Burdekin Shire Council

Burdekin Shire Council

Annual Report – 2011/12

HOME HILL
celebrates 100 years
Est. 1911

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Shire Profile

Local Government Burdekin Shire.	**Area** 5,053 sq kms.
Location Latitude 190 35l south, longitude 1470 24l east, approximately 80 kms south of Townsville.	**Population** 18,531 estimated resident population as at 30th June, 2010.
Status Categorised as a Rural Agricultural Very Large (RAV) Local Authority under the Australian Classification of Local Government.	**Rateable Assessments** 8,700 as at June, 2011

The Burdekin Shire

The Burdekin region is centred on the rich Burdekin River delta. Vast water supplies, fertile soils and an average of 300 days of sunshine per year have resulted in the Burdekin becoming one of the strongest agricultural regions in Australia. The main commercial centres of the region are the towns of Ayr and Home Hill with smaller centres of Brandon, Giru, Jerona, Alva, Wunjunga, Clare, Millaroo and Dalbeg.

The Burdekin is built on "liquid gold", the name given to the region's massive water supply. This water supply includes a huge underground aquifer and the vast Burdekin and Delta watercourses fed from the mighty Burdekin Falls Dam, which holds four times more water than the Sydney Harbour. The Burdekin Shire Council regards this abundant, year-round supply of good-quality water as the region's number one asset. It is an asset which underpins the confidence that local farmers, business people, residents and investors have in this community.

The district's rich supply of irrigation water makes the Burdekin the most productive sugarcane growing area in Australia. About 90,000 ha of land in the Burdekin is dedicated to sugarcane. Burdekin farmers produce an average of 110 tonnes of cane per hectare – well above the national average of 80 tonnes per hectare. The Burdekin also boasts strong fruit, vegetable, beef and aquaculture industries.

The Shire is further complemented by a variety of educational, health and sporting resources. The Shire has three high schools, numerous primary schools, and day care centres, as well as a TAFE College.

Culturally, the Shire is home to the Burdekin Theatre, a well recognised 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.

In March 2011, the Burdekin completed a Rural Multi-Tenant Service Centre which is managed by the PCYC. The $1.05 million building, funded by the State Government Blueprint for the Bush program, is home to agencies that provide services to young people.

Burdekin Shire Council is committed to healthy planning and healthy places for people to live, work and visit. The Burdekin Shire received $50,000 as a finalist in the Healthiest Community category of the 2010 Healthy Queensland Awards. The prize money was put towards the Burdekin Be Active Walking/Cycling Trail Project. The proposed 8.5km Burdekin Be Active Walking/Cycling Trail consists of a 2.5 m wide concrete walk/cycle path which will provide safe and convenient travel to local destinations such as schools, sporting facilities, PCYC, Anzac Park redevelopment, shops, hospital, ambulance, aged care facilities, Burdekin Centre for Rural Health, child care centres and other points of interest.

Economic Development

Burdekin Shire Council retains its progressive and innovative attitude to development. Several emerging investment opportunities have been recognised for the Burdekin Shire, including: Sugar Cane Value Adding, Aquaculture, Lifestyle, Business and Industry, Nature Based Tourism and Agriculture (horticultural processing).

Work on a $180 million integrated Cassava Farm, Starch Factory, Biogas Plant, Pellet Mill and Cattle Feedlot is progressing well. This project plans to exploit global supply shortfalls of carbohydrate and protein. Stage 1 of the project has 6000 hectares of land under cropping to produce 10,000 tonnes/year of gluten free flour, 100,000 tonnes/year of high-quality native tapioca starch together with stockfeed and renewable energy.

The Burdekin is also well situated to benefit from nearby large scale projects, such as Evolution Mining Project and the Abbott Point Coal Expansion.

KFSU Ltd is another emerging business in the Burdekin which is dedicated to providing healthy food ingredients from sugarcane to the marketplace. It is the first company to bring a commercial scale sugarcane dietary fibre to the international market with Kfibre® the flagship brand.

The KFSU Dietary Fibre processing plant opened in 2011 and is located in the Ayr Industrial Estate. They have $4 million investment in the project so far and are currently looking to expand. The product is

high in fibre and is allergen free. It has no chemicals, gluten, yeast, artificial colours, flavours or preservatives. KFSU service markets in Japan, New Zealand, Korea, Europe and the USA.

Blue Ribbon has been trading since February 2000. Blue Ribbon Rice, Pulses and Grain have been in the Burdekin district for the past four years working with growers in an 800km radius from Brandon on crop trials for mung beans and rice. They are an agricultural export company for human consumption products & grass seeds. Blue Ribbon Rice has a subsidiary company based at Brandon and have recently constructed a $3.5 million processing plant at Colevale Road, Brandon and commenced processing in early 2012.

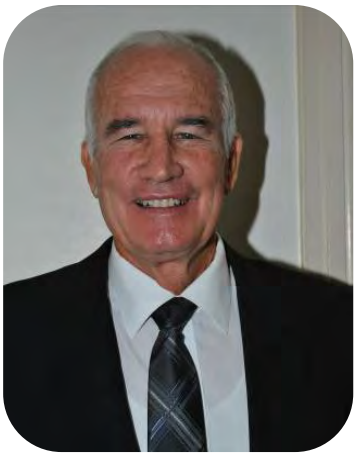
Blue Ribbon buy and market human consumption commodities such as Rice, Cowpea, Chickpea, Mungbeans, Dolichus, Navy beans, Soybeans, Faba beans and Corn. They also buy and market grain commodities such as Sunflower, Sorghum and Millet.

