



Annual Report 2004/05



Burdekin Shire Council



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Shire Profile

Local Government

Burdekin Shire.

Area

5,053 sq kms.

Location

Latitude 19° 35' south, longitude 147° 24' east, approximately 80 kms south of Townsville.

Population

18,487 estimated resident population as at 30th June, 2001. (2001 Census)

Status

Categorised as a Rural Agricultural Very Large (RAV) Local Authority under the Australian Classification of Local Government.

Rateable Assessments

8,434 as at June, 2005

The Burdekin Shire

The community of the Burdekin Shire is centred on the rich farming land of the Burdekin Delta. The principal towns are the twin towns of Ayr and Home Hill, with smaller centres of Brandon, Giru, Jerona, Alva, Wunjunga, Clare, Millaroo and Dalbeg.

The Burdekin is the largest sugar cane producing area in Australia and boasts the nation's largest water development project – the mighty Burdekin Dam, which is capable of supplying more than 1 million megalitres of water each average year to the Lower Burdekin area.

A combination of favourable climatic factors, fertile, well drained soils and a plentiful supply of irrigation water has also resulted in the establishment of the Burdekin's multi-million dollar small crops industry, with crops grown including capsicums, beans, melons, pumpkins, tomatoes, eggplants and mangoes.

Adding to the strength of the local economy is the district's grazing industry and growing aquaculture industry.

The Shire is further complemented by a variety of educational, health and sporting resources. The Shire has three high schools, numerous primary schools, pre-schools and day care centres, as well as a TAFE College and the Burdekin Agricultural College. The State Government has also invested in a new \$12 million hospital for the area. Culturally, the Shire is home to the Burdekin Theatre, a well recognized cultural venue in Queensland, the Burdekin Memorial Hall, a modern well-equipped Library and active local arts and cultural associations. After hours, the Shire offers fabulous restaurants and night time entertainment for all ages.

The Burdekin Shire Council retains its progressive and innovative attitude to development. Current growth prospects are centred on value adding to the sugar industry, crop diversification and expansion of the area's aquaculture operations.

The completion of a \$3 million joint State Government and Council project has seen the town centre of Ayr dramatically revitalized through tree plantings, street furniture and vibrant public art works. In Home Hill, the project has resulted in the building of a Comfort Stop, with parking amenities, barbecues and art works for the enjoyment of locals. Another recently successful application for matching funding under the State Government's Regional Centres Programme will see Council undertake a further \$1.3M revitalization project in the Shire. Tourists can also enjoy the area's beautiful natural sights, top Barramundi fishing, dramatic cane fires, friendly, rural hospitality and 300 days of glorious sunshine a year!

Mayor's Review

It gives me great pleasure to present the 2005 Burdekin Shire Council Annual Report to the people of the Shire.

I am pleased to report that in 2004/2005, Burdekin Shire Council injected significant funds into the community with a total operating expenditure of \$23.3M including a Works and Maintenance expenditure of \$6.3M.

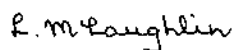
The Council recognises our responsibility to be transparent and accountable to the people of the shire and this year implemented a new budgeting method. The Capacity Based Budgeting program identifies the cost of delivering existing services, replacing existing assets, introducing new services and constructing new assets. During the development of the new model, a thorough review of the use of depreciation funds was discussed and an understanding developed that depreciation funds should be used for asset replacement and loan redemption.

During the past year Stage 1 of the Ayr and Home Hill Central Business District Revitalisation Project was completed and many positive comments were received from locals and tourists. The strategy to revitalise the town centres of Ayr and Home Hill is showing signs of coming to fruition with the emergence of a new sense of energy and confidence among the businesses. Stage 2 of the project will further add to the revitalisation of the district.

Residents of the Shire have been given many opportunities to engage in community consultation through various surveys, community meetings and small group discussions. Council values the input and looks forward to continued community participation.

The diverse activities of the Council Departments are detailed in separate reports in this document and reflect the achievements of Council during the past year. These programmes will continue to be delivered and further improvements and efficiencies are core goals of the organisation. None of Council's achievements would be possible without the workforce, and I would like to pay tribute to the Chief Executive Officer, Executive Officers and staff for their valuable contribution to the Burdekin Shire.

My sincere thanks are extended to my fellow Councillors for their commitment, enthusiasm and efforts in their roles and for the support they so readily offer.



Lyn McLaughlin
Mayor



Chief Executive Officer's Review

The Year 2005 Annual Report is a "report card" linked to the Council's Corporate Plan and Operational Plans and records Council's ongoing commitment to the long-term economic, environmental and social objectives of the Council.

In adopting its second Budget following the March 2004 Local Government Elections, Council, consistent with the significant changes in operating environments of Queensland Councils and in line with the "Size, Shape and Sustainability of Queensland Local Government" agenda, adopted a more strategic approach to its 2005/2006 Budget Planning agenda with the introduction of a new method of Budget preparation based on the Capacity Based Budgeting (CBB) Model. In following this process, Council gained a greater understanding of the types and levels of expenditure and revenues of Council for the various Council programmes and the revenue required to fund them.



This report, prepared in accordance with Council's statutory obligations under the Local Government Act 1993, links programmes to Council's mission, vision and short, medium and long-term goals.

In recent years, the Burdekin Shire Council has implemented reforms flowing from National Competition Policy, including adopting full cost pricing, reform of water pricing and contracting out of some service delivery in line with a code of competitive conduct.

Other regulatory requirements such as Workplace, Health & Safety and Quality Assurance in contracting works for other levels of Government have also imposed additional costs and compliance requirements on Councils, particularly in training, accreditation and the development of the necessary competencies and policies that are now required. Whilst Council adopts a pro-active approach to "change management", it will be expected that legislative requirements in Council's ongoing dealings with the State and Federal Governments are likely to increase over time.

In recent years, Council's short and medium policies in financial and environmental management, have been influenced by a serious downturn in our principle local industry – the sugar industry.

Recent reports to Council are encouraging that the sugar price outlook is the best for some years. Local growers, millers, the business community and individuals working in the industry, recognise that they cannot become complacent about the improved market situation. Council has an important part to play in working with industry and commerce to promote value-adding to the sugar product.

State Government Water Reform and the role of the North and South Burdekin Water Boards, SunWater and the Department of Natural Resources, will challenge the Council and the community over the next twelve months, particularly on water pricing policies for urban and rural water supplies.







The Burdekin community, with its abundant water supply, favourable climatic conditions and excellent soil, is better placed than most other rural communities in Australia to improve the quality of life for its residents; expand rural production in an economic and environmentally sustainable manner and in a social sense, provide attractive business centres and community facilities that will act as a magnet for further growth of this Shire.

In conclusion, I wish to place on record my appreciation for the efforts and contribution by everyone in the organisation to ensure we are regarded as one of the "best rural communities in Australia in which to live".

A handwritten signature in black ink, appearing to read "G.J. Webb". The signature is stylized and cursive.

G.J. Webb PSM, FLGMA (Life),
CHIEF EXECUTIVE OFFICER.

Councillors

	<p>CR. LYN MCLAUGHLIN</p> <p>The Mayor, Cr. McLaughlin is Chairman of Advisory Committees including Brandon Heritage Precinct Steering Committee, Aerodrome Advisory Committee, Burdekin Shire Council Disaster Management Group and Burdekin Cultural Complex Board.</p> <p>Cr. McLaughlin is also a member of a number of Regional based organisations and other Committees including the Enterprise Bargaining Committee and the Burdekin Shire Rivers Improvement Trust.</p>		<p>CR. MARK HAYNES</p> <p>Cr. Haynes is the Deputy Mayor and is also a member of the Burdekin Cultural Complex Board, Ayr Chamber of Commerce and the Burdekin Neighbourhood Centre.</p>
	<p>CR. MARK CASTELANELLI</p> <p>Cr. Castelanelli is a member of the Aerodrome Advisory Committee.</p> <p>Cr. Castelanelli is also a member of a number of external organisations including the North and South Burdekin Water Boards, North Queensland Sports Foundation and the Regional Management Committee for Rural Water Use Efficiency.</p>		<p>CR. PIERINA DALLE CORT</p> <p>Cr. Dalle Cort is a member of the Quality Improvement Team and Equal Employment Opportunity Committee.</p> <p>Cr. Dalle Cort is also a member of the Pest Management Working Group.</p>
	<p>CR. ROSS GAMBINO</p> <p>Cr. Gambino is a member of the Enterprise Bargaining Committee.</p> <p>Cr. Gambino is also a member of the Tourism Advisory Committee to the Townsville Enterprise Ltd., the Burdekin Landcare Group and the Regional Arts Development Fund.</p>		<p>CR. JIM GIST</p> <p>Cr. Gist is a member of the Enterprise Bargaining Committee and Internal Audit Committee.</p> <p>Cr. Gist is also a member of the Home Hill Chamber of Commerce.</p>

	<p>CR. ROSS LEWIS</p> <p>Cr. Lewis is Chairman of the Burdekin Road Safety Advisory Committee.</p> <p>Cr. Lewis is also a member of the Burdekin Shire Council Disaster Management Group, Workplace Health & Safety Committee and Internal Audit Committee.</p>		<p>CR. TREENA LIST</p> <p>Cr. List is a member of the Burdekin Cultural Complex Board, Brandon Heritage Precinct Steering Committee, Regional Arts Development Fund Committee and Health and Environmental Services Regional Organisation of Councils (HESROC).</p>
	<p>CR. LOU LOIZOU</p> <p>Cr. Loizou is currently a member of the Burdekin Shire Council Disaster Management Group, Burdekin Shire Rivers Improvement Trust and Burdekin Crimestoppers.</p>		<p>CR. ROBERT MARRIOTT</p> <p>Cr. Marriott is a member of the Workplace Health & Safety Committee and the Aerodrome Advisory Committee.</p> <p>Cr. Marriott is also a member of the Burdekin Cultural Complex Board and the Burdekin Bowen Integrated Flood Plain Management Advisory Committee (BBIFMAC).</p>
	<p>CR. LYNDY MCCATHIE</p> <p>Cr. McCathie is a member of the Burdekin Cultural Complex Board, Local Authority Waste Management Advisory Committee (LAWMAC) and the Burdekin Community Association.</p>		

Council's Mission and Values

Mission Statement

"The role of the Burdekin Shire Council is to strive to make the Burdekin district the best rural community in Australia in which to live."

Values

How we achieve our mission is as important as the mission itself. Fundamental to success for the Council are these basic values.

Commitment to the Organisation – a commitment by Councillors, management and employees to achieving the objectives of the Council.

Openness, Honesty and Trust – to provide an organisational culture that expects openness, honesty and trust and engenders these principles in its work with the community.

Best Practice, Productivity, Innovation and Continual Learning– a commitment to ongoing development of skills and knowledge of Councillors, management and employees to deliver outcomes underpinned by continuous improvement, best practice and innovation.

Teamwork – to recognise the importance of maintaining a stable work environment in which Councillors, management and employees work constructively together in a spirit of teamwork, trust and loyalty.

Customer Focus – to recognise and value the importance of our customers and to deliver excellence in services provided to both our external and internal customers.

Community Awareness and Wellbeing – to respond to the realistic and prioritised needs of the community and to embrace the principles of community wellbeing linked to ecological sustainable development and regard resource management as resource stewardship for the future, to help build an integrated, accessible community.

Fairness, Equity and Ethical Behaviour – to recognise that fairness, equity and ethical behaviour should underpin all decisions made by Council, management and employees in dealings with internal and external customers and is based on respect for others.

Valuing People – to recognise our ratepayers, citizens and employees as our greatest asset and to value their contribution and commitment to the Burdekin Shire.

Corporate Governance

Corporate Governance

The Australian National Audit Office has defined Corporate Governance as follows :-

“Corporate Governance is about formalising and making clear and consistent the decision making processes in the organisation. An effective system of corporate governance will help facilitate decision-making and appropriate delegation of accountability and responsibility within and outside the organisation. This should ensure that the varying needs of the stakeholders are appropriately balanced; that decisions are made in a rational, informed and transparent fashion; and that those decisions contribute to the overall efficiency and effectiveness of the organisation.”

The Council is committed to high standards of corporate governance and accountability and seeks continuous improvement in this area.

Local Government Act 1993

The Local Government Act 1993 is the legislation under which the Burdekin Shire Council is constituted and contains detailed reporting and operational requirements, which the Council has a duty to comply with.

The governance framework, applicable to Local Government, is generally more complex than in the private sector. Local Government tends to have broad objectives with wide reaching impacts on the community as distinct from private organisations where the overriding obligation is to maximise the return to shareholders. Local Government must recognise the wider public interest issues associated with the delivery of public services while still ensuring the efficient and effective delivery of services.

In common with the private sector, Local Government has to respond to a complex set of stakeholder and legal requirements, particularly regarding financial reporting. In addition, Local Government has to satisfy public accountability requirements.

The Local Government Act 1993 clearly distinguishes between the role of the elected members of the Council and the Chief Executive Officer. The separate roles of the elected members and the Chief Executive Officer are more fully described in the Local Government Act.

Committees and reporting structures

The Council has the following basic meeting structure for managing its business:

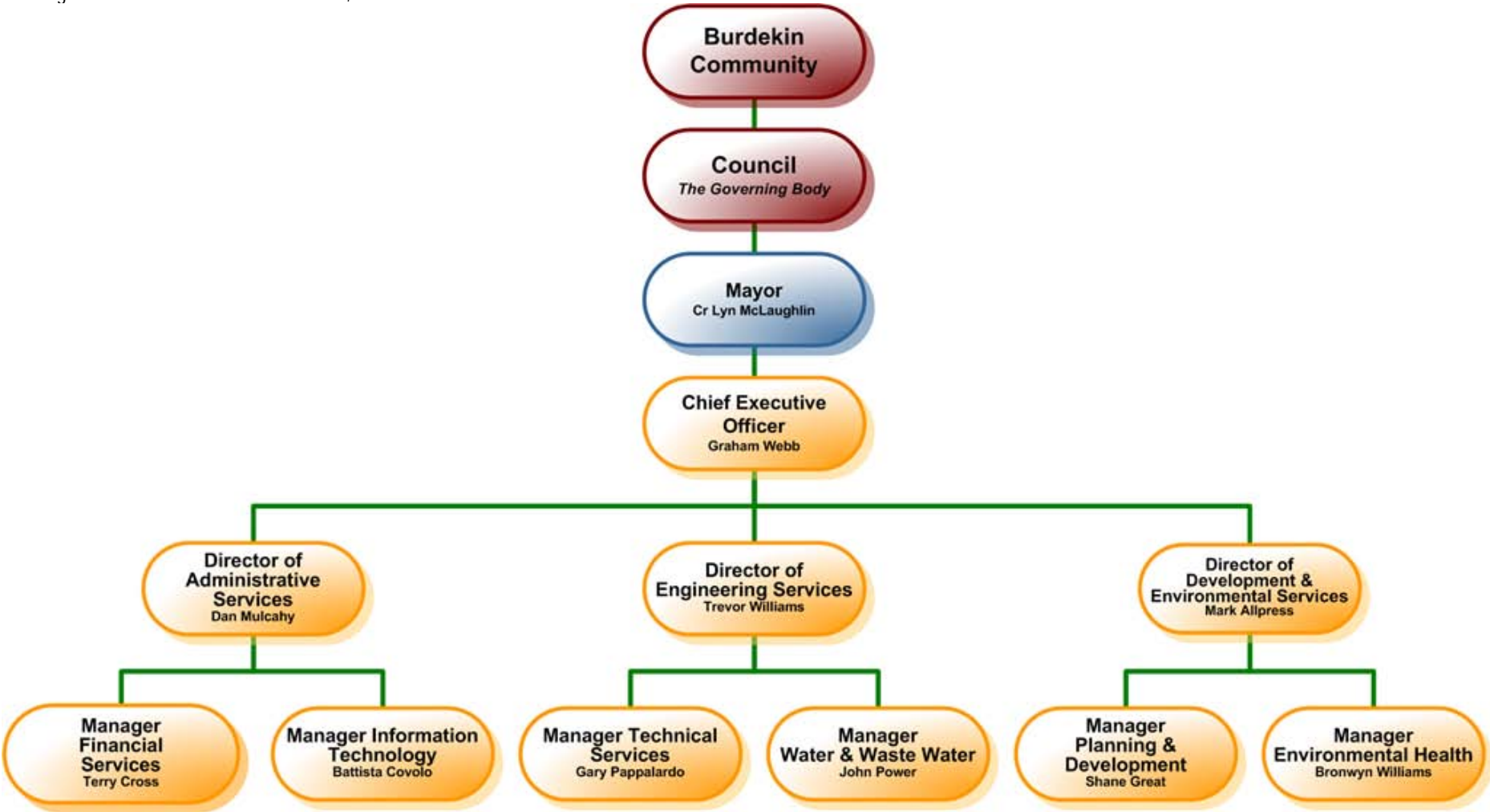
- Ordinary Council meetings – generally on the 1st, 2nd, 3rd and 4th Tuesday of each month.

Other advisory committees have also been established. Any changes to meeting times and dates are advertised in the local media. All Council and Committee meetings are open to the public.

The organisational structure is shown diagrammatically on the next page.

Organisational Structure

The Organisational Structure as at 30th June, 2005



Elected Members & Senior Executive Officers

Elected Members & Senior Executive Officers as at 30th June, 2005



Back (L to R) Mr. D. Mulcahy (Director of Administrative Services), Cr. R. Marriott, Cr. R. Lewis, Cr. M. Castelanelli, Cr. L. Loizou, Cr. J. Gist, Cr. R. Gambino, Mr. T. Williams (Director of Engineering Services), Mr. M. Allpress (Director of Development & Environmental Services),
 Front (L to R) Cr. L. McCathie, Cr. T. List, Cr. M. Haynes (Deputy Mayor), Cr. L. McLaughlin (Mayor), Mr. G. Webb (Chief Executive)

MAYOR
 Cr. Lyn McLaughlin
 M.S 54, Ayr
 (Telephone 4782 6954)

Cr. Mark Castelanelli
 P.O Box 648, Ayr
 (Telephone 4782 6783)

Cr. Pierina Dalle Cort
 19 Sydney Street, Ayr
 (Telephone 4783 4495)

Cr. Ross Gambino
 11 Cameron Street, Ayr
 (Telephone 4783 3939)

Cr. Jim Gist
 80 Ninth Avenue, Home Hill
 (Telephone 0427 101 392)

Cr. Mark Haynes
 (Deputy Mayor)
 74 Hillier Street, Brandon
 (Telephone 4782 5223)

Cr. Ross Lewis
 P.O Box 528, Ayr
 (Telephone 0418 180 274)

Cr. Treena List
 P.O Box 550, Ayr
 (Telephone 4783 6636)

Cr. Lou Loizou
 Daniel Road, Home Hill
 (Telephone 4782 0141)

Cr. Robert Marriott
 P.O Box 290, Home Hill
 (Telephone 4782 2961)

Cr. Lyndy McCathie
 130 Wilmington Street, Ayr
 (Telephone 4783 2932)

In addition to the above formal meeting structure, the Council at its discretion will appoint sub-committees of Councillors and staff to examine particular issues and/or consult with external stakeholders in relation to particular matters. Recommendations from these sub-committees are then brought to the Council for consideration.

Furthermore, the Chief Executive Officer also schedules executive meetings comprising of Directors and Managers to discuss organisational issues. These meetings usually occur monthly.

Leadership and strategy

Elected Members as representatives of residents and ratepayers provide community leadership and guidance and facilitate communication between the community and the Council. The Mayor must ensure the carrying out of the local government's decisions and may provide advice to the Chief Executive Officer on the implementation of Council decisions.

A number of documents collectively guide the organisation. These are:

- **Corporate Plan**
This plan has a five-year timeframe covering all of the major activities of the Council. It is influenced by the general community, elected members and staff views in setting medium term objectives. The Corporate Plan is reviewed annually by the Council.
- **Annual Budget**
This document expresses the objectives, plans and resources associated with the first year of the Corporate Plan. The Budget is adopted each year by Council.

Support for Elected Members

The Chief Executive Officer, through an effective support process provided by the Local Government Association of Queensland, ensures Elected Members understand their roles and responsibilities and are able to add value and bring independent, informed and objective judgements to bear on the governance and decision making process of the Council. An induction programme is provided to all new Councillors on appointment.

The Council's Budget enables elected members to attend conferences, seminars and/or workshops in order to improve their knowledge in the various areas that make up Local Government.

Ethics and values

To ensure that the Council meets its obligations under the Act and to support its commitment to ethical behaviour, a draft Code of Conduct for Councillors and employees has been prepared. Recent legislation now requires Council's to introduce a Code of Conduct for Councillors by 1st March, 2006. It is expected that consultation on the draft Code of Conduct will take place during 2006 and that a formal Code of Conduct will then be adopted.

The Chief Executive Officer and employees are required to follow all policies and guidelines adopted by Council, as well as the requirements of the Local Government Act. An important area for corporate governance and in the relationship between the Council and its stakeholders is in the area of purchasing, which the Council has a detailed policy to guide all employees in relation to procurement activities.

The Chief Executive Officer maintains Material Personal Interest Registers for all Councillors and designated senior officers. In addition, there is a register of gifts maintained to record any gifts offered to Councillors and staff.

Monitoring and review

The Council has a number of instruments in place to ensure that performance is continually monitored and reviewed and that corrective action is taken where required.

- **Financial Reporting**
Accrual based financial reports are normally prepared and submitted to Council on a monthly basis to satisfy financial accountability requirements. The Annual Budget is revised at least twice per year.
- **Operational Plan Reporting**
Operational Plans are firstly adopted by the Council to reflect programmes, priorities and projects included in the Annual Budget. The operational plan is then reported on at quarterly intervals to the Council.
- **Annual Report**
An Annual Report, which includes financial and activity statistics, as well as a full set of the audited financial statements, are produced for the Council and other interested parties.

Risk Management and Internal Control

Council meetings are held regularly and elected members are given adequate notice of meetings, which comply with the prescribed statutory requirements. Where ever possible, agenda items and relevant material are provided prior to the meetings to enable informed discussion by the elected members. Minutes of meetings accurately reflect the decisions taken by the Council.

The Council has implemented other strategies and/or is developing other strategies to achieve effective risk management and internal control including the following:

- Limits of authority are delegated and appropriate processes are outlined in respect of purchasing.
- Position Descriptions are established for all staff positions.
- Policies are currently being documented in a policy register, which is accessible on the Intranet for all staff. Older policies require periodic review to determine their currency.
- An internal audit committee has been established to review external audit reports and monitor appropriate internal control frameworks.
- An auditor appointed by the Queensland Auditor-General audits Council annually. The Council's current auditor is Pickard Associates. This provides a statutory mechanism for an external review of Council's financial operations and other corporate matters affecting the sound management of the organisation.
- The adequacy of Council's insurance coverage is checked on an annual basis in consultation with our insurance brokers.
- The Council is a member of the QLD Local Government Workcare Scheme, which is a self insurance scheme for workers compensation claims. To remain a member of the scheme, the Council is committed to implement a Workplace Health & Safety Management Program titled SafePlan.
- A Workplace Health & Safety Committee made up of employees and Councillor representation monitors incidents in the workplace and recommends preventative action.

Legislative Administration and Compliance

Legislative Responsibility

The Council must comply with all of its statutory obligations, not only of the Local Government Act but also of the many other legislative requirements which impact on its activities. Examples of such legislation include elections, workplace health and safety, GST, fringe benefits tax, competitive neutrality, planning and building, freedom of information, employment and environmental legislation to name just a few.

Local Government has such a broad range of legislative requirements, more complex than the private sector or more narrowly focused organisations, so it is important Council can be assured compliance is taking place.

Industry bodies such as the Local Government Association of Queensland and the Department of Local Government play a significant role in communicating legislative requirements and changes.

Delegations and authorisations

In accordance with the Local Government Act, the Council has delegated a broad range of powers, duties and functions to the Chief Executive Officer in order to expedite decision making and provide a high level of customer service. Where appropriate, the Chief Executive Officer has further delegated powers to staff and/or authorised particular officers to undertake certain activities.

Activity Statistics

The following indicators have been selected as a guide or measure of the activities of the Council.

	2003/2004	2004/2005
Average Net Rates Per Residential Property (<i>Excluding Fire Levy</i>)		
- Ayr	\$1,460	\$1,460
- Home Hill	\$1,198	\$1,198
- Brandon	\$1,423	\$1,423
- Giru	\$983	\$983
Level of Gross Rates Arrears (<i>Excluding Fire Levy</i>)	\$1,153,618	\$902,936
Interest and Redemption Repayment Per Rateable Assessment	\$319	\$342
Loan Debt (<i>Market Value Adjusted</i>) Per Rateable Assessment	\$1,766	\$1,718
<hr/>		
Number of Building Approvals	343	362
Dollar Value of Building Approvals	\$9,860,769	\$11,922,238
Number of Building Approvals (Private Certifiers)	20	42
Dollar Value of Building Approvals	\$902,766	\$837,851
Number of Building Approvals (other Local Government Areas).	249	270
Dollar value of Building Approvals.	\$11,376,935	\$15,514,211
<hr/>		
Number of Material Change of Use Impactment Assessment	13	9
Number of Material Change of Use Code Assessments	10	10
Number of Reconfiguration Applications	6	25

Performance Indicators

The following ratios and performance indicators have been calculated from the 2003/2004 Financial Statements.

Financial

	2003/2004	2004/2005
Revenue Ratio The percentage of council's total operating income derived from rates and charges. Indicates Councils dependence on rates and charges revenue.	79.4%	77.6%
Working Capital Ratio Council's ability to meet current commitments	3.7%	3.8%
Debt Servicing Ratio The percentage of total operating income used to service debt	11.0%	11.6%
Borrowing Ratio The relationship between total borrowing and total operating income	61.7%	58.3%
Rates Arrears Ratio The effectiveness of council's collections of rates and charges	5.9%	4.7%
Capital Expenditure Ratio Ratio of capital expenditure to depreciation	113.9%	164.6%
Unfunded Depreciation Ratio Percentage of annual depreciation expense not funded from current revenue	18.5%	0%
Change in Community Equity Ratio Percentage change in council's net wealth	0.3%	18.9%

The following ratios and performance indicators have been submitted for the 2004/2005 Comparative Performance Information prepared by the Department of Communication, Information, Local Government, Planning and Sport.

Personnel

	2003/2004	2004/2005
Number of employees per 100 capita	1.09	1.07
Wages and Salaries as a percentage of total operating expenditure	52.61%	51.81%
Number of employees per \$1,000,000 total operating expenditure	11.14	10.95
Percentage of work time lost due to accident	0.20%	0.27%

Waste Management Services

	2003/2004	2004/2005
Waste collection costs per property serviced	\$143.05	\$135.67
Total tonnage of refuse collected per property serviced	0.61	0.70
Total tonnage of refuse collected per bin serviced	0.52	0.61

Road Maintenance Services

	2003/2004	2004/2005
Road Maintenance expenditure per laned kilometre – sealed roads		
Urban	\$1,164	\$1,157
Rural	\$365	\$640
Total	\$524	\$742
Road maintenance expenditure per laned kilometre – unsealed roads	\$1,120	\$982
Percentage of sealed roads 'resealed'		
Urban	8.21%	4.64%
Rural	10.52%	11.29%
Total	10.06%	9.98%

Water Services

	2003/2004	2004/2005
Properties served per 100km mains employed	2,098	2,096
Water OMA costs per properties served	\$288	\$274
Water OMA costs per 100km of mains	\$604,000	\$574,093

Sewerage Services

	2003/2004	2004/2005
Properties served per 100km of main	4,566	4,566
Sewerage OMA costs per properties served	\$291	\$283
Sewerage OMA costs per 100km of main	\$1,329,677	\$1,291,613
Compliance with sewerage effluent standards for BOD	100%	100%
Compliance with sewerage effluent standards for Suspended Solids	100%	100%
Confirmed sewer chokes per 100km of main	2.6	Nil

Parks and Gardens

	2003 /2004	2004/2005
Cost of maintaining parks and gardens per hectare maintained	\$20,348	\$24,457

Burdekin Shire recognises achievers at Australia Day Celebrations on Wednesday, 26th January, 2005

The Burdekin community celebrated Australia Day at a ceremony held at the Burdekin Theatre and acknowledged the achievements, dedication and outstanding service of some of its prominent citizens and community groups.

