management policy.</p>	<p>To ensure the premises is appropriately serviced and to protect matters of public health and amenity in accordance with relevant code/s and policy direction.</p>	<p>Prior to commencement of the use and to be maintained for the life of the development.</p>

Condition	Reason	Timing
<p>17. Screen Fencing</p> <p>17.1 A minimum 1.8m high fence is to be provided for the full length of the property boundaries, excepting access points.</p> <p>17.2 The type and design of the fencing must be submitted and approved by the Chief Executive Officer.</p>	<p>To ensure the development does not have a detrimental effect on the amenity of the surrounding land and to address Crime Prevention through Environmental Design principles in accordance with the relevant code/s and policy direction.</p>	<p>Prior to the commencement of the use and maintained for the life of the development.</p>
<p>18. Property Numbering</p> <p>Legible property numbers must be erected at the premises and must be maintained.</p> <p>The site identification numbers should be of reflective material, maintained free from foliage and other obstructions, and be large enough to be read from the street.</p>	<p>To allow the general public, service and emergency service providers to effectively identify the property.</p>	<p>Prior to the commencement of the use and maintained for the life of the development.</p>
<p>19. Relocation of Services or facilities</p> <p>Any required relocation and/or alteration to any public service or facility installation must be carried out at no cost to council.</p>	<p>To ensure development is appropriately serviced by public services and/or in accordance with relevant code/s and policy direction.</p>	<p>Prior to the commencement of use.</p>

Condition	Reason	Timing
<p>20. Storage</p> <p>20.1 Goods, equipment, packaging material or machinery must not be stored or left exposed outside the building so as to be visible from any public road or thoroughfare.</p> <p>20.2 Any storage on site is required to be screened from view from all roads and adjacent properties.</p>	<p>To ensure the development does not have a detrimental effect on the visual amenity of the surrounding land in accordance with relevant code/s and policy direction.</p>	<p>At all times following the commencement of the use.</p>
<p>21. Building Works</p> <p>A development permit for Building Works (Certificate of Occupancy) is to be obtained before commencement of the use.</p>		<p>Prior to the commencement of the use and maintained for the life of the development.</p>
<p>22. Screening of Plant and Utilities</p> <p>Unless otherwise agreed in writing by council, all plant and utilities must be screened or located so as not to be visible from the street.</p>	<p>To ensure the development does not have a detrimental effect on the amenity of the surrounding land in accordance with relevant code/s and policy direction.</p>	<p>Prior to the commencement of the use and maintained for the life of the development.</p>

Condition	Reason	Timing
<p>23. Outdoor Lighting</p> <p>Any outdoor lighting fixtures must be installed and maintained so that they do not emit glare or light above the levels stated in <i>Australian Standard 4282 – 1997 Control of the Obtrusive Effects of Outdoor Lighting</i>.</p>	<p>To ensure that the use does not cause a light nuisance to nearby sensitive receptors, and to ensure that a nuisance is not caused to the use from other nearby light sources in accordance with the <i>Queensland Environmental Protection Act 1994</i> Section 440.</p>	<p>Prior to commencement of the use and to be maintained for the life of the development.</p>
<p>24. Signage</p> <p>Any signage to be associated with the use must be designed to satisfaction of the Chief Executive officer.</p> <p>To maintain amenity for the adjoining properties, no illumination of the signage is to occur unless otherwise approved by council.</p>	<p>To maintain amenity for the adjoining properties.</p>	<p>Prior to the commencement of the use.</p>
<p>25. Soil Erosion Minimisation, Sediment Control</p> <p>Erosion and sediment control management including site specific stormwater treatment devices must be installed and maintained to the satisfaction of the Chief Executive Officer.</p>	<p>To ensure that receiving waters during construction of the development are managed from the effects of increased sediment run-off in accordance with relevant code/s and policy direction.</p>	<p>At all times during the construction phase.</p>

Condition	Reason	Timing
26. Dust Management A dust management plan must be prepared and submitted to council for approval.	To mitigate potential adverse impacts of dust hazards.	Technical details are to be submitted to council as part of an application for Operational Work.