Tropical Forestry Services have purchased 680 hectares of cane land at Dalbeg to grow sandalwood. Indian sandalwood is renowned for its fragrant and medicinal properties. The company commenced planting in March 2012. Seed pods are picked each year for their oil content. It is a labour intensive industry which will employ up to 80 people in the first few years of growing.

Indian Sandalwood is a 15-year crop, and is one of the world's most valued hardwoods, selling for over $100,000 per tonne (of heartwood)

Governance

Mayor's Review



I am pleased to write my first review as Mayor of the Burdekin Shire for the 2011-2012 Annual Report.

Being new to Local Government, I realise that to become fully acquainted with the operations of Local Government will take some time.

I take this opportunity to thank the Community for their support in the Local Government Elections held on 28th April 2012 which resulted in four new Councillors out of our quota of seven. As soon as polls were declared, I have been very busy in my new role and I am enthusiastic about working with the Community to achieve positive outcomes for the Burdekin District.

The late Election meant that new councillors were faced with the difficult challenge of preparing a Budget for the ensuing year. Fortunately Queensland Councils were granted an extension of time to prepare their Budgets, with the Burdekin having until September 2012 to adopt the 2012-2013 financial year Budget.

The enthusiasm and commitment amongst our elected members became obvious as we sought to find the right balance between needs and expectations of the Community and an affordable yet sustainable Budget, keeping in mind that State and Federal Governments are reducing Grants and Subsidies.

Council's 2011-2012 Financial Statements reveal operating expenditure of nearly $40M and capital expenditure of approximately $21M. This expenditure was heavily influenced by Disaster Relief works where $13M was spent on restoration of roads and Public Infrastructure damaged by the 2010 and 2012 floods and Cyclone Yasi in 2011. Government funding provided the funds for this work.

The activities and achievements of the Council's Departments for 2011-2012 are detailed separately in the Annual Report. These activities will continue to be delivered and further developed within the constraints of our future budgets. Councillors and employees look forward to achieving positive outcomes for the Shire in the coming years.

The achievements of the Burdekin Shire Council through 2011-2012 can be attributed to the commitment of Councillors, Management and Employees, who are dedicated to deliver beneficial outcomes to the Shire.

I sincerely thank all for their contributions and acknowledge the work and efforts of the previous Mayor and Councillors.

I look forward to Councillors and Employees working together to ensure our Shire continues on a sustainable path so that our District remains a great place to live.

Bill Lowis
MAYOR

Councillors

CR. BILL LOWIS

The Mayor, Cr. Bill Lowis is Chairman of the Burdekin Cultural Complex Board, the Burdekin Local Disaster Management Group, North Queensland Regional Organisation of Councils, and Burdekin Water Futures. He is Deputy Chair of the Burdekin Shire Rivers Improvement Trust and is Council's delegate on the North Queensland Regional Roads Group, the Regional Economic Development Sub-Committee of NQROC, and the Reef Guardian Council's Steering Committee. Cr. Lowis is patron and Trustee of the Home Hill Sub-Branch of the Returned Services League, and is a member of a number of community groups and organisations.

CR. ROSS LEWIS

Cr. Lewis (Deputy Mayor) is a delegate on the Bowen/Burdekin Local Marine Advisory Committee, the Burdekin Cultural Complex Board Inc. the North Burdekin Water Board and South Burdekin Water Board and the North Qld Sports Foundation.

Cr Lewis is also Deputy Chair of the Local Disaster Management Group (LDMG).

CR. TED BAWDEN

Cr. Bawden is a delegate on the Burdekin Centre for Rural Health's Community Consultative Committee, the Burdekin Community Association and is a member of the Local Disaster Management Group (LDMG).

CR. PIERINA DALLE CORT

Cr. Dalle Cort is a delegate on the Beachmount Reserve Management Group, Burdekin Landcare Group, Ayr Police Citizens' Youth Club (PCYC), Building Safer Communities Action Team (BSCAT), Regional Arts Development Fund (RADF) Committee, Burdekin Shire Pest Management Working Group and Local Authority Waste Management Advisory Committee (LAWMAC).

CR. ULI LIESSMANN

Cr. Liessmann is a board member on the Burdekin Cultural Complex Board Inc. and a delegate on the Burdekin Tourism Association and Regional Arts Development Fund (RADF) Committee.

CR. LOU LOIZOU

Cr. Loizou is a board member on the Burdekin Cultural Complex Board Inc. and a delegate on the Burdekin Road Safety Advisory Committee, Burdekin Bowen Integrated Flood Plain Management Advisory Committee (BBIFMAC), Burdekin Shire Rivers Improvement Trust, the Burdekin Sustainable Fisheries Alliance Group and Home Hill Chamber of Commerce.

CR. LYNDY MCCATHIE

Cr. McCathie is a board member on the Burdekin Cultural Complex Board Inc. and a delegate on the Burdekin Neighbourhood Centre Association, Building Safer Communities Action Team, and Ayr Chamber of Commerce.