Marie Finn - Citizen of the Year
Leo Previtara – Citizen Achievement Award
Christine Pirrone – Young Citizen of the Year
Kaitlyn Wright - Young Citizen Achievement Award
Ray Collinson – Senior Sports Award
David Wellington – Junior Sports Award
Darren Meinicke – Sports Administrator Award
Ashleigh Killick – Junior Cultural Award
Jim Nuttall – Senior Cultural Award
Power Station Museum Pictorial Exhibition “The Way We Were” – Community Event of the Year



Leo Previtara (Citizen Achievement Award), Mayor Lyn McLaughlin and Marie Finn (Citizen of the Year)

Citizen of the Year

The 2005 Australia Day Citizen of the Year, Marie Finn, was nominated for her vision, determination and tireless efforts to many community groups.

Her vision, determination and hard work have seen the establishment of many organisations and facilities to the entire community's benefit. One of the first groups to be established under her leadership was the local branch of the Nursing Mothers Association. The local branch, under her guidance, provided the necessary information and moral support required by new mothers.

In 1983 she realised that the children of the Burdekin needed a vehicle by which they could demonstrate their many talents, while at the same time learn from observing others perform in the various areas of the arts. With this vision in mind, she set about establishing a committee to plan the first Burdekin Junior Eisteddfod. Through

her guidance at the helm of this organisation for ten years, the very successful, now Burdekin Junior Arts Association, flourished, and in 2003 celebrated its 20th anniversary.

It is hard to believe that she had any time for further ventures in 1983, but in that same year, seeing the need for a community kindergarten in Home Hill, she set about finding a solution. She established a committee, which under her guidance, purchased a block of CWA flats which were converted into a suitable venue for the Kindergarten. Today the Home Hill Community Kindergarten proudly boasts a new, modern facility with wonderful gardens and outdoor playing equipment.

Music has always been a huge part of her life and as a very accomplished pianist she has found many ways to further serve the community. As a member of the Home Hill Choral Society, over the years she took on the roles of musical director, conductor and President. Her service to the Choral Society was recognised when she was awarded life membership.

She has accompanied many a performer over the years and is still giving her time and talents freely to assist the various artists to achieve their best performance.

In earlier years she combined her musical and organisational skills to produce several successful charity concerts for the Home Hill Branch of the Cancer Society. Through her work today as a music specialist at the local primary schools, she takes every opportunity to encourage children to enjoy and share their musical gifts. Her choirs regularly entertain at the local Home for the Aged and other local events.

She is very worthy indeed of recognition.

Achievement Award

The winner of the Achievement Award, Leo Previterra was nominated for his service to the community over a 25 year period through Lions Club International. His Lions Service commenced in July 1979 with the Brandon Lions Club where he served terms as both Vice-President and President. In 1984/85 he was appointed District Zone Chairman and became a permanent Lions District Cabinet Member. He transferred to the Ayr Lions Club in 1987 and has served in various official positions, including President.

His achievements as a member of Lions International with his dedication to hard work, his perfect attendance at meetings, his diligent application to the many projects he sponsored and guided to fruition within his Club and at District and National levels is shown in the prestigious awards presented to him at Club, District, National and International levels of Lionism. These Awards recognise dedicated service far above normal club activities and for outstanding service to his fellow man and his community. Recently, he sponsored through the Club, and readily accepted Chairmanship of, the district's latest ongoing community medical project, the establishment of a Medical Rehabilitation Unit for the Burdekin District. This fundraising project has seen substantial donations and funds raised. A large Government Grant has also been approved, ensuring the establishment of the Rehabilitation Centre in 2005.

He has given so much of himself to this community and is very worthy in deed of recognition.



Christine Pirrone (Young Citizen of the Year), Mayor Lyn McLaughlin and Kaitlyn Wright (Young Citizen Achievement Award)

Young Citizen of the Year

The Young citizen of the Year, Christine Pirrone was nominated for her enthusiasm in promoting Youth issues and her voluntary work with many charitable organisations.

She was chosen as a member of the Queensland Youth Parliament in 2004 and was one of the 25 students selected in Queensland to attend a Rural Health Workshop in Brisbane.

Her other achievements include:

- Member of the 2004 Burdekin Shire Youth Council.
- Participated in Burdekin Catholic High School Musicals.
- 2004 Burdekin Water Festival Ambassador entrant.
- 2004 - Received Bradley Wallace memorial Shield for General Proficiency.
- Received Level 2 academic achievement award and the Cultural Award for Year 11.
- 2004 - age champion for swimming.
- 2004 - awarded high distinction in Speech in Action to Level 4.
- 2004 - awarded a distinction in music theory to grade 4 and has studied piano for 7 years.
- She participated in the Duke of Edinburgh Award Scheme and completed the Bronze, Silver and Gold Awards.
- She has completed many hours of community service - collecting for the red cross, undertaking child care work at Big Birds Nest, and working with disabled children and undertaking office work at the Burdekin Neighbourhood Centre.
- She has represented her School in athletics, softball, touch football, netball and cross country.
- She has been appointed School Captain for Burdekin Catholic High School for 2005.

A remarkable young lady who deserves recognition for her achievements.

Young Citizen Achievement Award

The recipient of the Young Citizen Achievement Award, Kaitlyn Wright has been a very active member of the Ayr State High School community and was nominated for her academic, sporting and cultural achievements.

Her achievements include:

- Ayr State High School Vice-Captain
- Queensland winner of the Technology One Byte Awards
- Member of the Ayr State High School Concert & Stage Bands
- Sports - competed in netball, softball, swimming, touch football and umpires netball
- As part of her school activities she has participated in Anzac Day Parades, Door Knock Appeals, Clean Up Australia Day and Toastmasters.
- She participated in the Duke of Edinburgh Award Scheme and completed the Bronze, Silver and Gold Awards
- She was also the Ayr State High School 2004 Pierre De Coubertin Awardee



David Wellington (Junior Sports Awardee), Mayor Lyn McLaughlin, Ray Collinson (Senior Sports Awardee) and Darren Meinicke (Sports Administrator Awardee)

Senior Sports Award

The 2005 Australia Day Senior Sports Awardee, Ray Collinson, was nominated for his outstanding achievement in the sport of clay target shooting.

His achievements include:

- Member of the Clay Target Shooting Australian Team at the World Championship in Bywell England 2004 - achieving third place
- Individual Competitor in World Championship in Bywell England - he achieved third overall from 503 competitors

- 2004 National Titles (Wagga)- overall Single Barrel Champion
- State Titles (Townsville) - made State Team for 2005 - Queensland Trap Champion

He has been shooting for 34 years and has won numerous State Titles. He has been a member of the State Team for the last 7 years and was the National Single Barrel Champion for 2002. He has also been a member of the Burdekin Clay Target Club for 34 years.

Junior Sports Award

The 2005 Australia Day Junior Sports Awardee, David Wellington was nominated for his participation and success in the sports of Rugby League, Rugby Union and Surf Life Saving. He was the 2004 Captain/Coach of the Burdekin Catholic High School Rugby League Side which competed in the Arrive Alive Cup, a national schoolboys competition promoted by the Australian Rugby League. He also volunteered his time to coach the 2004 Saint Francis Primary School Rugby League side. He is a bronze medallion holder and patrolling member of the Ayr Surf Life Saving Club.

His other achievements include:

- 2003/04 Burdekin Open Rugby League and Union Representative
- 2004 Captain of Premiership winning Burdekin Catholic High School Open Rugby League and Rugby Union Sides.
- 2004 Member of North Queensland Open Schoolboys side (Queensland U/18 Championship Premiers)
- 2004 PLAYER U/17 Burdekin Roosters Rugby League
- 2004 Player U/17 Burdekin Cane Toads Rugby Union
- 2004 member Combined Secondary Schools Rugby Union side (Queensland Country)
- 2003/04 U16/17 Townsville Rugby League side (2004 Queensland Rugby League Northern Division Subway Premiers)
- 2004 Queensland Reds Regional Rugby College scholarship holder
- 2004 Ayr Surf Club Surf Boat Rower of the Year and a member of the U/21 surfboat team which, in addition to other achievements, won a bronze medallion at the Queensland Life Saving Championships)

In addition he has also competed successfully in athletics and swimming at school level and was named the 2004 Burdekin Catholic High Sportsman of the Year. As well as the many sporting achievements mentioned, he was also the Burdekin Catholic High School 2004 School Captain.

Sports Administrator Award

The 2005 Australia Day Sports Administrator Awardee, Darren Meinicke, was nominated for his outstanding contribution, commitment and dedication to sport.

His achievements include:

- Co-organiser of the 2002/2003 Ayr Triathlon.
- Chief organiser of the 2004 Ayr Triathlon.
- Sole organiser of 4 week training camp that lead up to the 2004 Triathlon.

- Co-organiser of the 2002/03 Sugar Rush Running Festival.
- President of the Ayr Triathlon Club (established in 2004).
- Regular Top 10 finisher in NQ Triathlons.
- He has competed in several ironman competitions and the half Marathon in the 2002 Sugar Rush.
- He is a qualified Triathlon Coach and Fitness Instructor.
- He is the District Co-ordinator for FITLINK (a nationally recognised fitness training organisation)
- He has taught Physical Education at Ayr State High School for the past 6 years and has coached various sporting teams as part of his teaching role (touch football, basketball etc.)
- He is a Past member of the Burdekin Basketball Association.
- Current member of the Burdekin Runners & Walkers Group.
- President of the Ayr Triathlon Club and a member of the Burdekin Touch Football Association.

He is someone who has devoted many years to his chosen sports and for this he deserves recognition.



Ashleigh Killick (Junior Cultural Awardee), Mayor Lyn McLaughlin and Jim Nuttall (Senior Cultural Awardee)

Junior Cultural Award

The 2005 Junior Cultural Awardee, Ashleigh Killick was nominated for her outstanding achievement in Cultural Activities.

She performed in the 2003 Burdekin Little Theatre Production of "Giggle & Nibbles. She performed the major role of Lady de Winter in the 2003 Burdekin Catholic High School Musical "The Three Musketeers" and had major roles in the Inter-School Drama Festivals from 2002 to 2004.

Other achievements include leadership roles and performances for school based activities such as Founders Day, Open Days and the Catholic Education Mission Launch. She has also competed in the Burdekin Junior Eisteddfod in the categories of Recitation and Australian Verse, Choir, Vocal Group, Novelty Vocal Group, Modern Pop Solo and Vocal Solo. She was awarded the 2004 Inter-School Drama Festival Director's Award.

A number of other relevant achievements include:

2004 Participant in Bell Shakespeare Workshop

2004 Merit Certificate for Bell Shakespeare audition

2004 Burdekin Catholic High School Caltex All Rounder Award

2004 Joyce Family Award for Outstanding Cultural Contribution

2000 to 2004 - High Distinctions in AMEB Speech in Action

2003/04 - Treasurer of Burdekin Catholic High School Interact Club

Senior Cultural Award

The 2005 Australia Day Senior Cultural Awardee, Jim Nuttall was nominated for his dedication, commitment and outstanding contribution to the cultural life of the Burdekin.

He is one of the hardest workers in the Burdekin Singers and has been treasurer of this organisation for many years. He is producer and driving force behind all scenes for their productions and has taken part in many performances. He gives of his time willingly to assist with rehearsals and special coaching for productions.

He was also involved in fundraising ventures for the establishment of the Burdekin Basketball Stadium, running Bingo for 13 years until the stadium was paid for. He was also treasurer of the Burdekin Water Festival Committee for six (6) years and currently assists his wife in her role as treasurer of the Committee.

He has made an outstanding contribution to the cultural life of the Burdekin and is very worthy of this award.

Community Event of the Year Achievement Award

The 2005 Community Event of the Year Achievement Award was awarded to The Power Station Museum pictorial exhibition "The Way We Were". The Award recognises the dedication of the members of the Lower Burdekin Historical Society and the Power Station Museum Committee. The Power Station Museum and Water Interpretative Centre in Home Hill was initiated in the International year of Fresh Water 2003 to celebrate 80 years of successful water management in the district. The Inkerman Irrigation Scheme and the Home Hill Power Station, which were commissioned in 1922, were the inspiration for the centre. The first pictorial display featured in the Museum was "The Inkerman Power Station and Irrigation Scheme". The second pictorial display was the "Big River Exhibition" and since acquiring the Plasma Screen the video "Catchment to the Sea" is constantly on view. More recently the museum featured an outstanding exhibition entitled "The Way We Were" a pictorial history of the past.

The museum has been an outstanding cultural success for the Burdekin community.



Mandy Oats (President - Burdekin Water Festival Committee), Mayor Lyn McLaughlin and Laura Scott (Power Station Museum)

Community Event of the Year

The 2005 Community Event of the Year was awarded to Burdekin Water Festival - Theme "Carnivale". This Award recognises the efforts of a hard working Committee in organising a festival which has been an annual community event in the Burdekin for many years and celebrates the district's abundant water supply.

From three entrants in 1958, the 2004 Burdekin Water Festival (with the theme "Carnivale") attracted 18 ambassador entrants representing a variety of service clubs and organisations.

Committee members realise the tradition must go on and grow. Grow it has. In 2003 a Food Fest was successfully incorporated into the opening of the Festival. The Food Fest was even bigger and better in 2004. The Parade and Mardi Gras also attracted big crowds and incorporated the opening of the Ayr CBD Project. All ambassador entrants, with the assistance of the organisations they represented, entered the highest standard of floats seen for a long time.

Ambassadors have a great chance to be involved and help their community. They all enjoy participating in the events during the week of the Festival and have the opportunity to raise funds for donation to a charity of their choice. Events also include a pet show and gala ball and a visit by the ambassador entrants to the Lower Burdekin Home for the Aged is always a special occasion. The residents were appreciative of the girls' company this year and said the short talks provided by the 18 entrants were "first class".

Programme

Achievements

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
1. Management	The Chief Executive Officer is Council's principal staff officer, exercising overall management responsibilities for Council's operations.				
	(i) Organising and presentation of reports and reporting to Council.	CEO	Directors/ Managers	Monthly. Council reviewed method of reporting at meetings on 18 th January 2005 and 1 st March 2005.	Report prepared in revised format.
	(ii) Conducting correspondence between the Local Government and other persons, as per delegated powers.	CEO	Directors/ Managers/ Minutes Clerks	As per performance objectives within 12 working days of registration or within time limits set by author.	Monthly meeting compliance objectives. <hr/> In case of some members of Senior Executive Officer Team, some targets not met.
	(iii) Managing and overseeing the administration of the Local Government and its Corporate Plan.	CEO	Directors/ Managers	Community consultation, review, and adoption of Corporate Plan prior to adoption of 2005/2006 Budget.	Corporate Plan for 2005/2010 adopted at meeting of Council on 12 th July 2005.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(iv) Co-ordinating the activities of all employees of the Local Government.	CEO	Directors/ Managers	As per Local Government Act, ensure organisational structure and human resources in accordance with Council policies. Organisational Structure and resources of Council to be reviewed following March 2004 Elections.	Report presented to Council on staffing levels to meeting on 9 th August 2005. <hr/> Current review being undertaken of Senior Executive Officer contract arrangements..
	(v) Exercise the powers of delegation to other officers of the Local Government as per Section 1132 (1) of the Local Government Act and maintain Registers of Interests.	CEO	Directors/ Managers	Ongoing.	Complied and recorded in Register.
	(vi) Oversee the successful implementation of Operational Plans for Senior Executive Officers.	CEO	Directors/ Managers	Report to Council as per Local Government Act on progress with implementation of Operational Plans for all Senior Executive Officers.	Periodic meetings with Directors/Managers on implementation process. Officers reported as per Local Government Act.
	(vii) Hold regular Senior Management Team Meetings on senior management issues.	CEO	Directors/ Managers	As required.	Being held on monthly basis including policy review meetings.
	(viii) Co-ordinate meetings of Senior Management Team and the Mayor.	CEO	CEO/Mayor	Convene meetings on at least a quarterly basis.	Meetings held throughout the year.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(ix) Complete in accordance with the provisions of the Local Government Act reports to Council to further improve management administration of Council's business through appropriate delegations and authorisations under State Acts and Local Laws.	CEO	Directors/ Managers	Progressively.	No action required at this time.
	(x) In conjunction with Committees appointed by Council, carry out Performance Appraisals for CEO and Directors in accordance with agreed key performance indicators and the Salmac Performance Appraisal System.	MAYOR/CEO/ & COUNCIL COMMITTEES	CEO/Directors	31 st May 2005.	Completed.
	(xi) In conjunction with Directors of relevant Departments, carry out performance appraisals for Council Managers in accordance with key performance indicators and the Salmac Performance Appraisal System.	CEO/ DIRECTORS	CEO/Directors	31 st May 2005.	Performance reviews of Managers completed.
	(xii) In conjunction with Council's Human Resource Department, address organisation on organisational changes, major Council policy decisions, budget, Quality Assurance and workplace issues.	CEO/HR	CEO/Directors	Quarterly basis.	Training Needs Analysis Report from consultant received.
	(xiii) In conjunction with Council's Enterprise Bargaining Committee, review progress of implementation towards satisfactory conclusion to negotiations on Enterprise Bargaining Agreement No. 6 through consultation and meetings between employer and employee groups on Committee.	CEO/HR	Council Members of Committee/CEO /Director of Engineering Services/HR	By 31 st December 2005.	Agreements certified on 25 th February 2005 (State) and 18 th January 2005 (Federal).

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(xiv) In consultation with Council, review the application of Code of Conduct requirements for Local Government Councillors in accordance with guidelines provided in Discussion Paper 2003 – Code of Conduct for Councillors.	CEO/MAYOR	CEO/Directors/ Councillors	30 th June 2005.	To be completed by 1 st March 2006 as per legislation.
	(xv) In consultation with Burdekin Disability Advisory Group (BDAG) develop Partnership Proposal.	CEO/ASO	CEO/Directors/ Managers	30 th June 2005.	Draft policy forwarded to BDAG – at this stage no response.
2. Financial Management	Advise Council of financial implications of policy determinations and exercise management oversight of Council's financial operations.				
	(i) Closely monitor and report as required on compliance by Council and Senior Executive Officers in the management and administration of Council programmes.	CEO	Council/ Directors/ Managers	Periodic budget review as per Local Government Act.	Budget Review Report presented to Council on 28 th June 2005.
	(ii) Assist Council in formulating policies, rating strategies and review of revenue policies, as part of the budget planning and implementation process for the 2005/2006 financial year.	CEO	Council/ Directors/ Managers	As part of 2005/2006 Budget planning process.	Schedule of Preliminary Budget Meetings established and meetings held prior to adoption of Budget.
	(iii) Ensure reports from Senior Executive Officers are received in appropriate form and in a timely manner for release of Council's Annual Report by 30 th November, 2004, and that if the report is received after 30 th November within two weeks of such report.	CEO	Directors/ Managers	By 30 th November, 2004.	Extension of time granted by Minister. Report adopted, advertised and included on Council's webpage.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(iv) In consultation with Council, review role, duties and responsibilities, including development of appropriate outcomes of Council's financial management and administration through the use of the Council Audit System and Quality Assurance System.	CEO/AUDIT COMMITTEE	CEO/Directors/Managers	By 31 st May 2005.	Audit completed for 2004/05.
	(v) Participate as a member of the Council's Senior Executive Team in the implementation of Council's new financial system, including the presentation of regular reports to Council.	CEO/DIRECTORS/MANAGERS	CEO/Directors/Managers	Ongoing over next two financial years. Review progress by 30 th June 2005 and report to Council.	Proclaim on line from Monday, 4 th April 2005.
3. Development	Oversee the role of Council's Development Officer in the promotion of economic development in the Shire to the benefit of all sectors of the community including business, industrial, agricultural, tourism and service sectors, and to develop and stimulate the economic well-being of the Shire.				
	(i) Monitor the operational plan of Council's Development Officer to ensure targets are met as per plan, including the submission of timely reports to Council.	CEO	Development Officer	Operational plan quarterly/monthly reports on operations to Council.	Development Officer's progress reports on Operational Plan presented to Council.
	(ii) As required assist Development Officer in encouraging and facilitating the establishment of new enterprises, the expansion of existing businesses towards creating job opportunities by attracting enterprises from outside the Shire, by creating investment opportunities relevant to resources available within the Burdekin.	CEO	Development Officer	As required.	As required.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(iii) Attend meetings with local organisations as required to promote and support development and tourism opportunities in Burdekin Shire.	CEO	Development Officer	As required.	Since Council commissioned Leisure Futures to prepare a Burdekin Enterprise Development Model and Nature Based Tourism – Project Development Outline, the CEO/Mayor/Development Officer have been actively involved in the preparation, in conjunction with Consultants, of the Report which was presented to Council at its meeting on 30 th November 2004 (Clause 14 of Minutes).
	(iv) Undertake a performance appraisal of Council’s Development Officer in respect of the role, duties and responsibilities of the position and outcome.	MAYOR/CEO/DEVELOPMENT OFFICER	Development Officer	By 26 th September 2004.	Completed.
	(v) In conjunction with Council Development Officer and Human Resource Officer, prepare Position Description for Replacement Position of Development Officer for maximum period of 12 months.	MAYOR/DEVELOPMENT OFFICER/HUMAN RESOUCE OFFICER	Development Officer	By 10 th December 2004.	Position advertised internally. Closing date Friday, 29 th October 2004. Following interviews of internal applicants, Mrs. Dianne Pennisi appointed to Relieving Position.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(vi) In conjunction with Development Officer and Relieving Development Officer, implement recommendations from reports – Burdekin Enterprise Development Model and Nature Based Tourism – Project Development Outline in accordance with resolutions of Council and recommendations in report adopted on 30 th November 2004 (Clause 14).	CEO/ DEVELOPMENT OFFICER	Development Officer	As required by the recommendations contained in report.	Reports adopted by Council on 30 th November 2004. Steering Committee Meetings held on 10 th March 2005, 7 th April, 13 th April, 11 th May, 16 th May and 25 th May 2005.
	(vii) Participate with Council Committee towards finalising Stage 1 of CBD Revitalisation Project to meet ministerial guidelines for completion by June 2005.	CEO/ COMMITTEE	CEO/ Development Officer	As required.	Council resolved at meeting on 30 th November 2004 to allocate \$6,000 towards costs of conducting community survey for Stage 2 of CBD Revitalisation Scheme. <hr/> Survey presented to Council on 12 th April 2005.
4. Workplace Health and Safety.	As Chief Executive Officer and Chairman of Council’s Workplace Health and Safety Committee, deliver appropriate enforcement of Workplace Health and Safety Standards through appropriate training, support for Council’s Workplace Health and Safety Officer by ensuring safer working conditions for Council’s workforce.				
	(i) Monitor the operational plan of Council’s Workplace Health and Safety Officer to ensure targets are met as per plan, including the submission of timely reports to Council.	CEO	WH&S/QA Co-Ordinator	Operational Plan quarterly.	Objective met.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(ii) Organise and attend meetings of Workplace Health and Safety Committee and implement findings/recommendations of Committee.	CEO	WH&S/QA Co-Ordinator	At least six times per year.	Objective met.
	(iii) Establish risk management/inspection programme in conjunction with Director of Works to minimise Council's legal liability exposure by taking reasonable steps to exercise appropriate powers within a reasonable time to discharge Council's duty of care to avoid injury and damage by members of the public in respect of Council roads and footpaths.	CEO	WH&S/QA Co-Ordinator/ Director of Works.	March 2005.	Objective met.
	(iv) Satisfactory progress the implementation of Council's Safe Plan.	CEO	WH&S/QA Co-Ordinator	June 2005.	Audit may be conducted in 2005/2006 financial year.
	(v) In consultation with Council's Workplace, Health & Safety Officer, prepare and release news bulletins on WH&S issues and conduct, as required, organisational briefings on issues relevant to these subjects.	CEO/WH&S OFFICER	WH&S//QA Co-Ordinator	As required, at least quarterly.	Regular news bulletins released with pay slips.
	(vi) Undertake a performance appraisal of Council's Workplace Health & Safety/QA Co-ordinator in respect of the role, duties and responsibilities of the position and outcome.	CEO/WH&S/QA CO-ORDINATOR	WH&S/QA Co-Ordinator	September 2004.	Completed.
	(vii) Develop programmes, including 10,000 Steps Challenge for Workplaces Programme as an initiative to increase awareness and levels of physical activity in workplace.	CEO/WH&S/QA CO-ORDINATOR	WH&S/QA Co-Ordinator	By 30 th June 2005.	Council agreed to initiative promoted by Queensland Health to participate in 10,000 Steps Challenge for Workplaces Programme – Council resolution 7 th December 2004.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
5. Quality Assurance	The Chief Executive officer is responsible for the organisation's Quality Management system to ensure it complies to the standard AS9001:94.				
	(i) Monitor the operational plan of Council's Quality Assurance Officer to ensure targets are met as per plan, including the submission of timely reports to Council.	CEO	Quality Assurance Officer		Complied.
	(ii) Review current management arrangements, oversee full review of Council's Quality Assurance Accreditation arrangements with performance measured by retention of Main Roads' accreditation for major capital and maintenance works in the Shire.	CEO	Quality Assurance Officer/ Director of Works	May 2005.	Audit completed in May 2005.
	(iii) Organise and attend meetings of Management Review Team and implement findings/recommendations of Committee Team.	CEO	Mayor/ Directors/ Managers	At least quarterly	Complied.
	(iv) In consultation with Senior Management Team and WH&S/QA Co-ordinator, develop programmes for implementation of at least four (4) Quality Assurance Audits throughout organisation during 2004/2005.	CEO	CEO/Directors/ Managers	Audits to be completed by June 2005.	All audits completed by December 2004 and new Audit Schedule for 2005 prepared.
6. Risk Management and State Emergency Service Operations	The Chief Executive Officer in his capacity as Executive Officer of the Burdekin Local Government Counter Disaster Committee is responsible for actioning the directions of the Chairperson of the Committee and co-ordinating the organisations which form the Counter Disaster Committee during operations.				

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(i) Ensure the Burdekin Local Government Counter Disaster Plan is maintained in accordance with the Disaster Management Act 2004 and review the Plan and Sub-Plans as required in accordance with templates to be developed by Department of Emergency Services.	CEO	CEO/ Executive Officer	May 2005.	Workshop held on 10 th May 2005.
	(ii) Organise and attend as required meetings of the Burdekin Local Government Counter Disaster Committee.	CEO	CEO	October 2004 to April 2005	Complied.
	(iii) As part of the Shire's risk management strategies in preparation for any emergency, ensure relevant personnel are familiar with the relevant provisions of Council's Mitigation Plan and Chemical Spills Risk Study Report.	CEO	CEO/Local Controller/ Directors/ Managers	Arrange briefing in advance of flood/cyclone season in December 2004.	Table Top Exercise planned for 17 th November 2005.
	(iv) Review Council's standing operating procedures in the management of Council's Local Government Disaster Co-Ordination Centre prior to flood/cyclone season.	CEO	CEO/ Local Controller/ Directors/ Managers	Arrange briefing in advance of flood/cyclone season in November 2004	Completed.
	(v) As member of State Mitigation Committee, attend meetings in Brisbane as required.	CEO	CEO	As required	
	(vi) In accordance with AusAID funded Australia South Africa Local Government Partnership arrangements with Ilembe District Municipality KwaZulu-Natal, develop and participate in programme to improve Risk and Emergency Management procedures in respect of Local Governments.	CEO	CEO/Local Controller	October 2004 and November 2004.	Completed with implementation of Memorandum of Understanding at ceremony in South Africa.