Advice	
1. Infrastructure Charges An Infrastructure Charges Notice outlining the estimated infrastructure contributions payable relevant to the Development Permit is attached for your information.	
2. General Council will not be obligated to upgrade any roads accessing the development due to increased vehicle numbers accessing the development.	
3. Further Approvals Required a) Operational Work An Operational Work application associated with the following conditions must be submitted to Council for approval prior to the issue of a Development Permit for Building Works, unless otherwise approved by council. Condition 10 – Roadworks and Traffic Condition 11 – On Site Car Parking Condition 12 – Stormwater Drainage Condition 26 – Dust Management All engineering, soil erosion and sediment control and landscaping designs and documentation associated with such an application must be prepared and, where necessary, certified by a suitably qualified/experience person. b) Plumbing and Drainage Works.	

<p>A Compliance Permit to carry out plumbing and drainage works prior to the commencement of sanitary drainage works.</p> <p>c) Building Works</p> <p>A Development Permit for Building Works to carry out building works prior to works commencing on site.</p>	
<p>4. Further Inspections Required</p> <p>Compliance with Conditions</p> <p>The following inspections will be required to be undertaken by council to determine compliance with conditions that are not subject to a further approval.</p> <p>Condition 13 – Landscaping</p> <p>Condition 14 – Communal Open Space</p> <p>Condition 16 – Refuse Facilities</p> <p>Condition 17 – Screen Fencing</p> <p>Condition 18 – Property Numbering</p> <p>Condition 19 – Relocation of Services or facilities</p> <p>Condition 22 – Screening of Plant and Utilities</p> <p>Condition 25 – Soil Erosion Minimisation, Sediment Control</p>	
<p>5. Licenced Operator of Premises</p> <p>The operator of the premises must hold a licence with Burdekin Shire Council for the operation of the accommodation premises under the provisions of the <i>Local Government Act 2009</i> and Local Laws pursuant to the Act.</p>	
<p>6. Roadworks Permit</p> <p>If required, a Roadworks Permit for the construction of a driveway or access within the road reserve must be obtained.</p>	
<p>7. Storage of Materials and Machinery</p> <p>All materials and machinery to be used during the construction period are to be wholly stored on the site, unless otherwise approved by council.</p>	
<p>8. Building Work Noise</p> <p>The hours of audible noise associated with construction and building work on site must be limited to between the hours of:</p> <ul style="list-style-type: none"> ▪ 6.30 a.m. to 6.30 p.m. Monday to Saturday; with ▪ No work on Sundays or Public Holidays. 	<p>To ensure compliance with the <i>Environmental Protection Act 1994</i>.</p>

<p>9. Dust Management</p> <p>Dust control measures should be implemented onsite during the construction phase to prevent an environmental nuisance from affecting the occupiers and users of nearby premises.</p>	
<p>10. Asbestos</p> <p>All asbestos removed from the site must be handled, transported and disposed of in accordance with the relevant legislation.</p>	
<p>13. Waste Management</p> <p>The activity must be operated in accordance with Council's Waste Management Policy and the <i>Environmental Protection Regulation 2019</i> to meet capacity for additional maximum accommodation capacity.</p> <p>All regulated waste must be removed from the site by a regulated waste removal contractor.</p> <p>The records for this disposal must be kept on site and be available for viewing by an authorised officer.</p>	
<p>14. Plant and Utilities Noise</p> <p>All refrigeration equipment, pumps, compressors, air conditioning units and mechanical ventilation systems must be located, designed and installed to not exceed a maximum noise level of:</p> <ul style="list-style-type: none"> ▪ 5dB(A) above background level between the times of 7am to 10pm; and ▪ 3 dB(A) above background level between the times of 10pm to 7am. 	<p>To ensure the use does not have a detrimental effect on the amenity of nearby sensitive receptors in accordance with the Environmental Protection Act 1994.</p>

ASSESSMENT TIMEFRAMES			
Application Process		Timeframe	Date
1.0	Initial application lodged with Council (properly made)	-	20 April 2022
1.1	Action Notice issued	5 days (from 1.0)	N/A
1.2	Confirmation Notice issued	10 days (from 1.0)	5 May 2022
2.0	Application referred (properly referred)	10 days (from 1.2)	N/A
2.1	Referral agency response	25 days (from 2.0)	N/A
3.0	Council Information Request	10 days (from 1.2)	17 May 2022
3.1	Response to Information Request	3 months (from 3.0)	31 May 2022
4.0	Public Notification starts	20 days (from 3.1)	20 June 2022
4.1	Public Notification ends	Min. 15 business days	11 July 2022
4.2	Consider submissions	10 days (from 4.1)	N/A
35.1	Further Advice Request	-	8 & 17 August 2022
35.1	Response to Further Advice Request	-	6 September 2022
5.0	Decision making period starts	1 day (after last applicable)	6 September 2022
5.1	Request to extend the decision making period	-	30 September 2022
	Council Meeting		27 September 2022
5.2	Decision making period ends	35 days (minus up to 10 days from 3.0)	30 September 2022
5.3	Issue Decision Notice	5 days (after decision is made)	4 October 2022