Councillors – The following councillors served a four year term until May 2012

CR. LYN MCLAUGHLIN

The Mayor, Cr. Lyn McLaughlin served on the Burdekin Cultural Complex Board, Burdekin Shire Local Disaster Management Group, Burdekin Water Futures Group, North Queensland Local Government Association, North Queensland Development Alliance, LGAQ Regional Development and Relationship Reference Group, NQ5 Local Farmers Market Steering Committee.

Cr. McLaughlin was also Deputy Chair of Regional Development Australia and the Burdekin Shire Rivers Improvement Trust.

Cr. McLaughlin was also a member of the following boards and committees:- Lower Burdekin Groundwater Modelling Project Steering Committee, Queensland Local Government Grants Commission, Library Board of Queensland, NQ Road Safety Alliance - Executive Committee, NQ Brand Steering Committee, LGAQ PREP Intelligence Group.

Lyn has continued to serve as a member of Regional Development Australia, the Queensland Local Government Grants Commission and the Library Board of Queensland post the election.

CR. MARK HAYNES

Cr. Haynes was a member of the Burdekin Cultural Complex Board; Burdekin Road Safety Advisory Committee; Burdekin Landcare Group; and the Burdekin Neighbourhood Centre.

Cr. Haynes was the Adoptive Councillor for Brandon State Primary School; Airville State Primary School; and East Ayr State Primary School.

CR. TREENA LIST

Cr. List was Deputy Chairman of the Burdekin Cultural Complex Board and a member of the Management Committee; also chairman of Regional Arts Development Fund (RADF) Committee; Council representative on Burdekin Bowen Integrated Flood Plain Management Advisory Committee Inc. (BBIFMAC); and Chairman of the Carols by Candlelight Committee.

Cr. List was the Adoptive Councillor for Burdekin Christian College; Ayr State Primary School; and Jarvisfield State Primary School

CR. ENNIO GAZZIOLA

Cr. Gazziola was a member of the Burdekin Cultural Complex Board; Burdekin Community Association; Regional Arts Development Fund (RADF) Committee; the Haughton Integrated Catchment Committee.

Cr. Gazziola was the Adoptive Councillor for Giru State Primary School; and St Colman's Primary School.

Council's Mission and Values (as adopted by Council on 14th August, 2012)

Mission Statement

To improve the quality of life for our residents and to protect and enhance the natural and built environment

Values

In achieving our mission we will adhere to the following values.

Commitment to the Organisation – our councillors and employees are committed to achieving the objectives of the Council.

Leadership - we provide effective community and organisational leadership through sustainable strategic planning and accountable and ethical standards of practice.

Openness, Honesty and Trust – our organisational culture encourages openness, honesty and trust and we apply these principles in our work.

Best Practice, Productivity, Innovation and Continual Learning– we are committed to the ongoing development of skills and knowledge of our councillors and employees to deliver outcomes underpinned by continuous improvement, best practice and innovation.

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

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

Respect, Fairness and Ethical Behaviour – we recognise that respect, fairness and ethical behaviour should underpin all decisions made by Council and employees in dealings with internal and external customers.

Valuing People – we recognise all members of our community and visitors as our greatest asset and value their contribution and commitment to the Burdekin Shire.

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

The Local Government Act 2009 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 2009 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 – the 2nd and 4th Tuesday of each month.

Any changes to meeting times and dates are advertised in the local media. All Council and Committee meetings are open to the public.

Council has the power under the Local Government Act to appoint standing committees, special committees and advisory committees. Reports and minutes of these committees must be considered and adopted by Council.

Currently there are 3 advisory committees established, being the Burdekin Road Safety Advisory Committee; the Burdekin Be Active Advisory Committee; and the Carols in the Park Committee.

The council also receives and considers reports and minutes from the following organisations: the Burdekin Cultural Complex Board; and the Burdekin Shire Youth Council.

Under the Disaster Management Act 2003, the council is required to establish a Local Disaster Management Group for the local government's area. The meetings of this committee are held at the Council Chambers and the minutes of the committee are considered and adopted by the council.

In addition to the above formal meeting structure, the Council at its discretion may 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.

Leadership and strategy

Elected members are representatives of residents and ratepayers and 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 and the Department of Local Government 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

The *Local Government Act 2009* includes processes for dealing with allegations regarding councillor conduct that is not in accordance with the principles set out in the Act. The Act has provisions to ensure that appropriate standards of councillor conduct and performance are maintained and that a councillor who engages in misconduct or inappropriate conduct is disciplined. Complaints will be assessed by the tribunal as either inappropriate conduct, misconduct, serious misconduct or official misconduct.

The Chief Executive Officer and employees are required to follow all policies and guidelines adopted by council, as well as the requirements of any statute.

An Employee Code of Conduct was implemented on 19 October 2011.

The Chief Executive Officer maintains Material Personal Interest Registers for all councillors and designated senior officers. In addition, there is a register of gifts and hospitality for councillors and staff and a register of councillors' membership of organisations.

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 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 with explanatory comments is reported to council throughout the year.

- **Annual Report**

  The Annual Report, which includes financial and activity statistics, as well as a full set of the audited financial statements, is 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 are taken and put forward to council for confirmation.

The council has implemented 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 auditor appointed by the Queensland Auditor-General audits council annually. The council's current auditor is WHK NQ. 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 monitors incidents in the workplace and recommends preventative action.

