



Burdekin
Shire Council

BURDEKIN SHIRE COUNCIL

Annual Report 2025-2026

Burdekin Shire Council Annual Report 2025/2026

Burdekin Shire Council is pleased to present the Annual Report for 2025/2026, which provides a comprehensive overview of Council's performance, challenges, and achievements throughout the financial year.

Council is committed to providing the community with a report that is open, transparent, accurate and easy to understand. It outlines the key activities undertaken to deliver on the objectives of the Corporate Plan 2025-2030 and the Operational Plan 2025/2026, demonstrating our progress in meeting the community's priorities.

This report provides an account of the broad range of services and projects delivered to the Burdekin Shire community throughout the 2025/2026 financial year.



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About Our Shire

Situated in North Queensland's Dry Tropics region, approximately one hour south of Townsville, the Burdekin Shire is renowned for its fertile soils, secure water resources and more than 300 days of sunshine each year. Covering 5,060 square kilometres, the Shire is home to approximately 17,220 residents and supports 7,880 local jobs.

The Burdekin's strong and diverse economy generates an estimated gross regional product of \$1.49 billion annually, underpinned by agriculture as the region's largest industry. The Shire's agricultural sector contributes more than \$609 million in annual output, supported by reliable irrigation supplied by the Burdekin River, the Burdekin Falls Dam and one of Australia's largest underground aquifer systems.

While sugar cane remains the region's most recognised crop, the Burdekin is also a significant producer of horticultural crops including mangoes, melons, pumpkins, zucchini, sweet corn, beans, capsicums and chillies, alongside expanding aquaculture, manufacturing and service industries. This diversity strengthens the local economy and supports employment opportunities across the region.

More than 65 per cent of residents live within the major centres of Ayr and Home Hill, with the remainder residing in vibrant rural and coastal communities including Alva, Brandon, Clare, Dalbeg, Giru, Groper Creek, Inkerman, Jerona, Millaroo, Rita Island, Jarvisfield and Wunjunga.

The Burdekin offers an enviable lifestyle, combining a thriving regional economy with exceptional recreational and cultural amenities. Residents and visitors enjoy more than 30 kilometres of coastline and beaches, nine public boat ramps, major parklands, four public swimming pools, two libraries, a renowned public art trail and the 472-seat Burdekin Theatre. Continued investment in the region is reflected in more than \$37 million in building approvals recorded during 2025/2026, demonstrating ongoing confidence in the Shire's future.

The combination of economic strength, natural beauty, community spirit and lifestyle opportunities makes the Burdekin a distinctive and welcoming place to live, work, visit and invest.



\$1.49 billion
gross regional product



5,060km²
land area



\$609.6 million
annual agriculture
output



7,880
local jobs



17,220
residents



\$37 million
building approvals in 25/26



Agriculture
largest industry



Mayor's Report

It is my pleasure to present the Burdekin Shire Council Annual Report for 2025/2026, reflecting a year of progress, resilience and opportunity for our community.

This year marked the first full year of delivery under Council's Corporate Plan 2025-2030, providing a strong foundation for achieving our shared vision for the Burdekin. Throughout the year, Council remained focused on delivering projects and initiatives that support a safe, connected and prosperous community while planning for future growth and opportunity.

One of the most significant achievements of the year was Council's success in securing funding through the Queensland Government's Residential Activation Fund. This investment will help unlock future residential development in the Burdekin and support the housing supply needed to accommodate future population and workforce growth. Together with ongoing advocacy for workforce attraction, economic development and infrastructure investment, this achievement positions the Burdekin to capitalise on future opportunities and support our region's continued prosperity.

Community safety and disaster resilience also remained a strong priority. Following significant wet weather events during the year, Council continued working closely with emergency services, government agencies and community partners to support residents and strengthen preparedness. Investments in flood monitoring technology, early warning systems and disaster education initiatives will improve community resilience and help residents prepare for future events.

Council also continued to invest in infrastructure and community facilities that enhance liveability and support quality of life. Projects delivered and progressed during the year included the Butler Road Jarvisfield Floodway, upgrades at the South Ayr Water Filtration Plant, improvements to community facilities and continued planning for recreational infrastructure that will benefit residents for years to come.

Environmental sustainability remained an important focus. Council continued to deliver practical initiatives to improve environmental outcomes, including waterway improvement projects, recycling programs and resource recovery initiatives.

The recognition of the Burdekin Macroalgal Facility at the 2026 LGMA (Local Government Managers Australia) Awards for Excellence was a proud achievement and highlights the innovation taking place within our region.

What continues to impress me most is the strength of our community. Whether through volunteering, supporting local events, helping neighbours during challenging times or contributing to community organisations, the people of the Burdekin continue to demonstrate the resilience, generosity and community spirit for which our region is known.

On behalf of Council, I thank my fellow Councillors for their commitment and leadership, Chief Executive Officer Matthew Magin and Council staff for their professionalism and dedication, and the many community groups, businesses and residents who contribute to making the Burdekin a great place to live, work, visit and invest.

Together, we are building a stronger and more connected Burdekin, and I look forward to the opportunities that lie ahead.

A handwritten signature in black ink that reads "P. Dalle Cort". The signature is fluid and cursive, with a large, stylized 'P' and 'C'.

*Burdekin Shire Council Mayor
Pierina Dalle Cort*

CEO Report

The 2025/2026 financial year was characterised by strong operational delivery, sound governance and continued organisational improvement as Council worked to implement the priorities outlined in the Corporate Plan 2025-2030.

Throughout the year, Council maintained its focus on providing essential services to the community while delivering a substantial program of infrastructure, environmental, community and organisational initiatives. Despite seasonal challenges and increasing service demands, Council continued to meet its obligations while progressing projects that support the long-term sustainability and growth of the Burdekin.

Council delivered significant infrastructure outcomes across roads, drainage, water and wastewater networks. Key achievements included completion of the Butler Road Jarvisfield Floodway, upgrades at the South Ayr Water Filtration Plant, transport network renewal works and continued investment in community infrastructure. These projects strengthen the reliability, resilience and performance of assets that support residents, businesses and industry across the region.

Financial stewardship and governance remained central to Council's operations throughout the year. Council maintained a disciplined approach to financial management through regular budget monitoring, monthly financial reporting and ongoing oversight of operational and capital expenditure programs. Governance frameworks continued to be strengthened through the work of the Audit and Risk Committee, ensuring effective oversight of risk, compliance, internal controls and organisational performance.

Technology and information management capability also continued to mature throughout the year. Implementation of Council's ICT Strategy and Roadmap progressed, supported by the ICT Steering Committee and a range of initiatives designed to improve organisational efficiency, digital capability and cyber resilience. Security audits, penetration testing, governance reporting and staff awareness programs contributed to continued improvement in cyber security maturity, while participation in cyber security training reached 96 per cent across the organisation.

Council remained committed to continuous improvement in customer service and organisational performance. More than 16,000 customer calls were managed during the year while maintaining strong service standards.



Ongoing improvements to reporting systems, procurement processes, records management and service delivery frameworks have strengthened Council's ability to respond effectively to community needs while maintaining transparency and accountability.

Environmental sustainability initiatives also delivered positive outcomes. Resource recovery programs, environmental maintenance activities and sustainability projects continued throughout the year, while the Burdekin Macroalgal Facility received industry recognition at the 2026 LGMA Awards for Excellence. These achievements reflect Council's commitment to innovation and responsible environmental management.

The achievements outlined in this report have been made possible through the dedication, professionalism and hard work of Council's employees. I extend my sincere appreciation to our Mayor and Councillors for their leadership and support, the Executive Leadership Team for their guidance and commitment, and all staff for their contribution to serving the Burdekin community.

As we move forward, Council remains focused on delivering sustainable services, maintaining essential infrastructure, strengthening organisational capability and ensuring we are well positioned to meet the opportunities and challenges of the future.

*Burdekin Shire Council Chief Executive Officer
Matthew Magin*

Our Councillors



Mayor
Cr Pierina Dalle Cort

- Burdekin Local Disaster Management Group (LDMG) (Chair)
- Burdekin Regional Water Assessment Stakeholder Advisory Group
- Burdekin Shire Rivers Improvement Trust (BSRIT)
- Burdekin Water Futures
- CopperString Regional Reference Group
- North Queensland Regional Organisation of Councils (NQROC)
- North Queensland Regional Roads and Transport Group (NQRRTG)
- Reef Guardian Councils
- Regional Development Australia Townsville and North West Queensland
- Sunwater Burdekin Customer Advisory Committee
- Townsville District Disaster Management Group (DDMG)



Deputy Mayor
Cr Max Musumeci

- Burdekin Local Disaster Management Group (LDMG) (Deputy Chair)
- Burdekin Local Disaster Management Recovery Group (LDMG) (Chair)
- Burdekin Road Safety Advisory Committee (Chair)
- Burdekin Bowen Integrated Flood Plain Management Advisory Committee (BBIFMAC)
- Community, Sporting and Cultural Advisory Group (CSCAG)
- Economic Development Advisory Group

Internal Council Committees

- Asset Management Steering Committee
- Fleet Management Steering Committee



Councillor
Michael Detenon

- Audit and Risk Committee
- Economic Development Advisory Group
- Lower Burdekin Landcare Association
- Townsville Local Marine Advisory Committee
- Reef Guardian Councils

Internal Council Committees

- ICT Steering Committee



Councillor
John Furnell

- Burdekin Local Disaster Management Group (LDMG)
- Burdekin Community Sector Network
- Burdekin Shire Youth Council
- Community, Sporting and Cultural Advisory Group (CSCAG)
- Community Grants Panel
- Regional Arts Development Fund (RADF) Committee



Councillor
Amanda Hall

- Burdekin Community Advisory Network
- Lower Burdekin Water Board (LBW)
 - LBW Finance and Audit Committee
 - LBW Communication Focus Group



Councillor
Callan Oar

- Audit and Risk Committee
- Burdekin Shire Rivers Improvement Trust (BSRIT)
- Country University Centre (CUC) Working Group
- Local Authority Waste Management Advisory Committee (LAWMAC)
- North Queensland Sports Foundation

Internal Council Committees

- Asset Management Steering Committee
- Fleet Management Steering Committee



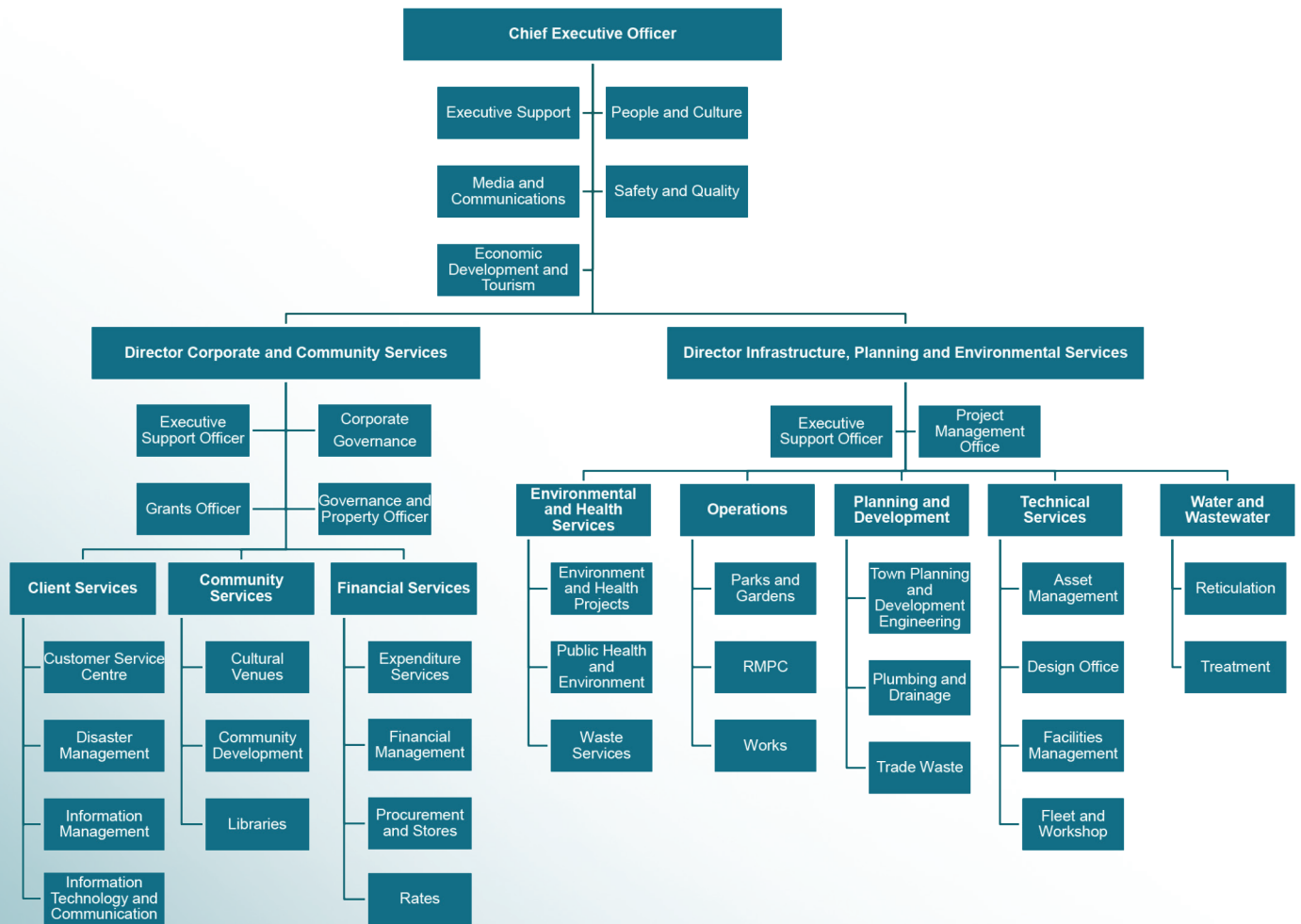
Councillor
Fina Vasta

- Burdekin Domestic and Family Abuse Prevention Network
- Burdekin Community Association (BCA)
- Burdekin Neighbourhood Centre Association
- Burdekin Shire Youth Council
- Community Grants Panel
- Regional Arts Development Fund (RADF) Committee

Internal Council Committees

- ICT Steering Committee

Organisational Structure





Our Vision

A thriving community that values its rural identity, embraces innovation, and protects its natural environment for future generations.