Corporate Governance – Operational Plan - 2004/2005

Sub-Programs	Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 th June, 2005
	(vii) In consultation with Burdekin Disaster Management Group adopt Local Government Counter Tourism Risk Management Sub-Plan, utilising template provided by Local Government Association of Queensland (Counter Terrorism Risk Management Kit).	CEO	CEO	May 2005.	Workshop held on 10 th May 2005.
7. Local Government Elections	The Chief Executive Officer was the Returning Officer for Local Government Elections in March 2004.				
	(i) Chief Executive Officer, in consultation with and also with the approval of Council, review all aspects of conduct, including electoral procedures, in advance of March 2008 Local Government Elections. This review shall include, but not be limited to, issues such as Ordinary Ballot or Full Postal Ballot; composition; polling places.	CEO	CEO	By June 2006.	No decision made by Council on any issues at this time.
	(ii) Within six months of Local Government Elections, review, report and implement decision of Council concerning Remuneration Policies for period from 2004 to 2008.	CEO	CEO	By October 2004.	Complied with – Council resolution recorded on new Remuneration Policy at meeting held on 28 th September 2004.

Administration Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies 2004-05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
1	<u>Administration & Finance</u>	To provide administrative & finance support and service to internal and external customers to achieve maximum benefit to Council				
	General Administration	1.1	Apply for subsidies/funding for employees	HR Officer		Subsidies & Grants received Subsidies pursued under Breaking the Unemployment Cycle Program and for apprentices. Actual \$137,000 to Budget \$74,550.
		1.2	Monitor taking of annual and long service leave taking for relevant officers	CEO	HR Officer & Dir/Managers	6 monthly review of entitlements - May & Nov Biannual letters issued to employees in September 2004 and March 2005.
		1.3	Consideration and adoption of Local Laws and Subordinate Local Laws	DAS	Dir/Managers	Submission of relevant Local Laws & Subordinate Local Laws Local Laws commenced and still to finalise include: Water, Caravan Parks and Camping, Control of Pests and Tramways. Water Local Law unlikely to be pursued.
		1.4	Development of Strategic Recordkeeping Implementation Plan (SRIP) based on IS40 - Recordkeeping and IS41 - Managing Technology Dependent Records	DAS	Admin Co-ordinator and Section Head - Records	30 June 05. Dependant on liaison with LGAQ and Records Management Association of Australasia. Low priority. Delegated to Admin Co-ordinator for completion. No further action at this stage - still low priority.
		1.5	Consultation and adoption of organisational documents - Code of Conduct, Email and Internet Policy, Computer Security Policy	DAS	CEO, HR Officer & Manager - ITC	DLGP is drafting Code of Conduct legislation for implementation in 2005. Code and Email and Internet Policy completed and require consultation prior to adoption. Computer Security Policy requires extra work. No further action at this stage. Legislation passed in May 2005 requiring Code of Conduct by March 2006. Code not yet implemented.

Administration Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies 2004-05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
	1.6	Annual Report - preparation and submission to Council	DAS	Manager - Fin & Dir/Managers	30 Nov 04	Annual Report completed and advertised 21 Jan 05.
	1.7	Preparation of Funding Submissions as required	DAS	Admin Support Officer	Completion as required	Evaluation Report – Security Improvement Program project – Wallace Creek Boat Ramp Security Lighting Nomination of Burdekin Skatepark in 2004 Heart Foundation Kellogg Local Government Awards Application under Local Governing Bodies' Capital Works Subsidy Scheme – Functionality Improvements to Burdekin Theatre - \$26,959 Acquittal of Sport and Recreation Queensland's Local Government Development Program 2003 for Construction of Skatepark (Total Project \$100,000) Application under Security Improvement Program for Ocean Creek Boat Ramp Security Solar Lighting Project - \$21,010 Application for National Youth Week 2005 Grant - \$1,500 Application to Butt Littering Trust under the Anti-Butt Littering Program 2005 Library Strategic Grant \$5,300 ABC Country Hour Anniversary Roadshow Nomination NRMA Insurance Community Help Grant \$2,665 Nominations for Heart Foundation Kellogg Local Government Awards; Nation
	1.8	Report on Operational Plans	DAS	Manager - Fin & Manager - ITC	Quarterly	Draft Op Plan and October report to 9 November Meeting. March Report to 12 April meeting. June report to 25 October Meeting.

Administration Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies 2004-05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
	1.9	Review of Local Government Systems Improvement Program - Delegations and Authorisations	DAS	Dir/Managers	30 Jun 05	No action at this stage.
	1.10.	Installation of Phase 2 of new Corporate Software System - property & rating	Manager ITC	Various	01 Mar 05	Go live" on 4 April. Now consolidating.
	1.11	Completion of PC and Server replacement programme.	Manager ITC		30 Jun 05	Completed.
	1.12	Completion of Rural Addressing Project subject to external assistance for installation.	Manager ITC	Manager GIS	31 Mar 05	Project completed.
	1.13	Upgrade & install Radio Links between Chambers, Jones Street, BCA, Rural Health Centre, Water & Sewerage and Home Hill Library	Manager ITC		31 Oct 05	Completed
Financial Services	1.14	Compile, reconcile and produce budget estimates for formal Council adoption	Manager Finance	Budget & Reporting, Dir/Managers	July 2004 & July 2005	July 2004 Budget completed. Capacity Based Budgeting method introduced and July 2005 Budget completed by 25 August 2005.
	1.15	Compile, reconcile and produce revised budget estimates for formal Council adoption	Manager Finance	Budget & Reporting, Dir/Managers	30 May 05	Revised Budget completed for 28 June 2005.
	1.16	Investigate with Audit Committee financial reporting format for Council monthly reporting	Manager Finance	Budget & Reporting, Dir/Managers	31 Dec 04	Monthly reporting format agreed and produced for May 2005.
	1.17	Prepare proposed annual financial statements	Manager Finance	Fin. Services Section and Dir/Managers	15 Sep 04	Proposed statements forwarded to Auditor on 2 September, 2004.
	1.18	Investigate implications of International Financial Reporting Standards and implement appropriate changes	Manager Finance	Fin Services Section	30 Jun 05	Engagement of Grugeon Consulting (including Patrick Flaton) to implement IFRS. IFRS Note completed September in respect of proposed statements ended 30 June 2005.
	1.19	Assess long term budgeting needs for capital funding from revenue, subsidy and borrowing with best estimates in 10 year cash forecast.	Manager Finance	Budget & Reporting and Dir/Managers	31 Jan 05	Forecast completed and submitted on 29 April 2005 and loans drawn down.

Administration Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies 2004-05		Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
		1.20.	Co-ordinate, compile and submit annual and five year capital works program for period beginning 2005-06	Manager Finance	Budget & Reporting and Dir/Managers	31 Jan 05	Capital Works Programme considered February and Programme submitted.
		1.21	Investigation into Asset Depreciation and preparation of Policy on Unfunded Depreciation	DAS	Manager Finance DES	31 Dec 04	Meetings held and information sought from other Councils. Depreciation schedules altered for Roads and Drainage Assets. Further investigation into depreciation carried out with consultant. No policy on unfunded depreciation required.
		1.22	Implement Purchasing Cards initially for Workshop and progressively to other appropriate operational areas	Manager Finance	Purchasing/Store Section Heads, plus various	31 Dec 04	Pilot group implemented at Workshop in September 2005.
		1.23	Provide admin and financial support services to BCCB.	Exp Services		Ongoing	Ongoing.
	General Rates & Charges	1.24	Investigation into alternative general rating structures for 2005-06.	Manager Finance	Budget & Reporting, Rates and Dir/Managers	31 Mar 05	Attendance by staff and Councillors at LGAQ Contemporary Rating and Alternative Rating Models Workshop in Townsville on 4 November, 2004. IBIS software implemented to facilitate rate modelling. Rate modelling completed for new budget.
	Council Services	1.25	Council Chambers - painting exterior of Meeting Room \$9,000 (Carry over)	DAS	Building Dept	31 Dec 04	Works completed.
2	Council Properties	2.1	Develop Property Asset Listing to enable rationalisation of property holdings - land & buildings	DAS	Eng. & Exp.Services	31 Mar 05	No further action on Report at this stage.
		2.2	Public Tender for sale of Burdekin Cascades Caravan Park.	DAS	DEH, Admin Support Officer	31 Dec 04	Tender documents completed. DNR&M vetoed tender. Request forwarded to DNR&M re: sale of reserve land. No reply from DNR&M on Council request at this stage.

Administration Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies 2004-05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
	2.3	Public Tender for auction of 41-43 Luxton Street, Giru.	DAS	Admin Support Officer	31 Dec 04	Report to Council 26 October, 2004. Correspondence with DNR re: purchase of reserve land. Land purchased. Public Auction for 23 April. Auction cancelled due to probable land contamination.
		Upgrade and maintenance of Council buildings:				
	2.4	Council Properties - Clare Hall - repaint toilets \$2,500 replace windows \$2,000	DAS	Building Dept	Windows Dec 04 Repaint Jun 05	Quotes obtained for repainting toilets. Getting quotes for windows. No further action.
	2.5	Council Properties - Millaroo hall - repairs to windows & doors \$2,300; sand exterior ready to paint \$4,500	DAS	Building Dept	30 Jun 05	Repairs to windows & doors completed. Sanding and painting proposed for 2005-06 Budget.
	2.6	Conlan Street toilet block removal \$500	DAS	Building Dept	31 Dec 04	Works completed.
	2.7	Promote sale of land at Ayr Industrial Estate and Home Hill Industrial Estate	DAS	Admin Support Officer	Ongoing	Report to Council 26 October, 2004. Proposed advertisement for sale of land at HH Industrial Estate. 9 Lots & one new lot sold at Ayr leaving 2 remaining. 8 lots sold at Home Hill leaving nil remaining. Monitoring completion of contracts signed.

Community and Cultural Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
Community & Cultural		To provide administrative support and services to the community and cultural operations of the Council				
General Public Services	1.0.	Transfer of Giru Rural Transaction Centre to Giru Progress Association	DAS	Admin Support Officer	31 Mar 05	Verbal discussions with Giru Progress Association to transfer RTC @ 1 July 2005.
	1.1	Provide inkind assistance to various Community Organisations	DAS		Ongoing	Ongoing.
	1.2	Arrange appropriate Civic Receptions and Celebrations	Admin Co-ordinator		Australia Day, People to People, Misc Receptions	People to People Welcomes, Olympians Welcome, Viv Cox Bridge Opening. Australia Day 2005, Tsunami Appeal, 10,000 Steps co-ordination. Triple J One Night Stand. People to People Welcomes
Community Properties	1.3	Relocation of School of Arts building and minor works and installation of sea container as part of BRR1 application by Gudjuda Reference Group	DAS	Building Dept	Early September, 2004	All works completed early October, 2004.
	1.4	Burdekin Heritage Estate - replace asbestos wall sheeting \$10,000; replace roof \$18,000 (includes \$9,000 carry over)	DAS	Building Dept	31 Mar 05	Order issued for roof. Getting quotes for asbestos replacement. Decision to hold off commencing works.
Public Order & Safety	1.5	Provision of equipment and services to Burdekin Counter disaster Committee and SES Operational Unit	CEO	DAS, Local Controller	Ongoing as per Budget	Ongoing
Welfare	1.6	Provision of assistance and donations to Burdekin Neighbourhood Centre and Burdekin Community Association	DAS		as per Budget	Extent of donations considered by Council. Donations to BCA & BNC made.
	1.7	Investigate new financial relationship between Council and BCA as per traditional lessor/lessee relationship.	DAS		31 Mar 05	Currently under consideration. BCA agree in principle. Further discussions to take place. No further action at this stage.

Community and Cultural Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
	1.8	Review of Donations by Donations Sub-Committee	DAS	Donations Sub-Committee	31 Mar 05	Ongoing. Meetings held 26-8-04, 7-3-05, 12-5-04 & 3-6-05.
Art & Culture	1.9	Consider and distribute RADF grants	DAS	Admin Support Officer	As per funding rounds	Report on RADF applications for half year ended 30 June 2004 went to Council meeting on 27 July, 2004. Advertisement for applications for half year ended 31 December, 2004 proposed for 10 November, 2004. Report on RADF applications for half year ended 31-12-2004 went to Council 18-1-2005. Out of round application for T'ville Folk Club considered 5-4-2005. Two out of round applications considered 14-6-05. Applications for funding round ending 30 June 2005 considered by Council on 26-7-05.
	1.10.	Burdekin Theatre Capital - Workshop/Storage area \$50,000 & Alteration fo existing are for toilets \$57,000; disabled ramp to Music Loft \$10,800	DAS	Building Dept	30 Jun 05	Theatre alterations completed. No action on ramp.
	1.11	Burdekin Theatre Current - install new suspended ceiling in Male toilet \$5,000;replace guttering \$8,000; replace vent doors at rear \$5,000	DAS	Building Dept	30 Jun 05	No action on ceiling (not urgent) or guttering. Vent doors completed. Guttering proposed for 2005-06.

Community and Cultural Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005
		1.12 Burdekin Memorial Hall - awaiting advice from BMH Committee on priorities for building maintenance.	DAS	Building Dept	30 Jun 05	Priorities received from BMH Committee. Meeting convened for 8 November to inspect kitchen facilities. Internal garden removed & replaced with tiles. Replacing of box gutter & patching ceiling near Library. Council resolution 21-6-05 to allocated funding up to \$135,990 (ex GST) in 2005-06 Budget to upgrade Kitchen.
		1.13 Burdekin Library Current - repair & repaint exterior \$8,000; replace front doors with auto slide \$10,000.	DAS	Building Dept	Doors Mar 05 Repaint Jun 05	Front doors completed. Repair & repaint exterior proposed for 2005-06.
		1.14 Prepare grant application for continuation of art project to enhance exterior walls of library building.	Chief Librarian	Admin Support Officer	30 Nov 2004 RADF Grant	RADF application successful. Art project commenced March, 2005. Project completed.
		1.15 Initiate and complete inaugural stocktake of Burdekin and HH Libraries without closing or disruption to services	Chief Librarian	Library staff, Manager - ITC	Nov - May 2005	Inaugural stocktake of Ayr & Home Hill Libraries completed in March, 2005 without closure or disruption to services.
		1.16 Promote Library services to community through online library website	Chief Librarian		Ongoing	Ongoing updating of library services to community through online library website.
		1.17 Develop marketing and business plans from customer satisfaction and non-user library survey recommendations	Chief Librarian	DAS	31 Mar 05	Burdekin Library Strategic Forward Plan 2005-07 adopted by Council on 23-8-05.
	Recreation & Sport	1.18 Distribution of monies in accordance with Revenue Financial Assistance Policy	DAS	Admin Support Officer	Consideration of Applications in September 04	Report to Council meeting 28 September, 2004. Separate applications dealt with by Council for Ayr Golf Club and Home Hill Tennis Ass.

Community and Cultural Program - Operational Plan - 2004/2005

Sub-Programs		Draft Key Strategies for 2004/05	Responsible Officer(s)	Participating Officer(s)	Targets	Review Comments @ 30 June 2005	
		1.19	Discussions with Home Hill Boat Club re: Caravan Park Lease and other matters	DAS	DEH & Manager - W, WW & Development	Ongoing	Ongoing discussions. Trustee lease agreed to by DNR&M. Lease and Management Plan prepared and to be approved by DNR&M. Consultant engaged & seeking approval from EPA re: effluent removal. Meeting held with HHBC reps on 12 May 2005.
	Development & Tourism	1.20.	Street decorations - purchase of new decorations to suit Ergon requirements \$15,000	DEH		01 Dec 04	Lights & bunting purchased.
		1.21	Investigations into Shire boundary signage	DAS		31 Dec 04	Quotations closed 5 November, 2004. Proposal from Paradise Advertising considered. Council decision not to pursue this form of signage. New signage to be part of CBD Stage 2.

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
1.0 Development & Environmental Services Administration	1.01 Operational Budget	DDES	MEH MPD	Ongoing	Prepare a clear and accurate budget Complete
	1.02 Investigate the implementation of a programmed approach to funding departmental maintenance and capital programs.	DDES	MEH MPD	Jun-05	May inspection of Parks facilities. Issue of programmed mainrenace approach again raised. Councillors acknowledged need for increased resources to be considered in 05/06 budget. No provision allowed for in 2005/6 budget
	1.03 Governance/Operational Reports presented at regular intervals	DDES	MEH MPD	Nov-04	Departmental Operational Plan prepared and submitted for 3 monthly reviews.
	1.04 Maintain an effective operational programs for Environmental Health governance within available resources, addressing policy development, compliance and community/ industry interaction	DDES	MEH	Ongoing	Jun 30 Number of initiatives :- Food For Thought Newsletter (quarterly) distributed. AIEH (NQ) Conference held in the Burdekin. Discussions continuing on amendments to EPA, Public Health and Dangerous Goods legislation.
	1.05 Provide efficient and effective customer services for the various programs delivered by the Department. (Health, Environment, Planning, Building, Plumbing, Parks, Cemeteries, Vector Control, Waste Management, Land Protection)	DDES	MEH MPD	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	1.06 Maintain an effective charges program to provide full cost recovery	DDES	MEH MPD	Ongoing	Fees and Charges reviewed.

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>	
2.0 Environmental Health	2.01 Undertake a range of activities and projects within available resources to sustain and improve community health and well being.	DDES	MEH	Ongoing	June Maintained a regular inspection program for licenced premises (Food, Dangerous goods, EPA, Local law). Fell behind due to lack of officer resources being reallocated to other tasks and Officer illness. Only 40% of licenced premises inspected.	
	2.02 Undertake a regulatory program determined by local laws and state legislation to the communities satisfaction.	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation	
	2.03 Undertake an audit program of licensed premises to monitor and maintain compliance with relevant legislation.	DDES	MEH	Ongoing	Jun 30 Maintained regular inspection program including Food Premise Inspections (65) Overgrown Allotments (126) Nuisance Investigations (39) Abandoned Vehicles (32) ERA Inspections (34) Property Inspections (45) Accommodation Inspections (12) F & C Inspections (5). Only 40% of licenced premises inspected due to competing resources and access to officers.	
	2.04 Review of Local Laws to ensure compliance with IPA review	DDES	DAS DAS	MPD	Jun-05	Jun 30 Review Progressing
	2.05 Management of Commercial Use of Roads	DDES	MEH DAS	MPD	Dec-04	Jun 30 Final Draft of Draft Local Law, Draft Subordinate Local Law and Public Intrest Test Finalised and submitted for Council Approval

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
3.0 Vector Management	3.01 Undertake Mosquito specific educational/promotional activities	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	3.02 Accreditation training for Pest Control Operators		MEH	Dec-04	June. Sandwich course undertaken in conjunction with Townsville City Council.
4.0 Animal Management	4.01 Enforce Animal Control Local Law and promote responsible animal ownership	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
5.0 Parks and Recreation	5.01 Undertake maintenance of Shire Parks and Gardens	DDES	MEH CPG	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	5.02 Improve playground equipment safety	DDES	CPG	Jun-05	June Tenders called for Playground equipment. Close June 16.
	5.03 Develop Plant-Smart Brochure with Greening Australia and Ergon Energy	DDES	MEH	Oct-04	Information package completed
6.0 Cemeteries	6.01 Maintain Shire cemeteries to a high standard	DDES	CPG	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
7.0 Public Conveniences	7.01 Maintain Shire toilet facilities to a high standard of cleanliness	DDES	MEH CPG	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	7.02 Improve public health & safety in public conveniences	DDES	MEH	Dec-04	Sharps Wall Safes installed in public conveniences
8.0 Waste Management	8.01 Deliver a weekly domestic service to collection area	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	8.02 Deliver a fortnightly co-mingled recycling service to premises in Ayr, Home Hill and Brandon	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	8.03 Promote within available resources Waste Minimisation Measures	DDES	MEH	Ongoing	Jun 30 Sourcing funding avenues and activities. Put on hold until budget identified.
	8.04 Deliver a bulk waste service in remote locations	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
8.0 Waste Management	8.05 Develop within available resources an Integrated Environmental Management System (IEMS) for Environmental Authority NRO119 (Waste Disposal)	DDES	MEH	Jun-05	Jun 30 Analysis of groundwater bore samples. Consultancy brief being developed however put on hold until budget identified.
	8.06 Apply Code of Competitive Conduct to Refuse Management Business Activity	DDES	Finance staff	Ongoing	No complaints received.
	8.07 Attempt to achieve a Rate of return on assets of 9%	DDES	Finance staff	Jun-05	Return of only 7.8% achieved
	8.08 Monitoring of Community Service Obligations	DDES	MEH	Jun-05	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
				Jun-05	Investigations revealed that Clean up costs could not be seperated from other waste operational costs. Review of performance measure required.
				Jun-05	Processed 15000M3 of green waste of which an estimated 70 % used by the community.
				Jun-05	Supervision Cost \$174,300.00
				Jun-05	Servicing Cost \$76,800.00

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
9.0 Caravan Parks	9.01 Apply Code of Competitive Conduct to Caravan park Business Activity	DDES	Finance	Jun-05	No complaints received.
	9.02 Attempt to achieve a Rate of return on assets of 8.7%	DDES	Finance	Jun-05	A return of 7.8% achieved
	9.03 Monitoring of Community Service Obligations	DDES	Finance	Jun-05	Combined Income of 2 caravan parks up by 5% on previous year
	9.04 Complete Groper Creek Amenities Drainage repairs	DDES	MEH, MD&P, SNr PI	Apr-05	June Consultant still seeking EPA approval. In committee meetings held regarding Sewerage and future management arrangements for Groper Ck.
10.0 Swimming Pools	10.01 Monitoring of Community Service Obligations	DDES	MEH	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
11.0 Natural Resource Management	11.01 Undertake projects and provide project/program support within available resources to improve and sustain the environment.	DDES	MEH	Ongoing	June. Undertook Dune restoration project Beachmount.
	11.02 Involvement in Community Based Natural Resource Management Initiatives (i.e. BBIFMAC, Burdekin Dry Tropics Board)	DDES	MEH	Ongoing	June Processed Enviro levy applications.

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
12.0 Land Protection	12.01 Undertake a regulatory program determined by state legislation within available resources and to the communities satisfaction.	DDES	MEH	Jun-05	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	12.02 Undertake an audit program of Property Pest Management Plans to monitor and maintain compliance with relevant legislation.	DDES	MEH LPO	Jun-05	June Maintained inspection of expiring plans.
	12.03 Provide a 1080 Baiting Service for Pigs and Wild Dogs.	DDES	LPO	Ongoing	Jun 30 Service provided.
	12.04 Map infestations of priority weeds for the Shire	DDES	MEH VCO	LPO Ongoing	June NO audits undertaken. Work on PMP review
	12.05 Review Shire Pest Management Plan	DDES	MEH LPO	Jun-05	June PMP completed and put out for public consultation.
	12.06 Management of Declared Weeds on Council land and road reserves	DDES	MEH LPO	VCO Ongoing	June Council land treatments undertaken on an as needed basis.

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
13.0 Development	13.01 Maintain an effective operational program within available resources for development and subdivision governance, addressing policy development, compliance and community/ industry interaction	DDES	MD&P	Ongoing	June Backlog of correspondence addressed.
		DDES	MD&P	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	13.02 Complete IPA Scheme	DDES	MD&P	Jun-05	June. Period for consultation closed. Work commenced on final report.

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
14.0 Building	14.01 Maintain a Professional in house certification group under a competitive building unit model addressing operational systems, client and industry relationships	DDES	MD&P,SNr BC	Jun-05	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation
	14.02 Maintain an effective operational program within available resources for building governance, addressing policy development, compliance and community/ industry interaction	DDES	MD&P,SNr BC	Ongoing	June No legislative change in period. No complaints received.
	14.03 Maintain a Council Building Maintenance program	DDES	MD&P,SNr BC	Ongoing	June only single job left uncompleted name Installation of Disabled Toilet at Giru Transfer Station.
	14.03 Maintain a Council Building Maintenance program	DDES	MD&P	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation

DEPARTMENT OF DEVELOPMENT AND ENVIRONMENTAL SERVICES

OPERATIONAL PLAN 2004/2005

<u>Sub-Programmes</u>	<u>Key Strategies for 2004/2005</u>	<u>Responsible Officer's</u>	<u>Participating Officers</u>	<u>Target</u>	<u>Review Comments</u>
15.0 Plumbing	15.01 Maintain an effective program within available resources for plumbing governance, addressing policy development, compliance and community/ industry interaction	DDES	MD&P,SNr PI	Ongoing	June. Senior Plumbing Inspector D Huckett resigned. Review commenced on service delivery in this area.
	15.01 Maintain an effective program within available resources for plumbing governance, addressing policy development, compliance and community/ industry interaction	DDES	MD&P	Ongoing	June 30 No Community Satisfaction survey carried out. Discussed at Workteam meetings where the issue was raised of the lack of resources and competing priorities. Draft survey questionnaires developed. Work on TECH1 system implementation

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
7.1 Works Roads	(i) Annual Works Program as adopted to be 45% delivered within the financial year.	Director of Engineering Services	Overseer Design Office Manager	30 June, 2005	Complete
	(ii) Plans for budget jobs to be delivered within a three week timeframe prior to the commencement of works	Senior Technical Supervisor		Ongoing	Ongoing – Some difficulties due to lack of resources.
	(iii) Maintain Road Register	Design Office Manager	Senior Technical Supervisor	30 Sep, 2004	Complete
	(iv) Produce 5 Year Works Improvement Program for years 2005 – 2010.	Director of Engineering Services	Overseer Design Office Manager	30 April, 2005	Ongoing
	(v) Produce Annual Works Program and review monthly with Engineering Management.	Director of Engineering Services	Overseer Design Office Manager	Monthly	Ongoing
	(vi) Prepare bid for Queen Street Road Safety Audit Works	Director of Engineering Services	BS, JC, GP	December 2004	Complete
	(vii) Undertake Queen Street Road Safety Audit Works (Contract) for MRD	Director of Engineering Services		November 2005	Commenced 26/4/05

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
7.2 Roads Maintenance	(i) Undertake grading of gravel cane roads around the start of the season (within a total of 1-2 gradings per road, per year programmed).	Overseer		30 April, 2005	Complete
	(ii) Attend to maintenance matters raised in customer complaints register by required timeframe.	Overseer		Ongoing	
	(iii) Develop intervention levels for customer complaints register	Director of Engineering Services		28 February, 2005	Revised target date 01/02/06
7.3 Other Roads Business Activity	(i) Apply Code of Competitive Conduct to Other Roads Business Activity	Director of Engineering Services	Overseer Design Office Manager Finance Staff	Application of CCC No. of Competitive Neutrality Complaints	
	(ii) Achieve Rate of return on revenue of 2%	Director of Engineering Services	Overseer Design Office Manager Finance Staff	2% rate of return on revenue	
7.4 Works Drainage	(i) Complete Planning Reports for budgeted drainage schemes.	Design Office Manager		1 Nov, 2005	N/A

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
	(ii) Plans for budget jobs to be delivered within a three week timeframe prior to the commencement of works.	Design Office Manager		Ongoing	Ongoing – Some difficulties due to lack of resources.
	(iii) Works Program as adopted to be 45% delivered with the financial year (except for schemes spanning two or more financial years).	Director of Engineering Services		30 June, 2005	Complete
7.5 Drainage Maintenance	(i) Attend to maintenance matters raised in customer complaints register by required timeframe.	Design Office Manager Overseer		Ongoing	
	(ii) Complete cleaning of town drain, major drainage outlets and soakage pits prior to wet season.	Overseer		15 November, 2004	Complete
7.6 Reseals	(i) Produce reseal program for current year.	Senior Technical Officer		28 February, 2005	Complete April 2005
	(ii) Implement reseal program as per budget.	Overseer		May, 2005	Complete

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
7.7 Depot / Workshop Operations	(i) Establish inspection and reporting system for plant.	Design Office Manager		30 March, 2005	Revised target date 01/02/06
	(ii) Servicing of plant and vehicles to be completed as per schedule and within 1000km or 20 hours of the recommended manufacturer guidelines (95% compliance rate).	Workshop Superintendent		Ongoing	
7.8 Workshop Business Activity	(i) Apply Code of Competitive Conduct to Workshop Business Activity	Director of Engineering Services	Workshop Super. Design Office Manager Finance Staff	Application of CCC No. of Competitive neutrality complaints.	
	(ii) Achieve Rate of return on assets of 9%	Director of Engineering Services	Overseer Design Office Manager Finance Staff	9% rate of return on assets	
7.9 Aerodromes	(i) Undertake inspection of aerodromes as per CASA requirements.	Overseer		Ongoing	
	(ii) Attend to maintenance matters raised in customer complaints system by required timeframe.	Overseer		Ongoing	

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
7.10 Recoverable Works – Main Roads	(i) Renegotiate Annual RMPC.	Director of Engineering Services		30 May, 2005	Complete
	(ii) Deliver Annual RMPC.	Director of Engineering Services		Ongoing	Withdrawn from Contract due to lack of resources.
	(iii) Undertake design of Stage 2 of Main Roads Safety Audit (Edwards Street , from Graham Street to Suicide Bend)	Design Office Manager	Design Office Manager	30 th June, 2005	
7.11 Recoverable Works – WRC and Other	(i) Complete Works as per Program.	Overseer		Ongoing	
7.12 Recoverable Works Business Activity	(i) Apply Code of Competitive Conduct to Recoverable Works Business Activity	Director of Engineering Services	Overseer Design Office Manager Finance Staff	Application of CCC No. of Competitive Neutrality Complaints	
	(ii) Achieve Rate of return on revenue of 10%	Director of Engineering Services	Overseer Design Office Manager	10% rate of return on revenue	
	(iii) Report quarterly on Recoverable Works undertaken including expenditure and income.	Director of Engineering Services	Finance Staff	Quarterly Reporting	

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
7.13 Plant Management	(i) Update plant renewal schedule 2005 – 2014.	Design Office Manager		30 March, 2005 (ongoing)	
	(ii) Implement plant replacement program as adopted within financial year.	Design Office Manager		30 June, 2005	Complete. Insufficient funds to maintain optimum plant replacement cycle.
7.14 Plant Management Business Activity	(i) Apply Code of Competitive Conduct to Plant Management Business Activity	Director of Engineering Services	Workshop Super. Design Office Manager Finance Staff	Application of CCC No. of Competitive Neutrality Complaints	
	(ii) Achieve Rate of return on assets of 9%	Director of Engineering Services	Workshop Super. Design Office Manager Finance Staff	9% rate of return on revenue	
	(iii) Discussions and investigations into establishing a Business Unit for Plant Operations and Maintenance and Fleet	Director of Admin. Services	Director of Engineering Services Design Office Manager Workshop Super.	Investigations by 31 Dec, 05 Site visits required.	Clarification from Council required.
7.15 Miscellaneous	(i) Continue development of Conquest Asset Management System for roads and drainage.	Design Office Manager		Ongoing	

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
	(ii) Value and revalue physical non-current assets for roads and drainage infrastructure in compliance with audit requirements	Director of Engineering Services	Asset Staff – Works & Services and Finance	30 th June, 2005	Complied with Auditor Requirements
	(iii) Maintain QA Certification for Works Department.	Director of Engineering Services	Overseer Design Office Manager	Ongoing	Complete
	(iv) Maintain NATA registration for Soils Lab.	Director of Engineering Services		Ongoing	Complete
	(v) Undertake annual maintenance of Flood Reporting Network.	Senior Technical Officer		30 September, 2004	Complete
	(vi) Develop Policy for the provision of accesses	Director of Engineering Services	Design Office Manager	30 May, 2005	Revised target date 20/12/05
	(vii) Develop Road Hierarchy Methodology	Director of Works	Design Office Manager	30 April, 2006	Methodology to supplement Council's Road Hierarchy.