- The Local Government Act 2009 now requires the council to establish an efficient and effective internal audit function and an audit committee. Work will progress on this requirement during 2012-13.

Legislative Administration and Compliance

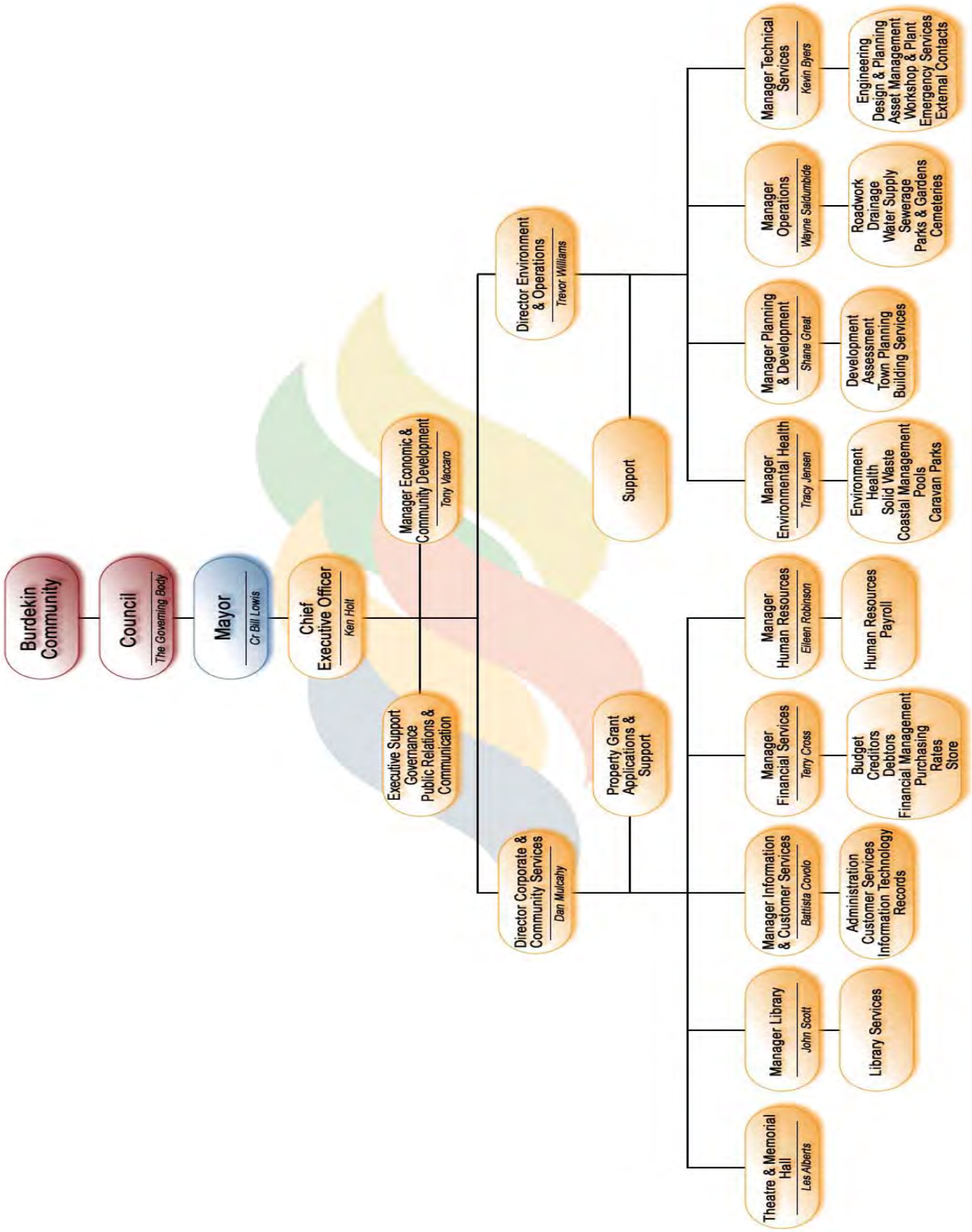
Legislative Responsibility

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, planning and building, right to information, privacy, 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.

Organisational Structure



Elected Members & Senior Executive Officers

Elected Members as at 30th June, 2012

Back (L to R) - Mr. Trevor Williams (Director Environment & Operations), Mr Ken Holt (CEO), Cr. Lou Loizou, Cr. Ted Bawden, Cr Uli Liessmann, Mr. Dan Mulcahy (Director, Corporate & Community Services), Front (L to R) – Cr. Lyndy McCathie, Cr Bill Lowis (Mayor), Cr. Ross Lewis (Deputy Mayor), Cr. Pierina Dalle Cort.