Our Mission

To work with our community to create a sustainable, inclusive, and forward looking Burdekin through leadership, partnerships and service excellence.

Our Values



Our Customers

Our customers are the centre of everything we do. We get things done with speed, conviction and agility.



Our Culture

Our way of life and how we conduct ourselves which is demonstrated daily by our behaviour, our habits, our attitudes toward each other, and our moral beliefs.



Our Credibility

Our credibility is our most valuable asset. We act honestly and consistently in our behaviours, actions and decisions.

Annual Report Highlights



August 2025

Stand Up Sleep Out Youth Against Homelessness

The Burdekin Shire Youth Council supported National Homelessness Week through promotion of the Stand Up Sleep Out Youth Against Homelessness event and a community donation drive.

The initiative raised awareness of homelessness while supporting local organisations assisting vulnerable residents.



November 2025

Business Connections Strengthened

The Burdekin Industry Breakfast brought together local businesses, industry representatives and service providers to share opportunities, build networks and support business resilience.

The event attracted 46 attendees and highlighted key regional initiatives and support programs.



November 2025

Major Water Infrastructure Progressed

Significant construction milestones were achieved at the South Ayr Water Filtration Plant, supporting the delivery of reliable and sustainable water services for the community. Coordinated communications ensured residents remained informed throughout temporary water restrictions.



December 2025

Community Celebrates Together

The Community Bank Home Hill and Ayr Christmas Carols delivered an evening of festive entertainment, fireworks and family activities.

The event showcased local talent and provided an inclusive opportunity for residents to connect and celebrate the festive season.



January 2026

Celebrating Local Champions

The 2026 Australia Day Awards recognised outstanding residents, volunteers, sporting achievers, cultural contributors and community leaders who make a lasting difference across the Burdekin.

With 42 nominations received across 10 categories, the awards celebrated the people who help shape a strong, connected and vibrant community.



January 2026

Disaster Preparedness Enhanced

Flood cameras, sensors and early warning systems were installed at three high-risk locations, strengthening Council's disaster monitoring capability.

The project provides real-time flood information through the Burdekin Disaster Dashboard, improving community preparedness and resilience.



March 2026

Regional Talent Takes Centre Stage

The North Queensland Fast Track Talent Showcase provided a professional platform for emerging performers, attracting more than 55 participants from across the region.

Delivered in partnership with the Burdekin Shire Youth Council, the event encouraged creativity, confidence and artistic development.



May 2026

Plantation Creek Restored

More than 20 tonnes of invasive aquatic weeds were removed from Plantation Creek through a coordinated environmental management program.

The works improved water flow and contributed to the health and sustainability of the local waterway.



June 2026

Industrial Growth Opportunities Expanded

Council continued to advance the Ayr Industrial Precinct, with Stage 1 lots made available for industrial development and ongoing promotion of the precinct as a key investment destination.

The project supports future business growth, job creation and economic diversification across the Burdekin.

Community Financial Report

The Community Financial Report is prepared to present a summary of Council's financial statements for the year ended 30 June 2026. The purpose of this report is to provide the community with a clear understanding of the Council's financial position and performance.

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:

1. Statement of Comprehensive Income
2. Statement of Financial Position
3. Statement of Changes in Equity
4. Statement of Cash Flows
5. Measures of Financial Sustainability

Council's Result at a Glance - 2026

Statement of Comprehensive Income

Recurrent (operating) revenue	\$79,778,469
Capital Income	\$30,471,298
Total Income	\$110,249,767

Recurrent (operating) expenses	\$72,307,897
Capital expenses	\$2,053,389
Total Expenses	\$74,361,286

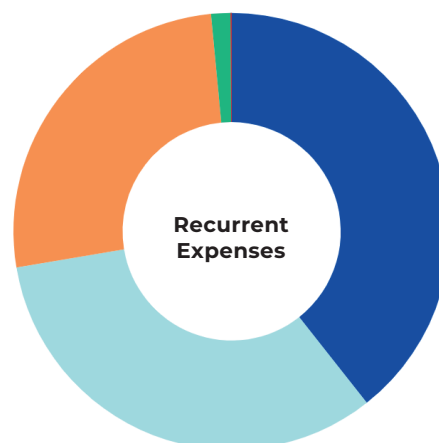
Net Result	\$35,888,481
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Statement of Financial Position

Total Assets	\$868,615,064
Total Liabilities	\$43,402,110
Net Community Assets	\$825,212,954
Capital Works Expenditure	\$45,023,077

Own source revenue is income from Council's rates, levies, and charges and fees and charges. This year 63.42% of operating 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.

Recurrent Expenses – Where was the money spent?



- Materials and Services \$26,980,473
- Employee Benefits \$26,385,091
- Depreciation \$18,081,470
- Finance Costs \$826,333
- Amortisation \$34,530

Recurrent expenses are expenses which result from Council's day-to-day operations of providing corporate functions and services, operating community facilities and maintaining community assets. Council reports on these expenses each month to ensure compliance with policies and the adopted budget.

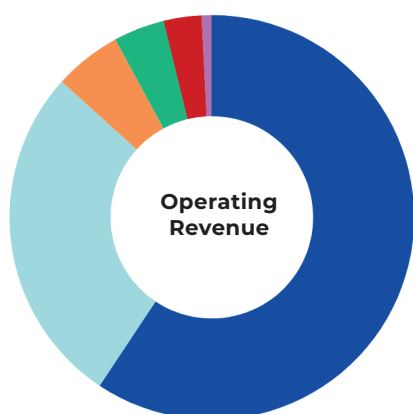
The depreciation expense reflects the reduction in the value of property, plant and equipment during an asset's useful life. Council officers review assets annually considering the value, condition and remaining useful life. This ensures the depreciation expense is reflective of asset utilisation.

1. Statement of Comprehensive Income

The Statement of Comprehensive Income is a summary of 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.

Operating Revenue - Where did the money come from?



- Rates, levies and charges \$47,344,598
- Grants, subsidies, contributions and donations \$21,826,471
- Interest received \$4,313,049
- Fees and charges \$3,250,056
- Sales of contract and recoverable works \$2,418,518
- Other income \$625,777

2. 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 wealth (Community Equity) is determined by deducting liabilities from assets, the larger the Community Equity the stronger the financial position.

Council's Financial Position as at 30 June 2026:

What we own		\$868,615,064
Current Assets	\$114,549,739	
Non-current Assets	\$754,065,325	
What we owe		\$43,402,110
Current Liabilities	\$21,144,283	
Non-current Liabilities	\$22,257,827	
Total Community Equity		\$825,212,954

Assets – What do we own?

Council's assets are represented by cash and cash equivalents, financial assets (term deposits with a term over three months), receivables (money owing to Council), inventories, contract assets (approved grant money not yet received for capital works undertaken), other assets, property, plant and equipment and intangible assets.

At 30 June 2026, Council's assets totalled \$868,615,064. Council's most significant asset class is property, plant and equipment, which equates to 86.76% of Council's total assets. In 2025/2026, Council spent \$45,023,077 to renew, upgrade and build new community assets.

Capital Expenditure by Asset Class

	Water \$25,323,701
	Other Assets \$1,625,346
	Transport \$10,533,356
	Property, Plant and Equipment \$3,236,115
	Sewerage \$1,007,178
	Buildings \$1,852,361
	Drainage \$754,129
	Land and Improvements \$690,891

Liabilities – What do we owe?

Council's liabilities include accounts payable (money owed to suppliers), contract liabilities (grants received for works not yet undertaken), provisions for future rehabilitation costs of landfill sites, amounts owed to employees both now and in the future and income received in advance. Council's liabilities increased to \$43,402,110 in 2025/2026. This was mainly due to an increase in Payables of 22%.

The Statement of Changes in Equity illustrates how the net worth of Council has changed due to activities undertaken during the year. This statement is a summary of the movements in the asset revaluation surplus and retained surplus. The retained surplus increased to \$356,683,619 at 30 June 2026.

The asset revaluation surplus increased to \$468,529,335 due to an increase on the revaluation of Council's assets of \$32,275,221.

4. 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 does not include non-cash items such as depreciation and amortisation. The cash transactions are categorised into operating, investing or financing activities.

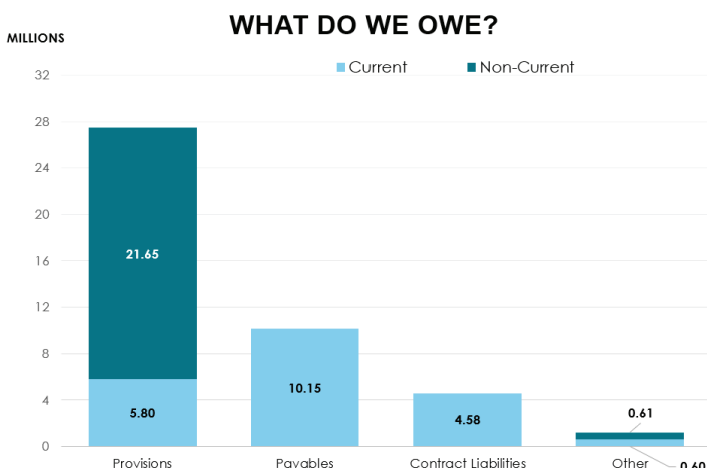
This means it groups Council's normal operations, investment in property, plant and equipment and repayment of borrowings. Cash available is used to invest and utilise for future expenditure mostly for specific purposes such as future infrastructure. Some of Council's cash is subject to restrictions.

In 2025/2026 Council's cash and cash equivalents decreased by \$4,756,037. This was largely due to Council transferring funds into investments, resulting in a net increase in investment balances. While cash held in bank accounts reduced, Council continued to maintain sufficient liquidity to meet its operational and capital commitments.

5. Financial Sustainability Measures

Financial sustainability is achieved through Council's ability to maintain infrastructure and remain financially viable over the long term. The *Local Government Regulation 2012* section 178 requires Council to report on the measures of financial sustainability as described in the financial management (sustainability) guideline. Burdekin Shire Council is required to report on eight of the measures of financial sustainability this financial year.

The ratios help to demonstrate the relationship between key numbers in Council's financial statements and provide a clearer picture of how Council is performing. These ratios are used to assess Council's current sustainability strategy over a long-term period.



Audited Ratios

Liquidity

Unrestricted Cash Expense Cover Ratio

This ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
More than 4 months	21.5 months	N/A	✓

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. Council is currently exceeding the target, indicating council has sufficient liquidity to continue to meet ongoing and emergent financial demands for an extended period of time.

Operating Performance

Operating Surplus Ratio

This ratio is an indicator of the extent to which operating revenues generated cover operational expenses.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
More than -2%	9.36%	6.07%	✓

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes. This result demonstrates a sustainable operating position and provides capacity to fund future asset renewals and maintain service delivery levels for the community.

Operating Cash Ratio

This ratio is a measure of council's ability to cover its operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
More than 0%	32.07%	30.48%	✓

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. This ratio has remained stable, with Council continuing to generate a healthy operating cash surplus from its ongoing activities.

Asset Management

Asset Sustainability Ratio

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
More than 90%	82.39%	80.58%	✗

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives. Council regularly reviews its capital program to ensure that service levels are maintained and renewal of assets is optimised.

Asset Consumption Ratio

This ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
More than 60%	62.65%	64.17%	✓

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. Council assets are being consumed in line with their estimated useful lives.

Unaudited Ratios

The below ratios are contextual, therefore there are no target requirements.

Council Controlled Revenue Ratio

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
N/A	63.42%	73.76%	N/A

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

Population Growth

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Target	Actual 2026	5 Yr Av. 2022-2026	Target Met
N/A	1.08%	0.24%	N/A

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.



9 2025 Community Christmas Carols



Our Community

We are a welcoming, inclusive and adaptive community.

HEALTHY, INCLUSIVE, AND SOCIALLY ENGAGED COMMUNITY

A broad range of community, cultural and wellbeing initiatives supported participation, connection and inclusion across the Burdekin. Cultural venues, including the Burdekin Theatre and community halls, hosted a diverse program of performances, community celebrations, meetings, youth showcases and wellbeing activities throughout the year.

A major highlight was the North Queensland Fast Track Talent Showcase, delivered in partnership with the Burdekin Shire Youth Council. The event attracted more than 55 performers from across the region and provided emerging artists with access to industry judges, development opportunities and a professional platform to build confidence, skills and pathways into the arts sector.

A diverse program of youth initiatives was delivered throughout the year, including Youth Council-led events, Youth Week activities, first aid training, career engagement opportunities and wellbeing-focused programs. Together, these activities encouraged leadership, creativity and community participation while fostering safe and inclusive environments where young people could connect and thrive.

The Burdekin Shire Youth Council supported homelessness during National Homelessness Week. In partnership with Burdekin Catholic High School, the Youth Council promoted the Stand Up Sleep Out Youth Against Homelessness event held on Friday 8 August 2025, and encouraged residents to donate non-perishable food, toiletries, sanitary items, pillows, blankets and sleep items. Collected items were distributed to local service providers assisting people experiencing, or at risk of, homelessness in the Burdekin region.

Youth Council members contributed to community wellbeing events including the Burdekin Domestic Violence Walk and the Breaking Barriers Community Wellbeing Event, while also attending a Council Meeting to gain insight into local government decision-making processes. The announcement of the 2026 Executive further strengthened youth leadership opportunities, supporting young people to represent their peers, develop leadership capabilities and make meaningful contributions to civic life.

Support for seniors and community wellbeing also remained a priority. The annual Seniors Expo and Luncheon brought together service providers, community organisations and residents to share information, promote healthy ageing and strengthen social connections in October 2025. The event included stalls, activities, live entertainment, prizes and giveaways. Members of the Burdekin Shire Youth Council also volunteered at the event, assisting with meal service and table clearing while fostering meaningful connections between younger and older generations. Reflecting its ongoing popularity within the community, the event sold out once again, attracting more than 180 senior residents.

The Breaking Barriers Community Wellbeing Event welcomed 180 guests to hear from guest speakers on a range of subjects, including health and wellbeing, domestic and family violence, menopause, suicide awareness, grief and support services. The event was delivered with funding as part of the Queensland Governments Tackling Regional Adversity through Connected Communities funding program.