The timeframes for assessing and deciding applications is set in the *Planning Act 2016* and *Development Assessment Rules* (s.60 and 61(3)). A day referred to in the timeframe above means a business day as defined by the *Planning Act 2016*.

Material Change of Use (MCU22/0007)

The development proposal is assessable under the *Burdekin Shire IPA Planning Scheme* (the planning scheme) in accordance with Section 43 (1) of the *Planning Act 2016*. The Assessment Manager is the Burdekin Shire Council as determined by Schedule 8 of the *Planning Regulation 2017*. In accordance with the planning scheme, as aspects of the material change of use application were impact assessable requiring public notification, the whole of the application was subject to impact assessment.

Council, as the Assessment Manager, has undertaken assessment of the application against the planning scheme making the decision pursuant to s. 60 of the *Planning Act 2016*, as outlined in s. 45 (3) and s.26 to 28 of the *Planning Regulations 2017*.

APPLICABLE ASSESSMENT BENCHMARKS		
Development	Zone	Assessment Benchmarks
Material Change of Use – Accommodation Building	Public Purpose Zone	<ul style="list-style-type: none"> Strategic Framework Desired Environmental Outcomes Public Purpose Zone Code Schedule 2 – Vehicle Parking Rates and Standards

ASSESSMENT		
Benchmark	Purpose	Assessment
Strategic Framework	<p>The strategic framework sets the policy direction for the planning scheme and forms the basis for ensuring appropriate development occurs in the planning scheme area for the life of the planning scheme.</p> <p>The strategic framework forms part of the criteria for impact assessable development and is structured in a way that:</p> <ul style="list-style-type: none"> Establishes the broad context and strategies by which sustainable growth in the Burdekin Shire shall occur. Outlines three strategies that collectively represent the policy intent of the scheme, including <ol style="list-style-type: none"> Flooding and Coastal Processes Integrated Catchment Management; and Land and Water Management. The specific outcomes sought for each, or a number of, these strategies. 	<p>The proposed development is considered to be consistent with the Strategic Framework intent.</p> <p>While the proposed development is not subject to flooding nor does it include any additional built form in the application, recommended conditions of approval can be suitably worded to ensure that the development appropriately complies with the intent of the current planning scheme and its Strategic Framework.</p>

ASSESSMENT		
Benchmark	Purpose	Assessment
Desired Environmental Outcomes	<p>The Desired Environmental Outcomes are the basis for the measures of the planning scheme, and are structured in a way that:</p> <ul style="list-style-type: none"> ▪ Outlines the four (4) outcomes sought, including: <ul style="list-style-type: none"> (a) Economic Development (b) Biodiversity and Conservation Areas (c) Urban Development and Infrastructure (d) Community Wellbeing. ▪ Outlines the elements that refine and further describe the desired environmental outcomes and the specific mechanism to achieve these outcomes. 	<p>The proposed development is considered to be consistent with Desired Environmental Outcomes, in particular, Outcomes (a) Economic Development, (c) Urban Development and Infrastructure and (d) Community Wellbeing, noting that:</p> <ul style="list-style-type: none"> ▪ The proposed development provides for the reactivation of the existing hall building to provide accommodation that will service short term, seasonal workers in an appropriate location within proximity to the anticipated workplaces.
Public Purpose Zone Code	<p>The purpose of the Public Purpose Zone code is to ensure:</p> <ul style="list-style-type: none"> (a) Development facilitates the ongoing functions of the government; and (b) Development recognises and protects land owned or occupied by the Crown. <p><u>Officers Comment</u></p> <p>The proposed development is to be located within an existing former community hall, which is located on freehold land. Given this, it would appear that the Public Purpose zoning is now possibly outdated for this site.</p> <p>It is noted that the site is proposed to be included within the Township Zone in Council's new planning scheme with the purpose of this zone to provide for:</p> <ul style="list-style-type: none"> (a) small to medium urban areas in a rural or coastal area; and 	