Works Department – Operational Plan

Sub Programs	Key Strategies for 2004/05	Responsible Officer (s)	Participating Officer (s)	Targets	Review Comments @ 30 th June, 2005
	(viii) Establish risk management / inspection programme in conjunction with the CEO to minimise Council's legal liability exposure by taking reasonable steps to exercise appropriate powers within a reasonable time to discharge Council's duty of care to avoid injury and damage by members of the public in respect of Council roads and footpaths.	Director of Engineering Services	Footpath Risk Management Team	March, 2005	Program developed. Peer review to be undertaken.
	(ix) Report on Works and Services Operational Plan quarterly	Director of Engineering Services	Works and Services Staff	October 2004, Jan, Apr & Jul 2005	Reviewed three times during year.

Sewerage Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
Administration	(i) Management Planning				
	<ul style="list-style-type: none"> Review strategic Asset Management Plan and submit for approval. 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater Field Supervisor – Water & Wastewater	31 st October, 2005	Ongoing
	<ul style="list-style-type: none"> Review Customer Service System as part of SAMP review. 	Manager – Water & Wastewater	Technical Supervisor - Water & Wastewater Field Supervisor- Water & Wastewater	31 st October, 2005	Ongoing
	<ul style="list-style-type: none"> Review Financial Management Plan of TMP and submit for approval. 	Manager – Water & Wastewater	Technical Supervisor - Water & Wastewater	Mid October, 2005	
	<ul style="list-style-type: none"> Complete annual report required by Water Act 2000 and submit for approval. 	Manager - Water & Wastewater	Technical Supervisor – Water & Wastewater	15 th December, 2004	Completed
	<ul style="list-style-type: none"> Complete Asset Inventory Review Valuation and complete annual depreciation report 	Technical Supervisor – Water & Wastewater		30 th June, 2005	Completed
<ul style="list-style-type: none"> Administer application of Sewerage and Water Acts and Codes on behalf of Council for reticulated sewerage system (up to and including property connection) 	Manager – Water & Wastewater		Ongoing		

Sewerage Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<p>(ii) Environmental Management</p> <p><i>Develop and implement environmental management procedures in accordance with the provisions of the Environmental Authority</i></p> <ul style="list-style-type: none"> • Submit annual report to Environmental Protection Agency for the operation and environmental compliance of sewerage systems. 	<p>Manager – Water & Wastewater</p>	<p>Field Supervisor – Water & Wastewater</p> <p>Trade Waste Officer</p>	<p>1st November, 2004</p>	<p>Completed and submitted to EPA</p>
	<ul style="list-style-type: none"> • Continue to monitor the extent of infiltration during major storm events and flooding as a consequence of submerged overflow outlets. 	<p>Field Supervisor – Water & Wastewater</p>	<p>Sewerage Foremen</p>	<p>Ongoing</p>	
	<ul style="list-style-type: none"> • Continue ongoing monitoring of infiltration impacts at all pumping stations and identify sub-catchments, in order of greatest impact, for more detailed investigation. 	<p>Field Supervisor – Water & Wastewater</p>	<p>Sewerage Foremen</p>	<p>Ongoing</p>	
	<p>(iii) Capital Works Program</p> <p><i>Complete the following projects as provided for within the budget:</i></p> <ul style="list-style-type: none"> • Repair or reconstruct manholes identified as damaged due to sulphide attack (\$50,000) 	<p>Field Supervisor – Water & Wastewater</p>		<p>30th December, 2005</p>	<p>Commenced – carried over 2005/06</p>

Sewerage Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<ul style="list-style-type: none"> Continue programmed pump replacement for sewage pumping station (\$50,000) 	Technical Supervisor – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th August 2005	Commenced – carried over 2005/06
	<ul style="list-style-type: none"> Continue programmed switchboard replacement for sewage pumping station (\$20,000) 	Technical Supervisor – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th August, 2005	Progressing, one site to be completed - carried over 2005/06
	<ul style="list-style-type: none"> Carry out installation of telemetry to remaining sewage pumping stations (\$70,000) 	Technical Supervisor - Water & Wastewater	Field Supervisor – Water & Wastewater Sewerage Foreman	30 th December, 2005	Progressing – carried over 2005/06
	<ul style="list-style-type: none"> Install back-up telemetry computer operating system (\$30,000) 	Technical Supervisor - Water & Wastewater			Revised – not proceeding at this stage
	<ul style="list-style-type: none"> Reconstruct zero manhole at No. 1 Pump Station, Brandon (\$20,000) 	Technical Supervisor - Water & Wastewater	Field Supervisor – Water & Wastewater	30 th December, 2005	Materials purchased – work to be scheduled – carried over 2005/06
	<ul style="list-style-type: none"> Modify bypass holding pond at Home Hill STP. 	Technical Supervisor - Water & Wastewater	Field Supervisor – Water & Wastewater	30 th December, 2005	Carried over 2005/06
	<ul style="list-style-type: none"> Commence construction of effluent detention lagoon Ayr STP (\$525,000) 	Manager – Water & Wastewater	Technical Supervisor - Water & Wastewater		Removed from program at this stage following Consultants report
	<ul style="list-style-type: none"> Continuation of study into options for sewage effluent re-use disposal methods at the sewage treatment plants 	Manager – Water & Wastewater		30 th June, 2005	Consultants report received.

Sewerage Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<p>(iv) Sewerage Business Activity</p> <ul style="list-style-type: none"> • Apply Code of Competitive Conduct to Sewerage Business Activity • Achieve Rate of return on assets of 9% • Review establishment of performance measures to measure operational and environmental quality indicators • Monitoring of Community Service Obligations: <ul style="list-style-type: none"> - Pensioner Concessions - Standing Donations 	<p>Director of Engineering Services</p> <p>Director of Engineering Services</p> <p>Director of Engineering Services</p> <p>Director of Engineering Services</p>	<p>Manager – Water & Wastewater Finance Staff</p> <p>Manager – Water & Wastewater Finance Staff</p> <p>Technical Supervisor – Water & Wastewater Manager – Water & Wastewater</p> <p>Manager – W & W/W Finance Staff</p>	<p>Ongoing</p> <p>9% rate of return on revenue to be achieved.</p> <p>30th June, 2005</p> <p>Cost of Pensioner Concessions Cost of Standing Donations</p>	<p></p> <p></p> <p>Commenced</p> <p></p>

Sewerage Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
Pumping & Reticulation	<p>(i) Annual Maintenance and Condition Monitoring</p> <ul style="list-style-type: none"> Continue the program of regular inspection of the trunk sewer network including manholes 	Field Supervisor – Water & Wastewater		Completion of 1/3 of the network each year	New CCTV equipment in place – program recommenced
	<ul style="list-style-type: none"> Commence reticulation review to identify the equivalent tenement density with sub-catchment areas to the various trunk sewer mains and pumping stations 	Technical Supervisor – Water & Wastewater	Technical Assistant – Water & Wastewater	Ongoing	commenced
Treatment	<p>(i) Annual Maintenance and Condition Monitoring</p> <ul style="list-style-type: none"> Monitor the effluent standards from each Sewerage Treatment Plant 	Field Supervisor – Water & Wastewater	Trade Waste Officer	95% compliance with Environmental Licence monitoring and compliance requirements	ongoing
	<ul style="list-style-type: none"> Continue program of regular maintenance and monitoring of Sewerage Treatment Plants and prepare a report on operational efficiency, and asset condition 	Field Supervisor – Water & Wastewater	Sewerage Foreman	31 st March, 2005	Plant audit completed as part of Strategic Review by consultants.

Water Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
Administration	(i) Management Planning				
	<ul style="list-style-type: none"> Review Strategic Asset management Plan and submit for approval. 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater Field Supervisor – Water & Wastewater	31 st October, 2005	Ongoing
	<ul style="list-style-type: none"> Review, as part of SAMP, Customer Service System. 	Manager – Water & Wastewater	Technical Supervisor - Water & Wastewater Field Supervisor- Water & Wastewater	31 st October, 2005	Ongoing
	<ul style="list-style-type: none"> Review Financial Management Plan of TMP and submit for approval. 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater	Mid October, 2005	
	<ul style="list-style-type: none"> Complete annual report required by Water Act 2000 and submit for approval. 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater	15 th December, 2004	Completed
	<ul style="list-style-type: none"> Complete Asset Inventory review valuation and complete annual depreciation report 	Technical Supervisor – Water & Wastewater		30 th June 2005	Completed
<ul style="list-style-type: none"> Administer application of Sewerage & Water Act and Codes on behalf of Council for reticulated water supplies (up to and including meter) 	Manager – Water & Wastewater		Ongoing		

Water Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<p>(ii) Two Part Water Pricing</p> <ul style="list-style-type: none"> Review water pricing policy with recommendations for further refinement as necessary 	Manager - Water & Wastewater		30 th June, 2005	Achievement dependant on implementation of new corporate software system.
	<p>(iii) Capital Works Program</p> <p><i>Complete the following projects as provided for within the budget:</i></p> <ul style="list-style-type: none"> Commence construction of additional storage basin at South Ayr (\$500,000) Commence installation of emergency power generation at South Ayr (\$100,000) Replace Bore 18 pump at South Ayr (\$10,000) Replace Bore 15 pump at Council Office (\$60,000) 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater Field Supervisor – Water & Wastewater	30 th June 2005	Project deleted at this stage
	<ul style="list-style-type: none"> Commence installation of emergency power generation at South Ayr (\$100,000) 	Manager – Water & Wastewater	Technical Supervisor – Water & Wastewater Field Supervisor – Water & Wastewater	30 th June, 2005	Project being reassessed – funds redirected 2005/06 (Nelson’s Lagoon)
	<ul style="list-style-type: none"> Replace Bore 18 pump at South Ayr (\$10,000) 	Technical Supervisor – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th June, 2005	Decision made not to proceed at this stage
	<ul style="list-style-type: none"> Replace Bore 15 pump at Council Office (\$60,000) 	Technical Supervisor – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th June, 2005	Progressing

Water Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<ul style="list-style-type: none"> Replace flow meters – Ayr Water Tower and Bores 9 & 10 Home Hill (\$15,000) 	Technical Supervisor – Water & Wastewater		30 th June, 2005	Bores 9 & 10 Home Hill completed
	<ul style="list-style-type: none"> Commence installation of acoustic shields to bore pumps at Home Hill. 	Technical Supervisor – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th June, 2005	Reassessed requirements – not proceeding at this stage
	<p>(iv) Water Business Activity</p> <ul style="list-style-type: none"> Apply Code of Competitive Conduct to Water Business Activity 	Director of Engineering Services	Manager – W & W/W Finance Staff	Ongoing	
	<ul style="list-style-type: none"> Achieve rate of return on assets of 9% 	Director of Engineering Services	Manager – W & W/W Finance Staff	9% rate of return on revenue to be achieved.	
	<ul style="list-style-type: none"> Review establishment of performance measures to measure operational and environmental quality indicators 	Director of Engineering Services	Technical Supervisor – W & W/W Manager – W & W/W	30 th June, 2005	

Water Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<ul style="list-style-type: none"> • Monitoring of Community Service Obligations: <ul style="list-style-type: none"> - Giru Water Supply - Mt Kelly Water Supply - Uneconomic Water Connections - Pensioner Connections 	Director of Engineering Services	Manager of W & W/W Finance Staff	Cost of prov. of water compared to FCP budget Cost of prov. of water compared to FCP budget No. of water connections per 100km of main Cost of Pensioner Conc. compared to FCP Budget	
Pumping & Treatment	(i) Water Quality <ul style="list-style-type: none"> • Water Quality to be monitored and treatment to meet National Standards 	Field Supervisor – Water & Wastewater		95% compliance with standards	

Water Program – Operational Plan – 2004/2005

Sub Programs	Key Strategies for 2004/2005	Responsible Officer	Participating Officer(s)	Targets	Review Comments
	<p>(ii) Bore Field and Treatment Plant Operation</p> <ul style="list-style-type: none"> Develop an annual program of monitoring bores and pumping equipment to provide an annual report on bore field condition and a condition report on all equipment and buildings 	Manager – Water & Wastewater	Field Supervisor – Water & Wastewater	30 th June, 2005	Ongoing
Reticulation	<p>(i) Annual Maintenance and Condition Monitoring</p> <ul style="list-style-type: none"> Monitor network demand and provide annual report on the reticulation system for future augmentation and upgrading requirements 	Technical Supervisor – Water & Wastewater		30 th June, 2005	Ongoing – target to be extended into next year
	<ul style="list-style-type: none"> Update and finalise network analysis for all water supply systems 	Technical Supervisor – Water & Wastewater	Technical Assistant – Water & Wastewater	30 th June, 2005	Ongoing – target to be extended – new software to be purchased
	<ul style="list-style-type: none"> Annual inspection and cleaning of fire hydrants to ensure they remain operational at all times. 	Field Supervisor – Water & Wastewater		100% of fire hydrants inspected per year	
	<ul style="list-style-type: none"> Five year rotation program to inspect and repair valves as necessary 	Field Supervisor – Water & Wastewater		20% completion each year	

Annual Report Photos



CBD Revitalisation Project



New sign on Bruce Highway



Launch of 10,000 Steps



Council Employees receiving years of service certificates



Triple J One Night Stand Concert



National Tree Planting Day, Coutts Park, Ayr

Annual Report Photos



Construction of Roundabout,
Queen and Little Drysdale Street, Ayr



Completed Roundabout, Queen
and Little Drysdale Street, Ayr



Upgrade of road and drainage,
Groper Creek Road



Completed upgrade of drainage,
Groper Creek Road



Installation of new pipe work for
Bore 15, Ayr



Sewerage Switchboard
Replacement, Nelson's Lagoon, Ayr

Community Financial Report

The framing of the Council's 2004/05 Budget was again an extremely difficult exercise considering the Council was only elected in March, 2004 and sworn into Office in April, 2004. External factors influencing the Budget included the present economic state of the local community, inflationary pressures and the perceived effects of depreciation or the recognition of the ability to replace assets in the future.

Council gave serious consideration to the level of rates and charges and made the decision that there be no increase in rates and charges for 2004-05. This was a one-off consideration in an effort to assist all property owners in the Shire.

From an original budgeted amount of \$23,872,963, actual total operating revenue came in at \$24,758,121. Major contributors to this increase were revenue from unbudgeted recoverable works undertaken on behalf of the Department of Main Roads; an increase in Government grants and subsidies and an increase in interest received on investments.

Total operating expenses also decreased from \$26,797,764 (Budget) to \$23,272,122 (Actual). The major contributors to this decrease was the decrease in depreciation charge of approximately \$3M.

At year end, selected financial statistics were as shown in the table below:

	2003/2004	2004/2005
Rates and Charges Revenue (net)	\$19,478,949	\$19,207,152
Total Operating Revenue	\$24,542,642	\$24,758,121
Operating Expenses	\$25,652,106	\$23,272,122
Result from Ordinary Activities	\$929,172	\$5,416,044
Accumulated Surplus (deficiency) after Appropriations and Transfers	\$0	\$0
Total Debt (Book Value)	\$15,144,606	\$14,425,730

Reserves	\$8,197,214	\$8,616,776
Total Assets	\$210,030,263	\$245,767,676
Total Liabilities	\$18,757,814	\$18,334,627
Total Equity	\$191,272,449	\$227,433,049

As at 30th June 2005 our closing total debt (book value) with the Queensland Treasury Corporation was \$14,241,103. Our total debt (book value) in respect of the BRIA has decreased to \$184,627. Overall total debt (book value) is \$14,425,730.

The Council's overall debt is still considered to be satisfactory. Total debt as a percentage of total community equity is 6.3% compared to 7.9% for 2003/04. Total interest and redemption payments as a percentage of total revenue is 11.6% compared to 11.0% in 2003/04.

Further bar charts and pie graphs showing relevant financial statistics follow.

The Statement of Financial Performance indicates a surplus of \$5,416,044 from ordinary activities. The surplus is mainly due to a decrease in depreciation expense of \$2,571,424 and a net increase in the Capital Income area of \$1,329,498 due to an increase resulting from a revaluation of property, plant and equipment and a decrease in capital grants and contributions.

The Statement of Financial Position shows an increase in total community equity of \$36,160,600 from \$191,272,449 to \$227,433,049. This can be attributed to a revaluation of buildings, road and bridge network and water and sewerage assets.

The Statement of Cash Flows simply tracks the cash flowing into and out of the Council as a result of its activities. The statement indicates an increase in cash at the end of 2004/05 from \$14,307,203 to \$15,120,566. Over the 12 month period there has been an increase in cash held of \$813,363. This could mean that there are carry over works to be completed next financial year and/or loan monies have been received and works not yet completed.

Major new capital items expended in 2004/05 included; road works - \$3,364,588; reseals - \$825,397 road maintenance - \$2,102,936; building programme - \$338,678; water supply - \$80,445; sewerage supply - \$36,729; other structures \$874,789 and plant and equipment \$498,208 (net of trades and sales). Of these items, CBD Stage 1 accounted for \$834,480 of expenditure.

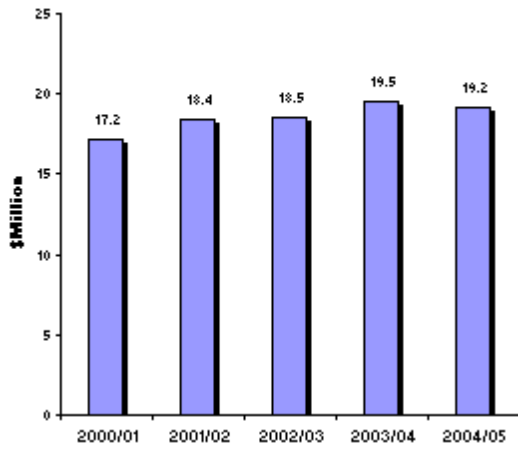
During 2004-05, the Council funded its depreciation charge of \$4,073,423. This charge was significantly less than previous years and was reduced following an internal review of useful lives and residual values for major assets.

The Council has continued with its dedicated effort to seek out and obtain funding available from various Government and other sources. Funding approvals assist in getting extra value out of the ratepayers dollar and assist in achieving certain community objectives and milestones.

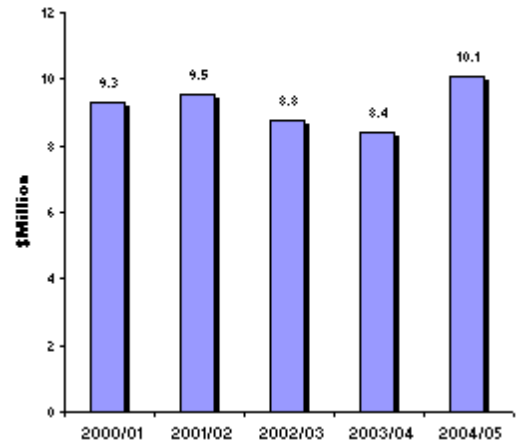
As stated earlier, Council has a healthy cash position of \$15,120,566. The majority of this cash position rests with the Water and Sewerage Programs (\$8.78M). The main components of the cash balance is as follows:

Reserves held for funding future capital expenditure	\$12,691,624
Reserves held for funding future recurrent expenditure	852,372

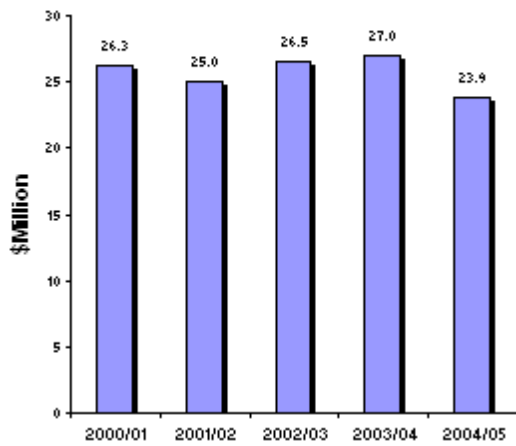
Rates and Charges Levy Income



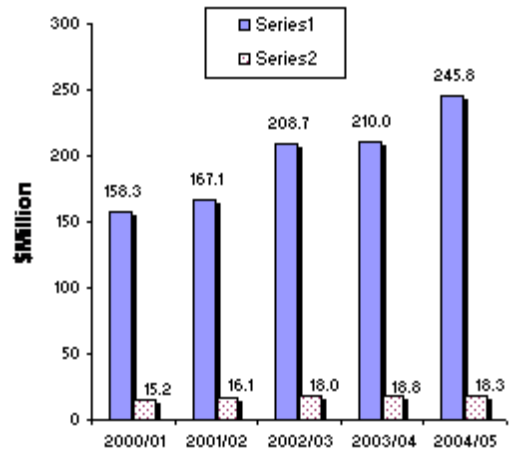
Other Revenue



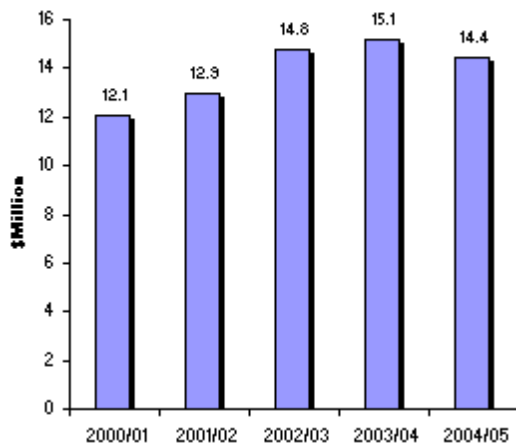
Expenditure



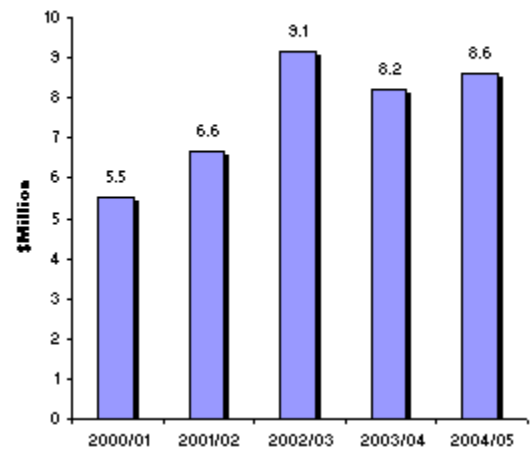
Assets and Liabilities



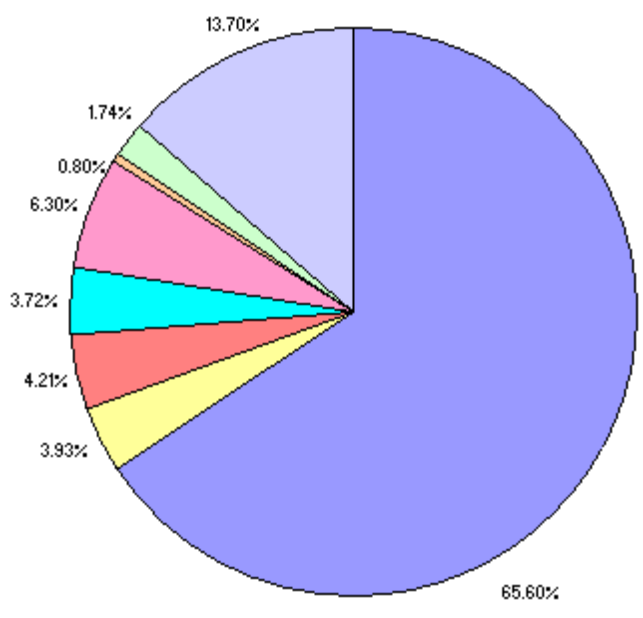
Loan Debt



Reserves

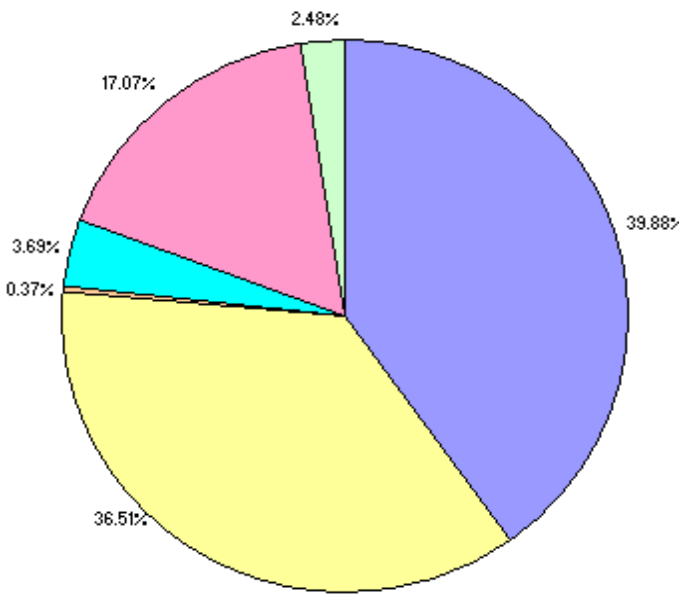


Where the Dollars Come From 2004/05



	\$	%
	'000	
Net rates & charges	19,207	65.60%
Fees & charges	1,152	3.93%
Sales - contract & recoverable	1,232	4.21%
Interest	1,088	3.72%
Govt grants & contributions	1,844	6.30%
Other income	234	0.80%
Proceeds from sale of assets	510	1.74%
Capital Income	4,011	13.70%
TOTAL	29,278	100.00%

Where the Dollars Go To 2004/05



	\$	%
	'000	
Employee costs	9,517	39.88%
Materials & services	8,713	36.51%
Other expenses	88	0.37%
Finance & borrowing costs	880	3.69%
Depreciation	4,073	17.07%
Book value of assets sold/written off	591	2.48%
TOTAL	23,862	100.00%

What Did We Achieve 2004/2005

The Council's Budget was again focused towards road works and drainage with approximately \$6.3M incurred on new roads, roads maintenance, drainage and reseals. Reseals to Shire Roads were carried out to a value of almost \$826,000.