The Get Out Get Active Burdekin program also commenced during the year, engaging 122 residents and seven local fitness providers in an eight-week health and fitness initiative funded through Health and Wellbeing Queensland. Participants reported improvements to not only their physical fitness but also in their quality of sleep, confidence and social connectedness.

Environmental education remained a focus throughout the year, with students at East Ayr State School participating in an interactive water quality program designed to increase awareness of local waterways and encourage responsible environmental stewardship.

Burdekin Library continued to play an important role in supporting learning, literacy and digital inclusion across the Shire. During 2025/2026, the Library delivered 472 programs and events attended by 5,507 participants, including First 5 Forever sessions, school holiday activities, after-school programs, outreach visits, technology classes and community workshops. Community members also accessed 44,927 physical loans and renewals and 8,992 electronic loans, demonstrating the ongoing value of the Library as a community hub for education, connection and lifelong learning.

A SAFE AND RESILIENT COMMUNITY

Community safety and resilience remained a focus throughout the year through disaster preparedness, response and recovery activities delivered in partnership with emergency services, government agencies and community organisations.

During significant wet weather events from January-April 2026, coordinated disaster response operations kept the community informed and supported public safety. Following extended wet weather events, recovery efforts focused on assisting community organisations, sporting clubs and residents to access available funding, recovery programs and clean-up support.

Public safety was also supported through regulatory services, development assessment, compliance activities and community education. These programs helped reduce risk, improve awareness and build long-term resilience across the Shire.

Council continued to strengthen community preparedness through education and engagement activities. More than 500 disaster preparedness packs and show bags were distributed during the year, including over 250 distributed at the Burdekin Show. Council's Disaster Management Team partnered with the State Emergency Services (SES) and Australian Red Cross to provide information, demonstrations and resources designed to improve community awareness and preparedness for natural disasters.

A revised Local Disaster Management Plan and associated sub-plans were progressed during the year, with a stronger community-facing format to improve accessibility and understanding of disaster management arrangements. Disaster preparedness initiatives extended beyond traditional awareness campaigns, with the delivery of the Disaster Ready Trail through the Get Ready Queensland Program. The Trail engaged businesses across Ayr, Home Hill, Brandon, Clare, Giru and Groper Creek, supporting preparedness messaging throughout the region while encouraging residents to take practical steps to prepare for disaster season.

Disaster preparedness was further strengthened through the installation of flood cameras, sensors and early warning systems at three high-risk flood-prone locations, Allen Road, Viv Cox Bridge and Anabranck Bridge. Supported through the Queensland Resilience and Risk Reduction Fund, the project provides real-time flood monitoring and early warning capability, improving the ability to respond proactively during severe weather events. The cameras are integrated with the Burdekin Disaster Dashboard, giving residents, visitors and emergency services improved access to live flood information during wet weather.

CELEBRATE OUR UNIQUE IDENTITY

Community achievements were recognised through award programs and public acknowledgements that celebrated the contributions of volunteers, leaders and local organisations. The 2026 Australia Day Awards received 42 nominations across 10 categories, recognising outstanding residents, sporting and cultural contributors, environmental achievement, community service and lifetime contribution.

Major events and local celebration initiatives contributed to a strong sense of place and community pride, celebrating the Burdekin's identity and bringing residents together. The Community Bank Home Hill and Ayr Christmas Carols returned in December 2025, delivering an evening of festive entertainment featuring local performers, community participation, food vendors, fireworks and family activities. Supported by local sponsors, the event provided an inclusive opportunity for residents of all ages to connect, celebrate and share in the festive spirit while showcasing local talent and strengthening community pride.

Local heritage was further preserved through the installation of interpretive signage at the heritage-listed Charlie's Hill World War II Radar Station. Supported through the Queensland Remembers Grants Program, the project improves public understanding of the site's historical significance and helps preserve an important chapter of the Burdekin's wartime history for future generations.

Council secured funding through the *Honouring Our Veterans* Grant Program which will enable the delivery of the Cenotaph Enhancement Project at Memorial Park, Home Hill. This important project will preserve and enhance a significant local landmark, strengthening the region's connection to its history and providing a respectful place for remembrance. Works are scheduled to commence soon, reinforcing Council's commitment to honouring our veterans and celebrating the heritage and identity of our community.

THRIVING AND CONNECTED COMMUNITY, CULTURAL AND SPORTING ORGANISATIONS

Community, cultural and sporting organisations continued to be supported through targeted financial and in-kind assistance. The Community Grants Program delivered multiple funding rounds during the year, providing grants of up to \$3,000 to eligible community, sporting and not-for-profit organisations.

Across the funding rounds, financial and in-kind assistance supported a diverse range of local organisations, including service clubs, sporting associations, Parents and Citizens Associations and performing arts groups. Funding contributed to sporting activities, school programs, community events and driver education initiatives, enabling local organisations to deliver activities and services that enhance community wellbeing and participation across the Burdekin.

Libraries continued to serve as important community hubs, delivering programs that supported literacy, lifelong learning, digital inclusion and social connection for residents of all ages. Workshops, technology programs and educational activities provided opportunities for learning, skill development and community participation throughout the year. Over 2025/2026, there were 47,929 physical visits to the Burdekin Libraries.

Council-owned cultural venues recorded a combined attendance of 16,023 people during 2025/2026, representing an increase of 1,211 attendees on the previous year. The Burdekin Theatre welcomed 7,229 patrons across a diverse program of performances, community events and functions, while Ayr Showgrounds hosted approximately 6,730 attendees, including a record attendance of 5,600 people at the 2026 Burdekin Show. These facilities continue to play an important role in fostering community connection, cultural participation and local economic activity.

ENGAGING PUBLIC SPACES

Investment in public spaces continued to enhance liveability, encourage social interaction and improve access to community infrastructure across the Shire. Parks, playgrounds, recreational facilities, pathways and community spaces were maintained and upgraded to ensure they remained safe, accessible, attractive and fit for purpose.

During the year, work commenced on construction of the Anzac Park Pump Track. The pump track will establish itself as a valuable community asset for riders and families well into the future. The project forms part of Council's commitment to expanding recreational opportunities and supporting active lifestyles. The completed PCYC amenities upgrade and ongoing implementation of the Sport and Recreation Plan also contributed to improved community infrastructure and participation opportunities across the Shire.

Construction of the new Burdekin Aquatic Centre amenities building progressed significantly during 2025/2026. Following site handover, construction commenced and by the end of June the structure had reached an advanced stage with walls erected and roofing installed. Works continued through internal fit-out activities and remained on track towards completion.

Council also progressed planning and refurbishment activities across several community assets, including upgrades at Burdekin Cascades Caravan Park amenities block designed to enhance visitor experiences and maintain community infrastructure.

📍 2025 Bendigo Community Bank Home Hill and Ayr Community Christmas Carols





Our Economy

We are committed to building a strong, diverse economy that creates jobs and supports local businesses. By focusing on key industries like agriculture, manufacturing, renewable energy and the visitor economy, we aim to drive growth, build resilience and ensure long-term prosperity for our community.

FOSTER BUSINESS GROWTH AND INNOVATION

Local business growth and innovation were supported through mentoring, industry engagement and collaboration with key partners. Practical support delivered in partnership with Smart Precinct NQ gave local businesses access to expert advice, helping operators build capability, strengthen resilience and explore new opportunities.

Business visibility and investment readiness were also improved through ongoing review and enhancement of Council's Business Directory, ensuring it remains a relevant and accessible tool for local operators, investors and customers. Feedback from business owners and stakeholders informed improvements and helped align the directory with local needs.

The Burdekin Industry Breakfast program provided a practical forum for business networking, project updates and regional investment discussions throughout the year. The November 2025 Industry Breakfast attracted 46 attendees and featured presentations on CQUniversity opportunities, Telstra business resiliency and connectivity, UnitingCare's Farmer-to-Farmer Support Program and Council's Get Ready disaster preparedness messaging. The Small Business Month Industry Breakfast, held at the Burdekin Theatre in May 2026, attracted 65 attendees and included presentations on the NQ Food Futures Precinct, the Burdekin-Bowen Water Pipeline and the Residential Activation Fund, alongside displays highlighting business support opportunities available within the region.

Innovation and business capability were further supported through initiatives such as the Drones in Industry workshop, which provided opportunities for businesses and community members to explore emerging technologies and practical applications.

PROMOTE WORKFORCE DEVELOPMENT

Council continued to support workforce development and future employment opportunities through collaboration with education providers, training organisations, industry representatives and government agencies. Key initiatives focused on strengthening local skills pathways, improving access to education and building long-term workforce capacity within the Burdekin.

Progress continued on the Country Universities Centre (CUC) Burdekin, with Council hosting and supporting meetings of the CUC Burdekin Management Committee throughout the year. Once established, the Centre will provide local students with access to supported tertiary study facilities, technology, academic assistance and connections to university providers, helping residents pursue higher education opportunities locally while remaining connected to the region.

Council also delivered the Pathways and Possibilities event, bringing together education providers, employers and industry representatives to showcase local training and career opportunities. The event attracted 15 exhibitors and 60 attendees and provided valuable information on education, skills development and employment pathways available within the region.

Further initiatives progressed through the Regional Drought Resilience Planning Program, including actions to address workforce challenges, support housing and strengthen long-term economic resilience across the Burdekin.

ATTRACT INVESTMENT AND DIVERSIFY THE ECONOMY

Investment attraction and economic diversification remained a priority, with a strong focus on advancing opportunities within the Ayr Industrial Precinct. Activities included engagement with prospective buyers, coordination through the Industrial Estate Project Control Group and continued promotion of the precinct as a major economic development opportunity.

Stage 1 lots within the Ayr Industrial Precinct were made available for industrial uses including manufacturing, logistics, trade services and emerging industries. The adoption of an Economic Stimulus Policy for Development Incentives further supported investment by reducing barriers to development and encouraging business growth. Digital capability and lifelong learning were also supported through a partnership with the State Library of Queensland. Burdekin Library hosted digital technology workshops focused on drones, programming, 3D design and 3D printing for young people, while local businesses accessed free digital marketing training and digital capability development programs. These initiatives strengthened digital literacy, supported workforce readiness and improved access to learning opportunities across the community.

Regional project development and advocacy also continued, including the preparation of project information packs, participation in regional coordination forums and submissions through the Regional Drought Resilience Planning program. These activities supported initiatives aimed at strengthening economic resilience and long-term sustainability across the region.

INCREASE HOUSING AVAILABILITY, DENSITY AND AFFORDABILITY

Housing availability and affordability remained a key advocacy and planning priority for regional growth. At the Local Government Association of Queensland Annual Conference, Council's motion relating to the Residential Tenancies Act was endorsed, seeking to address barriers that discourage property owners from making vacant housing stock available for rent.

A major achievement during the year was the successful securing of funding through the Queensland Government's Residential Activation Fund. This funding will support planning, hydraulic modelling and detailed infrastructure design to enable future residential growth in Ayr. The project is expected to unlock significant housing opportunities, remove infrastructure constraints and support the delivery of additional housing supply across the Shire. At a local level, work continued on housing and growth planning initiatives, including actions within the Local Housing Action Plan and the Residential Activation Fund as part of broader strategic and budget planning processes.

Council continued implementation of actions identified in the Local Housing Action Plan through advocacy initiatives and work progressed under the Regional Drought Resilience Planning Project. This included progressing activities to engage a consultant to prepare a housing business case to assess market demand, feasibility and investment opportunities for retirement living, aged care accommodation and other housing options to support future population growth and workforce attraction.

ACTIVATE AND BUILD A DYNAMIC REGIONAL VISITOR ECONOMY

The regional visitor economy was supported through destination marketing, event development and strategic partnerships. A range of Visit Burdekin initiatives were progressed, including visitor guide distribution, development of a destination events calendar and targeted marketing activities showcasing the region.

During the year, a tender was accepted for a Visit Burdekin photography project, strengthening Council's regional image library and improving the quality and consistency of destination marketing materials. Event development and attraction activities also continued, with funding received from Tourism and Events Queensland for the 2027 Sweet Days Hot Nights Festival.

Visitor economy planning was further strengthened through major event economic impact surveys, continued support for Visitor Information Centre operations and accreditation, and progression of visitor infrastructure such as Charlie's Hill interpretive signage. Promotional activities also included regional engagement opportunities such as the Defence Family Welcome Expo.



Our Environment

We value and respect our natural environments, waterways, and coasts now and into the future.

A SUSTAINABLE ENVIRONMENT

A range of practical waste and sustainability initiatives were delivered throughout the year to reduce environmental impacts, improve service efficiency and support community awareness.

Implementation of the Recycle Mate platform continued, including staff engagement and integration within Council's waste and recycling web content. This provides residents with clear, locally relevant guidance on waste disposal and recycling. The Cut the Crap wastewater education campaign also reinforced the "Pee, Poo and Paper" message, encouraging residents to keep non-flushable items out of the sewer network and helping reduce blockages, overflows and maintenance impacts.

In preparation for the cyclone season, Super Waste Sunday was delivered on 7 December 2025, giving residents an opportunity to dispose of sorted waste items at Council waste facilities and access free mulch. The initiative supported the reduction of loose debris ahead of severe weather events while encouraging responsible waste management.

Waste services were reviewed and adjusted to improve accessibility and operational effectiveness. This included evaluation of the six-month operational trial at the Clare Transfer Station, with community feedback collected through email submissions, customer request data and a QR code feedback tool. To address ongoing misuse of the Dalbeg community skip bin, a supervised service delivery model was progressed, involving scheduled bin placement, on-site supervision and a pay-to-dispose option for selected waste streams.

Community participation in waste reduction was encouraged through free mulch days, recycling campaigns and other education initiatives. Essential waste management services continued across the Shire, with waste collection, disposal and facility operations maintained to meet community needs and regulatory requirements.

Council delivered a dedicated Household Embedded Battery Amnesty Weekend in partnership with NQROC (North Queensland Regional Organisation of Councils), providing residents with an opportunity to safely dispose of battery-powered devices containing embedded lithium-ion batteries. The initiative helped divert hazardous materials from landfill and household waste streams, reducing fire risks associated with improper battery disposal while improving community awareness of safe recycling practices.