ASSESSMENT		
Benchmark	Purpose	Assessment
	<p>(b) a variety of uses and activities to service local residents, including, for example, business, community, education, industrial, open space, recreation, residential or retail uses or activities; and</p> <p>(c) tourist attractions and short-term accommodation, if appropriate for the area.</p> <p>It is therefore considered that the proposed development suitably aligns with the outcomes sought for the future township zone and can be supported in this location.</p>	

Assessable Development***Lighting Nuisance***

The operation of the activity does not cause undue disturbance to any person or activity because of the light it emits.	The vertical illumination resulting from direct, reflected or incidental light coming from a site does not exceed 8 lux when measured at any point 1.5m outside of the boundary of the property at any level from ground level up.	<p>Considered to comply.</p> <p>Any approval can be appropriately conditioned to ensure compliance in this regard.</p>
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Energy Efficiency

<p>Buildings are designed and sited to:</p> <p>a) maximise indoor climatic comfort;</p> <p>b) minimise energy requirements for cooling during the summer months by minimising the need for air-conditioning;</p> <p>c) have adequate access to breezes and daylight in habitable rooms;</p> <p>d) incorporate lighting to meet usage requirements while minimising energy usage; and</p> <p>e) minimise the climatic environmental impact on adjoining properties.</p>	<ol style="list-style-type: none"> 1. Private open space and habitable rooms have a northerly aspect. 2. East-west facing windows of habitable rooms are shaded by awnings. 3. Buildings do not cast a shadow over more than 30% of an adjoining residential lot between the hours of 9am and 3pm on 22 June. 	<p>Considered to comply.</p> <p>The development is not proposing a new building but will repurpose the existing two storey former community hall.</p> <p>A development permit for Building Works will also be required to be obtained before the use can be lawfully commenced.</p> <p>Officers consider that any development approval can be conditioned to comply with respect to energy efficiency measures where applicable, through the imposition of appropriate conditions.</p>
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Infrastructure Provision		
<p>Premises have an appropriate level of infrastructure for the efficient functioning of the use while not impacting on adjoining land uses or the environment.</p>	<p>Premises are connected to a reticulated water supply or a reliable supply of potable water.</p> <p>Premises are either:</p> <ul style="list-style-type: none"> a) connected to reticulated sewerage system where one exists in the locality of the site; or b) provided with an on-site sewerage treatment and disposal system. <p>All stormwater drainage is conveyed across the site to a legal point of discharge.</p> <p>The premises has frontage to a sealed road with kerbing and channelling.</p>	<p>Considered to comply.</p> <p>Any approval over Lot 20 can be appropriately conditioned to ensure compliance with this outcome is achieved. Evidence from the water service provider, Sunwater, demonstrating that an adequate private water supply can be supplied to the development to be required to be submitted to Council prior to the commencement of the use.</p> <p>The site is not serviced by Council's reticulated sewerage system. However it is understood the site can be provided with an on-site sewerage treatment plant that can service the proposed development. This will be assessed as part of the future application for a plumbing and drainage permit.</p> <p>The site does have frontage to sealed roads that are provided with kerb and channelling which will provide a legal point of discharge for stormwater drainage from the site.</p>
Site Design		
<p>Development has regard to impacts on land used or occupied for public purposes as follows:</p> <ul style="list-style-type: none"> a) maintains the character and amenity of neighbouring uses; b) adequate buffers are incorporated into the development; and c) appropriate siting of various components in relation to its proximity to other land uses for public purposes. 	<p>None specified.</p>	<p>Considered to Comply.</p> <p>The proposed development proposes a refurbishment and reuse of the existing, former community hall, the site for which is currently zoned Public Purpose.</p> <p>While officers consider that the proposed development does increase the intensity of the use on the site when compared to the previous community hall use, it considered that any approval for the new development can be appropriately conditioned to ensure the proposed site design achieves compliance with the outcomes sought, and that any potential impacts can be mitigated as much as possible.</p>

Car Parking and Access

Adequate car parking and safe and efficient access and manoeuvring areas are provided on the site.

Vehicle parking on site and access and manoeuvring areas are in accordance with Schedule 2 – Vehicle Parking Rates & Standards.

Considered to comply.

Schedule 2 of Council's current planning scheme does not specify vehicle parking rates and standards for an Accommodation Building use.