Under the Roads to Recovery Programme, the Council completed one (1) project, being the bitumen widening of Darveniza Road. Bitumen reconstruction, widening and kerbing and channelling were a major part of works performed. Major traffic management projects included the construction of a roundabout at the corner of Wilmington/Young Streets, the modification of traffic arrangements at the Ayr swimming pool and Pool Street, and the construction of a pedestrian crossing and associated works in Chippendale Street, adjacent to the Ayr hospital.

Drainage works included the commencement of construction of the drainage scheme in Mackenzie Street.

The Council has continued its maintenance contract with the Department of Main Roads. Maintenance income of \$592,713 was claimed during 2004/05. Council also commenced construction of the Queen Street Road Safety Audit works, under contract for the Department of Main Roads. Approximately \$450,000 of works were completed, out of a total contract of over \$1.8 million.

Council again retained its Quality Assurance status, to ISO 9001 (2000), in the Works Division, which is a pre-requisite for external works for State Government, and maintained the NATA accreditation for its Material Testing Laboratory.

Staff continued to monitor Council's responsibilities under the Health, Environment Protection, Dangerous Goods Safety Management and Food Acts. This year saw a number of legislative changes particularly in the area of Food Hygiene. As a result Council is now circulating a Food Update Newsletter to all licensed food premises on a bi-monthly basis. This newsletter will help to inform food handlers on improved food management practices.

The Parks and Gardens Programme has had a heavy works programme with a number of new roundabouts and street scapes being established. Changes have been implemented in planting and maintenance practices which have resulted in Council being complimented on the attractiveness of our town by visitors. These efficiency gains have also allowed the maintenance of the Comfort Stop to be undertaken without increasing staff numbers. A new toilet was put into the Wallace Creek boat ramp to meet the needs of our boating community.

Waste management continues to grow as a major issue across the shire. Over the year 14,281M³ of domestic waste (compacted), 33,796M³ (uncompacted) and 866.4 tonnes of recyclable materials were collected.

Green waste continues to be a problem and Council is continually exploring opportunities to reduce the cost burden of this waste and make better use of this currently untapped source. Council's focus on waste minimisation saw a number of changes included in the new Transfer Station Management contract which commenced on 1st July 2005.

Natural Resource Management is again highlighted as an important responsibility for Council. A major review of Council's Pest Management Plan has been undertaken and once approved by the Department of Natural Resources implementation will commence. This review involved a large number of local stakeholders to ensure local priorities were identified. Council was also successful in gaining funds through the Burdekin Dry Tropics Board for further aquatic weed management which has enabled an indicative cost to maintain Sheepstation Creek to be obtained. It also saw a pilot aquatic management scheme established in Healy's Lagoon. This is seen as a major initiative and Council hopes this model can be used with other landholders to better maintain the waterways in the shire. Work was also undertaken in the Coastal zone with a stock exclusion fence being installed at Beachmount in partnership with Mr. R. Rea (Lisgar Station) and Envirofund (NHT), and dunal protection fencing being installed at Alva Beach.

Council's own Envirolevy again saw a number of programmes that resulted in positive benefits to the local environment. Funds were provided supporting the following projects:-

• maintain the Groper Creek Reserve	\$5,000
• fish restocking	\$5,000
• BBIFMAC - operations	\$10,000
• joint Local Government Regional Capacity Building Project	\$10,000
• herbicide subsidy scheme	\$30,000
• Landcare - school test kits	\$1,000
• Landcare – flagged bore monitoring	\$1,500
• Beachmount dune fencing	\$15,000
• Alva dune fencing	\$41,000

Council provided planning and development services to its customers. 404 building applications (including 42 applications from external Certifiers) and 144 plumbing and drainage applications were processed. 2004/05 saw the Council continue to provide Private Building Certifier Services in other Local Government areas, including a large proportion of certification within Bowen Shire, with 270 building applications processed.

Co-ordination continued for the development of a Planning Scheme to comply with the Integrated Planning Act 1997, with the objective of completion in early 2006. In the Planning Area, 19 Material Change of Use Applications and 25 Reconfiguration Applications were processed.

The Council's Water Supply Systems for Ayr/Brandon, Home Hill, Giru and Mount Kelly were operated and maintained with a high level of compliance for bacteriological and chemical standards with the Australian guidelines for water quality. The Ayr/Brandon and Home Hill Sewerage Systems are operated and maintained within the requirements of the environmental approvals.

Federal and State Employment Grants of \$137,000 were obtained in respect of trainees under the Breaking the Unemployment Cycle Initiative and continuing Apprenticeships. Maintenance and repair of various Council owned buildings was undertaken including alterations to the Burdekin Theatre to provide a workshop/storage area and refurbished public toilet facility.

The Council continued with its generous donations to welfare, cultural, sporting and community based organisations with a total of \$558,863 provided in the form of cash, provision of services or sewerage charge rebates.

The Ayr and Home Hill Libraries continue to be well patronised with membership rising from 9,719 to 10,625. Annual issues (excluding renewals) increased from 176,378 to 186,706 and an inaugural stocktake of both Libraries was undertaken without closure or disruption to services.

A significant project undertaken was the implementation of the Proclaim One subsystem which went live on 4 April, 2005. This project was particularly recognised as a heavy reliance was placed on existing staff to implement the system with only minor use of consultants. Early in the year the radio links were upgraded and installed between the Council Chambers, Jones Street Depot, The Support Centre, the Rural Health Centre, Water and Sewerage locations and the Home Hill Library.

Administratively, a new method of Budget preparation was introduced based on the Capacity Based Budgeting (CBB) Model. In an ever changing world, the Council also had to implement any changes required by the International Financial Reporting Standards.

Employees worked well in co-ordinating the Triple J One Night Stand concert which attracted an estimated 10,000 people to the Ayr Showgrounds on 18 May, 2005 and provided Ayr with National publicity and recognition.

Statutory

Information

Revenue Policy for Year 2004/2005

1. PURPOSE

The purpose of the Council's Revenue Policy is to set out details of the principles applied by the Council for the following:

- a) Making of rates and charges;
- b) Levying of rates and charges;
- c) Exercising powers to grant rebates and concessions; and
- d) Recovery of unpaid rates and charges.

2. MAKING OF RATES AND CHARGES

Revenue

In making general rates and charges, Council shall raise an amount of revenue it sees as being appropriate to maintain and improve assets and provide services to the Shire as a whole. In deciding how that revenue is raised, Council shall take into account the following factors –

- The rateable value of land, including valuation relativities between land, and the rates which would be payable if only one general rate was adopted; and
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- The use of the land in so far as it relates to the extent of utilisation of Council services; and
- Location and access to services.
- With an increasing road network, particularly in rural areas of the Shire and demands on Council to upgrade the standard of roads for harvesting, transporting of rural product and processing associated with the sugar, grazing and horticulture industries, Council considers those areas benefiting from access to improved road and infrastructure standards should contribute appropriately to Council's revenue base to maintain the high level of road services expected.

In the case of sugar milling operations, Council has taken into account that the increased costs of infrastructure associated with maintaining and upgrading roads including tramway corridors, cane sidings and other infrastructure associated with these operations, contribute to Council's costs in maintaining and upgrading the standards of roads within the Burdekin Shire.

In the case of commercial water supply business, Council has taken into account that the existence of (predominately) above-ground water delivery and drainage infrastructure within or adjacent to road reserves impacts directly on Council roads and associated drainage, and contributes particularly to Council's costs in maintaining and upgrading the standard of roads and drainage.

At the same time, Council acknowledges and again has taken into account that improved services including recreation and sporting, swimming pools, community, cultural, library, and welfare services, public halls, environmental health services and amenities, parks and playgrounds, cemeteries, Council's public buildings, Council's industrial land, Council's

economic development initiatives, improvements and development work in the Council's principal towns are Local Government services which should be met by the whole community.

Valuations and General Rates

- (i) The Council has formed the opinion following the release of the Department of Natural Resources and Mines valuations of land report which became effective on 1st July 1996, that the valuations at that time would lead to rating inequities and a distortion of relativities in the amount of rates paid in various areas of the Shire, if only one general rate was adopted. With the introduction of new valuations to have force and effect from 30th June 2003, Council still maintains the view that the Department of Natural Resources and Mines' current valuations of the Shire which became effective from 30th June 2003 will continue to lead to rating inequities and unfairness in that a distortion of relativities in the amount of rates paid in various areas of the Shire will occur if only one (1) general rate is adopted. This outcome is reinforced in the particular case of the unimproved valuations recently issued for lands used for purposes of and incidental to the Burdekin-Haughton Water Supply Scheme, because those valuations are significantly lower than the valuations for similarly located and otherwise comparable rural land, thus leading to an unfair result in terms of equitable sharing of the overall revenue burden unless these lands are subject to differential rating treatment;
- (ii) Such an outcome is unacceptable to Council;
- (iii) For these reasons, the Council is of the opinion that a system of differential general rating will achieve a fairer and more equitable distribution of the rating burden, and exhibit the following features:
 - (1) It is flexible so that the Council can adapt its rating system to the economic circumstances of the community as a whole and/or the circumstances of particular sectors or groups of individuals as may arise in the future.
 - (2) It is equitable in relation both to the ratepayers' ability to pay or to the benefit he or she receives from the expenditure of rates;
 - (3) It is simple and easily understood;
 - (4) It is economical to administer relative to the revenue derived; and
 - (5) It ensures that ratepayers in similar situations are treated in a like manner.

Charges

In general, Council will be guided by the principle of user pays and equitable taxing in the making of charges to minimise the impact of rating within the local economy.

Council will have regard to the principles of:

- Transparency in the making of charges;
- Having in place a charging regime that is simple and inexpensive to administer;
- Equity by taking into consideration the capacity to pay within the local economy; and
- Flexibility to take into account of local economic conditions.

In determining charges to apply in respect of the provision of water, the Council is cognisant of the fact that Queensland Local Governments have been given the responsibility to carry out an evaluation

of the cost effectiveness of charging for water services under a consumption based two-part pricing policy. The outcomes of this form of water supply demand management are aimed at community benefit from:

- Establishment of a charging system more closely aligned to equitable full cost pricing principles (user pays);
- Reduced water consumption resulting in:
 - § reduced operational costs,
 - § deferment of future augmentation works for water treatment plants and delivery systems, and
 - § an improved environmental balance of ground water reserves for future generations.

Council has resolved to eliminate any concessions for any section of the community in respect of consumption based charging.

The Council's policy is to apply Full Cost Pricing in accordance with the Code of Competitive Conduct under the Local Government Act for nominated business activities.

Commencing with the sewerage fund, Council is moving towards full cost recovery, including a reasonable return on capital, as the basis for utility charges. This is another aspect of the Full Cost Pricing framework.

3. THE LEVYING OF RATES AND CHARGES

In levying rates and charges Council will apply the principles of:

- Making clear Council's and each ratepayer's responsibility to the rating regime;
- Making the levying system simple and inexpensive to administer; and
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

4. EXERCISING POWERS TO GRANT REBATES AND CONCESSIONS

In considering the application of concessions under Chapter 14, Part 6 of the Local Government Act, Council will be guided by the principles of:

- Equity by having regard to the different levels of capacity to pay within the local community;
- The same and consistent treatment for ratepayers receiving concessional rating; and
- Transparency by making clear the requirements necessary to receive concessions.

In accordance with the above principles, Council has developed policies in respect of the following:

- Rates Instalments
- Application for Relief on the Grounds of Hardship
- Remission of Rates and Charges for Pensioners

Council accepts that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges.

Council also recognises that there are organisations which operate for the general benefit of the community with limited financial resources including private schools, churches, welfare, youth organisations and sporting organisations. Such organisations may receive a donation based on their sewerage charges.

Community Service Obligations

Council's Corporate Plan refers to improving the transparency of Council's financial performance and operations including identification of Community Service Obligations such as Pensioner Remissions and in other community or cultural areas as appropriate (refer Strategy 5.5).

Notwithstanding Council's decision to apply business practices to the nominated business activities, Council desires to continue to fulfil its Community Service Obligations that are not commercially viable. Council resolves that the relevant Business Activities must provide these Community Service Obligations at the specified performance criteria.

5. RECOVERY OF UNPAID RATES AND CHARGES

Council will exercise its rate recovery powers in order to treat all ratepayers equitably. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting it to meet its financial obligations;
- Making the processes used to recover outstanding rates and charges clear, simple to administer and most effective;
- Capacity to pay in determining appropriate arrangements for ratepayers; and
- Equity by treating all ratepayers in the same way.

In accordance with the above principles, Council has developed a policy for the recovery of rates and charges.

Policies on Rebates and Concessions

The Council's Policy on remission of rates and charges for pensioners and donations to churches, sporting bodies and not for profit organisations is identified in Part 4 of the Revenue Policy.

Particulars of Rebates and Concessions Allowed in Respect of Rates and Charges

Council Remissions

Rates and Charges Remitted to Pensioners	\$287,707
Number of Applications	908

Donations

Standing Donations to Churches, Sporting Bodies etc	\$74,325
Number of Applications	50

Library Statistics

Statistics.

	2003/2004	2004/2005
Membership	9,719	10,625
Membership as % of population	52.5%	57.5%
Total book stock	54,098	51,412
AV Sound (spoken word, music)	1,283	1,218
AV Videos	1,507	1,589
CD Roms	51	95
DVD's	244	665
Annual circulation – Issues (excluding renewals)	176,378	186,706
Discarded library stock - sale receipts	\$1,759.94	\$1,347.15

Elected Members Meeting Attendances

Councillor	Statutory Meetings Held	Statutory Meetings Attended	Meetings absent whilst on Council business	Leave of Absence	Other Meetings Attended
L.A. McLaughlin	44	42	1	1	43
M.A. Castelanelli	44	37	1	4	41
P.M. Dalle Cort	44	40	1	1	48
R.J. Gambino	44	43	1	-	56
J.R. Gist	44	43	1	-	38
M.J. Haynes	44	44	-	-	68
R.H. Lewis	44	34	1	5	37
T.P. List	44	44	-	-	51
L. Loizou	44	43	1	-	40
R.J. Marriott	44	43	1	-	54
L.D. McCathie	44	43	1	-	45
Meetings for period 1/07/04 to 30/06/05					

Resolution on Elected Members' Remuneration

Pursuant to section 379 of the Local Government Act 1993, the Council at its meeting held on 28th September 2004 recorded a resolution fixing the remuneration of Councillors. The resolution authorises the payment to Councillors of remuneration for their services in respect of the following:

- Council Meetings.
- Committee Meetings.
- Meetings concerning Local Government and community matters.
- Deputations, inspections, conferences, training and educational seminars in relation to duties as Councillors.
- All other matters relating to the carrying out by Councillors of their duties.

The full text of the resolution is available for perusal at the office of the Chief Executive Officer.

At the Council Meeting held on 28th September 2004 it was further resolved that remuneration to Councillors shall be paid by comparing the duties of a Councillor with the role, duties, responsibilities and characteristics applicable to a Member of the Legislative Assembly, Queensland. The basic annual salary payable to an MLA will include any variations approved by the Queensland Parliament. At 1st July 2004 the annual salary for an MLA was \$102,260.

Allowances and meeting fees for 2004/2005 were as follows:

Mayor Allowance	\$71,582 p.a.
Deputy Mayor	\$ 7,158 p.a.
Meeting: 4-8 hours	\$ 295
Meeting: 2-4 hours	\$ 147
Meeting: 0-2 hours	\$ 74
Annual Allowance – Councillors excluding Mayor	\$ 1,022

Total Remuneration and Superannuation Contributions Paid to Councillors

1st July 2004 – 30th June 2005

Councillor	Mayor's Allowance	Meeting and Acting Mayor's Allowance	Car Allowance	Total	Council's 12% Superannuation Contributions Paid
MCLAUGHLIN, L.A.	71,995.00	-	-	71,995.00	1,439.82
CASTELANELLI, M.A.	-	17,092.00	830.00	17,922.00	-
DALLE CORT, P.M.	-	21,595.00	-	21,595.00	2,591.40
GAMBINO, R.J.	-	22,563.00	1084.00	23,647.00	-
GIST, J.R.	-	22,776.00	1007.00	23,783.00	-
HAYNES, M.J.	-	27,938.00	-	27,938.00	3,352.63
LIST, T.P.	-	20,639.00	-	20,639.00	2,476.68
LOIZOU, L.	-	19,163.00	2,476.00	21,639.00	2,596.72
LEWIS, R.H.	-	16,664.00	-	16,664.00	1,016.04
MARRIOTT, R.J	-	19,750.00	923.00	20,673.00	-
MCCATHIE, L.D.	-	21,082.00	-	21,082.00	2,526.06
TOTAL	\$71,995.00	209,262.00	\$6,320.00	\$287,577	\$15,999.35
For period 1/07/04 to 30/06/05					

Changes to Tenders

List of Action taken Under Section 488(2) - Changes to Tenders during the Year

There were no Council resolutions made to change tender specifications.

Calling for Expressions of Interest

List of all Resolutions during the Year Under Section 489(1) - Short Listing After Calling for Expressions of Interest

The Council did not resolve to invite expressions of interest before inviting tenders.

Equal Employment Opportunity

The Council has a strong commitment to EEO. To support Council's aim of becoming an employer of choice, Council and its employees will act in a manner that instils confidence in all who come into contact with it that they will be treated fairly. Council is committed to :

- Ensuring selection for employment and promotion is undertaken on the basis of merit alone;
- Eliminating issues of harassment and discrimination in any form;
- Ensuring opportunities to learn and develop are open to all employees equally; and
- Improving the awareness and understanding of employees in relation to EEO issues.

Public Sector Ethics Act Requirements

A draft Code of Conduct for both Councillors and employees has been prepared but not yet adopted. The Local Government Legislation Amendment Act 2005 now requires Councils to introduce a Code of Conduct for Councillors by 1st March, 2006.

Borrowings Policy

2004/2005, 2005/2006 and 2006/2007 FINANCIAL YEARS

Legislation

In accordance with S521 of the Local Government Act 1993 and S7 of the Local Government Finance Standard 1994 the following is a statement of the Burdekin Shire's policy about borrowings.

New Borrowings

New borrowings from Queensland Treasury Corporation planned for the current financial year and the next two financial years are as follows:-

<i>Purpose</i>	<i>2004/2005</i>	<i>2005/2006</i>	<i>2006/2007</i>
Plant	100,000	520,000	-
Roadworks	1,000,000	1,050,000	800,000
Council Properties	50,000	50,000	100,000
Drainage	200,000	200,000	300,000
Total	\$1,350,000	\$1,820,000	\$1,200,000

The proposed borrowings are planned to be repaid over notional terms from six (6) up to fifteen (15) years as part of Council's consolidated debt with the Queensland Treasury Corporation.

Existing Borrowings

Council's existing borrowings are held in debt pool accounts as follows:-

- Two 3 year debt pool account (expected repayment terms from 1 to 4.75 years)
- Four 6 year debt pool accounts (expected repayment terms from 4.25 to 7.75 years)
- Six 9 year debt pool accounts (expected repayment terms from 7.25 to 10.75 years)
- Three 12 year debt pool accounts (expected repayment terms from 10.25 to 13.75 years)

As at 30th June 2004, the expected terms for repayment of Council's debt were:-

- 2.60 and 4.14 years for the three year debt pool
- 4.57, 4.59, 5.87 and 7.05 years for the six year debt pools
- 7.71, 8.20, 8.36, 9.46, 9.86, and 9.86 years for the nine year debt pools
- 12.76, 12.84 and 13.28 years for the twelve year debt pool

G.J. Webb,
CHIEF EXECUTIVE OFFICER

Donations - Other

The Council makes various donations through the year to assist in community development. The table below summarizes the extent of donations made during 2004/05. These donations are in addition to the rebates and concessions allowed in respect of rates and charges.

Donations - Welfare Associations	\$ 69,570
Donations - Cultural Activities	\$ 42,204
Donations - Entrepreneurial Fund	\$ 42,400
Donations - Burdekin Cultural Complex Board	\$253,600
Donations - Sporting Clubs/Associations	\$ 12,280
Donations - Life Saving/Beach Patrol	\$ 6,902
Donations & In Kind - Economic Development, Tourism and Promotions	\$ 24,913
Donations & In-kind - Community Assistance	\$ 16,896

Revenue Assistance Policy

The Council has a Revenue Assistance Policy whereby funds are allocated to meet the costs of improvements on land owned or controlled by the Council or for the purchase of appropriate large items of specialised plant greater than \$5,000. Funds are provided usually to sporting and community based organisations in the form of interest free loans repayable over an agreed period of time.

Allocations approved during the 2004/05 financial year include the following:

- \$67,300 to Ayr Golf Club Inc. to upgrade car parking facilities (project deferred);
- \$45,000 to Ayr Golf Club Inc. to purchase a fairway mower; and
- \$50,000 to Home Hill Tennis Association Inc. to upgrade court surfaces.

Grants for Excellence in Sports & Cultural Activities

The Council has a small fund from which to allocate subsidies to those individuals under the age of 18 years selected to represent the State or Nation in a sporting or cultural event. Certain criteria must be met.

Recipients in 2004/2005 are as follows:

Kazzia Lammon Queensland 12 Years and Under Girls Hockey Team for 2004	\$225
Carla Rigano 14 Years and Under "A" State Water Polo Team	\$150
Joshua Falco Queensland Country State Under 16 Years Soccer Team	\$225
Katrina Stevenson Queensland Track and Field 2004 Team for High Jump - IGA National All Schools and Youth Championships	\$225
Joel Lewty 15 Years and Under Age Division at 2004 Greg Norman Junior Masters	\$225
Allissa Lewty 17 Years and Under Age Division at 2004 Greg Norman Junior Masters	\$225
Max Murray Open Under 20 Years Queensland Basketball Team-National Championships	\$225
Callum Toohey Queensland Country Under 14 Years Soccer Team	\$225

National Competition Policy

Code of Competitive Conduct

In accordance with Section 766 of the Local Government Act, the Council at its meeting held on 29th July, 2004 resolved to continue to apply the Code of Competitive Conduct to each of the business activities listed below for the 2004-05 financial year:

Other Roads	Roads (Tendered MRD)
Recoverable Works	Refuse Management
Water & Sewerage	Workshop
Caravan park	Plant Management

A description of each of the business activities is provided below:

Other Roads

The core activities of this activity include the construction and maintenance of Council controlled roads. Minor activities include cross-over construction and private works. The main client is the Burdekin Shire Council on behalf of its ratepayers. Competition is limited as budgeted works are provided to the business activity. Prices or the cost of works are based on actual cost plus overheads plus oncosts.

Recoverable Works

The core activities of this activity include the construction and maintenance of roads for the Department of Transport/Main Roads and Sunwater. Works for DMR is carried out under a Road Maintenance Performance Contract (RMPC) or Agreed Price Performance Contract (APPC). The main client is the Department of Transport/Main Roads. Competition is limited as the above contracts are in place. An overhead calculation is carried out to reflect the full cost of the works being carried out. The pricing has been accepted by DMR. The overhead calculation includes an allowance for network stewardship, office overheads, contingencies and profit.

Roads Tendered (MRD)

This activity solely refers to road construction and maintenance work carried out for DMR under a tendered process. The main client is the DMR. Competition includes other private and government road construction and maintenance companies. As with Recoverable Works, an overhead calculation is carried out to reflect the full cost of the works being carried out. The overhead calculation includes an allowance for network stewardship, office overheads, contingencies and profit.

Plant Management

The core activities of this activity include the maintenance, repair, purchase, disposal and hire of plant and equipment. The main clients are the users of the plant and equipment, particularly the Other Roads Business Activity and other operations of the Burdekin Shire Council. Competition is limited as the Council has a present policy to purchase and use its own plant and equipment. Prices or plant hire rates are set by reference to the Main Roads rates where possible.

Refuse Management

The core activities of this activity include the collection, transport and disposal of refuse. The collection and transport component of this activity is contracted out to a private firm. Council is responsible for the operations of the Transfer Stations and Landfill site. The client base is the domestic and commercial consumer that has or is required to have a refuse service. Competition is limited. Prices are based on actual cost plus overheads plus oncosts.

Water & Sewerage

The core activities of this business activity is the collection, treatment and distribution of a domestic water supply to consumers and the collection, treatment and disposal of sewage effluent from consumers. The client base is the domestic consumer base in the Water Supply and Sewerage Supply areas. Competition is limited as there are no other suppliers in the area. Prices are based on actual costs plus overheads plus oncosts.

Workshop

The core activities of this business activity include the repair and maintenance of Council's plant and equipment. Other minor activities may include fabrication work for other operations of the Council. The client base is the owners of the plant and equipment being the Burdekin Shire Council. Competition is limited as Council policy is to carry out this activity internally. Prices or the cost of repair and maintenance is based on actual costs plus overheads plus oncosts.

Department of Main Roads

In respect of recoverable works carried out for the Department of Main Roads, an overhead calculation is carried out to reflect the full cost of the project being carried out. This pricing has been accepted by the Department of Main Roads. The overhead calculation includes an allowance for the following expenditures:

- Network Stewardship – Includes salary component for Executives, supervision, survey and design, costing, Workplace Health & Safety, Information Technology, Administration and associated plant.
- Office Overheads – Includes allowance for software upgrade, floor area, electricity, telephone, stationery and insurance.
- Contingencies and Profits.

Business Management Compliance Policy

The Council at its meeting held on 24 June, 2003 further resolved to adopt a Business Management Compliance Policy and Manual to ensure business management principles that are receptive to the Code of Competitive Conduct requirements are adopted into Council's business processes.

COAG Water Reform

The Council resolved to implement a two part tariff from 1 July, 2002.

Council resolved that the following pricing structure be adopted for water supply for 2004/05:

Access Charge -	\$240 for zero allocation
Consumption Charges -	10 cents per kilolitre for usage from 0 to 1,000 kls
	50 cents per kilolitre for usage over 1,000 kls

Council's volumetric charges are above the marginal cost of production, because the fixed (access) charge does not recover all of the fixed costs. Previous reports indicate a fixed charge of \$300 compared to the adopted access charge of \$240 and marginal cost is just below 10c per kilolitre.

It is considered that the short term marginal costs are the same as long term marginal costs as no demand driven augmentation is required at this time. Augmentation proposed is basically for security of supply.

Identification of Cross Subsidies

The Local Government Finance Standards require the local authority in its Annual Report to state the amount of cross-subsidies between the different classes of consumers for water and sewerage provided. It has been determined that there are no water cross-subsidies between the different classes of consumers for water, in accordance with Queensland Government Guidelines.