Funding support of up to \$343,520, excluding GST, was secured through the Queensland Government's Resource Recovery Boost Fund for construction of a resource recovery shed, recycling storage bays and equipment at the Ayr Transfer Station. Participation as a regional partner in a Stream 2 major project to upgrade the Townsville Material Recovery Facility also supported stronger regional recycling capacity and improved processing quality.

HEALTHY NATURAL ECOSYSTEMS AND RESOURCE MANAGEMENT

The Burdekin's natural environment was protected and enhanced through operational programs, compliance activities, environmental maintenance and community partnerships.

A key achievement was the delivery of aquatic weed removal works at Plantation Creek, where more than 20 tonnes of invasive material was removed through a coordinated operation involving specialised equipment and field crews. These works improve water flow and support the overall health of the local waterway.

Mosquito monitoring and arbovirus surveillance continued across locations including Alva Beach, Brandon, Home Hill and Ayr, supporting early detection and response to public health risks. Roadside spraying programs for declared plants were also undertaken throughout the year to reduce the spread of invasive species across the transport network.

Natural asset protection and restoration activities progressed through environmental maintenance, vegetation management and targeted works across parks, waterways and public spaces. These efforts improved environmental outcomes while supporting the amenity and liveability of the region.

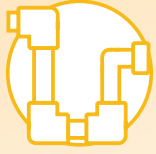
Innovation in environmental management was recognised when the Burdekin Macroalgal Facility received recognition at the 2026 LGMA Awards for Excellence. The facility uses naturally occurring macroalgae to remove nutrients from wastewater, reducing nitrogen and phosphorus entering waterways connected to the Great Barrier Reef catchment and demonstrating a commitment to sustainable infrastructure solutions.

Council continued its illegal dumping management activities throughout the year, including monthly reporting under the Local Government Illegal Dumping Partnerships Program, investigation of reported incidents and enforcement actions where appropriate. Preparations also progressed for the transition to the Queensland Government's Fighting Illegal Dumping Partnership Program, while internal procedures were developed and implemented to support safe, consistent and compliant responses to illegal dumping incidents.

Environmental stewardship was also encouraged through community education and engagement. This included an interactive water quality education program at East Ayr State School, recycling promotions, battery disposal messaging, invasive weed awareness, regional recycled art promotion and environmental events such as World Fish Migration Day.

📍 Weedoo Machine removing aquatic weeds from waterway





Our Infrastructure

We provide and advocate for cost-effective infrastructure that supports our quality of life.

EFFICIENT AND CONNECTED INFRASTRUCTURE NETWORKS

A significant program of road, drainage and transport infrastructure works improved safety, connectivity and flood resilience across the Shire.

The 2025–2026 Budget included major investment in roadworks, drainage reconstruction and upgrades, with projects identified for delivery including Cussen Road bitumen surfacing and Sexton Road reconstruction. The \$1,800,000 annual reseal program was completed in May, with affected residents notified directly and works scheduled across multiple rural roads and residential streets to support long-term road safety and reliability.

A key achievement was the completion of the Butler Road Jarvisfield concrete floodway, improving flood immunity and restoring safer access for residents, agricultural operations and emergency services during wet weather events. Drainage upgrade works on Thompson Road and Patricia Road were also completed with construction activities carefully coordinated around Lower Burdekin Water operational shutdowns and the crushing season to minimise constituent disruption.

In urban areas, paved footpaths between Soper Street and Parker Street were replaced with concrete, incorporating additional drainage capacity to address localised flooding were also completed. Across the broader road network, priority repairs were undertaken on sealed and unsealed roads through the Queensland Reconstruction Authority restoration programs, including works on Jerona Road, Kirknie Road, Beachmount Road and Woodhouse Road to name a few.

Additional works included construction of an all-abilities access to the Coutts Park amenities and delivery of the annual footpath renewal program across multiple locations in Ayr and Home Hill, improving accessibility and safety for residents.

SUSTAINABLE WATER RESOURCES

Council continued to invest in water and wastewater infrastructure to ensure reliable, safe and compliant services for residents and businesses.

Major water and wastewater investment during the year included continued delivery of the South Ayr Water Filtration Plant and South Ayr Bore, supported by State Government funding, together with critical sewerage infrastructure upgrades focused on renewing vulnerable assets, improving reliability and reducing the risk of blockages and overflows.

As part of the filtration plant project, a significant construction milestone required the temporary implementation of Stage 1 water restrictions in Ayr and Brandon from 7 November to 7 December 2025. Council delivered a coordinated community information campaign, including dedicated website content and regular public updates, to help residents understand the restrictions and water conservation requirements.

Council also progressed long-term water security planning through the development of demand management documentation, providing a framework to support sustainable water use, network efficiency and future infrastructure investment.



📍 Bahr Road, Giru Road Works

VIBRANT COMMUNITY ASSETS

Community and recreational assets continued to be maintained, restored and improved to support social, cultural and sporting participation across the Burdekin.

Following damage sustained during the early 2025 weather event, funded restoration works commenced under the Community and Recreational Assets Recovery Program. Works progressed at key locations including Plantation Park, Groper Creek foreshore and the Mt Inkerman Nature Trail, supporting the reinstatement of safe, functional and accessible community spaces.

Refurbishment planning and procurement also progressed for priority facilities, including Stage 1 refurbishment works at the Ayr Showgrounds Main Hall. These works support continued community use and extend the life of existing assets.

Restoration of the Pioneer Avenue memorial plaques in Home Hill was completed, preserving local history and enhancing the community streetscape.

Investment in community facilities and recreation infrastructure continued, with upgrades delivered across aquatic centres, parks, cultural facilities and community spaces. These projects improved accessibility, amenity and recreational opportunities for residents while supporting the long-term sustainability of Council-owned assets.

Significant refurbishment works at the Burdekin Theatre were also completed during the year, including a full-stage refurbishment and upgrades to the dressing room facilities. These improvements modernised key backstage infrastructure that had remained largely unchanged since the venue opened in 1982, ensuring performers, community groups and visiting productions can continue to access a safe, functional and high-quality performing arts venue.

WELL PLANNED COMMUNITIES

Strategic planning and design activities supported future infrastructure delivery, growth and long-term resilience across the Shire.

Concept design for the Home Hill Be-Active Trail was completed, supporting active transport, recreation and improved connectivity within the community.

Additional stages of the Home Hill Be-Active Trail also progressed, expanding the shared pathway network and improving connections between key community areas. The project supports active transport, encourages healthy lifestyles and contributes to the long-term vision of a connected and accessible pathway network for residents and visitors.



Our Organisation

We deliver positive outcomes for our community through ethical, transparent, and financially sustainable decision-making.

ENGAGED COMMUNITY AND STAKEHOLDERS

Community trust and accessibility were strengthened through clear communication, responsive customer service and consistent engagement practices.

Council continued to deliver responsive customer service to residents and stakeholders across the Shire. During 2025/2026, the Customer Service Centre received 16,468 phone calls and answered 15,569, maintaining an annual service level of 80 per cent with only three per cent of calls abandoned. These results reflect Council's ongoing commitment to accessible and responsive customer service. Coordinated communications through the website, social media platforms, media releases and direct community updates provided transparent and accessible information about decisions, service changes and major projects.

Council also strengthened community engagement through initiatives such as Councillor Connect, held following adoption of the 2026/2027 Budget. The event provided residents with an opportunity to engage directly with Councillors, discuss local issues and gain insight into Council's priorities, projects and future planning activities.

Internal coordination between service areas also improved, supporting more consistent messaging and stronger responses during periods of increased demand, including wet weather events and major infrastructure works. Proactive communication was strengthened through development of an external Weekly Wrap approach, designed to keep residents informed about current projects, community initiatives and Council decisions.

TRANSPARENT AND ACCOUNTABLE GOVERNANCE

Strong governance and accountability frameworks continued to support ethical decision-making, legislative compliance and the responsible management of public resources.

Councillor capability and governance awareness were supported through training and procedural updates during the year. The Department of Local Government attended Council in April 2026 to provide training on recent legislative changes, while meeting procedures were updated in line with legislative requirements. Governance activities also included Register of Interests annual confirmations, policy and operational standard review processes, publication of contracts over \$200,000 and ongoing support for audit, risk and complaint management obligations. Policies, procedures and delegations were reviewed and maintained to ensure alignment with legislative requirements and contemporary governance practice. Complaints, right-to-information matters and governance enquiries were managed in accordance with statutory obligations and Council policy.

Council's advisory groups and committees continued to provide valuable community and stakeholder input into decision-making processes throughout the year. This included engagement through the Economic Advisory Group, Community Sporting and Cultural Advisory Group, Road Safety Advisory Committee and other specialist committees that assist Council to understand local priorities and inform future planning and investment decisions.

Internal audit activities were coordinated and audit action items monitored, strengthening risk management, internal controls and continuous improvement. Procurement, contracts and property matters were overseen in line with legislative, probity and transparency requirements, including publication of required contract information. Structured performance and governance reporting continued through finalisation of the Operational Plan report, collation of information for external auditors, follow-up with risk owners and ongoing monitoring of policy and operational standard review requirements.

Standing Orders were also reviewed and amended during the year to reflect changes to the Order of Business arising from organisational restructures.

Council continued to uphold strong governance and accountability practices throughout 2025/2026 through effective financial management, risk oversight and transparent decision-making processes. Monthly financial performance reports were presented to Council to support informed decision-making and monitor progress against the adopted budget. Council also adopted its Annual Budget and associated financial planning documents, providing a framework to deliver services, infrastructure and community priorities while maintaining long-term financial sustainability.

Governance oversight was strengthened through the Audit and Risk Committee, which monitored risk, compliance, internal controls and financial reporting obligations. Council worked closely with its external auditors throughout the year to support the integrity of its financial reporting processes and ensure compliance with legislative requirements.

EMBRACE TECHNOLOGY

Technology and information management improvements continued to support efficiency, data integrity and service delivery across the organisation. The implementation of Council's ICT Strategy and Roadmap progressed during 2025/2026, establishing a clear framework to guide technology investment, infrastructure renewal and digital improvement across the organisation. Through oversight provided by the ICT Steering Committee, priority initiatives were identified and progressed to support service delivery, organisational efficiency and the long-term resilience of Council's technology environment.

Cyber security and digital risk management remained a focus throughout the year. Quarterly cyber security progress reporting was provided to the Audit and Risk Committee, a comprehensive audit of user access controls was completed, and annual penetration testing was undertaken to strengthen the resilience of Council's information technology environment. Staff capability was strengthened through ongoing cyber security awareness and training programs, achieving a 96 per cent participation rate across the organisation. Continued management and improvement of Council's website, intranet and information systems also supported legislative compliance, improved access to information, and strengthened records and data management practices across the organisation.

Progress also continued on the Secure Communities CCTV Project, including installation, commissioning and system enhancements designed to strengthen public safety outcomes and improve monitoring capability across key community locations. Digital improvement also progressed across multiple service areas, including GIS cloud migration planning, website support and communications associated with major system changes.

Community access to information was improved through the ongoing development of the digital cemetery management system. The platform provides online access to cemetery records, interactive mapping and burial location information, with additional enhancements delivered during the year including improved mobile accessibility and the progressive uploading of headstone imagery.

AN ENVIABLE ORGANISATIONAL CULTURE THAT ACTIVELY DEMONSTRATES OUR VALUES

Investment in workforce capability, safety and culture remained critical to delivering high-quality services for the community.

Targeted recruitment and workforce planning supported service continuity across operational and professional areas. Key leadership positions were successfully recruited during the year, including the Manager Environmental and Health Services role, strengthening organisational capability and service delivery.

Workplace Health and Safety remained a priority, with ongoing training, safety observations, policy review and compliance activities supporting a safe and healthy work environment.

Performance management, leadership development and training initiatives were progressed to strengthen people management capability, accountability and staff development. The 2026 Employee Engagement Survey helped identify workforce strengths and challenges, track progress from the 2025 baseline and inform targeted organisational improvement initiatives.

Procurement and contract management improvement activities also advanced during the year, including internal review and presentation of contract management practices through project governance forums.

📍 New mural outside the Burdekin Shire Council Chambers



Corporate Governance

Complaints Management

Council acknowledges that members of the public have the right to make a complaint if they are dissatisfied with Council's actions or decisions. Council has an established system for identifying and managing administrative action complaints, with an emphasis on early resolution so matters can, where possible, be resolved before a formal complaint is lodged.

Council's Complaints Management Policy provides a clear and transparent framework for managing complaints and is supported by the Administrative Action Complaints Management Procedure and the Guideline for Managing Unreasonable Complainant Customer Conduct. Together, these documents support the fair and equitable handling of complaints while ensuring staff resources are managed prudently and employee health and safety is prioritised.

Assessment of performance in resolving complaints

The table below outlines the number of administrative action complaints received and resolved during the 2025/2026 financial year. Council's Governance Unit and Executive Leadership Team maintained oversight of the complaints management process throughout the year.

All administrative action complaints are recorded in the Customer Request Management (CRM) system, which provides a transparent and consistent workflow for recording actions taken in relation to each complaint. While many complaints can be resolved to the satisfaction of the complainant, Council routinely advises customers of their right to seek an internal review if they are not satisfied with the outcome.

Council also encourages customers to contact the Office of the Queensland Ombudsman if they remain dissatisfied after the internal review process has been completed.

Administrative action complaints received 1 July 2025 – 30 June 2026	18
Administrative action complaints resolved 1 July 2025 – 30 June 2026	19
Administrative action complaints from previous financial years resolved within 2025/2026 financial year	2

Council resolved 19 administrative action complaints during the 2025/2026 financial year, including two complaints carried forward from previous financial years. Of the 18 complaints assessed against the seven-day target, six were closed within or before the target timeframe and 12 were closed after the target date. The average outcome was 30.2 days past target, with a median result of 17 days past target.

While this indicates that a number of complaints took longer than Council's target timeframe to finalise, the result was affected by several complex matters that required extended assessment, information gathering and internal consultation before a final response could be issued.

Council will continue to monitor complaint timeframes through the CRM system and use this information to support earlier intervention, improved escalation and more timely resolution of complaint matters.

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.