NAME	ADDRESS	CONTACT NUMBER
Cr Bill Lowis (Mayor)	P.O. Box 974, Ayr QLD 4807	4783 9812 – Office
Cr Ross Lewis (Deputy Mayor)	P.O. Box 528, Ayr QLD 4807	4783 3033 – Home
Cr. Pierina Dalle Cort	19 Sydney Street, Ayr QLD 4807	4783 4495 - Home
Cr. Ted Bawden	45 Cox Street, Ayr QLD 4807	4783 2998 – Home
Cr. Lyndy McCathie	126 Wilmington Street, Ayr QLD 4807	4783 2932 – Home 4783 1911- Business
Cr. Lou Loizou	382 Daniel Road, Home Hill QLD 4806	4782 0141 – Home
Cr. Uli Liessmann	P.O. Box 10, Home Hill QLD 4806	4782 1203 – Home 4782 1612 – Business

Council at a Glance

Activity Statistics

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

	2011/12	2010/11
Average Net Rates Per Residential Property *(Excluding Fire Levy)*		
- Ayr	$2,433	$2,447
- Home Hill	$2,075	$2,041
- Brandon	$2,078	$2,010
- Giru	$1,605	$1,568
Level of Gross Rates Arrears *(Excluding Fire Levy)*	$1,060,373	$978,098
Number of Building Approvals	292	266
Dollar Value of Building Approvals	$24,488,916	$18,506,001
Number of Building Approvals (Private Certifiers)	121	143
Dollar Value of Building Approvals	$12,857,935	$21,306,084
Number of Building Approvals (other Local Government Areas).	681	766
Dollar value of Building Approvals.	$79,506,272	$83,189,336
Number of Material Change of Use Impact Assessments	5	9
Number of Material Change of Use Code Assessments	32	17
Number of Reconfiguration Applications	46	52
Number of Operational Works	5	9

Our Achievers

Burdekin Shire Recognises Achievers at Australia Day Celebrations

The Burdekin community celebrated Australia Day at a ceremony held at the Burdekin Theatre on Thursday, 26th January 2012 and acknowledged the achievements, dedication and outstanding service of some of its prominent citizens and community groups.

- **Graham Andersen – Citizen of the Year**
- **Allan Mullaly – Citizen of the Year (Achievement Award)**
- **Danny Burke and Stuart Woods – Young Citizens of the Year**
- **Home Hill Centenary Committee – Community Event of the Year**
- **Corinna Polga – Senior Cultural Awardee**
- **Sophie Ricca – Junior Cultural Awardee**
- **Alexander Lawson - Sports Administrator Award**
- **Patrea Bojack – Senior Sports Person of the Year**
- **Justin Haller – Junior Sports Person of the Year**
- **Patrick Schreiber & Leonard Heron – Junior Sportsperson of the Year (Achievement Award)**

Citizen of the Year

Graham Andersen has been a long term conservationist and the driving force behind the Lower Burdekin Landcare Association for many years. His desire to contribute to the local community through landcare projects has won him the respect of all in natural resource management circles as the 'go to' man in the Burdekin.

His personal input into the achievements of the local landcare association in recent years is highlighted by his conviction, passion and determination to improve the local environment. Under his reign as Chairman, the association has progressed with projects including; leading a team to construct native tree plots on the Bruce Highway and along Brandon Road, refurbishing the landcare nursery, and delivering a Climate Change forum to the Burdekin community. He oversaw several projects including one that measured rising groundwater levels and another at East Ayr State Schools Carbon Sink project which involved supplying irrigation to 6000 trees. He was instrumental in publishing the popular Burdekin Tree Guide but his most outstanding achievement was his vision and determination to conduct the recent state landcare conference in the Burdekin. Visiting delegates were impressed with the level of professionalism, organisation and hospitality on display during the conference, and the ability to deliver a conference of such magnitude is worthy of public recognition.

Due to his loyalty, devotion and willingness to contribute positively to his local community, he

was recently made a Life Member of the Lower Burdekin Landcare Association.

Each year the Burdekin Shire Council sponsors the Acquisitive Art Prize section of the Burdekin Art Society Water Festival Exhibition and awards the winning piece of artwork to the Citizen of the Year. This year the artwork was created by Peter Lawson.

Unfortunately Graham was travelling overseas with most of his family and unable to attend the Australia Day awards to receive his honourable award. His sister Judith Neilson was presented with the winning artwork on Graham's behalf.

Above: Judith Neilson and Mayor, Lyn McLaughlin

Citizen of the Year Achievement Award

The Australia Day Council made provision for Council to present an Achievement Award to an individual who has made a significant contribution to their community or given exceptional service to the community. This year the judges have decided to present an achievement award in the Citizen of the Year category.

Mr Allan Mullaly has spent the past 10 years steadily and quietly improving aspects of various sectors of the community. With a passion for the environment and for education he frequently combined the two for the better of the local community and his school community.

He is a stalwart of the Baptist Church, and on many occasions has preached and shared in that forum. He is a member of Rostrum and has been a guest speaker at two ANZAC Day services in Ayr.

His love of teaching and children is evident and the Burdekin Christian College has bloomed under his guidance over the past ten years. He has raised awareness of sustainability both within the school family and the wider community. His love of gardening has transformed the Burdekin Christian College which now boasts an array of fruit and vegetables, many of which are sold by the children to raise money for sponsorship of an overseas child or another project. The college has won state wide awards for his initiative to combat childhood obesity, with the tuckshop now named the Healthy Food Shack. Only healthy and nutritious food is sold at the Healthy Food Shack, some of which was grown by students themselves.

The list of awards for the school continues with projects and initiatives such as Re-Use Recycle and the Reef Guardian Schools program. He also actively encourages students to participate in sport and he is involved in the Burdekin Primary School Sports Association. He was involved in the Independent Schools Queensland's administration of the Australian Government's Country Areas program for schools for many years.

Mr Mullaly is also a member of the Lower Burdekin Landcare Association and was the major organiser of the Junior Landcare Conference held during the Landcare Conference in September 2011.