Business Activities Financial Performance

As a result of the implementation of new corporate software, a new budgeting process and a focus on work practices, procedures and systems, Council has not calculated and measured the financial performance of the eight (8) business activities.

Complaints Procedure

Council at its meeting held on 26 June, 2002 resolved to establish a process for resolving complaints by affected persons about failure to comply with the competitive neutrality principles applying to the various business activities subject to the Code of Competitive Conduct. No complaints were received in 2004-05.

Registers Kept Open for Inspection

- Register of Councillors' Material Personal Interest
- Register of Delegation by Local Government
- Register of Delegation by Chief Executive Officer
- Register of Local Laws
- Register of Subordinate Local Laws
- Register of Authorisations
- Register of Fees and Charges
- Register of Enterprises
- Register of Gifts

Financial

Statements

Burdekin Shire Council



Financial Statements and Notes to the Accounts for the financial year 2004/05

BURDEKIN SHIRE COUNCIL
ANNUAL FINANCIAL STATEMENTS

For the year ended 30 June 2005

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	(b) Financial performance of activities subject to competition reforms:
	Management Certificate
	Independent Audit Report

BURDEKIN SHIRE COUNCIL
ANNUAL FINANCIAL STATEMENTS

For the year ended 30 June 2005

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Addendum to the financial statements

The following unaudited statements and reports are attached to provide additional information that the Council considers will provide the reader with more useful information in the process of interpreting these financial statements. These additional reports are not required under the Australian Accounting Standards and therefore do not form part of the audited financial statements.

- Statement of Operating Performance
- Financial Ratios of the Accounts
- Statement of Actual Results compared to Budget by Program
- Analysis of Cash Holdings

BURDEKIN SHIRE COUNCIL
Statement of Financial Performance

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
Revenue from ordinary activities	3	28,768,710	27,223,733
Expenses from ordinary activities	4	(22,479,750)	(25,420,036)
Borrowing costs	5	(872,916)	(874,525)
Result from ordinary activities		<u>5,416,044</u>	<u>929,172</u>
Increase (decrease) in the asset revaluation reserve due to change in asset values	27 (i)	30,744,556	(272,669)
Change in community equity		<u>36,160,600</u>	<u>656,503</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL**Statement of Appropriations**

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
Retained surplus (deficiency) from prior years		-	-
Result from ordinary activities for the period		5,416,044	929,172
		<u>5,416,044</u>	<u>929,172</u>
Transfers (to) from capital account:			
(Gain) loss on the loan revaluation adjustment	29 (i)	-	49
(Profit) loss on sale of capital assets	9	33,041	360,308
Loss on write-off of non-current assets	10	47,503	-
Non monetary capital revenue	7 (ii)(b)	-	(36,387)
Adjustment for unfunded depreciation		-	1,229,779
Adjustment to capital for the recovery of prior period asset write-downs		(2,725,304)	-
Other capital (income) expense in the period	11	-	282,098
Net capital account transfers		<u>(2,644,760)</u>	<u>1,835,847</u>
Transfer from (to) the constrained works reserve	28 (i)	(1,081,494)	(2,644,704)
		<u>-</u>	<u>-</u>
Retained surplus (deficiency) available for transfer to reserves		1,689,790	120,315
Transfers (to) from reserves for future capital funding purposes:			
Water reserve	28 (ii)	83,031	(112,036)
Sewerage reserve	28 (iii)	(173,620)	179,233
Capital maintenance reserve	28 (iv)	(62,856)	(31,160)
Carryover capital works reserve	28 (v)	(1,524,453)	(240,000)
Transfers (to) from reserves for future general funding purposes:			
Recurrent maintenance reserve	28 (b)	<u>(11,892)</u>	<u>83,648</u>
		<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL**Statement of Financial Position**

As at the 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
Current Assets			
Cash assets	15	15,120,566	14,307,203
Receivables	16 (a)	1,866,488	2,293,195
Tax assets	17	146,019	183,115
Inventories	18 (a)	602,561	688,955
Other financial assets	19 (a)	91,936	68,068
		<u>17,827,570</u>	<u>17,540,536</u>
Non-current Assets			
Receivables	16 (b)	106,778	111,174
Inventories	18 (b)	-	56,988
Other financial assets	19 (b)	754	405
Property, plant and equipment	20 (a)	226,375,081	189,547,801
Capital works in progress	21	1,457,493	2,773,359
		<u>227,940,106</u>	<u>192,489,727</u>
TOTAL ASSETS		<u>245,767,676</u>	<u>210,030,263</u>
Current Liabilities			
Payables	22	979,635	804,637
Interest bearing liabilities	23 (a)	2,236,832	2,066,673
Provisions	24 (a)	1,275,018	1,407,872
Other	25	5,375	-
		<u>4,496,860</u>	<u>4,279,182</u>
Non-current Liabilities			
Interest bearing liabilities	23 (b)	12,188,898	13,077,933
Provisions	24 (b)	1,648,869	1,400,699
		<u>13,837,767</u>	<u>14,478,632</u>
TOTAL LIABILITIES		<u>18,334,627</u>	<u>18,757,814</u>
NET COMMUNITY ASSETS		<u>227,433,049</u>	<u>191,272,449</u>
Community Equity			
Capital	26(i)	136,714,476	131,228,742
Unspent capital fund reserve	26(ii)(iii)	5,610,944	6,100,196
Asset revaluation reserve	27 (i)	76,490,853	45,746,297
Other reserves	28	8,616,776	8,197,214
TOTAL COMMUNITY EQUITY		<u>227,433,049</u>	<u>191,272,449</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL**Statement of Cash Flows**

For the year ended 30 June 2005

	Note	2005 \$	2004 \$
Cash flows from operating activities :			
Receipts from customers		26,697,564	26,758,565
Payments to suppliers and employees		<u>(19,117,630)</u>	<u>(19,260,295)</u>
		7,579,934	7,498,270
Interest received		1,105,225	972,005
Borrowing costs		<u>(872,916)</u>	<u>(874,525)</u>
Net cash inflow (outflow) from operating activities	36	<u>7,812,243</u>	<u>7,595,750</u>
Cash flows from investing activities:			
Payments for property, plant and equipment		(6,785,827)	(7,452,810)
Net movement in loans and advances		(4,344)	(44,169)
Proceeds from sale of property plant and equipment	9	<u>510,167</u>	<u>668,348</u>
Net cash inflow (outflow) from investing activities		<u>(6,280,004)</u>	<u>(6,828,631)</u>
Cash flows from financing activities:			
Proceeds from borrowings	29	1,290,333	2,155,000
Repayment of borrowings	29	<u>(2,009,209)</u>	<u>(1,813,227)</u>
Net cash inflow (outflow) from financing activities		<u>(718,876)</u>	<u>341,773</u>
Net increase (decrease) in cash held		<u>813,363</u>	<u>1,108,892</u>
		-	-
Cash at beginning of reporting period		14,307,203	13,198,311
Cash at end of reporting period	15	<u>15,120,566</u>	<u>14,307,203</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2005

	Total		Retained surplus Refer: Appropriation Statement		Capital & capital cash reserves Note 26		Asset revaluation reserve Note 27 (i)		Other Reserves Note 28	
	2005 \$	2004 \$	2005 \$	2004 \$	2005 \$	2004 \$	2005 \$	2004 \$	2005 \$	2004 \$
Balance at beginning of period	191,272,449	190,615,946	-	-	137,328,938	135,452,185	45,746,297	46,018,966	8,197,214	9,144,795
Net Result for the period	5,416,044	929,172	5,416,044	929,172	-	-	-	-	-	-
Transfers to capital and reserves	-	-	(3,343,976)	(3,183,614)	-	36,387	-	-	3,343,976	3,147,227
Transfers from capital and reserves	-	-	(2,072,068)	2,254,442	2,644,760	(1,872,234)	-	-	(572,692)	(382,208)
Transfers between capital and reserves	-	-	-	-	2,351,722	3,712,600	-	-	(2,351,722)	(3,712,600)
Asset revaluation adjustments	30,744,556	(272,669)	-	-	-	-	30,744,556	(272,669)	-	-
Balance at end of period	227,433,049	191,272,449	-	-	142,325,420	137,328,938	76,490,853	45,746,297	8,616,776	8,197,214

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL**Capital Funding Statement**

For the year ended 30 June 2005

	Note	2005	2004
		\$	\$
Sources of capital funding			
Loan monies expended		1,385,868	2,022,878
Funded depreciation and amortisation		4,467,140	2,941,350
Proceeds from the sale of capital assets	9	510,167	668,348
Donated and contributed physical assets		-	36,387
Constrained grants, subsidies and contributions		2,111,791	3,226,116
Capital maintenance reserve		91,205	61,056
Carryover capital works reserve		148,726	425,428
		<u>8,714,897</u>	<u>9,381,563</u>
Application of capital funding			
Non current capital assets :	20		
Land and improvements		12,733	4,788
Buildings		1,301,083	629,405
Plant and equipment		1,574,612	1,278,411
Road and bridge network		3,634,946	4,639,984
Water		114,203	-
Sewerage		241,778	-
Drainage		143,700	-
Other assets		998,499	238,965
Movement in capital work in progress		<u>(1,315,866)</u>	<u>776,783</u>
		<u>6,705,688</u>	<u>7,568,336</u>
Principal loan redemptions :			
Other Bank Loans	29	85,773	134,271
Queensland Treasury Corporation	29	<u>1,923,436</u>	<u>1,678,956</u>
		<u>2,009,209</u>	<u>1,813,227</u>
		<u>8,714,897</u>	<u>9,381,563</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2005

1 Summary of significant accounting policies

The significant accounting policies which have been adopted in the preparation of these financial statements are:

(i) Basis of preparation

These financial statements, which are general purpose financial statements, have been drawn up in accordance with the Accounting Standards, Urgent Issues Group consensus views, the Local Government Act 1993 and the Local Government Finance Standard 1994. The accrual basis of accounting has been applied in accordance with the convention of historical cost accounting and does not take into account changing money values, except where stated.

(ii) Accounting policies

Accounting policies adopted are consistent with those of the previous year except as stated.

(iii) Taxation

Income of local authorities and public authorities is exempt from income tax due to the provisions of Section 50-25 of the Income Tax Assessment Act 1997.

The Council's activities are exempt from all forms of Commonwealth taxation, except for the Fringe Benefits Tax and Goods and Services Tax (GST). These taxes that are payable to and receivable from the Australian Tax Office are recognised and accrued in the financial statements. The cash flow arising from GST receipts from suppliers and payments to providers are included on a gross basis in the statement of cash flows.

(iv) Trust funds held for outside parties

Funds held in the Trust Account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages paid into the Trust Account by the Council). The Council performs only a custodial 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.

The monies are disclosed in Note 35 to the Financial Statements for information purposes only.

(v) Property, plant and equipment

(a) Non-current assets threshold

Items of property, plant and equipment with a total value of less than \$5,000, are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

(b) Capital and operating expenditure

As a general rule, wage and material expenditure incurred for the acquisition or construction of assets is treated as capital expenditure. Expenditure necessarily incurred in maintaining the operational capacity of the non-current asset is expensed as incurred, while expenditure to maintain the assets service potential is capitalised and funded from capital funding sources.

(c) Acquisition

Acquisitions of assets are initially recorded at cost. Cost is determined as a fair value of the assets given as consideration plus costs incidental to the acquisition, including architect's fees and engineering design fees and all other establishment costs.

Non-monetary assets, including property, plant and equipment, received in the form of grants or contributions, are recognised as assets and revenues at fair value by Council valuation.

Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2005

(v) Property, plant and equipment (continued)

(d) Valuation

Property, plant and equipment recognised, which excludes receivables, inventory land held for resale and cash investments are valued at their fair value except where stated in Note 20 (a). Where there is no active market in the assets, fair value is the replacement cost less depreciation. Where assets are not required and intended to be disposed of, fair value is the anticipated net sale proceeds. Assets within each class of property, plant and equipment are carried at fair value and are required to be revalued as necessary, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date.

Valuation of property, plant and equipment

The Council has adopted an asset valuation policy in accordance with section 36 (2) of the Local Government Finance Standard 1994 which states that a local government may value a non-current asset by using the cost basis if the asset has a useful life of not more than 10 years, or a carrying value of not more than \$50,000 or, if a lesser amount is decided by the local government, the lesser amount. This policy applies to the property, plant and equipment classes of asset in which assets are carried at both the depreciated original cost and the depreciated fair value.

The adoption of this policy does not comply with the new accounting standard AASB1041 Revaluation of Non-Current Assets, which in paragraph 5.1 requires that, subsequent to initial recognition as assets, each class of non-current assets must be measured on either the cost basis or the fair value basis. The Council is of the opinion that the difference in value between the reported value of assets at depreciated cost and their corresponding fair value is immaterial, based on their short useful life or minor capital value. Accordingly all property, plant and equipment is reported at fair value.

Details of valuers and methods of valuation are disclosed in Note 20 (b)

In revaluing land and buildings, the potential capital gains tax in relation to such assets acquired after 19 September 1985 was not taken into account as the Council is not liable to this tax.

(e) Depreciation of property, plant and equipment

To achieve a systematic and rational allocation of the value of non-current assets over their estimated useful lives, depreciation represents the consumption of the service potential embodied in the non-current asset over its useful life to the Council. The straight line method of depreciation is used. The estimated useful life of assets are reviewed annually.

Asset	Range of estimated useful life
Land	not depreciated
Buildings	10 – 60 years
Plant and equipment	2 – 30 years
Roads	10 – 100 years
Stormwater drainage	80 years
Water supply network	15 – 90 years
Sewerage supply network	20 – 80 years
Other assets	5 – 50 years

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

(f) Funding of depreciation

It is the policy of Council to allocate sufficient unrestricted funds, after meeting all other operating expenses, to the full funding of the annual depreciation expense. This will not apply to depreciation on capital assets that the Council has resolved not to replace on their ultimate demise. If insufficient funds are available, the Council may recover the shortfall in the next years budget allocation or resolve to unfund that portion of the depreciation expense that cannot be funded from available funding sources. Such a resolution will include the proposed steps that will be taken to correct the shortfall in depreciation funding.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2005

(vi) Capital works in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of materials and direct labour and an appropriate proportion of labour overheads.

(vii) Leased plant and equipment

Payments made under operating leases are expensed in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property.

(viii) Inventories

Inventories are valued at the lower of cost and net realisable value and includes, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost.

(ix) Investments

Investments are brought to account at net fair value and interest income is recognised as it accrues.

(x) Land held for resale

(a) Held as a non-current asset

Land approved for resale is recorded as part of the Council's non-current assets (Note 32) and is valued at fair value based on current market prices of undeveloped land in the vicinity, or in a similar area, having similar characteristics of the land held at the time the land development is proposed and approved by Council. Any change in the carrying value is reflected in the asset revaluation reserve. The Council may reclassify this land to an inventory asset when it determines that this land no longer forms part of the capital assets required to provide a future service delivery.

(b) Held as an inventory asset.

Land approved by Council for resale and to be classified as inventory is recognised as a current asset where steps have been taken to ready this land for marketing and it is expected that the properties will be sold within a 12 months period. It is valued at the lower of cost or net realisable value (refer viii). That portion of the land that is not expected to be sold within 12 months is classified as a non-current asset.

Profit arising upon resale of land is recognised in the Statement of Financial Performance at settlement date.

(xi) Employee benefits

Employee benefits are accrued for such items as wages and salaries, annual leave, sick leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date.

Where it is expected that the leave will be taken in the next 12 months the liability is treated as a current liability, otherwise the liability is treated as non-current.

(a) Wages and salaries

A liability for wages and salaries is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability is treated as a creditor of the Council and not as an employee entitlement.

(b) Annual leave and sick leave

A liability for annual leave and sick leave is recognised and based on current wage and salary levels with an additional allowance being made for employee on-costs.

(c) Superannuation

The superannuation expense for the reporting period is the amount of the statutory contribution the local government makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 33.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2005

(xi) Employee benefits (continued)

(d) Long service leave

A liability for long service leave is measured as 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 interest rates attaching, as at the reporting date, to Commonwealth Government guaranteed securities are used to discount the estimated future cash outflows to their present value. The value of the liability was calculated using current pay rates with an additional allowance for employee on-costs.

(xii) Provision for doubtful debts

The collectability of debts is assessed at the reporting date and provision is made for doubtful accounts where it is no longer probable that the amount owing will be collected.

Credit risk

The maximum credit risk exposure of receivables as at 30 June is the carrying amount of these assets as shown in Note 16. This credit risk exposure does not take into account that s.1040 of the Local Government Act allows a local government to sell land upon which rates and utility charges were levied to recover rates and charges owing and unpaid for over three years.

(xiii) Rates, grants and other revenue

Rates, grants and other revenue are recognised as revenues when the Council obtains control over assets comprising the contributions. Receivables are recorded at nominal amounts less any provision for doubtful debts.

(a) Rates

Control over assets acquired from rates is obtained at the commencement of the rating period. Where rate monies are received prior to the commencement of the rating period, the amount is recognised as revenue at that time.

(b) Grants and subsidies

Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured.

(c) Non-cash contributions

Non-cash contributions in excess of \$5,000 in value are recognised as revenue and as non-current assets.

(d) Other revenue including contributions

Unreceived revenue is recognised as a receivable when it is probable that the receipt will occur and it can be measured, otherwise the amount is recognised upon receipt.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts pertaining to those undischarged conditions are carried in Note 34.

Disclosure of the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period are also reported in Note 34.

(xiv) Payables (trade creditors and accruals)

Accounts payable have been recognised as a liability where an obligation to pay for goods and services received can be reliably measured and it is probable the account will have to be paid. This usually occurs at the time of the goods being received or the service being performed. The amount recognised for each creditor is based on purchase or contract costs. These amounts are unsecured and normally settled within 30 working days.

(xv) Interest bearing liabilities

Loans and borrowings have been recognised as a liability at their respective book values.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2005

(xvi) Cash

For purposes of the Statement of Cash Flows, cash includes cash on hand, short term investments and other cash equivalents, which are readily convertible to cash, and which are used in the cash management function on a day-to-day basis, net of borrowings which are integral to the cash management function and which are not subject to a term facility.

(xvii) Components of equity

(a) Asset revaluation reserve

The asset revaluation reserve is comprised of adjustments relating to changes in value of assets which arise primarily from changes in the purchasing power of money. Net incremental changes in the carrying value of classes of capital non-current assets, since their initial recognition, are accumulated in this reserve. Where a class of asset is revalued down, without a prior revaluation credit in the asset revaluation reserve, the asset revaluation decrement net of the corresponding adjustment to the accumulated depreciation are debited to the Statement of Financial Performance and then appropriated to the capital account.

(b) Reserves held for future capital expenditure

These are cash backed reserves and represent funds that are accumulated within the Council to meet anticipated future capital assets needs. In each case the amount relates to a perceived future requirement which is not currently a liability.

Constrained works reserve

This reserve is credited with all grants, subsidies and contributions of monetary revenue received during the reported period and constrained for the purpose of funding specific capital expenditure. As the expenditure is incurred on specified capital assets the equivalent funds are transferred to the capital account. The closing balance reported at the period end represents funds not yet expended and must be retained until expended in the manner specified by the contributor.

Water reserve

This reserve was created to contribute to future funding for water infrastructure and to provide a contingency amount to offset any major unforeseen water supply works which are required.

Sewerage reserve

This reserve was created to contribute to future funding for sewerage infrastructure and to provide a contingency amount to offset any major unforeseen sewerage works which are required.

Capital maintenance reserve

This reserve was created to contribute to future funding for general infrastructure works including aerodrome, buildings and swimming pools.

Carryover capital works reserve

This reserve was created for the purpose of holding carryover revenue funds for capital works yet to be completed.

(c) Summary of reserves held for funding future recurrent expenditure

These are cash backed reserves and represent funds that are accumulated within the Council to meet anticipated future recurrent or operating expenditure needs. In each case the amount relates to a perceived future requirement which is not currently a liability.

Recurrent maintenance reserve

This reserve was created to contribute to future funding for operational and recurrent expenditures across Council programs and to provide a contingency amount to offset any major unforeseen operational expenditures which are required.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

(xvii) Components of equity (continued)

(d) Retained surplus

This represents that part of the Council's net funds not required to meet immediate requirements or to meet specific future needs. The balance of this account at the end of each financial year represents the amount available to Council that may be used to offset against expenditure in the following year or, if a deficit, the additional amount of revenue needed to be raised in the following year. In accordance with the Queensland Local Government Finance Standards all Councils must budget to either expend or appropriate all revenue raised by the Council in each financial year. A budgeted retained surplus of zero in the Statement of actual compared to original budget shows this requirement has been complied with.

(xviii) National competition policy

The Council has one Type 3 business activity, that being the Refuse Services activity. Prior to 1 July, 2001 Council had not resolved to apply the Code of Competitive Conduct to such activity as the collection and transportation functions of such activity are outsourced.

Council resolved on 17 July, 2003 to apply the Code of Competitive Conduct to the following business activities by 30 June, 2004:

Water & Sewerage, Refuse Management, Caravan Parks, Plant Management, Workshop, Other Roads, Roads (tendered MRD), and Recoverable Works.

In respect of recoverable works carried out for the Department of Main Roads, an overhead calculation is carried out to reflect the full cost of the project being carried out. This pricing has been accepted by the Department of Main Roads. The overhead calculation includes an allowance for the following expenses:

- Network Stewardship - includes salary component for Executives, Supervision, Survey & Design, Costing, Workplace Health & Safety, Information Technology, Administration and associated Plant.
- Office Overheads - includes allowance for software upgrades, floor area, electricity, telephones, stationery and insurance.
- Contingencies and Profit.

(xix) Comparative figures

Where required by Australian Accounting Standards, comparative figures for the preceding year have been reclassified on a basis consistent with current year disclosure.

(xx) Actual figures

All figures in the notes (except where otherwise stated) are actual amounts relating to the years 30 June 2005 and 30 June 2004 respectively.

(xxi) Adoption of International Financial Reporting Standards (IFRS)

The Financial Reporting Council has determined that all entities preparing general purpose financial statements will apply the Australian Equivalents to International Financial Reporting Standards (AEIFRSs) for the reporting periods beginning on or after 1 January 2005.

These changes will require the council to adopt a number of different accounting policies and to present its financial reports differently for the year ending 30 June 2006 and subsequent years.

To manage the process the council has established an AEIFRS work group to examine and implement the new reporting requirements. All AEIFRSs have been reviewed for possible implications on policies, procedures, systems and financial impacts arising from such changes.

When the new Standards are adopted all comparative amounts will be restated as though the policies which apply to that financial report have always applied. The comparative amounts in the financial report for the year ended 30 June 2006 will therefore be different from the amounts in this financial report for the year ended 30 June 2005.

Details of the effects of the changes are shown in note 38.

BURDEKIN SHIRE COUNCIL**Notes to the Financial Statements**

For the year ended 30 June 2005

2 Analysis of results by function**(a) Revenue, expenses and assets have been attributed to the following functions :**

Functions	Revenue		Total revenue Ref - note 6	Total expenses Ref - note 6	Net result for period	Assets
	Grants	Other				
	2005 \$	2005 \$	2005 \$	2005 \$	2005 \$	2005 \$
Administration Services	857,423	14,948,465	15,805,888	10,711,062	5,094,826	31,371,485
Community & Cultural Services	150,256	1,182,977	1,333,233	1,879,446	(546,213)	12,594,800
Development Services	-	229,134	229,134	548,304	(319,170)	-
Environmental Services	2,290	2,346,494	2,348,784	5,089,975	(2,741,191)	4,961,413
Engineering Services	1,897,678	2,416,965	4,314,643	908,128	3,406,515	153,986,637
Sewerage	25,660	2,929,531	2,955,191	2,555,430	399,761	23,610,524
Water	-	2,292,004	2,292,004	2,170,488	121,516	19,242,817
Total	2,933,307	26,345,570	29,278,877	23,862,833	5,416,044	245,767,676

Prior Year

Functions	Revenue		Total revenue Ref - note 6	Total expenses Ref - note 6	Net result for period	Assets
	Grants	Other				
	2004 \$	2004 \$	2004 \$	2004 \$	2004 \$	2004 \$
Corporate Services	261,281	179,432	440,713	2,675,619	(2,234,906)	18,754,627
Finance	587,376	14,296,309	14,883,685	9,218,413	5,665,272	16,802,830
Environmental Services	33,082	1,907,187	1,940,269	4,654,140	(2,713,871)	-
Community & Cultural	105,543	79,140	184,683	2,231,995	(2,047,312)	2,365,008
Works & Services	3,092,635	2,037,250	5,129,885	1,629,192	3,500,693	137,930,440
Technical Services	-	169,943	169,943	1,747,236	(1,577,293)	-
Sewerage	-	2,850,103	2,850,103	2,640,550	209,553	18,942,684
Water	-	2,292,800	2,292,800	2,165,764	127,036	15,234,674
Total	4,079,917	23,812,164	27,892,081	26,962,909	929,172	210,030,263

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

2 (b) Components of council functions

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

Administration Services

Includes recruitment, training and development, employee relations, public relations, computing services, secretarial and minutes support, records management, quality assurance, Council properties management, economic development, revenue, purchasing, creditors, payroll, debtors, stores, budgeting, financial reporting, debt management, taxation, financial and systems management.

Community & Cultural Services

Includes libraries, theatre, memorial hall, art and cultural activities, recreation and sport facilities, area promotion and welfare.

Development Services

Includes integrated planning administration, town planning, subdivision, building inspections and plumbing inspections.

Environmental Services

Includes health administration, health inspection, by-law enforcement, animal control, immunisation, refuse services, waste disposal, parks, caravan parks, street cleaning, public conveniences, beach restoration, cemeteries, CBD beautification and swimming pools.

Engineering Services

Includes roads and drainage construction and maintenance, road reseals, bicycle ways, aerodrome, boat ramps, recoverable works (including Queensland Transport), depot and workshop operations, plant management, engineering technical support, works estimating, drafting services, counter disaster co-ordination, flood forecasting and asset management.

Sewerage

Includes treatment, sewers and rising mains, pumping and reticulation, asset management.