Right to information and privacy

Council is committed to maintaining a culture that respects each individual's right to privacy and supports the community's right to access government-held information. Council's Privacy Policy outlines this commitment and aims to ensure personal information is collected, used, maintained, stored and disclosed in accordance with legislative requirements.

During the financial year, Council continued to prepare for, and implement, the new requirements introduced by the *Information Privacy and Other Legislation Amendment Act 2023*, including the commencement of the IPOLA reforms from 1 July 2025. This included reviewing privacy and right to information practices to support compliance with the Queensland Privacy Principles, strengthened privacy governance obligations and changes to access application processes.

Council also continued preparation for the Mandatory Notification of Data Breach Scheme, which applies to local government from 1 July 2026. During the financial year Council received five applications under the *Right to Information Act 2009*, one application was withdrawn and the remaining four applications were processed within the statutory 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 through publication of information on its public website. Council's Publication Scheme details what information is freely available.

Audit and Risk Committee

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

- Review of, and recommendation to Council of, the draft financial statements for the year ended 30 June 2025.
- Oversight of the finalisation of the external audit of the 2025 financial statements, including discussions with the relevant officers of the Queensland Audit Office and its contractors.
- Follow up on issues raised by the Queensland Audit Office in the 2025 financial audit.
- Review of the draft annual report for the year ended 30 June 2025.
- Oversight of the internal audit function, conducted under contract by auditing firms specialising in such matters.
- Consideration of the plan for internal audit activities going forward.
- Consideration of Council's Long Term Financial Strategy.
- Consideration of Council's Investment Strategy.
- Consideration of the Enterprise Risk Management Framework.
- Consideration of Disaster Recovery and Business Continuity Issues.
- Consideration of the Fraud and Corruption Control Plan.
- Review of financial controls currently in place.
- Review of the Charter under which the Committee operates.
- Cyber security briefings on planned actions and investments.

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 second year of a three-year internal audit plan developed and delivered by independent contractor BDO.

Two internal audits were scheduled for the 2025/2026 financial year:

- Procurement and Contract Management
- Capital Program Delivery and Management (delayed finalisation)

The Procurement and Contract Management Internal Audit Report was presented to the Audit and Risk Committee within the financial year.

There were some delays with the finalisation of the Capital Program Delivery and Management Internal Audit which resulted in the report not being tabled within the 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.

📍 Mayor Dalle Cort at the entry to the Industrial Estate Precinct



V

This section of the report contains information which is prescribed by the *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 2025/2026 reporting period is as follows:

s 15 Preparation of Codes of Conduct

The Burdekin Shire Council Code of Conduct for Workers was approved by the Chief Executive Officer on 4 July 2023 following a comprehensive review and update process. The Code can be accessed by all workers via Council's intranet site and Records Management System.

s 21 Education and Training

All new employees receive training in the Code of Conduct during their induction training.

s 22 Procedures and Practices of public sector entities

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

s 41 Identifying beneficial enterprises

Council did not conduct any beneficial enterprises within the 2025/2026 financial year.

s 45 Identifying significant business activities

- (a) During the 2025/2026 financial year, Council operated the following business activities:
 - Waste Collection
 - Water
 - Sewerage
 - Caravan Park
- (b) At the ordinary Council Meeting on 10 June 2025, Council determined by resolution that none of its business activities satisfy the statutory thresholds for classification as a significant business activity.
- (c) Council also determined by resolution on 10 June 2025 that the code of competitive conduct should not apply to the Caravan Park as a prescribed business activity for the 2025/2026 financial year as Council considers the cost of applying the code will outweigh the benefits of applying the code.

- (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.

s 201 Remuneration paid to Senior Management Employees

- (a) The value of remuneration packages of senior management employees was \$912,894.46
- (b) 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

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

Local Government Regulation 2012

s 185 Particular resolutions

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

At the ordinary meeting on 25 March 2025, Council adopted the Councillor Expenses Reimbursement Policy. The policy was adopted with a 36-month review period.

6.4.2. Review of Councillor Expense Reimbursement Policy

Executive Summary

The *Local Government Regulation 2012* makes provisions for Councillor to be reimbursed for reasonable expenses incurred in undertaking their official duties and responsibilities. The Regulation also refers to the provision of facilities to each Councillor for the same purpose.

Council is required to adopt a policy dealing with expense reimbursement and may amend its policy at any time by resolution. The Councillor Expense Reimbursement Policy provides for a consistent, transparent and accountable approach to the reimbursement of expenses and the provision of facilities to Councillors in order to support them to fulfil their responsibilities. In line with Council's Policy Review Schedule, the policy has been reviewed and updated and is now presented to Council for readoption.

Recommendation That Council adopts the Councillor Expense Reimbursement Policy as attached to this report.

Resolution Moved Councillor Furnell, seconded Councillor Musumeci that the recommendation be adopted. CARRIED.

s 185 Particular Resolutions

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

On 22 April 2025, in accordance with section 206(2) of the *Local Government Regulation 2012*, Council resolved to adopt a revised Non-Current Asset Accounting Policy with a 24-month review period and an effective date of 1 July 2025.

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

9 New interpretive signage at Charlie's Hill Look Out



s 186 Councillors

(a) The total remuneration, including superannuation contributions, paid to each councillor during the financial year:

Name	Mayor	Deputy Mayor	Councillor	Telephone/Data	Total	Council 12% Superannuation
Dalle Cort, Pierina	\$124,097.42	-	-	-	\$124,097.42	\$14,891.63
Detenon, Michael	-	-	\$62,048.31	\$600.00	\$62,648.31	\$7,445.69
Furnell, John	-	-	\$62,048.31	\$600.00	\$62,648.31	\$7,445.69
Hall, Amanda	-	-	\$62,048.31	-	\$62,048.31	\$7,445.69
Musumeci, Max	-	\$71,594.57	-	\$600.00	\$72,194.57	\$8,591.47
Oar, Callan	-	-	\$62,048.31	\$600.00	\$62,648.31	\$7,445.69
Vasta, Fina	-	-	\$62,048.31	\$600.00	\$62,648.31	\$7,445.69
Total	\$124,097.42	\$71,594.57	\$310,241.55	\$3,000.00	\$508,933.54	\$60,711.55

(b) The expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy:

Name	Food/Beverages	Conferences	Travel/ Accommodation	Functions	Maintenance costs of Council owned equipment	Total
Dalle Cort, Pierina	\$562.86	\$900.00	\$8,491.99	\$604.55	\$387.27	\$10,946.67
Detenon, Michael	-	-	-	-	-	-
Furnell, John	\$155.76	-	\$2,043.13	\$177.27	-	\$2,376.16
Hall, Amanda	\$30.61	-	-	-	-	30.61
Musumeci, Max	-	-	-	-	-	-
Oar, Callan	-	-	-	-	-	-
Vasta, Fina	\$364.29	\$1545.45	\$2,816.48	\$177.27	-	\$4,903.49
Total	\$1,113.52	\$2,445.45	\$13,351.60	\$959.09	\$387.27	\$18,256.93

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.

(c) The number of local government meetings that each councillor attended during the financial year:

Elected Member's Meeting Attendances 1 July 2025 to 30 June 2026				
Name	Ordinary and Special Meetings held	Ordinary and Special Meetings attended	Meetings absent while on Council business	Leave of absence
Dalle Cort, Pierina	23	23	Nil	Nil
Detenon, Michael	23	23	Nil	Nil
Furnell, John	23	23	Nil	Nil
Hall, Amanda	23	20	Nil	3
Musumeci, Max	23	22	Nil	1
Oar, Callan	23	23	Nil	Nil
Vasta, Fina	23	23	Nil	Nil

s 186 (1) & (2)

Orders	LGA Section	Number
(1)(d)(i) & (2) complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government.	150P(2)(a)	Nil
(1)(d)(ii) matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	150P (3)	Nil
(1)(d)(iii) notices given under section 150R(3) of the LGA	150R(3)	Nil

s 188 Overseas Travel

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

s 189 Grants to community organisations and discretionary funds

- (1) The local government's expenditure for 2025/2026 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
Arts and Culture	\$200.00
Community Development	\$38,255.00
Recreation and Sport	\$25,936.00
Welfare	\$90,400.00
In-kind	\$86,251.37
Standing donations	\$97,630.05
Total	\$338,674.42

- (2) No Councillors at Burdekin Shire Council had discretionary funds within the 2025/2026 financial year.

s 189A(1)

(a)(i) the total amount of financial contributions made to the local government in the financial year under a community benefit agreement under the <i>Planning Act</i> ;	\$0
(a)(ii) the total amount of financial contributions made to the local government in the financial year under a condition of a development approval imposed under the <i>Planning Act</i> , section 65AA(3);	\$0
(a)(iii) the total amount of financial contributions made to the local government in the financial year under a condition of a development approval imposed under a direction of the planning chief executive under the <i>Planning Act</i> , section 106ZF(2);	\$0
(a)(iv) the total amount of financial contributions made to the local government in the financial year under an agreement mentioned in the <i>Planning Act</i> , section 65AA(7);	\$0
(a)(iv) the total amount of financial contributions made to the local government in the financial year under an agreement mentioned in the <i>Planning Act</i> , section 65AA(7);	\$0
(b) the total amount of financial contributions made to the local government under an instrument mentioned in paragraph s189A(1)(a) that were spent by the local government in the financial year and the purposes for which the contributions were spent.	\$0

s 190 Other Contents

- (a) & (b) The Chief Executive Officer's Assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan can be found from page 16.
- (c) Council did not operate any commercial business units within the 2025/2026 financial year.
- (d)(i) & (ii) Council did not undertake any joint local government activities within the financial year. Council did not levy any special rates or charges for any joint local government activities.
- (e) Council did not invite any change to tenders in accordance with Section 228(8) during the financial year.

- (f) Council maintained the following registers during the financial year:

- Register of Interests 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)

- (g) Council granted concessions to pensioners in accordance with the Council resolution made at the Budget Meeting on 24 June 2025 as a pensioner rebate. The rebate was calculated as half the sum of the relevant General Rates up to a maximum rebate set at \$380.00. In total, Council received pensioner rebate applications for 1,028 properties and remitted \$373,213.99 in concessions.

Council granted rebates (i.e. donations) equivalent to 45% of the sum of the relevant sewerage charges in respect of second and subsequent pedestals and/or urinals at premises or land used for private schools, churches, welfare and youth organisations, sporting purposes and public halls, excluding premises licensed under the *Liquor Act 1992* will be made to the relevant community organisations, on the basis that they are entities whose objects do not include making a profit, immediately upon payment in full of all levied rates and charges, together with any overdue rates and charges, if applicable.

In total for the 2025/2026 financial year, Council remitted \$98,946.26 to 43 properties in rebates.

9 Parks and Gardens Crew maintaining our public spaces



Burdekin Shire Council

Financial Statements
for the year ended 30 June 2026

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

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Burdekin Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 \$	2025 \$
Income			
Recurrent revenue			
Rates, levies and charges	3a	47,344,598	45,487,021
Fees and charges	3b	3,250,056	3,223,311
Sales of contract and recoverable works		2,418,518	2,347,280
Grants, subsidies, contributions and donations	3c	21,826,471	15,534,132
Total recurrent revenue		74,839,643	66,591,744
Interest received		4,313,049	4,643,359
Other income		625,777	747,681
Total operating revenue		79,778,469	71,982,784
Capital income			
Grants, subsidies, contributions and donations	3c	30,428,983	19,609,676
Other capital income	4	42,315	1,926,913
Total capital income		30,471,298	21,536,589
Total income		110,249,767	93,519,373
Expenses			
Recurrent expenses			
Employee benefits	5	26,385,091	25,442,146
Materials and services	6	26,980,473	21,317,767
Finance costs	7	826,333	921,262
Depreciation and amortisation:			
- Property, plant and equipment	13	18,081,470	16,888,891
- Intangible assets		34,530	53,087
Total recurrent expenses		72,307,897	64,623,153
Other expenses			
Capital expenses	8	2,053,389	2,999,593
Total other expenses		2,053,389	2,999,593
Total expenses		74,361,286	67,622,746
Net result	2b	35,888,481	25,896,627
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	18	31,301,103	31,205,187
Total other comprehensive income for the year		31,301,103	31,205,187
Total comprehensive income for the year		67,189,584	57,101,814

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 2026

	Notes	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	9	80,102,852	84,858,889
Financial assets	9	23,000,000	5,000,000
Receivables	10	2,716,302	2,550,272
Inventories		623,345	580,693
Contract assets	14	2,556,936	3,511,433
Other assets	11	2,437,202	2,444,465
Assets held for sale	12	3,113,102	—
Total current assets		114,549,739	98,945,752
Non-current assets			
Receivables	10	263,930	258,897
Property, plant and equipment	13	753,610,429	700,035,644
Intangible assets		155,878	190,408
Other assets	11	35,088	33,445
Total non-current assets		754,065,325	700,518,394
Total assets		868,615,064	799,464,146
Liabilities			
Current liabilities			
Payables	15	10,154,494	8,319,995
Contract liabilities	14	4,584,388	6,481,123
Provisions	16	5,801,713	7,680,441
Other liabilities	17	603,688	580,131
Total current liabilities		21,144,283	23,061,690
Non-current liabilities			
Provisions	16	21,651,589	17,898,953
Other liabilities	17	606,238	600,351
Total non-current liabilities		22,257,827	18,499,304
Total liabilities		43,402,110	41,560,994
Net community assets		825,212,954	757,903,152
Community equity			
Asset revaluation surplus	18	468,529,335	437,228,232
Retained surplus		356,683,619	320,674,920
Total community equity		825,212,954	757,903,152

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 2026

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
Balance as at 1 July 2025		437,228,232	320,674,920	757,903,152
Correction to opening balances		—	120,218	120,218
Restated balance as at 1 July 2025		437,228,232	320,795,138	758,023,370
Net result		—	35,888,481	35,888,481
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	18	32,275,221	—	32,275,221
- Increase/(decrease) in future rehabilitation - land and improvements	18	(974,118)	—	(974,118)
Total comprehensive income for the year		31,301,103	35,888,481	67,189,584
Balance as at 30 June 2026		468,529,335	356,683,619	825,212,954
Balance as at 1 July 2024		406,023,045	294,771,696	700,794,741
Correction to opening balances		—	6,597	6,597
Restated balance as at 1 July 2024		406,023,045	294,778,293	700,801,338
Net result		—	25,896,627	25,896,627
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	18	31,971,975	—	31,971,975
- Increase/(decrease) in future rehabilitation - land and improvements	18	(766,788)	—	(766,788)
Total comprehensive income for the year		31,205,187	25,896,627	57,101,814
Balance as at 30 June 2025		437,228,232	320,674,920	757,903,152

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 2026

	Notes	2026 \$	2025 \$
Cash flows from operating activities			
Receipts from customers		53,883,225	50,867,805
Payments to suppliers and employees		(58,439,667)	(51,322,306)
		(4,556,442)	(454,501)
Interest and investment revenue received		4,163,176	4,716,073
Operating grants, subsidies and contributions		22,770,116	15,939,520
Other		6,638,199	5,167,466
Net cash inflow (outflow) from operating activities	22	29,015,049	25,368,558
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		782,728	343,212
Grants, subsidies, contributions and donations		28,472,096	10,716,945
Net movement in cash investments		(18,000,000)	37,000,000
Payments for property, plant and equipment		(45,023,077)	(34,776,775)
Community loans		(2,833)	60,387
Net cash inflow (outflow) from investing activities		(33,771,086)	13,343,769
Net increase (decrease) in cash and cash equivalents held		(4,756,037)	38,712,327
Cash and cash equivalents at the beginning of the financial year		84,858,889	46,146,562
Cash and cash equivalents at the end of the financial year	9	80,102,852	84,858,889

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 2026

Note 1. Information about these financial statements

(a) Basis of preparation

The Burdekin Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2025 to 30 June 2026. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council is a not-for-profit entity for financial reporting purposes and 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

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(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
- Valuation and depreciation of property, plant and equipment - note 13
- Provisions - note 16
- Contingent liabilities - note 20
- Financial instruments - note 24

(e) Rounding and comparatives

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

Comparative information is prepared on the same basis as prior year.