His greatest legacy will be the children that he has taught himself or been taught by staff he has nurtured.

Above: Mayor, Lyn McLaughlin and Mr Allan Mullaly

Young Citizen of the Year

This year judges awarded the Young Citizen of the Year Award to two recipients, both who have made an outstanding contribution to the Burdekin Community.

Danny Burke was the first recipient named 2012 Young Citizen of the Year. Danny was nominated for his outstanding contribution to the local community through his involvement in school, sporting, church and community events. As school vice-captain at Burdekin Catholic High School he led by example and is very active in all aspects of school life including sports, school musicals and by leading school assemblies.

This young man represents what is best about the Burdekin. Academically he is well-organised, always ready to take advice and learn and is a quiet achiever. He is respectful and courteous to those in authority, has willingly involved himself in extra-curricular activities that has benefited his school community and has encouraged others to be involved and to appreciate a wide range of opportunities.

He intends to go onto university and will represent the Burdekin well. The nomination for this recipient included character references such as humble, sincere, loyal, a respect for elders, lives by what he believes in and inspires other young people to follow, exceptional manners, an example of how hard work is rewarded, has an enthusiasm for life and enjoys everything he chooses to do.

Above: Mayor, Lyn McLaughlin and Mr Danny Burke

Stuart Woods was the second recipient of the 2012 Young Citizen of the Year. Stuart always displays a clear sense of community spirit, which he has shown in the many leadership roles he has undertaken. He was elected as male School Captain of Home Hill State High School in 2011 and has shown irrefutable enthusiasm whilst undertaking this role.

He has been an active member of the school student council from 2007-2011 and was elected president in 2011. He has volunteered at a large number of community events including, Relay for Life, Clean Up Australia Day, Race Day Cleanup, ANZAC Day ceremonies, just to name a few. He has participated in the Burdekin Interschool Drama Festival from 2007-2011 and is a member of the Burdekin Singers.

He has undertaken public speaking and debating as part of Lions Youth of the Year, Rostrum Voice of Youth and the Toastmasters International Youth Leadership Program. He was also part of the State Honours Music Ensemble and the National Youth Science Forum in 2011.

As a student, he has demonstrated a very high degree of self-motivation, self-discipline and commitment which has lead him to receive a number of academic awards, some including: School Academic Awards each year from 2007-2011, the Rotary Club of Home Hill Bursary and Shield in 2009, the Australian Instititute of Mining and Metallurgy Bursary in 2010, the Rotary Club of Home Hill Community Service Excellence Award and the Order of Australia Association Student Citizenship Award in 2011.

He is a wonderful young Australian citizen who exemplifies what it means to be Australian and is a very worthy recipient of this award.

Above: Mr Stuart Woods and Mayor, Lyn McLaughlin

Community Event of the Year

Many accolades were received from those who attended the Community Event of the Year, which was held in December 2011. After three years of planning the Home Hill Centenary Celebrations Committee hosted a Centenary Picnic in the Park and a Gala Dinner to commemorate the 100 year anniversary of the first land ballots held on the 8th and 9th of December 1911.

The celebrations committee first met in August 2008 and the planning has truly brought the community together. People have shown their passion for the history of the district and families are proud to honour their pioneering forefathers. The results of this hard work will continue with events planned for 2012 and 2013.

The Picnic in the Park was a family event with descendants of pioneering men and women proudly attending the dedication of their families' Pioneer Avenue Plaques. Community groups and local residents provided historical memorabilia displays, organised picnic games, donated prizes such as toffee apples and provided food and drinks. The Home Hill Choral Society re-enacted the first land ballots,

in full period costume, with narrator Erin Brennan researching and writing the entire script.

The Gala Dinner was a tribute to the pioneering forefathers of Home Hill and was attended by many of those pioneers' descendants. Entertainment at the dinner was solely provided by local residents including Karen Healy's Dancers, the Home Hill Choral Society, Bill Lucas and John Furnell.

The centenary celebrations have opened a window to the past and it is important everyone takes this opportunity to look back at what has been achieved in the Burdekin.

Above: Home Hill Centenary Committee and Mayor, Lyn McLaughlin

Senior Cultural Award

Corinna Polga has been nominated for her outstanding contribution to the Burdekin Singers and Theatre Company, of which she has been a member for over 30 years.

For many years she was on stage as part of the Burdekin Singers productions, however these days she is not seen on stage so often, preferring to be backstage in charge of props. She has been secretary of the Burdekin Singers and Theatre Company for many years and is always volunteering at working bees, or on the door selling tickets at many various functions including Deb Balls, Theatre Restaurants and children's shows.

Working in the Library at St. Francis Primary School, she is well known for the extra time and effort that she puts into everything she does. She has raised a family to be proud of, and as well as having work commitments, she still spends many hours volunteering within the Community.

A hard working and dedicated volunteer within the Burdekin community for over 30 years, this recipient is a role model for all residents.

Above: Mayor, Lyn McLaughlin and Corinna Polga

Junior Cultural Award

Sophie Ricca has been nominated for her contribution to local community, which she commenced at the age of 8 years.
She has been contributing to the Burdekin's cultural community since she started singing in the Burdekin Junior Eisteddfod, and has continued competing in the eisteddfod for the past 9 years. She is well known for her beautiful singing voice, receiving such awards

as the Mary Delargen Memorial Shield, The Bunny Smith Award for Best Vocal Soloist and the Fiedler Family Award for the most outstanding Vocal Soloist in the Eisteddfod.