Water

Includes treating, pumping, reticulation, connections, metering and asset management.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
3 Ordinary revenue activities comprises:			
Operating income:			
General rates		15,222,954	15,417,801
Separate rates		5,055	-
Environmental levy		128,665	129,370
Water		2,265,006	2,306,817
Sewerage		2,890,196	2,895,962
Garbage charges		1,225,284	1,222,223
Total rates and utility charge revenue		21,737,160	21,972,173
Less: Discounts		(2,025,383)	(1,973,945)
Less: Pensioner remissions		(504,625)	(519,279)
Net rates and utility charges		19,207,152	19,478,949
Fees and Charges		1,152,258	1,110,725
Sales - Contract and recoverable works		1,232,095	1,403,236
Government grants and contributions	7 (i)	1,844,015	1,525,175
Proceeds from the sale of developed land	8	117,429	-
Interest received from investments		1,063,931	901,869
Interest from overdue rates and utility charges		24,307	35,011
Other Income		116,934	87,677
Total operating income		24,758,121	24,542,642
Capital income			
Government grants and contributions	7 (ii)	1,285,285	2,681,091
Recovery of prior revaluation down of property, plant and equipment	20	2,725,304	-
Total capital income		4,010,589	2,681,091
Total revenue from ordinary activities		28,768,710	27,223,733
4 Ordinary expense activities comprises:			
Operating expenses:			
Employee benefits	12	9,517,252	9,593,041
Materials and services		8,713,114	8,477,854
Depreciation	13	4,073,423	6,644,847
Bank charges		24,305	11,477
Bad and doubtful debts		(18,455)	20,752
Other finance costs		1,070	-
Cost of developed land sold	8	56,988	-
Other expenses	14	31,509	29,610
Total operating expenses before interest		22,399,206	24,777,581
Capital expenses			
Loss on the sale of capital assets	9	33,041	360,308
Loss on write-off of non-current assets	10	47,503	-
Loss on market value adjustment to long term debt	29	-	49
Other income (expenses) adjustments	11	-	282,098
Total capital expenses		80,544	642,455
Total expenses from ordinary activities		22,479,750	25,420,036

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
5 Borrowing costs			
Finance costs charged by the (i) Queensland Treasury Corporation		859,396	854,291
Finance costs relating to other bank loans		13,520	20,234
		<u>872,916</u>	<u>874,525</u>
6 Reconciliation of revenues and expenses			
Total revenue for the period was derived from:			
Total ordinary revenues	3	28,768,710	27,223,733
Add: Proceeds from disposal capital assets sold	9	510,167	668,348
Revenue per analysis of results by function	2 (a)	<u>29,278,877</u>	<u>27,892,081</u>
Total expenses for the period were incurred as follows:			
Total expenses from ordinary activities	4	22,479,750	25,420,036
Borrowing costs	5	872,916	874,525
Deduct: Loss from disposal of capital assets sold	9	(33,041)	(360,308)
Add: Book value of capital assets sold	9	543,208	1,028,656
Expenses per analysis of results by function	2 (a)	<u>23,862,833</u>	<u>26,962,909</u>
		<u>5,416,044</u>	<u>929,172</u>
7 Grants, subsidies and contributions			
(i) Recurrent - government grants and subsidies, and other contributions are analysed as follows:			
General purpose grants		717,023	587,376
State Government subsidies & grants		996,732	861,107
Contributions		130,260	76,692
Total recurrent revenue	3	<u>1,844,015</u>	<u>1,525,175</u>
(ii) Capital - government grants and subsidies, and other contributions are analysed as follows:			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		136,558	-
State Government subsidies & grants		1,082,994	2,631,434
Contributions		65,733	13,270
		<u>1,285,285</u>	<u>2,644,704</u>
(b) Non-monetary revenue received is analysed as follows			
Infrastructure from developers at fair value		-	36,387
		<u>-</u>	<u>36,387</u>
Total capital revenue	3	<u>1,285,285</u>	<u>2,681,091</u>
8 Gain (loss) on sale of developed land (inventory asset)			
Proceeds from sales of land purchased and developed for resale		117,429	-
Less: Current cost of developed land sold		(56,988)	-
		<u>60,441</u>	<u>-</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
9 Gain (loss) on the disposal of non-current assets		
(a) Proceeds from the sale of plant & equipment	404,675	594,742
Less: Book value of property, plant & equipment disposed	<u>(443,420)</u>	<u>(946,842)</u>
	3 <u>(38,745)</u>	<u>(352,100)</u>
(b) Proceeds from sale of land and improvements	105,492	73,606
Less: Book value of land sold	<u>(99,788)</u>	<u>(81,814)</u>
	<u>5,704</u>	<u>(8,208)</u>
	<u>(33,041)</u>	<u>(360,308)</u>
10 Loss on write-off of non-current assets		
Buildings	27,909	-
Plant and equipment	<u>19,594</u>	<u>-</u>
	<u>47,503</u>	<u>-</u>
11 Other income (expenses) adjustments		
Other income (expenses) adjustments recognised during the period arose from the following events that occurred in a prior period. These adjustments do not give rise to a material mis-statement of prior period financial statements.		
Correction to the recognition of road assets at gross value.		(324,239)
Correction to the recognition of accumulated depreciation on road assets.		42,141
	<u>-</u>	<u>(282,098)</u>
12 Employee benefits		
Total staff wages and salaries	7,613,429	7,486,359
Councillors' remuneration	290,609	268,581
Annual, sick and long service leave entitlements	1,316,522	1,392,166
Superannuation	33 <u>943,320</u>	<u>996,914</u>
	10,163,880	10,144,020
Other employee related expenses	<u>261,550</u>	<u>215,378</u>
	10,425,430	10,359,398
Less: Capitalised employee expenses	<u>(908,178)</u>	<u>(766,357)</u>
	<u>9,517,252</u>	<u>9,593,041</u>
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.		
Total Council employees at 30 June :	2005	2004
Elected members	11	11
Administration staff	87	89
Depot and outdoors staff	110	106
Total full time equivalent employees	<u>208</u>	<u>206</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
13 Depreciation of non-current assets			
Buildings		494,746	488,243
Plant and equipment		692,770	737,846
Road and bridge network		1,563,974	4,159,957
Water		337,163	336,126
Sewerage		612,962	579,926
Drainage		142,392	135,436
Other assets		229,416	207,313
		<u>4,073,423</u>	<u>6,644,847</u>

Unfunded Depreciation

Accumulated Unfunded Depreciation

The accumulated un-funded depreciation represents the accumulated shortfall in funding being provided from operating revenue to replace the assets at some future time.

It is anticipated external borrowings will be required as the assets are replaced resulting in higher future operating costs. Recognition of un-funded depreciation represents a decline in the capital value of the shire.

Net adjusted un-funded depreciation is calculated by taking the gross un-funded depreciation and deducting the amount of depreciation that will not require funding due to either non-replacement of the asset; contributions becoming available for funding the replacement; the replacement asset will cost less than the existing asset or the engineers assessment of depreciation funding is less than the depreciation expense in the period.

The gross un-funded depreciation across all assets for the period is \$0 (2004 - \$1,229,779)

The net adjusted un-funded depreciation across all assets for the period is \$0 (2004 - \$1,229,779)

Road and bridge network			
Balance at beginning of period		4,563,863	3,334,084
Net adjusted un-funded depreciation in the period		-	1,229,779
Accumulated un-funded depreciation at period end		<u>4,563,863</u>	<u>4,563,863</u>

14 Other expenses

Audit services		31,509	29,610
		<u>31,509</u>	<u>29,610</u>

15 Cash assets

Cash at bank and on hand		3,828,488	4,131,047
Deposits and investments at FIXED interest rates		11,292,078	10,176,156
		<u>15,120,566</u>	<u>14,307,203</u>

Reconciliation to the statement of cash flows

Cash at the end of the period as shown in the statement of cash flows is reconciled to the statement of financial position as follows:

Balance per statement of cash flows		<u>15,120,566</u>	<u>14,307,203</u>
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Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	28 (i)	5,565	273,504
Unspent developer contributions	28 (i)	68,000	830,358
Unspent loan monies		683,724	779,259
Total unspent restricted cash for capital projects		<u>757,289</u>	<u>1,883,121</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
16 Receivables		
(a) Current		
Rateable revenue and utility charges	902,936	1,153,618
Fees and Charges	852,099	1,098,409
Other debtors	58,120	16,987
Less: Allowance for doubtful debts	(4,563)	(24,975)
Loans and advances to community organisations	57,896	49,156
	<u>-</u>	<u>-</u>
	<u>1,866,488</u>	<u>2,293,195</u>
(b) Non-current		
Loans and advances to community organisations	<u>106,778</u>	<u>111,174</u>
	<u>106,778</u>	<u>111,174</u>
<p>Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.</p>		
<p>All loans and advances relate to loans made to various community bodies. These loans arise from time to time and are subject to negotiated interest rates. The credit risk on these loans is considered low.</p>		
17 Tax assets		
Current		
GST recoverable	227,840	285,922
Less - GST payable	(68,894)	(90,587)
Less - Employee related tax payable	(12,927)	(12,220)
	<u>146,019</u>	<u>183,115</u>
18 Inventories		
(a) Current		
Stores and raw materials	<u>602,561</u>	<u>688,955</u>
	<u>602,561</u>	<u>688,955</u>
(b) Non-current		
Land purchased for development and sale	<u>-</u>	<u>56,988</u>
	<u>-</u>	<u>56,988</u>
19 Other financial assets		
(a) Current		
Prepayments	<u>91,936</u>	<u>68,068</u>
	<u>91,936</u>	<u>68,068</u>
(b) Non-current		
Prepayments	<u>754</u>	<u>405</u>
	<u>754</u>	<u>405</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

20 (a) Property, plant and equipment

Land for development and future sale	Land and improvements	Buildings	Plant and equipment	Road and bridge network	Water	Sewerage	Drainage	Other assets	Total
2005 \$ 290,212	2005 \$ 3,651,922	2005 \$ 26,382,764	2005 \$ 9,465,725	2005 \$ 147,294,759	2005 \$ 25,034,920	2005 \$ 34,021,055	2005 \$ 11,113,633	2005 \$ 4,188,095	2005 \$ 261,443,085
-	12,733	1,301,083	1,574,612	3,634,946	114,203	241,778	143,700	998,499	8,021,554
(99,788)	-	-	(795,614)	-	-	-	-	-	(895,402)
-	-	(102,000)	(48,763)	-	-	-	-	(120,533)	(271,296)
-	2,099,378	10,833,079	384,461	10,182,004	7,317,648	9,906,676	224,313	834,622	41,782,181
-	-	2,941,557	-	-	-	-	568,086	23,962	3,533,605
190,424	5,764,033	41,356,483	10,580,421	161,111,709	32,466,771	44,169,509	12,049,732	5,924,645	313,613,727

Asset Values

Opening gross value at valuation

Additions at cost

Disposals

Write-offs

Revaluation adjustment to the ARR

Revaluation adjustment to Income

Closing gross value

Accumulated Depreciation

Opening balance

Depreciation provided in period

Depreciation on disposals

Depreciation on write-offs

Revaluation adjustment to the ARR

Revaluation adjustment to the Income

Accumulated depreciation at period end

-	-	12,515,228	4,484,098	24,059,965	9,876,827	15,430,477	3,407,596	2,121,093	71,895,284
-	-	494,746	692,770	1,563,974	337,163	612,962	142,392	229,416	4,073,423
-	-	-	(352,194)	-	-	-	-	-	(352,194)
-	-	(74,091)	(29,169)	-	-	-	-	(120,533)	(223,793)
-	-	2,326,233	(866,886)	1,624,870	3,009,964	4,684,853	194,410	64,181	11,037,625
-	-	792,659	-	-	-	-	94,791	(79,149)	808,301
-	-	16,054,775	3,928,619	27,248,809	13,223,954	20,728,292	3,839,189	2,215,008	87,238,646

Fair value at 30 June 2005

190,424	5,764,033	25,301,708	6,651,802	133,862,900	19,242,817	23,441,217	8,210,543	3,709,637	226,375,081
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Fair value at 30 June 2004

290,212	3,651,922	13,867,536	4,981,627	123,234,794	15,158,093	18,590,578	7,706,037	2,067,002	189,547,801
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BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
20 (b) Property, plant and equipment valuations were determined by reference to the following:		
Land		
Land acquired at cost since 1 July 1994 and land acquired pre July 1994 has been revalued using indices provided by independent valuer, Rushton (Qld) Pty. Ltd., as at 30 June 2005 and is recorded at the greater of current market buying price or current market value.		
Land held for development and sale is valued at the lower of cost or net realisable value.		
Land under infrastructure and reserve land does not have a value for the purpose of a Local Government's financial statements.		
Buildings		
All buildings have been revalued using indices provided by independent valuer, Rushton (Qld) Pty. Ltd., as at 30 June 2005 and are recorded at fair value.		
Plant and Equipment		
All Plant and Equipment with an original useful life of more than ten years, or with an original cost/value in excess of the revaluation threshold of \$50,000, has been revalued using indices provided by an independent valuer, Rushton (Qld) Pty. Ltd., as at 1 July 2004.		
Plant and equipment under the value of \$50,000 and mobile plant and equipment with an expected life of under ten years was not revalued and is valued at fair value.		
Infrastructure		
Roads and drainage infrastructure has been revalued using indices provided by independent valuer, Rushton (Qld) Pty. Ltd., as at 30 June 2005. Roads and drainage infrastructure acquired or constructed during the financial year are recorded at fair value. Water and sewerage infrastructure has been revalued by using indices from Rushton (Qld) Pty. Ltd. as at 30 June 2005. Water and sewerage infrastructure acquired or constructed during the financial year are recorded at fair value.		
Other Assets		
All Other Assets with an original useful life of more than ten years, or with an original cost/value in excess of the revaluation threshold of \$50,000, have been revalued using indices provided by Rushton (Qld) Pty. Ltd. as at 30 June 2005.		
Other Assets under the value of \$50,000, with an expected life of under ten years were not revalued and are valued at fair value.		
21 Capital work in progress	<u>1,457,493</u>	<u>2,773,359</u>
	<u>1,457,493</u>	<u>2,773,359</u>
22 Payables		
Current		
Creditors and accruals	<u>979,635</u>	<u>804,637</u>
	<u>979,635</u>	<u>804,637</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

		2005	2004
		Actual	Actual
	Note	\$	\$
23 Interest bearing liabilities			
(a) Current			
Loans	29	<u>2,236,832</u>	<u>2,066,673</u>
		<u>2,236,832</u>	<u>2,066,673</u>
(b) Non-current			
Loans	29	<u>12,188,898</u>	<u>13,077,933</u>
		<u>12,188,898</u>	<u>13,077,933</u>
24 Provisions			
(a) Current			
Employee benefits:			
Annual leave		834,166	882,794
Sick leave		282,878	285,879
Long service leave		<u>157,974</u>	<u>239,199</u>
		<u>1,275,018</u>	<u>1,407,872</u>
(b) Non-current			
Employee benefits:			
Annual leave		415,878	310,054
Long service leave		<u>1,232,991</u>	<u>1,090,645</u>
		<u>1,648,869</u>	<u>1,400,699</u>
25 Other liabilities			
Current			
Monies received in advance		<u>5,375</u>	-
		<u>5,375</u>	-
26 (i) Capital			
Movements in the capital account were as follows:		-	-
Balance at beginning of period		131,228,742	131,957,829
Net value of asset recovery from prior period asset write-downs		2,725,304	-
Transfer from (to) retained surplus profit (loss) on asset sales		(33,041)	(360,308)
Transfer to retained earnings loss on write-off of non-current assets		(47,503)	-
Transfer from retained surplus non monetary capital revenue		-	36,387
Transfer (to) / from retained surplus for loan valuation adjustment		-	(49)
Transfer (to) retained surplus for unfunded depreciation		-	(1,229,779)
Other capital (income) expense in the period		-	(282,098)
Total transfers (to) from Statement of Appropriation		<u>2,644,760</u>	<u>(1,835,847)</u>
Transfer (to) from the unspent depreciation capital fund reserve		393,717	(2,473,718)
Transfer (to) from the unspent loan capital fund reserve		95,535	(132,122)
Transfers from the constrained works reserve		2,111,791	3,226,116
Transfers from the capital maintenance reserve		91,205	61,056
Transfers from the carryover capital works reserve		<u>148,726</u>	<u>425,428</u>
Balance at the end of period		<u>136,714,476</u>	<u>131,228,742</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
(ii) Unspent depreciation capital fund reserve		
Movement in the funded depreciation cash was as follows:		
Opening balance	5,320,937	2,847,219
Cash unspent (expended) in period	(393,717)	2,473,718
Balance at the reporting date	<u>4,927,220</u>	<u>5,320,937</u>
(iii) Unspent loan capital fund reserve		
Movement in unspent loan funds at period end were as follows:		
Opening balance	779,259	647,137
Cash unspent (expended) in period.	(95,535)	132,122
Balance at the reporting date	<u>683,724</u>	<u>779,259</u>
Total capital	<u><u>142,325,420</u></u>	<u><u>137,328,938</u></u>
27 (i) Asset revaluation reserve		
Movements in the asset revaluation reserve were as follows:		
Balance at beginning of period	45,746,297	46,018,966
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Land and improvements	2,099,378	-
Buildings	8,506,846	-
Plant and equipment	1,251,347	-
Road and bridge network	8,557,134	(272,669)
Water	4,307,684	-
Sewerage	5,221,823	-
Drainage	29,903	-
Other assets	770,441	-
Balance at end of the year	<u>76,490,853</u>	<u>45,746,297</u>
(ii) Asset revaluation reserve analysis		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Land and improvements	2,696,418	597,040
Buildings	8,506,846	-
Plant and equipment	2,005,542	754,195
Road and bridge network	47,042,322	38,485,188
Water	7,149,199	2,841,515
Sewerage	8,290,182	3,068,359
Drainage	29,903	-
Other assets	770,441	-
	<u>76,490,853</u>	<u>45,746,297</u>
	<u>-</u>	<u>-</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
28 Other reserves		
(a) Summary of reserves held for funding future capital expenditure:		
(i) Constrained works reserve	73,565	1,103,862
(ii) Water reserve	3,065,967	3,148,998
(iii) Sewerage reserve	2,827,831	2,654,211
(iv) Capital maintenance reserve	209,354	237,703
(v) Carryover capital works reserve	1,587,687	211,960
	<u>7,764,404</u>	<u>7,356,734</u>
(b) Summary of reserves held for funding future recurrent expenditure:		
Recurrent maintenance reserve	852,372	840,480
	<u>852,372</u>	<u>840,480</u>
Total reserves	<u>8,616,776</u>	<u>8,197,214</u>
(c) Movements in capital reserves are analysed as follows:		
(i) Constrained works reserve		
Balance at the beginning of period	1,103,862	1,685,274
Transfer from retained earnings grants, subsidies and contributions received in the period for which the council has an obligation to spend on specific capital projects	-	-
Transfers to the capital account funds expended in the period	1,285,285	2,644,704
Transfers to retained earnings	(2,111,791)	(3,226,116)
Balance at the end of period	<u>73,565</u>	<u>1,103,862</u>
(ii) Water reserve		
Balance at the beginning of period	3,148,998	3,036,962
Transfer from retained earnings for future expenditure	-	112,036
Transfer to retained earnings	(83,031)	-
Balance at the end of period	<u>3,065,967</u>	<u>3,148,998</u>
(iii) Sewerage reserve		
Balance at the beginning of period	2,654,211	2,833,444
Transfer from retained earnings for future expenditure	173,620	-
Transfer to retained earnings	-	(179,233)
Balance at the end of period	<u>2,827,831</u>	<u>2,654,211</u>
(iv) Capital maintenance reserve		
Balance at the beginning of period	237,703	267,599
Transfer from retained earnings for future expenditure	62,856	58,212
Transfer to the capital account funds expended in the period	(91,205)	(61,056)
Transfer to retained earnings	-	(27,052)
Balance at the end of period	<u>209,354</u>	<u>237,703</u>
(v) Carryover capital works reserve		
Balance at the beginning of period	211,960	397,388
Transfer from retained earnings for future expenditure	1,524,453	240,000
Transfer to the capital account funds expended in the period	(148,726)	(425,428)
Balance at the end of period	<u>1,587,687</u>	<u>211,960</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
(d) Movements in general reserves are analysed as follows:		
Recurrent maintenance reserve		
Balance at the beginning of period	840,480	924,128
Transfer from retained earnings for future expenditure	297,762	92,275
Transfer to retained earnings	<u>(285,870)</u>	<u>(175,923)</u>
Balance at the end of period	<u>852,372</u>	<u>840,480</u>

29 Loans

(i) Queensland Treasury Corporation	14,241,103	14,874,206
(ii) Other Bank Loans	<u>184,627</u>	<u>270,400</u>
	<u>14,425,730</u>	<u>15,144,606</u>
Classified as :		
Current	2,236,832	2,066,673
Non-current	<u>12,188,898</u>	<u>13,077,933</u>
	<u>14,425,730</u>	<u>15,144,606</u>
(i) Queensland Treasury Corporation		
Opening balance	14,874,206	14,398,113
Loans raised	1,290,333	2,155,000
Principal repayments	(1,923,436)	(1,678,956)
Adjustment to loan value due to change in interest rates.	-	49
Book value at period end	<u>14,241,103</u>	<u>14,874,206</u>

The loan market value at the reporting date was \$14,901,950. This represents the value of the debt if the Council repaid it at that date. As it is the intention of the Council to hold the debt for its full term, no provision is required to be made in these accounts. The loans are held in their respective program accounts. The interest rate on Queensland Treasury Corporation borrowings range from 5.32% to 6.62%.

Borrowings are all in Australian dollars and are underwritten by the Queensland State Government.

(ii) Other Bank Loans		
Opening balance	270,400	404,671
Repayments	<u>(85,773)</u>	<u>(134,271)</u>
Book value at period end	<u>184,627</u>	<u>270,400</u>

The loans are underwritten by the Queensland State Government.

30 Commitments for expenditure

Contractual Commitments

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

Service contracts over next 1 to 8 years	3,486,280	1,541,053
Donation Commitments from 1 to 3 years	-	5,000
	<u>3,486,280</u>	<u>1,546,053</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
Capital Commitments		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities are as follows:		
Infrastructure	63,867	476,423
Other Assets	-	290,414
	<u>63,867</u>	<u>766,837</u>
These expenditures are payable :		
Within one year	63,867	766,837
Later than 5 years	-	-
	<u>63,867</u>	<u>766,837</u>

31 Contingent liabilities

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

Various claims are pending against the Council. In the opinion of the Council's solicitors at this stage in proceedings the potential loss on all claims to 30 June 2005 should not exceed:

<u>40,835</u>	<u>27,731</u>
---------------	---------------

The Council has disclaimed liability and no provision has been made in the financial statements pertaining to these claims.

Potential excess amounts payable against various insurance claims as at 30 June 2005 should not exceed:

<u>20,001</u>	<u>6,000</u>
---------------	--------------

The Burdekin Shire Council is a member of the local government self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled because of insufficient funds being available to cover outstanding liabilities. Only Local Government Workcare may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure is:

<u>131,831</u>	<u>131,831</u>
----------------	----------------

32 Land purchased for development and sale

Opening balance	56,988	56,988
Less: Cost of developed land sold	<u>(56,988)</u>	-
	<u>-</u>	<u>56,988</u>
Classified as:		
Current	-	-
Non-current	<u>-</u>	<u>56,988</u>
	<u>-</u>	<u>56,988</u>

Land held for development and sale is revalued when there is an adjustment required to net realisable value. Where this land was originally classified as a non-current capital asset it has been revalued in accordance with the valuation criteria set out in Note 20.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
33 Superannuation		
<p>The Burdekin Shire Council contributes to the local government superannuation scheme (the scheme). The scheme has both defined benefits and accumulation arrangements, provided for in accordance with statutory requirements. Assets accumulate in the fund to meet member's benefits as they accrue. If that portion of the assets of the plan, intended to support employees' defined benefits, is sufficient to satisfy such entitlements payable to scheme beneficiaries, then the level and form of such benefits would need to be revised. All persons becoming permanent employees as from 1 July 1998 contribute to the scheme for defined contribution entitlements; the defined benefit section of the scheme having been closed to new entrants from that date.</p> <p>The Burdekin Shire Council's liability in respect of defined contribution superannuation arrangements is the amount of contribution that, under the terms of the Scheme, is payable to the fund as at the reporting date.</p> <p>The audited general purpose financial report of the scheme as at 30 June 2004 (the most recent available) which were not subject to any audit qualification, indicates that the assets of the scheme are sufficient to meet the accrued benefits. No liability for the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.</p> <p>The general purpose financial statements disclose that the most recent actuarial assessment of the scheme was undertaken as at the 30 June 2004. The actuary indicated that without improvements to benefit conditions, or other unanticipated events, current contribution rates would be sufficient to meet members benefits as they accrue.</p> <p>The amount of superannuation contributions paid by Burdekin Shire Council to the superannuation scheme in this period for the benefit of employees was:</p>	<u>927,321</u>	<u>970,267</u>
<p>The Burdekin Shire Council also contributes to the scheme for the benefit of elected members. The amount of contributions paid for this benefit during the reporting period was:</p>	<u>15,999</u>	<u>26,647</u>
<p>The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.</p>		
34 Conditions over contributions		
<p>Contributions and grants which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date.</p>		
<p>Contributions of infrastructure assets to be expended in 2004/05</p>		247,057
<p>Contributions of infrastructure assets to be expended in 2005/06</p>	<u>24,824</u>	
	<u>24,824</u>	<u>247,057</u>
<p>Contributions and grants which were recognised as revenues in a previous reporting period and were expended during the current reporting period in accordance with the council's obligations.</p>		

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
Contributions for infrastructure assets to be expended in 2003/04		828,469
Contributions for infrastructure assets to be expended in 2004/05	1,055,862	
	<u>1,055,862</u>	<u>828,469</u>
Net increase (decrease) in restricted asset (cash) at period end	<u>(1,031,038)</u>	<u>(581,412)</u>

35 Trust funds

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	1,587	1,496
Security deposits	26,610	49,819
Unclaimed monies	150	-
	<u>28,347</u>	<u>51,315</u>

The Burdekin Shire Council performs only a custodial role in respect of these monies. As these funds cannot be used by the Council, they are not brought to account in these financial statements.

36 Reconciliation of result from ordinary activities to net cash inflow (outflow) from operating activities

Result from ordinary activities	<u>5,416,044</u>	<u>929,172</u>
Non-cash operating items:		
Unrealised (gain) / loss on loan revaluation	-	49
Depreciation and amortisation	4,073,423	6,644,847
Non-cash donations subsidies and contributions	-	(36,387)
Provision for doubtful debts	(20,412)	10,111
Other income (expenses) adjustments	-	282,098
Revaluation down of property, plant and equipment	<u>(2,725,304)</u>	<u>-</u>
	<u>1,327,707</u>	<u>6,900,718</u>
Investing and development activities :		
Net (profit) loss on disposal of non current assets	80,544	360,308
Cost of developed land sold	<u>56,988</u>	<u>-</u>
	<u>137,532</u>	<u>360,308</u>
Changes in operating assets and liabilities :		
(Increase) decrease in receivables	492,955	(798,853)
(Increase) decrease in other operating assets	62,177	(84,776)
Increase (decrease) in payables	255,137	206,009
Increase (decrease) in employee provisions	115,316	83,765
Increase (decrease) in other liabilities	<u>5,375</u>	<u>(593)</u>
	<u>930,960</u>	<u>(594,448)</u>
Net cash inflow from operating activities	<u><u>7,812,243</u></u>	<u><u>7,595,750</u></u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
37 Controlled Entity		
<p>Burdekin Shire Council provides representation on the Burdekin Cultural Complex Board Inc. which manages, administers and operates the Burdekin Theatre and Music Loft in Queen Street, Ayr and the Burdekin Memorial Hall in Ninth Avenue, Home Hill pursuant to a written contract with the Council. The membership of the Board consists of five (5) Councillor members including the Mayor as Chairman and four (4) other members appointed at public meetings. As the Chairman of the Board has a constitutional casting vote and because of the existence of the contract between the Council and the Board wherein the Local Government approves the required operating budget of the Board, the Board is a controlled entity. As the Board's financial year, of 1st May 2004 to 30th April 2005, is inconsistent with Council's, the Board's financial results are not consolidated into these statements but are reported by way of note as follows:-</p>		
Income		
Council Contributions	303,591	335,690
Other Income	175,050	175,035
Promotions/Rentals	173,938	189,782
	<u>652,579</u>	<u>700,507</u>
Expenditure		
Administration	116,338	113,758
Operating Expenditure	269,290	277,693
Promotions/Rentals	221,485	251,497
	<u>607,113</u>	<u>642,948</u>
Operating Surplus/(Deficit)	<u>45,466</u>	<u>57,559</u>
Accumulated Funds		
Balance at beginning of period	112,557	54,999
Plus/(less) Surplus/(deficit) for period	45,465	57,559
	<u>158,022</u>	<u>112,558</u>
Represented by		
Assets		
Current	<u>196,586</u>	<u>160,792</u>
Liabilities		
Current	33,748	37,055
Non Current	4,816	11,180
	<u>38,564</u>	<u>48,235</u>
Net Assets	<u>158,022</u>	<u>112,557</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	Note	2005 Actual \$	2004 Actual \$
38 Transition to the Australian Equivalent to International Financial Reporting Standards (AEIFRS)			
If this report (for the year ended 30 June 2005) had been prepared on the new basis the following differences would apply:			
(a) Reconciliation of the results from ordinary activities			
Result from ordinary activities (on current basis)		5,416,044	
Adjustments based on reliable estimates:			
Change in provision for employee entitlements.	2	(82,838)	
Finance cost element of increase in provision for sites requiring future restoration.	1	(297,246)	
Increase in provision for quarry and refuse site restoration other than finance cost element.	1	(335,515)	
Recovery of provision for refuse sites set against retained surplus		470,370	
Result from ordinary activities (on AEIFRS basis)		<u>5,170,815</u>	
(b) Reconciliation of the net assets			
Net Assets (on Current basis)		227,433,049	191,272,449
Adjustments based on reliable estimates:			
Provision for refuse facility restoration	1	(5,656,288)	(4,951,628)
Change in provision of employee entitlements	2	(267,142)	(184,304)
Net Assets (on AEIFRS basis)		<u>221,509,619</u>	<u>186,136,517</u>
(c) Reconciliation of equity			
Equity (on Current basis)		227,433,049	191,272,449
Adjustments based on reliable estimates:			
Asset revaluation reserve			
Establishment of the restoration provisions taken to ARR	1	(1,067,410)	(597,040)
Change in the restoration discount rate charged to the ARR	1	(71,899)	
Capital			
Restoration provisions taken to capital		(4,219,733)	(4,354,588)
Retained surplus			
Change in provision of employee entitlements	2	(267,142)	(184,304)
Finance cost element of increase in provision for restoration	1	(297,246)	
Equity (on AEIFRS basis)		<u>221,509,619</u>	<u>186,136,517</u>

1 Provisions for disposal and restoration of long lived assets

AASB116 Property, Plant and Equipment requires the recognition of the present value of the estimated cost of restoring assets. This will be recognised as a liability and added to the cost of the asset. Where the asset is on a revaluation basis the increase in cost is transferred to the revaluation reserve at the next revaluation. Accordingly, where the asset has been revalued the change is reflected as a reduction in the revaluation reserve in respect of the asset class and any excess is reflected in retained surplus.