Under the new planning scheme, the proposed development would be considered to align within the Short Term Accommodation definition with the carparking rates applicable for this use as follows:

Residential and accommodation		
Short-term accommodation	(a) 1 space per rooming unit; (b) 1 space per 2 employees; (c) 1 space per 20m ² dining area if a restaurant is present.	

The application proposes ten (10) car parking spaces in total (nine (1) carparks, being one for each bedroom plus a single visitor carpark).

The applicant has advised that no staff are proposed to reside at the premises. All resident services (laundry, cleaning and property maintenance) will be undertaken by contractors, that will visit the site as required.

The applicant has stated that pedestrian access to the premises will be via the existing footpath along the street frontage of the site and from the carpark.

Water Quality Maintenance		
<p>All activities maintain the water quality of Burdekin Shire's groundwater, waterways and surface water storages.</p>	<p>Premises:</p> <ul style="list-style-type: none"> a) with activities which involve the handling of water-borne pollutants are provided with bunded, impervious surfaces linked to an integrated drainage and treatment system; b) with activities which involve the storage of waste water are provided with properly designed and constructed, secure, sealed storage facilities; and c) contain all liquid wastes and discharge them to a sewer or removed from the site for treatment and disposal to an approved facility. <p>Development is set back:</p> <ul style="list-style-type: none"> - 25 metres for stream orders 1 or 2; - 50 metres for stream orders 3 or 4; - 100 metres for stream orders 5 or greater. <p>With stream orders determined by 1:100,000 DNRM topographic mapping (or 1:250,000 where 1:100,000 is unavailable).</p>	<p>Considered to Comply.</p> <p>Any approval can be appropriately conditioned to ensure compliance with this outcome, if required.</p>

State Interest Considerations

An assessment against the ‘applicable’ provisions of the relevant State Interests has been undertaken as reflected below. *The State Planning Policy (SPP)* is a key component of Queensland’s planning system. The SPP (July 2017) expresses the State’s interests in land use planning and development.

The SPP has effect throughout Queensland and sits above regional plans and planning schemes in the hierarchy of planning instruments under the Act.

The SPP clearly focusses on delivery of outcomes and applies to:

- i. a local government in assessing a development application.
- ii. an assessment manager or referral agency in assessing a development application.

STATE PLANNING POLICY (JULY 2017)				
Liveable Communities and Housing	Economic Growth	Environment and Heritage	Safety & Resilience to Hazards	Infrastructure
Housing supply and diversity	Agriculture	Biodiversity	Emissions and hazardous activities	Energy and water supply
Liveable Communities	Development and construction	Coastal environment	Natural hazards, risk and resilience	Infrastructure Integration
	Mining and extractive resources	Cultural heritage		Transport Infrastructure
	Tourism	Water quality		Strategic airports and aviation facilities
				Strategic ports

The *Burdekin Shire IPA Planning Scheme 2011* does not currently integrate the relevant State Planning Policies; however it is considered that the following are relevant to the development:

- Liveable communities and housing (Liveable Communities).
- Economic Growth (Agriculture).

However for the purposes of this report and development and given the sites location within a developed township area, no further assessment of these matters is required, with all relevant matters considered to be dealt with under the provisions of the Planning scheme and all other relevant legislation and policies.

North Queensland Regional Plan

The *North Queensland Regional Plan (NQRP)* establishes strategic planning framework intended to guide the region's development and grow the local economy.

The NQRP introduces assessment benchmarks for the assessment of proposed development within a Priority Agriculture Area (PAA) and also applies as a 'matter to have regard to' under the *Planning Regulation 2017*, where the NQRP or aspects of the NQRP are identified as having not been appropriately integrated in a local planning instrument.

The proposed development is not located in a Priority Agriculture Area and therefore the Development Assessment Benchmarks for PAAs are not applicable.

The proposal is considered to be generally consistent with the relevant goals, regional outcomes and regional policies of the plan.

Public Submissions

Public notification was undertaken in relation to the proposed development between 20 June 2022 – 11 July 2022. No properly made public submissions were received with respect to the proposed development.

Infrastructure Charges

Infrastructure charges for Transport Network and Stormwater Network only are applicable to the proposed development.

7.4.1. TECHNICAL SERVICES

TBSC/22/011 Quotations for the Supply and Delivery of Two Trucks Crew Cab with Tipper Body (Approximately 7.5t GVM)

File Reference: 2067

Report Author: Susie Pearce, Fleet and Administration Officer - Workshop

Authoriser: Kevin Byers, Manager Technical Services

Meeting Date: 27 September 2022

Link to Corporate/Operational Plan:

Burdekin Shire Council Corporate Plan 2022-2027

3.3.1: Implement the Asset Management Strategy and Roadmap.