(f) Volunteer services

Council receives volunteer services to assist with the Burdekin Theatre and Information Centre Operations. Council has not recognised these services in the Statement of Comprehensive Income as they would not be purchased if not donated and they cannot be reliably measured.

(g) 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 2026

Note 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) are as follows:

Administration

Deliver responsible governance, efficient service and administrative support for Council's operations and strategic initiatives. The services include human resource delivery, training and development, employee and public relations, customer service, information technology services, secretarial and minutes support, information management, quality assurance, Council properties management, revenue, expense payments, 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 regulate land use and development across the Shire in accordance with legislative requirements and Council's strategic objectives. This service includes strategic and statutory planning, development assessment, compliance and enforcement, building and plumbing regulation, and providing professional advice to Council, stakeholders, and the community.

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, 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 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, 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. 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 2026

Note 2. Analysis of results by function (continued)

(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Total assets
	Recurring grants	Recurring other	Capital grants	Capital other		Recurring	Capital				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2026											
Administration	10,045,034	33,576,260	216,156	60,549	43,897,999	(10,366,512)	(50,155)	(10,416,667)	33,254,782	33,481,332	137,456,623
Community and cultural	501,673	585,243	283,103	—	1,370,019	(6,177,893)	(280,711)	(6,458,604)	(5,090,977)	(5,088,585)	28,008,964
Development	60,000	476,014	—	—	536,014	(1,711,739)	—	(1,711,739)	(1,175,725)	(1,175,725)	—
Environmental	455,929	1,211,756	1,006,099	—	2,673,784	(9,146,110)	(93,021)	(9,239,131)	(7,478,425)	(6,565,347)	21,790,146
Engineering	10,547,910	2,471,702	4,500,968	(18,234)	17,502,346	(25,951,168)	(1,248,496)	(27,199,664)	(12,931,556)	(9,697,318)	522,931,279
Waste	46,880	6,422,346	—	—	6,469,226	(6,367,016)	(112,217)	(6,479,233)	102,210	(10,007)	12,290,451
Sewerage	122,545	6,303,962	137,482	—	6,563,989	(6,323,570)	(56,970)	(6,380,540)	102,937	183,449	53,755,681
Water	46,500	6,904,715	24,285,175	—	31,236,390	(6,263,889)	(211,819)	(6,475,708)	687,326	24,760,682	92,381,920
Total	21,826,471	57,951,998	30,428,983	42,315	110,249,767	(72,307,897)	(2,053,389)	(74,361,286)	7,470,572	35,888,481	868,615,064
2025											
Administration	10,773,146	32,972,146	—	—	43,745,292	(9,942,366)	(134,874)	(10,077,240)	33,802,926	33,668,052	122,667,049
Community and cultural	274,863	637,647	229,190	—	1,141,700	(6,059,232)	(34,908)	(6,094,140)	(5,146,722)	(4,952,440)	27,277,364
Development	30,000	594,403	—	—	624,403	(2,001,430)	—	(2,001,430)	(1,377,027)	(1,377,027)	—
Environmental	395,656	1,167,479	457,954	—	2,021,089	(8,817,417)	(611,015)	(9,428,432)	(7,254,282)	(7,407,343)	20,585,370
Engineering	3,912,281	2,493,445	6,124,538	68,875	12,599,139	(19,629,285)	(1,521,699)	(21,150,984)	(13,223,559)	(8,551,845)	497,962,806
Waste	12,540	6,010,237	—	1,858,038	7,880,815	(6,608,173)	(72,102)	(6,680,275)	(585,396)	1,200,540	11,628,463
Sewerage	77,260	5,819,146	353,823	—	6,250,229	(5,681,959)	(269,762)	(5,951,721)	214,447	298,508	52,812,661
Water	58,386	6,754,149	12,444,171	—	19,256,706	(5,883,291)	(355,233)	(6,238,524)	929,244	13,018,182	66,530,433
Total	15,534,132	56,448,652	19,609,676	1,926,913	93,519,373	(64,623,153)	(2,999,593)	(67,622,746)	7,359,631	25,896,627	799,464,146

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue

	2026 \$	2025 \$
(a) Rates, levies and charges		
Rates, levies and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	31,070,140	30,554,568
Water charges	6,321,403	5,692,761
Sewerage charges	5,308,274	4,839,306
Garbage charges	4,920,297	4,670,457
Special rates	9,946	9,963
Environmental levy	87,752	87,360
	47,717,812	45,854,415
Less: pensioner remissions	(373,214)	(367,394)
	47,344,598	45,487,021

(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.

	2026 \$	2025 \$
Animal management	126,405	139,417
Building and development fees	405,629	480,116
Caravan parks	647,829	630,705
Cemetery fees	221,161	207,269
Cultural facilities	301,502	291,210
Other fees and charges	514,150	453,597
Trade waste	222,975	294,308
Waste disposal	810,405	726,689
	3,250,056	3,223,311

(c) Grants, subsidies, contributions and donations

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 and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue (continued)

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

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

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.

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 income includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

	2026 \$	2025 \$
(i) Operating		
General purpose grants	12,842,461	13,838,780
State government subsidies and grants	8,288,123	982,343
Commonwealth government subsidies and grants	167,208	135,253
Contributions	528,679	577,756
	<u>21,826,471</u>	<u>15,534,132</u>

Council received 50% prepayment of the 2025/2026 Financial Assistance Grant in 2024/2025 and received 80% of the 2026/2027 grant in 2025/2026.

	2026 \$	2025 \$
(ii) Capital		
State government subsidies and grants	26,899,412	16,613,237
Commonwealth government subsidies and grants	1,548,647	1,520,842
Contributions	1,909,920	1,475,597
Developer contribution of physical assets at fair value	71,004	—
	<u>30,428,983</u>	<u>19,609,676</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue (continued)

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

	2026		2025	
	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies	14,618,783	35,127,068	14,445,798	18,644,657
Contributions	599,683	1,909,920	577,756	1,475,597
	15,218,466	37,036,988	15,023,554	20,120,254

Note 4. Other capital income

	2026 \$	2025 \$
Gain on disposal of non-current assets	42,315	68,875
Discount rate adjustment to refuse restoration provision	—	17,328
Revision of future restoration expenditure	—	1,840,710
	42,315	1,926,913

Note 5. Employee benefits

	Notes	2026 \$	2025 \$
Wages and salaries		20,899,769	19,948,455
Councillors' remuneration		510,567	496,234
Annual, sick and long service leave entitlements		4,088,743	4,010,128
Superannuation	21	2,816,122	2,681,741
		28,315,201	27,136,558
Other employee related expenses		756,983	809,266
		29,072,184	27,945,824
Less: capitalised employee expenses		(2,687,093)	(2,503,678)
		26,385,091	25,442,146

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

	2026 Number	2025 Number
Total full time equivalent Council employees at 30 June:		
Elected members	7	7
Administration staff	125	126
Depot and outdoors staff	130	127
	262	260

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Materials and services

	2026 \$	2025 \$
Audit of annual financial statements by the Auditor-General of Queensland	94,802	89,278
Communications and IT	1,834,716	1,767,939
Contract payments	3,482,802	3,189,296
Consultants	1,806,321	1,517,848
Electricity	1,674,915	1,732,899
Materials	2,335,244	1,521,425
Plant and equipment expenses	1,525,322	1,405,331
Plant hire external	2,987,892	2,555,107
Trade/contract services	6,157,036	2,508,023
Waste levy payment	914,565	892,064
Waste levy refund *	(576,808)	(548,363)
Other materials and services	4,743,666	4,686,920
	<u>26,980,473</u>	<u>21,317,767</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2025/2026 financial statements are \$95,000 (2024/2025: \$92,000).

Included within Materials and Services expenditure is \$6,030,723 (2024/2025: \$899,885) relating to natural disaster response and recovery activities, including emergency works, clean-up operations, contractor costs and infrastructure restoration. Associated disaster recovery funding of \$7,371,286 has been recognised as grant revenue.

(*) The State Government rebated \$576,808 in 2025/2026 (2024/2025: \$553,265) of the state waste levy to mitigate the direct impacts on households.

Note 7. Finance costs

	2026 \$	2025 \$
Bank charges	66,429	78,695
Impairment of receivables	17,641	1,391
Restoration	742,263	841,594
Other	—	(418)
	<u>826,333</u>	<u>921,262</u>

Note 8. Capital expenses

	2026 \$	2025 \$
Loss on impairment - assets held for sale	35,719	-
Discount rate adjustment to refuse restoration provision	18,633	-
Revision of future restoration expenditure	55,006	-
Loss on write-off of assets	<u>1,944,031</u>	<u>2,999,593</u>
	<u>2,053,389</u>	<u>2,999,593</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Cash, cash equivalents and financial assets

	2026 \$	2025 \$
Cash and cash equivalents		
Cash at bank and on hand	242,000	5,861,445
Deposits at call	79,860,852	78,997,444
Balance as per Statement of Cash Flows	80,102,852	84,858,889
Financial assets - current		
Term deposits	23,000,000	5,000,000
Total financial assets	23,000,000	5,000,000

Restricted and internally allocated cash and cash equivalents

External restrictions on cash are disclosed as Contract Liabilities as per Note 14(b) and Other Liabilities as per Note 17.

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. Other deposits and investments are held with financial institutions which have a short term rating between A-2 and A1+ and have a long term rating between BBB+ and A+ based on Standard and Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as low.

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 in 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.

Trust funds held for outside parties

Monies collected or held on behalf of other entities	49,662	335,493
Security deposits	56,514	5,485
	106,176	340,978

Note 10. Receivables

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.

Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. 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.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 10. Receivables (continued)

	2026 \$	2025 \$
Current		
Rates, levies and charges	1,035,909	737,475
Other debtors	1,002,829	1,237,615
Loans and advances to community organisations	65,167	67,367
Accrued revenues		
- Interest on investments	626,614	476,741
- Other income accruals	6,079	33,729
Less: Credit loss allowance	(20,296)	(2,655)
	<u>2,716,302</u>	<u>2,550,272</u>
Non-current		
Loans and advances to community organisations	263,930	258,897
	<u>263,930</u>	<u>258,897</u>

Note 11. Other assets

	2026 \$	2025 \$
Current		
Water charges not yet levied	1,415,225	1,204,311
GST recoverable	752,363	651,419
Prepayments	269,614	354,235
Escrow	—	200,000
Performance security bond	—	34,500
	<u>2,437,202</u>	<u>2,444,465</u>
Non-current		
Prepayments	35,088	33,445
	<u>35,088</u>	<u>33,445</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 12. Assets held for sale

Council acquired land for the expansion of the Ayr Industrial Estate. During the year, development and subdivision works were completed, resulting in industrial lots being available for sale. Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sales transaction rather than through continued use. This classification is made when Council is committed to a plan to sell the asset, the asset is available for immediate sale in its present condition, and the sale is highly probable within 12 months.

The assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. The carrying amount has been determined based on the costs of acquiring and developing the estate, with development costs allocated across saleable and retained lots on an area basis. Fair value less costs to sell has been assessed using valuation advice obtained by Council to support the marketing and sale of the lots.