She has volunteered her time to entertain crowds at the annual Water Festival, youth masses for her parish church as well as a variety of church and school functions.

She has been an active member of the Burdekin Singers since the age of 9 and has been involved in many musicals over the past 7 years.

While a student she has participated in all of the Burdekin Catholic High School Musicals as well as the Inter-School Drama Festivals.

She received the Cultural Award at the Burdekin Catholic High School Annual Awards Night every year since 2008 and was awarded the role of Cultural Captain of Burdekin Catholic High School in 2011. She also received the award for the Most Outstanding Cultural Contribution for 2011.

She has been a member of the Burdekin Shire Youth Council since 2009 and was elected secretary in 2010 and Youth Mayor in 2011.

She is an exceptional leader in cultural activities and is an outstanding role model for her peers. Her love of music, singing and acting, along with her qualities of leadership and responsibility makes her a great ambassador for youth and adults alike.

Above: Sophie Ricca and Mayor, Lyn McLaughlin

Sports Administrator Award

Alexander Lawson is well known for his accomplishments and dedication to boxing within the Burdekin Shire.

Commencing boxing at the age of 12, he competed until the age of 23 years; and now gives his time to coach boxing and is trainer and mentor to many youths in the Burdekin. He has coached several boxers to State Competition Level and took one of his fighters to the Australian Titles in November, 2011.

During his years of training he has coached 3 boys to win Australian Titles, with another 3 boys making it to the Australian Title level. He not only provides sports coaching to local youths, but also offers a helping hand to those who need it. He is always keen to help out, and has held several successful fundraisers to help his boxers achieve their dreams.

His kind attitude and strength of character have earned him the respect and high regard from his boxing students and everyone that knows him. He is a sportsman, coach, mentor, volunteer, husband, father and friend to many.

Above: Alexander Lawson and Mayor, Lyn McLaughlin

Senior Sports Person of the Year Award

Patrea Bojack represented Australia in the 4th International Basque Handball Championship final at Bilao, Chile. She was one of two Aussies who competed, with their team finishing fifth.

The 2011 World Championships tournament in Spain was her third world championships in a row since taking up Basque Handball in 2009.

She hopes to continue pursuing her involvement in this sport and has adapted her tennis skills to Basque Handball, showing the world that Australians can do it. She is an inspiration to our community, showing youth and adults alike that any Burdekin resident can represent Australia through determination, and also by trying a sport that is different to the norm.

Above: Patrea Bojack and Mayor, Lyn McLaughlin

Junior Sports Person of the Year

The recipient of the 2011 Junior Sports Award is an all round achiever, especially in his chosen sport of power lifting and body building.

He currently holds four Australian weight-lifting records. These records were officially set at the 2011 Autumn UQ Novice Power Lifting and Bench Press Competition in Brisbane. He is now ranked number 10 in the open under-93kg division in Australia.

In 2011 he completed a Certificate IV in massage as well as Year 12 at Burdekin Catholic High School, and also found time to train four days a week whilst working 2 part-time jobs.

This keen and dedicated student's next goal is to move closer towards the number one spot in Australia.

Unfortunately Justin was unable to attend the Ceremony to accept his award; his mother Marissa Haller accepted the award on his behalf.

Above: Marissa Haller and Mayor, Lyn McLaughlin

Junior Sports Person of the Year Achievement Award

Patrick Schreiber was the recipient of the first Achievement Award. Patrick has excelled in his chosen sport of basketball. He has represented the Burdekin for Top of the North competitions in the Under 12 Team for 2 years, in the Under 14 Team for 2 years and in the Under 16 Team for 2 years. He was selected in the Under 15 Northern Region Secondary Schools Basketball Team as Captain in Years 9 and 10.

Patrick has been selected in both the Qld North Squad and the McDonald's Crocodiles Sharp Start Junior Squad. In addition to his basketball commitments, he has also represented his school in Under 15 Volleyball, being awarded the most valuable player. He also represented his school in Open Basketball and was awarded the Best and Fairest Award.

He was a Qld North Under 16 State Representative in Melbourne, a member of the final squad of 16 for the Qld North Under 18 State Representative Side and was selected in the Under 15 Qld North Development Team, representing Port Macquarie for the National Championships. He was also awarded 'Most Potential Junior Boy Basketballer' in both 2010 & 2011.

He is inspirational in his dedication to success and persistence in training, which has brought rewards in terms of many representative honours.

Leonard Heron received the second Achievement Award. Leonard has excelled in his newly chosen sport of Rugby Union, being selected as an Australian Indigenous Team Representative in 2011.

Leonard joined the Burdekin Rugby Union Club this year to play in the Townsville Districts Under 17 Competition. With little experience in the game, his hard work and dedication gained him a starting spot in the side which made it through to the Grand Final. His sporting ability and hardworking ethic saw him chosen to join the NQ Indigenous Under 17 Rugby team. Queensland selection then followed after playing a tournament in Brisbane in June. He was later selected in the Under 17 Australian Indigenous Side to tour New Zealand in October during the Rugby World Cup.

On his return from his representative duties, he has shared his experiences with team mates and continues to promote the game of Rugby Union.