5.2.2: Responsibly manage Council's financial position to ensure sustainability.

Executive Summary

The *Local Government Regulation Queensland 2012* requires Council to invite written tenders for large-sized contractual arrangements for goods and services purchased from a supplier that is expected to exceed \$200,000.00 ex GST per financial year. The purchase of the two (2) trucks is in the category. Quotations were called in TBSC/22/011 - Supply and Delivery of two (2) Trucks Crew Cab with tipper body (approximately 7.5t GVM). Quotation closed on Wednesday, 10 August 2022. Three (3) Prequalified suppliers were selected in the following Local Buy Contract NPN 04-13 Trucks. The dealer's responses were from three (3) manufacturers that consisted of six (6) trucks. These quotations were assessed using a multi-criteria weighting method.

Recommendation

That Council accepts the quotation in TBSC/22/011 from AP Townsville Pty Ltd (Tony Ireland Townsville) for two (2) Isuzu Trucks for a total of \$202,012.49 excluding GST, being one (1) Isuzu NPR75 \$103,274.71 and one (1) Isuzu NPR65 (plated at 7.5t) \$98,737.78.

Background

The two (2) trucks are listed in the 2022-2023 Budget for replacement. Assessment of the trucks meets the expectation of upcoming works and reduce operational costs whilst maintaining a fit for purpose fleet. Quotation TBSC/22/011 was offered to the three (3) suppliers listed on the pre-qualified supplier list on Local Buy Contract NPN 04-13.

At the time of closing, conforming quotations were received from the below suppliers:

- AP Townsville Pty Ltd (Tony Ireland - Isuzu)
- Honeycombes Sales & Service Pty Ltd (HINO)
- RGM Maintenance Pty Ltd (FUSO)

Council used a multi-criteria assessment scoring based on:

- Whole of Life Costs
- Price
- Suitability for Work Purpose

- Compliance
- Delivery
- Commonality
- Warranty

While all respondents were identified as being capable of completing the order to Council's standards, the quotation offers from AP Townsville Pty Ltd for the Isuzu NPR75 & Isuzu NPR65 being the most advantageous and cost effective for Council.

It is important to note the impact COVID-19 is having on the heavy vehicle industry with significant delivery delays.

Analysis of all tendered offers are shown in the below table.

Truck Crew Cab with tipper body (approx. 7.5t GVM)		
Supplier	Weighted Score	Ranking
AP Townsville Pty Ltd (Tony Ireland) ISUZU NPR75 Crew	3.80 / 5	1
AP Townsville Pty Ltd (Tony Ireland) ISUZU NPR65 Crew	3.80 / 5	2
Honeycombes Sales & Service Pty Ltd HINO 921 Crew 4400 Wide	3.80 / 5	3
RGM Maintenance Pty Ltd FUSO Canter 918 Crew Manual	2.85 / 5	4
Honeycombes Sales & Service Pty Ltd HINO 917 Crew 4200 Wide	2.80 / 5	5
RGM Maintenance Pty Ltd FUSO Canter 918 Crew AMT	2.75 / 5	6

Consultation

Consultations were held with Council Works Section to discuss the procurement plan of these job trucks to determine the specification details to suit the job application and cost benefit for Council.

Budget & Resource Implications

The purchase of the two (2) trucks are listed in the 2022/2023 Capital Budget is within the budget allocation.

Legal Authority & Implications

Not Applicable.

Policy Implications

Not Applicable.

Risk Implications (Strategic, Operational, Project Risks)

Not Applicable.

Attachments

None

13.1. DELEGATION

Australian Citizenship Ceremony

10.15am - Citizenship Ceremony

Mr. Graeme David Archibald

Mrs. Thi Tuyet Nhung Bui

Mr. Minh Duc Le

Ms. Marivic Casella

Mr. Johan Linus Deutschenbaur

Mr. Conor John McCarrick

Mrs. Nirupama Nimmala

Mr. Jesse Emmanuel Vallbadass

Miss. Aalia Jesse Vallbadass

Miss. Emma Theresa Smith

Mrs. Yuen Ting Wallace

Mrs. Lini Aleta White