	2026	2025
	\$	\$
Current		
Assets held for sale		
Land	3,113,102	—
Total assets held for sale	3,113,102	—

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment

	Land and improvements \$	Buildings \$	Plant and equipment \$	Transport \$	Water \$	Sewerage \$	Drainage \$	Other assets \$	Leasehold improvements \$	Works in progress \$	Total \$
2026											
Basis of Measurement	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Fair value category	Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3	Level 3	Level 3			
Opening gross balance	29,938,119	98,764,699	21,629,799	584,056,823	85,861,709	116,559,342	64,855,726	47,877,456	81,600	32,052,218	1,081,677,491
Correction to opening balances	—	—	—	60,524	—	—	160,085	—	—	—	220,609
Additions - other	143,046	239,696	43,080	1,411,019	46,221	85,180	290,733	307,325	—	25,568,936	28,135,236
Additions - renewal	—	994,573	2,924,248	3,580,999	446,902	253,724	57,023	440,944	—	7,418,375	16,116,788
Contributed assets	—	—	—	30,951	—	—	40,053	—	—	—	71,004
Disposals	—	—	(1,848,436)	—	—	—	—	—	—	—	(1,848,436)
Write-offs	(2,559)	(1,053,100)	(129,817)	(2,900,547)	(664,142)	(299,798)	(5,888)	(349,960)	—	—	(5,405,811)
Revaluation increments to equity (ARS)	3,362,362	5,859,975	—	30,628,547	4,292,871	5,420,227	3,485,440	2,386,961	—	—	55,436,383
Work in progress transfers	282,940	222,001	815,440	5,944,324	1,534,462	1,926,654	1,281,601	547,327	—	(12,554,749)	—
Transfers from/(to) held for sale category	—	—	—	—	—	—	—	—	—	(2,517,220)	(2,517,220)
Closing gross value of property, plant and equipment	33,723,908	105,027,844	23,434,314	622,812,640	91,518,023	123,945,329	70,164,773	51,210,053	81,600	49,967,560	1,171,886,044
Opening accumulated depreciation and impairment	9,088,373	57,342,006	9,704,734	156,425,372	35,150,316	65,722,929	26,577,959	21,602,816	27,342	—	381,641,847
Correction to opening balances	—	—	—	33,519	—	—	66,872	—	—	—	100,391
Depreciation expense	381,556	2,456,385	1,551,646	7,807,686	1,428,092	2,023,313	872,079	1,552,553	8,160	—	18,081,470
Depreciation on disposals	—	—	(1,247,475)	—	—	—	—	—	—	—	(1,247,475)
Depreciation on write-offs	—	(742,699)	(117,839)	(1,657,664)	(452,323)	(242,828)	(1,811)	(246,616)	—	—	(3,461,780)
Revaluation increments to equity (ARS)	1,244,563	3,166,530	—	8,862,479	2,125,173	3,404,101	2,400,818	1,957,498	—	—	23,161,162
Transfers from/(to) held for sale category	—	—	—	—	—	—	—	—	—	—	—
Closing accumulated depreciation and impairment property, plant and equipment	10,714,492	62,222,222	9,891,066	171,471,392	38,251,258	70,907,515	29,915,917	24,866,251	35,502	—	418,275,615
Closing net book value of property, plant and equipment	23,009,416	42,805,622	13,543,248	451,341,248	53,266,765	53,037,814	40,248,856	26,343,802	46,098	49,967,560	753,610,429
Other information											
Range of estimated useful life (years)	37 - 102	9 - 155	2.5 - 45	5 - 152	3 - 138	7 - 127	5 - 151	2 - 101	10		

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

	Land and improvements \$	Buildings \$	Plant and equipment \$	Transport \$	Water \$	Sewerage \$	Drainage \$	Other assets \$	Leasehold improvements \$	Works in progress \$	Total \$
2025											
Basis of Measurement	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Fair value category	Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3	Level 3	Level 3			
Opening gross balance	28,507,539	97,157,638	20,310,255	546,504,363	80,849,930	101,240,990	62,261,349	44,388,689	81,600	27,677,580	1,008,979,933
Correction to opening balances	—	—	—	—	—	8,403	—	—	—	—	8,403
Additions - other	—	7,230	249,471	401,861	251,713	1,156,095	—	131,618	—	16,807,635	19,005,623
Additions - renewal	17,401	388,651	1,783,445	5,658,734	760,548	534,396	24,227	711,553	—	5,892,197	15,771,152
Contributed assets	—	—	—	—	—	—	—	—	—	—	—
Disposals	—	(82,000)	(867,080)	—	—	—	—	—	—	—	(949,080)
Write-offs	(49,137)	(2,644,585)	(109,406)	(3,530,201)	(772,738)	(865,808)	—	(690,895)	—	—	(8,662,770)
Revaluation increments to equity (ARS)	1,430,580	3,243,078	—	30,706,584	3,085,592	4,908,358	2,482,388	1,667,650	—	—	47,524,230
Work in progress transfers	31,736	694,687	263,114	4,315,482	1,686,664	9,576,908	87,762	1,668,841	—	(18,325,194)	—
Closing gross value of property, plant and equipment	29,938,119	98,764,699	21,629,799	584,056,823	85,861,709	116,559,342	64,855,726	47,877,456	81,600	32,052,218	1,081,677,491
Opening accumulated depreciation and impairment	8,336,605	54,911,483	8,955,597	145,331,342	31,654,509	61,653,837	24,861,565	19,812,696	19,182	—	355,536,816
Correction to opening balances	—	—	—	—	—	1,806	—	—	—	—	1,806
Depreciation expense	359,272	2,343,141	1,444,521	7,379,159	1,294,164	1,761,084	829,338	1,470,052	8,160	—	16,888,891
Depreciation on disposals	—	(82,000)	(592,743)	—	—	—	—	—	—	—	(674,743)
Depreciation on write-offs	(7,985)	(2,026,548)	(102,641)	(2,094,901)	(417,505)	(596,046)	—	(417,552)	—	—	(5,663,178)
Revaluation increments to equity (ARS)	400,481	2,195,930	—	5,809,772	2,619,148	2,902,248	887,056	737,620	—	—	15,552,255
Transfers from/(to) held for sale category	—	—	—	—	—	—	—	—	—	—	—
Closing accumulated depreciation and impairment property, plant and equipment	9,088,373	57,342,006	9,704,734	156,425,372	35,150,316	65,722,929	26,577,959	21,602,816	27,342	—	381,641,847
Closing net book value of property, plant and equipment	20,849,746	41,422,693	11,925,065	427,631,451	50,711,393	50,836,413	38,277,767	26,274,640	54,258	32,052,218	700,035,644
Other information											
Range of estimated useful life (years)	37 - 102	9 - 155	3 - 45	5 - 152	9 - 138	3 - 127	5 - 151	5 - 108	10		

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

(a) Recognition

The asset capitalisation thresholds for Council are:

	\$
Land	1
Buildings	5,000
Plant and equipment	5,000
Infrastructure assets	5,000

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in the Council 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.

(c) Depreciation

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

Depreciation, where applicable, is calculated on a straight-line basis. 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.

Key judgements and estimates

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) 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.

(i) Processes

Council compares the carrying amount of its property, plant and equipment on an annual basis to current 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 are 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.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

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 material transfers between levels during the year.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

(ii) Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2) 2026: \$5,617,100 2025: \$6,326,802	Market Value	31/03/2026	Marsh Pty Ltd	Market based evidence for properties of similar nature and specification in the same localities.	Not Applicable	Nil
Land and improvements (level 3) 2026: \$17,392,316 2025: \$14,522,944	Current Replacement Cost	31/03/2026	Marsh Pty Ltd	Replacement cost adopted is generally that of a modern equivalent asset, which is one that provides similar function and equivalent utility to the asset being valued, but which is of a current design and constructed using current cost-effective materials and techniques.	Not Applicable	Nil
Buildings (level 2) 2026: \$1,537,719 2025: \$1,590,555	Market Value	31/03/2024	Marsh Pty Ltd	Inspection and analysis of sales evidence and comparisons with the subject property taking into account matters such as method of construction, building area, condition, age, land area and location.	Residential - 7% Industrial - 7%	Nil
Buildings (level 3) 2026: \$41,267,903 2025: \$39,832,138	Current Replacement Cost	31/03/2024	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	6%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Transport Assets - excluding Bridges (level 3)	Current Replacement Cost	30/04/2023	Unit Rates - Council Condition Survey - Shepherd Services Pty Ltd	Unit rates are determined using several methodologies including assessment of actual costs incurred, an index specific to Council's input costs developed using actual variations in material costs, wages, and plant hire rates, first principles matrix and comparison with current tender rates. Remaining useful lives are based on condition assessments of assets using scale of 1 to 5. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	4.91% to 5.88%	Desktop review of condition based on maintenance costs and inspections.
Transport Assets - Bridges and Major Culverts (level 3)	Current Replacement Cost	31/03/2022	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Road and Bridge Index developed by the Australian Bureau of Statistics (ABS) - 2.42%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Drainage (level 3)	Current Replacement Cost	31/03/2023	Unit Rates - Council	Unit rates are developed using first principles methodology utilising current wages, plant hire rates, material costs and assumed installation rates based on experience and technical knowledge. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	5.31% to 6.08%	80% Asset Base Condition Assessed since 2022
Water Assets - Above Ground (level 3)	Current Replacement Cost	31/03/2024	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Buildings - 6.00% Civil - 5.77% Mechanical - 4.05% Electrical - 4.52%	Nil
Water Assets - Mains (level 3)	Current Replacement Cost	31/03/2024	Unit Rates - Council	Unit rates are developed using first principles methodology incorporating current plant hire rates and wages rates, material costs and agreed installation rates to develop a valuation matrix. Remaining useful lives are based on condition assessments of assets using scale of 1 to 5. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	4.05% to 5.30%	Review of condition based on inspection data, customer requests and customer service standards.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

(ii) Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2) 2026: \$5,617,100 2025: \$6,326,802	Market Value	31/03/2026	Marsh Pty Ltd	Market based evidence for properties of similar nature and specification in the same localities.	Not Applicable	Nil
Land and improvements (level 3) 2026: \$17,392,316 2025: \$14,522,944	Current Replacement Cost	31/03/2026	Marsh Pty Ltd	Replacement cost adopted is generally that of a modern equivalent asset, which is one that provides similar function and equivalent utility to the asset being valued, but which is of a current design and constructed using current cost-effective materials and techniques.	Not Applicable	Nil
Buildings (level 2) 2026: \$1,537,719 2025: \$1,590,555	Market Value	31/03/2024	Marsh Pty Ltd	Inspection and analysis of sales evidence and comparisons with the subject property taking into account matters such as method of construction, building area, condition, age, land area and location.	Residential - 7% Industrial - 7%	Nil
Buildings (level 3) 2026: \$41,267,903 2025: \$39,832,138	Current Replacement Cost	31/03/2024	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	6%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Transport Assets - excluding Bridges (level 3)	Current Replacement Cost	30/04/2023	Unit Rates - Council Condition Survey - Shepherd Services Pty Ltd	Unit rates are determined using several methodologies including assessment of actual costs incurred, an index specific to Council's input costs developed using actual variations in material costs, wages, and plant hire rates, first principles matrix and comparison with current tender rates. Remaining useful lives are based on condition assessments of assets using scale of 1 to 5. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	4.91% to 5.88%	Desktop review of condition based on maintenance costs and inspections.
Transport Assets - Bridges and Major Culverts (level 3)	Current Replacement Cost	31/03/2022	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Road and Bridge Index developed by the Australian Bureau of Statistics (ABS) - 2.42%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Drainage (level 3)	Current Replacement Cost	31/03/2023	Unit Rates - Council	Unit rates are developed using first principles methodology utilising current wages, plant hire rates, material costs and assumed installation rates based on experience and technical knowledge. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	5.31% to 6.08%	80% Asset Base Condition Assessed since 2022
Water Assets - Above Ground (level 3)	Current Replacement Cost	31/03/2024	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Buildings - 6.00% Civil - 5.77% Mechanical - 4.05% Electrical - 4.52%	Nil
Water Assets - Mains (level 3)	Current Replacement Cost	31/03/2024	Unit Rates - Council	Unit rates are developed using first principles methodology incorporating current plant hire rates and wages rates, material costs and agreed installation rates to develop a valuation matrix. Remaining useful lives are based on condition assessments of assets using scale of 1 to 5. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	4.05% to 5.30%	Review of condition based on inspection data, customer requests and customer service standards.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Sewerage Assets - Above Ground (level 3)	Current Replacement Cost	31/03/2024	Marsh Pty Ltd	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Buildings - 6.00% Civil - 5.77% Mechanical - 4.05% Electrical - 4.52%	Nil
Sewerage Assets - Mains and Manholes (level 3)	Current Replacement Cost	31/03/2024	Unit Rates - Council	Unit rates are developed using first principles methodology incorporating current plant hire rates and wages rates, material costs and agreed installation rates to develop a valuation matrix. Remaining Useful Lives are based on condition assessments of assets using scale of 1 to 5. Overall condition is determined by its physical condition, in conjunction with other factors including environmental, safety, operating functionality, and obsolescence.	5.20% to 5.40%	Review of condition based on CCTV and inspection data.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Other Assets (level 3)	Current Replacement Cost	31/03/2026	Marsh Pty Ltd	Valuation is generally based on a modern equivalent asset, which is one that provides similar function and equivalent utility to the asset being valued, but which is of a current design and constructed using current cost-effective materials and techniques. Rawlinson's cost data and cost indices for the region, as well as consideration on size, material, type and structure have been used to derive the unit rates. Remaining useful lives are calculated using the age and condition of the asset.	Not Applicable	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 14. Contract balances

	2026 \$	2025 \$
(a) Contract assets		
Contract assets	2,556,936	3,511,433
	<u>2,556,936</u>	<u>3,511,433</u>
(b) Contract liabilities		
Funds received upfront to construct and repair Council controlled assets	4,584,388	6,481,123
	<u>4,584,388</u>	<u>6,481,123</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct and repair Council controlled assets	4,132,622	11,535,973
	<u>4,132,622</u>	<u>11,535,973</u>

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants recognises the funding received prior to the work being performed, with the revenue recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next two years.

Note 15. Payables

	2026 \$	2025 \$
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.		
Current		
Creditors and accruals	5,634,629	4,069,463
Prepaid rates	2,523,648	2,796,586
Retentions	1,996,217	1,453,946
	<u>10,154,494</u>	<u>8,319,995</u>

Creditors and accruals are anticipated to be paid within one year. Contract retentions will be paid within two years.

Note 16. Provisions

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.

Refuse restoration

A provision is made for the cost of restoring refuse sites where it is probable the Council will have an obligation to rehabilitate the site when the use of the facilities is complete.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 16. Provisions (continued)

The provision for refuse restoration represents 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. The most significant uncertainty in estimating the provision is the costs that will be incurred because of the long-term nature of the liability.

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 are treated as an expense or income.

Where refuse sites are situated on Council controlled land, they are classified as land and improvement assets. The provision for restoration is, therefore, included in the cost of the land and is amortised over the expected useful life of the refuse site.