2 Employee benefits

AASB119 Employee benefits requires entitlements for annual and other leave which will not be taken within 12 months of the reporting date to be calculated at the discounted present value of the projected amount. This is shown as a non-current liability. Previously it had been taken at the current value.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

39 Financial instruments

(a) Credit risk exposure

The credit risk on financial assets of the Council which have been recognised on the statement of financial position other than investments in shares, is generally the carrying amount, net of provision for doubtful debts.

The Council has no major concentration of credit risk to any single debtor or group of debtors.

(b) Interest rate risk

The Council's exposure to interest rate risk, which is the risk that the value of a financial instrument will fluctuate as a result of changes in market rates and the weighted average interest rate by maturity periods is set out in the table below. For interest rates applicable to each class of asset or liability refer to individual notes to the financial statements.

Exposure arises predominantly from assets and liabilities bearing variable interest rates as the Council intends to hold fixed assets and liabilities to maturity.

Financial Instruments	Note	Floating interest rate		Fixed interest rate		Non-interest bearing		Total	Total
		2005 \$	2004 \$	2005 \$	2004 \$	2005 \$	2004 \$	2005 \$	2004 \$
Financial assets									
Cash assets	15	-	-	11,292,078	10,176,156	3,828,488	4,131,047	15,120,566	14,307,203
Receivables	16	-	-	1,067,610	1,313,948	905,656	1,090,421	1,973,266	2,404,369
Tax assets	17	-	-	-	-	146,019	183,115	146,019	183,115
Other financial assets:		-	-	-	-	92,690	68,473	92,690	68,473
		-	-	12,359,688	11,490,104	4,972,853	5,473,056	17,332,541	16,963,160
Weighted average interest rate		5.0%	4.7%	6.5%	6.5%				
Financial liabilities									
Payables	22	-	-	-	-	979,635	804,637	979,635	804,637
Loans - QTC *	29	14,241,103	14,874,206	-	-	-	-	14,241,103	14,874,206
Other Bank Loans	29	-	-	184,627	270,400	-	-	184,627	270,400
		14,241,103	14,874,206	184,627	270,400	979,635	804,637	15,405,365	15,949,243
Weighted average interest rate		7.0%	6.6%	4.0%	4.0%				
Net financial assets		(14,241,103)	(14,874,206)	12,175,061	11,219,704	3,993,218	4,668,419	1,927,176	1,013,917

* QTC - denotes Queensland Treasury Corporation

(c) Net fair value of financial assets and liabilities

The net fair value of cash, cash equivalents and non-interest bearing monetary financial assets and liabilities of the Council approximates their carrying amounts.

The net fair value of other monetary financial assets and liabilities is based upon market prices where a market exists or by discounting the expected future cash flows by the current interest rates for assets and liabilities with similar risk profiles.

The net fair value of non-traded equity investments is an assessment by the Council based on the underlying net assets, future maintainable earnings any special circumstances pertaining to a particular investment.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

40 National Competition Policy

(a) Activities to which the code of competitive conduct is applied

A "business activity" of a local government is divided into two categories :

(a) Roads business activity:

- (i) the construction or maintenance of State controlled roads for which the local government submits an offer to carry out work in response to a tender invitation, other than through a sole supplier arrangement.
- (ii) submission of a competitive tender for construction or road maintenance on the local government's roads which the local government has put out to tender, or called for by another local government.

(b) Other business activity, referred to as type three activities, means the following:

- (i) trading in goods and services to clients in competition with the private sector, or
- (ii) the submission of a competitive tender in the local government's own tendering process in competition with others for the provision of goods and services to its self. Excluded activities are (a) library services, and (b) an activity or part thereof prescribed by legislation.

Local government may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities. This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity. The application of the CCC to the roads business activity is compulsory.

The CSO value is determined by Council, and represents an activities cost(s) which would not be incurred if the activities primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the Council. Notwithstanding CSO's, the council is committed to operating these activities as business activities in accordance with the CCC.

Water and Sewerage
Refuse Management
Caravan Parks
Plant Management
Workshop
Other Roads
Recoverable Works

The following table summaries the financial results for these, including competitive neutrality adjustments if applicable. Full information is available for inspection at the council offices.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

40 National Competition Policy (continued)

(b) Financial performance of activities subject to competition reforms:

	Water and Sewerage		Refuse Management		Caravan Parks	
	2005	2004	2005	2004	2005	2004
	\$	\$	\$	\$	\$	\$
Revenue for services provided to the Council	210,752	186,487	12,112	11,959		
Revenue for services provided to external clients	4,628,024	5,005,900	1,192,806	1,318,016	239,361	188,474
* Community service obligations	716,056	681,048	519,767	508,123	86,400	86,676
	5,554,832	5,873,435	1,724,685	1,838,098	325,761	275,150
Less : Expenditure	3,233,631	3,379,159	1,688,265	1,781,260	285,898	209,303
Surplus (deficiency)	2,321,201	2,494,276	36,420	56,838	39,863	65,847

	Plant Management		Workshop		Other Roads	
	2005	2004	2005	2004	2005	2004
	\$	\$	\$	\$	\$	\$
Revenue for services provided to the Council	3,135,264	2,990,825	1,030,000	960,000	6,971,000	7,841,000
Revenue for services provided to external clients			1,733	4,738		444
* Community service obligations						
	3,135,264	2,990,825	1,031,733	964,738	6,971,000	7,841,444
Less : Expenditure	2,689,363	2,628,244	955,477	849,654	6,854,143	7,689,248
Surplus (deficiency)	445,901	362,581	76,256	115,084	116,857	152,196

	Recoverable Works	
	2005	2004
	\$	\$
Revenue for services provided to the Council	137,234	
Revenue for services provided to external clients	1,232,094	1,403,236
* Community service obligations		
	1,369,328	1,403,236
Less : Expenditure	1,348,063	1,083,964
Surplus (deficiency)	21,265	319,272

(c) CSO's were paid during the reporting period to the following activities.

Activities	CSO description	Actual
Water and Sewerage	Giru/Mt Kelly water supplies operating costs, uneconomic water connections, pensioner concessions and community groups sewerage costs donations	716,056
Refuse Management	Free refuse disposal vouchers, free refuse tips mulch, boat ramps bins, and operating costs of uneconomic additional transfer stations	519,767
Caravan Parks	Contribution to economic activity in shire and refurbishment costs for parks	86,400

MANAGEMENT CERTIFICATE

For the year ended 30 June 2005

This general purpose financial report has been prepared pursuant to Section 532 of the Local Government Act 1993, the Local Government Finance Standards 1994 (the Standard) and other prescribed requirements.

In accordance with Section 54 of the Standard we certify -

- (i) the requirements under the Local Government Act 1993 for the keeping of the accounts have been complied with in all material respects; and
- (ii) the financial statements for the year ended 30 June 2005 and supporting notes presents the Council's operating results, cash flows and financial position as required by the *Local Government Act 1993*.

Original signed on 24/10/05

Mayor

Original signed on 24/10/05

Chief Executive Officer

Date: 24 October 2005

Date: 24 October 2005

INDEPENDENT AUDIT REPORT

To the Mayor of Burdekin Shire Council

Matters Relating to the Electronic Presentation of the Audited Financial Report

The audit report relates to the financial report of Burdekin Shire Council for the financial year ended 30 June 2005 included on Burdekin Shire Council's web site. The Council is responsible for the integrity of the Burdekin Shire Council's web site. The audit report refers only to the financial report identified below and does not include a review of the integrity of this web site or provide an opinion on any other information which may have been hyperlinked to/from the financial report. If users of the financial report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report, available from Burdekin Shire Council, to confirm the information included in the audited financial report presented on this web site.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.

Scope

The Financial Report

The financial report of Burdekin Shire Council consists of the statement of financial performance, statement of financial position, statement of changes in equity, statement of cash flows, statement to which the code of competitive conduct applies, notes to and forming part of the financial statements for the year ended 30 June 2005.

Council's Responsibility

The Council is responsible for the preparation and true and fair presentation of the financial report, the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

As required by law, an independent audit was conducted in accordance with *QAO Auditing Standards* to enable me to provide an independent opinion whether in all material respects the financial report is presented fairly, in accordance with the prescribed requirements.

Audit procedures included -

- examining information on a test/sample basis to provide evidence supporting the amounts and disclosures in the financial report;
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Council;
- obtaining written confirmation regarding the material representations made in conjunction with the audit; and
- reviewing the overall presentation of information in the financial report.

Independence

The *Financial Administration and Audit Act 1977* promotes the independence of the Auditor-General and QAO authorised auditors.

The Auditor-General is the auditor of all public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which powers are to be exercised.

The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Audit Opinion

In accordance with s.532 of the *Local Government Act 1993* I have audited the Council's financial statements, and -

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with the prescribed accounting standards of the transactions of the Burdekin Shire Council for the financial year 1 July 2004 to 30 June 2005 and of the financial position as at the end of that year.

John Zabala CA
(as Delegate of the Auditor-General of Queensland)

Townsville

**THE FOLLOWING REPORTS DO NOT FORM PART OF THE
AUDITED FINANCIAL STATEMENTS. THEY HAVE BEEN PROVIDED
AS ADDITIONAL MANAGEMENT INFORMATION TO ASSIST THE
READER IN THEIR ANALYSIS OF THE FINANCIAL STATEMENTS**

BURDEKIN SHIRE COUNCIL
Statement of Operating Performance

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Note	\$	\$
Operating Income		
General rates	15,222,954	15,417,801
Separate rates	5,055	-
Environmental levy	128,665	129,370
Water	2,265,006	2,306,817
Sewerage	2,890,196	2,895,962
Garbage charges	1,225,284	1,222,223
	<u>21,737,160</u>	<u>21,972,173</u>
Less: Discounts	(2,025,383)	(1,973,945)
Less: Pensioner remissions	(504,625)	(519,279)
	<u>19,207,152</u>	<u>19,478,949</u>
Net rates and utility charges		
Fees and Charges	1,152,258	1,110,725
Sales - Contract and recoverable works	1,232,095	1,403,236
Government grants and contributions	1,844,015	1,525,175
Proceeds from the sale of developed land	117,429	-
Interest received from investments	1,063,931	901,869
Interest from overdue rates and utility charges	24,307	35,011
Other Income	116,934	87,677
	<u>24,758,121</u>	<u>24,542,642</u>
Operating Expenses		
Employee benefits	9,517,252	9,593,041
Materials and services	8,713,114	8,477,854
Depreciation	4,073,423	6,644,847
Bank charges	24,305	11,477
Interest on loans	872,916	874,525
Bad and doubtful debts	(18,455)	20,752
Other finance costs	1,070	-
Cost of developed land sold	56,988	-
Other expenses	31,509	29,610
	<u>23,272,122</u>	<u>25,652,106</u>
Surplus / (deficit) from operating activities	<u>1,485,999</u>	<u>(1,109,464)</u>
Capital income		
Government grants and contributions	1,285,285	2,681,091
Recovery of prior revaluation down of property, plant and equipment	2,725,304	-
	<u>4,010,589</u>	<u>2,681,091</u>
Capital expenses		
Loss on the sale of capital assets	33,041	360,308
Loss on write-off of non-current assets	47,503	-
Loss on market value adjustment to long term debt	-	49
Other income (expenses) adjustments	-	282,098
	<u>80,544</u>	<u>642,455</u>
Net Result	<u>5,416,044</u>	<u>929,172</u>

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2005

	2005	2004
	Actual	Actual
Financial Ratios of the Accounts	%	%
Change in community equity ratio:		
The percentage change in the net wealth of the Council.	18.9%	0.3%
Interest cover:		
The percentage of interest costs to total operating income	3.5%	3.6%
Debt servicing ratio:		
The percentage that the Council's total operating income that is used to service loan interest and principal repayments	11.6%	11.0%
General rate revenue ratio:		
The Council's dependence on general rate revenue as a percentage of total operating income	61.5%	62.8%
Revenue ratio:		
The Council's dependence on net rates and utility charges as a percentage of total operating income	77.6%	79.4%
Debt exposure ratio:		
The percentage of Council's capital debt to total community equity	6.3%	7.9%
Working capital ratio:		
The ratio of unrestricted current assets available to meet current liabilities	3.8 : 1	3.7 : 1
Unfunded depreciation ratio:		
The percentage of unfunded depreciation to the total depreciation expense	0.0%	18.5%
Borrowing ratio		
The total capital borrowing as a percentage of total operating revenue	58.3%	61.7%
Capital expenditure ratio		
The ratio of capital expenditure to depreciation	164.6%	113.9%
Rate arrears ratio		
The percentage of rates and charges receivable to net rate and charges revenue	4.7%	5.9%
The effectiveness of Council's collection of rates and charges		

	Note	Total on Consolidation		Eliminations on consolidation	Sub-total of all Council programs
		Actual \$	Original Budget \$	Actual \$	Actual \$
Operating revenue					
Rates and utility charges	3	21,737,160	21,885,100		16,581,958
Less: Discounts & pensioner remissions	3	(2,530,008)	(2,516,600)		(1,976,246)
User fees and charges		1,152,258	968,894		982,130
Interest	3	1,088,238	885,000		662,666
Operational contributions and donations	7	130,260	194,461		119,816
Operational Government grants and subsidies for recurrent expenditure	7	1,713,755	1,418,208		1,713,755
Sales - Contract and recoverable works		1,232,095	961,000		1,232,095
Internal service provider revenue				(11,194,651)	11,194,651
Other operating revenue		234,363	76,900		220,412
Internal dividends received				(350,000)	350,000
Total operating revenue		24,758,121	23,872,963	(11,544,651)	31,081,237
Operating Expenses					
Employee costs	12	9,501,253	9,923,600		8,170,893
Goods and services		8,713,114	8,492,344		7,387,894
Internal service provider expenditure				(11,194,651)	10,088,577
Depreciation	13	4,073,423	7,087,000		3,123,298
External finance and borrowing costs		879,836	915,820		865,697
Other expenses	14	104,496	379,000		104,496
Total operating costs		23,272,122	26,797,764	(11,194,651)	29,740,855
Surplus (deficit) from operating activities		1,485,999	(2,924,801)	(350,000)	1,340,382
Capital contributions		65,733			65,733
Capital grants and subsidies		1,219,552	1,934,217		1,193,892
Other capital income (expense)		2,692,263			2,692,263
Net result for the period		5,463,547	(990,584)	(350,000)	5,292,270
Retained surplus (deficit) brought fwd from prior year		-	(4,426)		
Net result from above		5,463,547	(990,584)	(350,000)	5,292,270
Transfer from capital for unfunded depreciation			2,307,818		
From (to) capital items of capital income & expense		(2,692,263)			(2,692,263)
Transfer (to) capital general revenue expended					
Internal dividends paid				350,000	
Other transfers between functions					55,028
Surplus/(deficit) available for transfer to reserves		2,771,284	1,312,808		2,655,035
Net transfers from (to) capital reserves	28	(2,759,392)	(1,535,912)		(2,643,143)
Net transfers from (to) recurrent reserves	28	(11,892)	223,104		(11,892)
Retained surplus (deficit) funds at period end					
Capital Funding Sources					
Disposal proceeds of capital assets	9	510,167	1,341,590		510,167
Funded depreciation & amortisation expended		4,467,140	5,531,392		4,401,636
Government capital grants and subsidies	7	1,487,491	1,967,549		1,461,831
Developer contributions and capital donations	7	624,300			624,300
Funds held in capital reserves	28	239,931	245,300		188,695
Loans for capital purposes	29	1,385,868	1,793,391		1,385,868
Total capital funding sources		8,714,897	10,879,222		8,572,497
Capital Funding Applications					
Non-current assets		8,021,554	8,812,549		7,665,573
Movement in capital work in progress		(1,315,866)			(1,056,486)
Total asset acquisitions		6,705,688	8,812,549		6,609,087
Loan redemptions		2,009,209	2,066,673		1,963,410
Total capital applications		8,714,897	10,879,222		8,572,497
Cash balances held at beginning of period					
Capital reserve balances		7,356,734	5,866,681		1,479,055
Unspent loans and depreciation cash		6,100,196	4,491,768		4,121,708
Recurrent reserve balances		840,480	619,121		840,480
Total reserve cash held at beginning of the period		14,297,410	10,977,570		6,441,243
Cash balances held at the end of period					
Capital reserve balances		7,764,404	5,189,744		1,847,372
Unspent loan and depreciation cash held		5,610,944	3,296,167		2,747,835
Recurrent reserve balances		852,372	396,017		852,372
Total reserve cash held at the end of the period		14,227,720	8,881,928		5,447,579

BURDEKIN SHIRE COUNCIL

Statement of Actual Results compared to Budget

For the year ended 30 June 2005

	Administration Services	Community & Cultural Services	Development Services	Environmental Services	Engineering Services
	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$
Operating revenue					
Rates and utility charges	15,228,009			1,353,949	
Less: Discounts & pensioner remissions	(1,837,773)			(138,473)	
User fees and charges	124,015	34,418	222,626	596,382	4,689
Interest	662,666				
Operational contributions and donations		56,151		58,459	5,206
Operational Government grants and subsidies for recurrent expenditure	857,423	45,216			811,116
Sales - Contract and recoverable works					1,232,095
Internal service provider revenue	2,193,651				9,001,000
Other operating revenue	180,190	7,309	6,508	9,377	17,028
Internal dividends received	350,000				
Total operating revenue	17,758,181	143,094	229,134	1,879,694	11,071,134
Operating Expenses					
Employee costs	2,934,851	447,141	488,084	1,495,932	2,804,885
Goods and services	1,398,331	1,080,078	60,220	3,159,251	1,690,014
Internal service provider expenditure	7,971,000			253,631	1,863,946
Depreciation	210,973	324,698		180,781	2,406,846
External finance and borrowing costs	185,274				680,423
Other expenses	104,496				
Total operating costs	12,804,925	1,851,917	548,304	5,089,595	9,446,114
Surplus (deficit) from operating activities	4,953,256	(1,708,823)	(319,170)	(3,209,901)	1,625,020
Capital contributions	11,454			25,000	29,279
Capital grants and subsidies		105,040		2,290	1,086,562
Other capital income (expense)	480,116	1,085,099		441,800	685,248
Net result for the period	5,444,826	(518,684)	(319,170)	(2,740,811)	3,426,109
Retained surplus (deficit) brought fwd from prior year					
Net result from above	5,444,826	(518,684)	(319,170)	(2,740,811)	3,426,109
Transfer from capital for unfunded depreciation					
From (to) capital items of capital income & expense	(480,116)	(1,085,099)		(441,800)	(685,248)
Transfer (to) capital general revenue expended	(1,147,561)	637,377		(540,206)	1,050,390
Internal dividends paid					
Other transfers between functions	(152,633)		200,000	(34,138)	41,799
Surplus/(deficit) available for transfer to reserves	3,664,516	(966,406)	(119,170)	(3,756,955)	3,833,050
Net transfers from (to) capital reserves	(11,454)	(152,896)		(27,290)	(2,451,503)
Net transfers from (to) recurrent reserves	(41,523)	16,344		13,287	
Retained surplus (deficit) funds at period end	3,611,539	(1,102,958)	(119,170)	(3,770,958)	1,381,547
Capital Funding Sources					
Disposal proceeds of capital assets	105,492				404,675
Funded depreciation & amortisation expended	(548,626)	588,118		(251,311)	4,613,455
Government capital grants and subsidies		104,299		2,290	1,355,242
Developer contributions and capital donations	11,454			25,000	587,846
Funds held in capital reserves	97,490	91,205			
Loans for capital purposes		50,000		(50,000)	1,385,868
Total capital funding sources	813,371	196,245		266,185	7,296,696
Capital Funding Applications					
Non-current assets	675,326	209,040		409,832	6,371,375
Movement in capital work in progress	(324,614)	(12,795)		(143,647)	(575,430)
Total asset acquisitions	350,712	196,245		266,185	5,795,945
Loan redemptions	462,659				1,500,751
Total capital applications	813,371	196,245		266,185	7,296,696
Cash balances held at beginning of period					
Capital reserve balances	97,490	99,524		92,500	1,189,541
Unspent loans and depreciation cash	30,130	313,420			3,778,158
Recurrent reserve balances	537,813	109,170		193,497	
Total reserve cash held at beginning of the period	665,433	522,114		285,997	4,967,699
Cash balances held at the end of period					
Capital reserve balances		56,916		92,500	1,697,956
Unspent loan and depreciation cash held	789,729			482,092	1,476,014
Recurrent reserve balances	579,336	92,826		180,210	
Total reserve cash held at the end of the period	1,369,065	149,742		754,802	3,173,970

BURDEKIN SHIRE COUNCIL

Statement of Actual Results compared to Budget

For the year ended 30 June 2005

	Sewerage	Water
	Actual	Actual
	\$	\$
Operating revenue		
Rates and utility charges	2,890,196	2,265,006
Less: Discounts & pensioner remissions	(314,386)	(239,376)
User fees and charges	136,512	33,616
Interest	212,786	212,786
Operational contributions and donations	3,861	6,583
Operational Government grants and subsidies for recurrent expenditure		
Sales - Contract and recoverable works		
Internal service provider revenue		
Other operating revenue	562	13,389
Internal dividends received		
Total operating revenue	2,929,531	2,292,004
Operating Expenses		
Employee costs	746,786	583,574
Goods and services	547,202	778,018
Internal service provider expenditure	648,480	457,594
Depreciation	612,962	337,163
External finance and borrowing costs		14,139
Other expenses		
Total operating costs	2,555,430	2,170,488
Surplus (deficit) from operating activities	374,101	121,516
Capital contributions		
Capital grants and subsidies	25,660	
Other capital income (expense)		
Net result for the period	399,761	121,516
Retained surplus (deficit) brought fwd from prior year		
Net result from above	399,761	121,516
Transfer from capital for unfunded depreciation		
From (to) capital items of capital income & expense		
Transfer (to) capital general revenue expended		
Internal dividends paid	(350,000)	
Other transfers between functions	149,519	(204,547)
Surplus/(deficit) available for transfer to reserves	199,280	(83,031)
Net transfers from (to) capital reserves	(199,280)	83,031
Net transfers from (to) recurrent reserves		
Retained surplus (deficit) funds at period end		
Capital Funding Sources		
Disposal proceeds of capital assets		
Funded depreciation & amortisation expended		65,504
Government capital grants and subsidies	25,660	
Developer contributions and capital donations		
Funds held in capital reserves	33,319	17,917
Loans for capital purposes		
Total capital funding sources	58,979	83,421
Capital Funding Applications		
Non-current assets	241,778	114,203
Movement in capital work in progress	(182,799)	(76,581)
Total asset acquisitions	58,979	37,622
Loan redemptions		45,799
Total capital applications	58,979	83,421
Cash balances held at beginning of period		
Capital reserve balances	2,710,764	3,166,915
Unspent loans and depreciation cash	1,071,016	907,472
Recurrent reserve balances		
Total reserve cash held at beginning of the period	3,781,780	4,074,387
Cash balances held at the end of period		
Capital reserve balances	2,851,065	3,065,967
Unspent loan and depreciation cash held	1,683,978	1,179,131
Recurrent reserve balances		
Total reserve cash held at the end of the period	4,535,043	4,245,098

BURDEKIN SHIRE COUNCIL

Analysis of Cash Holdings

For the year ended 30 June 2005

	2005			2004		
	Actual			Actual		
	\$			\$		
Cash Holdings						
Cash balance per Cash Flow Statement			15,120,566			14,307,203
Cash investments			-			-
CASH HOLDINGS AT PERIOD END			<u>15,120,566</u>			<u>14,307,203</u>
Represented by :-						
(i) Constrained works reserve		73,565			1,103,862	
(ii) Water reserve		3,065,967			3,148,998	
(iii) Sewerage reserve		2,827,831			2,654,211	
(iv) Capital maintenance reserve		209,354			237,703	
(v) Carryover capital works reserve		1,587,687			211,960	
Recurrent maintenance reserve		852,372			840,480	
			8,616,776			8,197,214
(ii) Unspent depreciation capital fund reserve			4,927,220			5,320,937
(iii) Unspent loan capital fund reserve			683,724			779,259
Other Cash Balances held :-						
Monies received in advance			5,375			-
Revenue received in advance			-			-
Retained surplus (deficiency) available for general funding			-			-
						-
Movement in Working Capital Cash						
	Capital A/c	Current Period	Movement	Capital A/c	Current Period	Movement
Assets	Analysis	Balances		Analysis	Balances	
Receivables	557,804	1,808,592	(1,250,788)	557,804	2,244,039	(1,686,235)
Inventories	253,803	602,561	(348,758)	253,803	688,955	(435,152)
Tax assets		146,019	(146,019)		183,115	(183,115)
Inventory land for devel. & sale	70,689	-	70,689	70,689	56,988	13,701
Prepayments		92,690	(92,690)		68,473	(68,473)
Loans and advances to community or	423,544	164,674	258,870	423,544	160,330	263,214
Loans and advances to controlled entities and asso		-	-		-	-
Net movement in assets	1,305,840	2,814,536	(1,508,696)	1,305,840	3,401,900	(2,096,060)
Liabilities						
Creditors and accruals	337,062	979,635	642,573	337,062	804,637	467,575
Provisions - current	1,170,293	1,275,018	104,725	1,170,293	1,407,872	237,579
Provisions - non current		1,648,869	1,648,869		1,400,699	1,400,699
Net movement in liabilities	1,507,355	3,903,522	2,396,167	1,507,355	3,613,208	2,105,853
Net Assets minus Liabilities	(201,515)	(1,088,986)		(201,515)	(211,308)	
Net working capital cash (deficit) at period end			A - B = 887,471			A - B = 9,793
CASH HOLDINGS AT PERIOD END			<u>15,120,566</u>			<u>14,307,203</u>
Analysis of the Council's Capital A/c						
Non current capital assets			227,832,574			192,321,160
Equity Share Investments			-			-
Add - Unspent capital cash held			5,610,944			6,100,196
Total capital assets			<u>233,443,518</u>			<u>198,421,356</u>
Capital loans			14,425,730			15,144,606
Net debt			14,425,730			15,144,606
Net capital assets minus net capital debt		X	<u>219,017,788</u>		X	<u>183,276,750</u>
Capital			142,325,420			137,328,938
Asset revaluation reserve			76,490,853			45,746,297
Total balance of Council capital		Y	<u>218,816,273</u>		Y	<u>183,075,235</u>
Working Capital balance in Capital A/c		Y - X = A	(201,515)		Y - X = A	(201,515)