	2026 \$	2025 \$
Current		
Annual leave	2,720,364	2,664,769
Long service leave	3,081,349	3,084,703
Refuse restoration	—	1,930,969
Total current provisions	5,801,713	7,680,441
Non-current		
Long service leave	430,083	398,436
Refuse restoration	21,221,506	17,500,517
Total non-current provisions	21,651,589	17,898,953

Details of movements in non-employee provisions

Refuse restoration		
Balance at beginning of financial year	19,431,486	19,681,142
Increase/(decrease) in estimate of future cost and change in date of restoration	1,627,538	(1,301,845)
Increase due to change in time	742,263	841,594
Increase/(decrease) due to change in discount rate	(579,781)	210,595
Balance at end of financial year	21,221,506	19,431,486

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

Note 17. Other liabilities

	2026 \$	2025 \$
Current		
Waste levy refund received in advance	600,351	576,808
Unearned revenue	3,337	3,323
	603,688	580,131
Non-current		
Waste levy refund received in advance	606,238	600,351
	606,238	600,351

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 18. Asset revaluation surplus

Movements in the asset revaluation surplus

	Notes	2026 \$	2025 \$
Balance at beginning of the year		437,228,232	406,023,045
Adjustments to the property, plant and equipment through revaluations	13	32,275,221	31,971,975
Adjustment to land and improvements arising from change in rehabilitation cost		(974,118)	(766,788)
		<u>468,529,335</u>	<u>437,228,232</u>

The closing balance of the asset revaluation surplus comprises the following asset categories:

- Land and improvements	9,670,845	8,527,164
- Buildings	37,586,030	34,892,585
- Transport	322,766,557	301,000,489
- Water	22,569,247	20,401,549
- Sewerage	37,544,766	35,528,640
- Drainage	22,926,008	21,841,386
- Other assets	15,465,882	15,036,419
	<u>468,529,335</u>	<u>437,228,232</u>

Note 19. Commitments for expenditure

	2026 \$	2025 \$
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(a) Contractual commitments

Contractual commitments at the reporting date but not recognised in the financial statements are as follows:

Service contracts within the next year	4,966,403	5,001,526
Service contracts one to five years	15,906,869	13,113,608
Service contracts later than five years	6,258,128	10,550,760
	<u>27,131,400</u>	<u>28,665,894</u>

(b) Capital commitments

Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

Infrastructure	9,212,287	26,724,452
Plant and equipment	1,243,536	1,270,850
Total commitments	<u>10,455,823</u>	<u>27,995,302</u>
Within the next year	10,455,823	27,995,302
Total payable	<u>10,455,823</u>	<u>27,995,302</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 20. Contingent liabilities

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

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2026 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$570,236.

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.

Note 21. Superannuation

Council contributes to the Brighter Super 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 Brighter Super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the Brighter Super trustee.

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 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 Brighter Super trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position". 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 assets and there are no known requirements to change the rate of contributions.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 21. Superannuation (continued)

The next triennial actuarial review is not due until 1 July 2027.

The most significant risks that may result in Brighter Super 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.

	Notes	2026 \$	2025 \$
Superannuation contributions made to the Regional Defined Benefits Fund		55,564	81,812
Other superannuation contributions for employees		2,760,558	2,599,929
Total superannuation contributions paid by Council for employees	5	2,816,122	2,681,741

Note 22. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	Notes	2026 \$	2025 \$
Net result		35,888,481	25,896,627
Non-cash items			
Depreciation and amortisation		18,116,000	16,941,978
Impairment of assets held for sale	8	35,719	–
Impairment of receivables and bad debts written-off	7	17,641	1,391
Change in restoration provision expensed to finance costs	7,8	815,902	841,594
		18,985,262	17,784,963
Investing and development activities (non-cash)			
Capital grants and contributions		(30,428,983)	(19,609,676)
Other capital income	4	(42,315)	(1,926,913)
Other capital expenses	8	1,944,031	2,999,593
		(28,527,267)	(18,536,996)
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		(185,871)	(826,064)
(Increase)/decrease in inventories		(42,652)	122,956
(Increase)/decrease in contract assets		95,633	(105,831)
(Increase)/decrease in other assets		5,620	179,601
Increase/(decrease) in payables		1,834,499	(72,765)
Increase/(decrease) in contract liabilities		848,012	511,219
Increase/(decrease) in employee leave entitlements		83,888	(31,318)
Increase/(decrease) in other liabilities		29,444	446,166
		2,668,573	223,964
Net cash from operating activities		29,015,049	25,368,558

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 23. Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the Council.

Note 24. Financial instruments and financial risk management

(a) 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 and risk committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council audit and risk 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 and risk committee.

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.

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 24. Financial instruments and financial risk management (continued)

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

	0 to 1 year \$	1 to 5 years \$	Over 5 years \$	Total contractual cash flows \$	Carrying amount \$
2026					
Trade and Other Payables	8,430,106	1,724,388	—	10,154,494	10,154,494
	8,430,106	1,724,388	—	10,154,494	10,154,494
2025					
Trade and Other Payables	7,228,180	1,091,815	—	8,319,995	8,319,995
	7,228,180	1,091,815	—	8,319,995	8,319,995

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

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

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.

Sensitivity

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

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying amount \$	Net result		Equity	
		1% increase \$	1% decrease \$	1% increase \$	1% decrease \$
2026					
QTC cash fund	55,860,852	558,609	(558,609)	558,609	(558,609)
Institutional Deposits	47,000,000	470,000	(470,000)	470,000	(470,000)
Net Total	102,860,852	1,028,609	(1,028,609)	1,028,609	(1,028,609)
2025					
QTC cash fund	53,997,444	539,974	(539,974)	539,974	(539,974)
Institutional Deposits	30,000,000	300,000	(300,000)	300,000	(300,000)
Net Total	83,997,444	839,974	(839,974)	839,974	(839,974)

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 25. Transactions with related parties

(a) Transactions with Key Management Personnel (KMP)

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.

	2026 \$	2025 \$
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,422,540	1,472,869
Post-employment benefits	149,405	162,732
Long-term benefits	55,108	101,151
Termination benefits	—	230,918
Total	1,627,053	1,967,670

Detailed remuneration disclosures are provided in the annual report.

Employee benefits for close family members of key management personnel for the reporting period is \$255,578.

Council employs 262 full time equivalent staff of which only 2 are close family members of key management personnel. All close family members of key management personnel were employed through an arm's length process and are paid in accordance with the Award for the job they perform.

(b) Transactions with other related parties

Other related parties include the close family members of key management personnel and any entities controlled or jointly controlled by key management personnel or their close family members. Close family members include a spouse, child and dependent of a key management personnel or their spouse.

Details of transactions between Council and other related parties are disclosed below:

Details of transactions	2026 \$	2025 \$
Purchase of materials and services from entities controlled by key management personnel	126,727	3,279
	126,727	3,279

The purchases of materials and services from entities controlled by members of key management personnel were at arm's length and were in the normal course of Council operations.

(c) 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.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

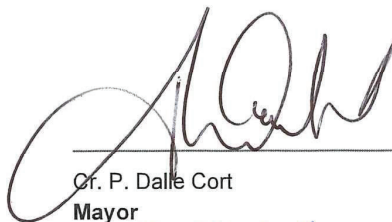
Management Certificate

for the year ended 30 June 2026

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 Regulations 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.


 Cr. P. Dalle Cort
 Mayor
 Date: 02 / 09 / 2026


 M. Magin
 Chief Executive Officer
 Date: 02/09/2026

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 (the council).

The financial report comprises the statement of financial position as at 30 June 2026, 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 material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- 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.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the council's financial position as at 30 June 2026, and of its financial performance for the year then ended
 - ii. complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

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 (including Independence Standards)* (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

The council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026 but does not include the financial report and my auditor's report thereon.

At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the current year financial sustainability statement, current year financial sustainability statement – contextual ratios (unaudited) and unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the council for the financial report

The council is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012, and other prescribed requirements and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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 financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf



A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

mluwinga

Martin Luwina
as delegate of the Auditor-General

8 September 2026

Queensland Audit Office
Brisbane

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

Current Year Financial Sustainability Statement

	Target Tier 5	Actual 2026	5 Yr Av. 2022-26
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Audited ratios

Council's performance at 30 June 2026 against key financial ratios and targets.

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash	x 12	> 4.0 mths	21.5 months	N/A
Total operating expenditure less depreciation and amortisation less finance costs				

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. Council is currently exceeding the target, indicating council has sufficient liquidity to continue to meet ongoing and emergent financial demands for an extended period of time.

Operating performance

2. Operating surplus ratio

Operating result				
Total operating revenue	> - 2%	9.36%	6.07%	

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes. This result demonstrates a sustainable operating position and provides capacity to fund future asset renewals and maintain service delivery levels for the community.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs				
Total operating revenue	> 0%	32.07%	30.48%	

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. This ratio has remained stable, with Council continuing to generate a healthy operating cash surplus from its ongoing activities.

Asset management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)				
Depreciation expenditure on infrastructure assets	> 90%	82.39%	80.58%	

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives. Council regularly reviews its capital program to ensure that service levels are maintained and renewal of assets is optimised.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

Current Year Financial Sustainability Statement (continued)

	Target Tier 5	Actual 2026	5 Yr Av. 2022-26
5. Asset consumption ratio			
Written down replacement cost of depreciable infrastructure assets	> 60%	62.65%	64.17%
Current replacement cost of depreciable infrastructure assets			

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. Council assets are being consumed in line with their estimated useful lives.

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the five 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 2026.

Burdekin Shire Council

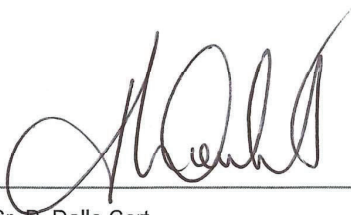
Financial Statements

for the year ended 30 June 2026

Certificate of Accuracy - (audited ratios)

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

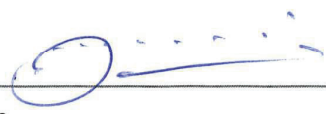
In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Cr. P. Dalle Cort

Mayor

Date: 02 / 09 / 2026



M. Magin

Chief Executive Officer

Date: 02 / 09 / 2026

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 (the council).

The financial sustainability statement for the year ended 30 June 2026, comprises 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 is accurately calculated in accordance with the Financial Management (Sustainability) Guideline 2024.

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 (including Independence Standards)* (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 2024 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

The council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026 but does not include the financial sustainability statement and my auditor's report thereon.

At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the general purpose financial statements, current-year financial sustainability statement – contextual ratios (unaudited), and the unaudited long-term financial sustainability statement.

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

In connection with my audit of the financial sustainability statement, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial sustainability statement 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 council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Financial Management (Sustainability) Guideline 2024 and the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's 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 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 material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.

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.

mluwinga

Martin Luwina
as delegate of the Auditor-General

8 September 2026

Queensland Audit Office
Brisbane

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

Current Year Financial Sustainability Statement

	Target Tier 5	Actual 2026	5 Yr Av. 2022-26
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Contextual ratios (unaudited)

Financial capacity

1. Council controlled revenue

Net rates, levies and charges add fees and charges

Total operating revenue

Na 63.42% 73.76%

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

2. Population growth

Prior year estimated population

Previous year estimated population

- 1

Na 1.08% 0.24%

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

The current year financial sustainability statement - Contextual ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the two 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 2026.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2026

Certificate of Accuracy - (contextual ratios - unaudited)

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

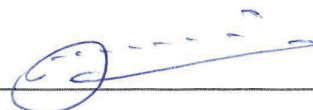
In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Cr. P. Dalle Cort

Mayor

Date: 02 / 09 / 2026



M. Magin

Chief Executive Officer

Date: 02 / 09 / 2026

Burdekin Shire Council

Financial Statements

prepared as at 30 June 2026

Unaudited Long-Term Financial Sustainability Statement

	Target 2026	Actual 2026	2027	2028	2029	2030	Forecast 2031	2032	2033	2034	2035
Measures of financial sustainability											
Liquidity											
1. Unrestricted cash expense coverage ratio											
Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash	x 12	> 4 months	21.5 months	N/A for long-term sustainability statement							
Total operating expenditure less depreciation and amortisation less finance costs											
Operating performance											
2. Operating surplus ratio											
Operating result											
Total operating revenue	>-2%	9.36%	1.62%	1.04%	0.99%	0.66%	0.58%	0.58%	0.64%	0.69%	0.76%
3. Operating cash ratio											
Operating result add depreciation and amortisation add finance costs											
Total operating revenue	> 0%	32.07%	29.46%	29.94%	30.22%	29.88%	29.67%	29.48%	29.41%	29.25%	29.01%
Asset management											
4. Asset sustainability ratio											
Capital expenditure on replacement of infrastructure assets (renewals)											
Depreciation expenditure on infrastructure assets	> 90%	82.39%	128.47%	105.19%	104.49%	123.05%	116.88%	88.86%	86.95%	73.90%	67.21%
5. Asset consumption ratio											
Written down replacement cost of depreciable infrastructure assets											
Current replacement cost of depreciable infrastructure assets	> 60%	62.65%	63.18%	63.83%	63.25%	62.46%	61.60%	60.61%	59.64%	58.56%	57.41%
Financial capacity											
6. Council controlled revenue											
Net rates, levies and charges add fees and charges											
Total operating revenue	N/A	63.42%	70.95%	74.26%	74.87%	75.69%	75.90%	76.02%	76.30%	76.30%	76.11%

Burdekin Shire Council

Financial Statements

prepared as at 30 June 2026

		Target 2026	Actual 2026	2027	2028	2029	2030	Forecast 2031	2032	2033	2034	2035
7. Population growth												
Prior year estimated population												
Previous year estimated population	- 1	N/A	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%
Council has used the constant rate method to calculate the population growth ratio.												

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.

Burdekin Shire Council

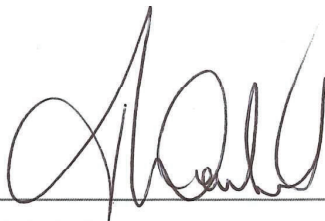
Financial Statements

prepared as at 30 June 2026

Certificate of Accuracy - Long-Term Financial Sustainability Statement

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

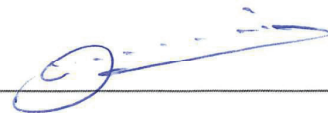
In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Cr. P. Dalle Cort

Mayor

Date: 02/09/2026



M. Magin

Chief Executive Officer

Date: 02/09/2026

Contact Council

(07) 4783 9800
BURDEKIN.QLD.GOV.AU
PO BOX 974, AYR QLD 4807