His coach describes him as an easy going and gifted player.

Above: Leonard Heron, Mayor, Lyn McLaughlin and Patrick Schreiber

Programme Achievements

Administrative & Financial Services

- Relevant statistics from the Customer Service Centre include:
  - 36,507 phone calls answered with an average answer delay of 13 seconds;
  - 6,931 customer requests recorded;
  - The majority of the customer requests concerned animal control (22%), water supply (21%), roads and drainage (16%) and waste management (10%).
  - Achieved overall Service Level of 85.06%.

- Participated in a quarterly telephone benchmarking report from April – June 2012 conducted by Customer Service Benchmarking Australia. Overall ranking 8th place among 48 councils.

- Successful development of new public website, including implementation of Facebook and Twitter.

- The Customer Service Team was among the national finalists of the Australia Service Excellence Awards.

- Development of the function-based Business Classification Scheme was completed using the new aka Thesaurus software program. Comprehensive consultation with staff on the proposed new file plan was accomplished by 30 June 2012 and an on-line version of the draft file plan is available on the Intranet as a webpage for easy reference by staff.

- Queensland State Archives Retention & Disposal Schedules have been downloaded into the aka Thesaurus database. The completed Thesaurus is to be uploaded into Councils records management system, ECM DataWorks once negotiations to purchase a new Function Index, Tender Index and Retention Index are finalised.

- Recordkeeping awareness and education presentation was delivered as an introduction to staff consultation sessions for the Business Classification Scheme and new file plan.

- Disposal of corporate records not currently held within the corporate recordkeeping system but eligible for disposal under the Queensland State Archives approved retention and disposal schedules.

- Investigating and continuing compliance with the Right to Information Act and Information Privacy Act.
- Completed adoption of suite of new Council Local Laws including 7 Local Laws and 25 Subordinate Local Laws. This followed liaison with Townsville, Charters Towers and Hinchinbrook Councils in relation to developing uniform Local Laws.
- Upgraded Technology One Proclaim Release 9.9 to Property & Rating Ci 10.4.
- Upgraded Technology One Enterprise Suite CS from Release 11.08 to Release 11.09.
- Upgraded the Corporate Internet service to 10Mbps.
- Implemented and updated tape library solution for backup and archive management.
- Upgraded the Wireless WAN network.
- Replaced the existing UPS unit in the primary computer room with a single appropriately sized UPS.
- Upgraded core switches and communications infrastructure.
- Implemented remote access solution.
- Replaced existing Storage Area Networks (SANs) with a SAN solution that provides continuous data protection, support for virtual server solutions and data de-duplication.
- Implemented appropriately sized server solution with built in resiliency to host a virtualised server environment.
- Installed Emeris water meter reading system.
- Installed TipSite System for Landfill - Software and Hardware.
- Installed SeatAdvisor Software and Theatre Website changes.
- Helpdesk tickets opened between 01/07/2011 and 30/06/2012 was 3061; tickets closed between 01/07/2011 and 30/06/2012 was 5301 173% completion.

- Upgraded from Microsoft Office 2003 to 2007.
- Assistance with upgrading of radio links for the Burdekin Community Association (BCA).
- Installation of fibre optic cabling from the Jones Street Depot to the SES Headquarters in McCathie Street.
- Commenced development of internal intranet site.
- Rating analysis and drafting and adoption of Council's 2011/12 budget, policies and two year forward estimates with a 10 year forecast to provide 10 year forward estimated financial ratios completed by 21 August 2012.
- Total operating grants, subsidies and contributions obtained from the state and commonwealth governments and other sources totalled $4,587,177 which included an advance payment of $1,455,410 for 2013 from the Commonwealth Grants Commission.
- Total capital grants, subsidies and contributions obtained from the state and commonwealth governments and other sources totalled $12,955,844.
- Obtained Federal and State employment grants of $82,000 in respect of trainees under the Breaking the Unemployment Cycle initiative and continuing apprenticeships.
- 52 meetings minuted and 1,253 general debtor invoices issued for $6.76M.
- Debt redemption of $1.88M and new loan borrowings of $3.24M for 2011/12.
- Annual rates season collections of $27.9M from a $30.7M levy of Council rates and State Government fire levies for 8,996 properties with 2,472 properties paid at Council Chambers and 5,482 properties paid at collection agencies.
- Rates arrears of 3.5% ($1,057,208) compared with total net levies ($31.02M) achieved by prompt and effective collection and follow up procedures.
- Ongoing recognition, valuation, revaluation and recording of council's assets acquired and constructed during the year with the total asset gross value of $564M.
- Annual financial statements for 2011/12 achieved a qualified audit opinion for presenting of a true and fair view of the Council's financial performance and position in accordance with prescribed accounting standards.

- Prompt and accurate fortnightly processing of creditors accounts throughout the year for 1,314 customers.

- Prompt and ongoing provision of financial services to the Burdekin Cultural Complex Board Inc. staff and board members to support operations at the Burdekin Memorial Hall and Burdekin Theatre.

- 1,435 property transfers, other transfers, service address changes and valuation amendments processed by Rates staff during the year to maintain Council's rates and property database record.

- Progressive stocktaking procedures achieved more frequent stocktake checks with completion of the full year stocktake cycle before year end and minor stock adjustments.

- Fortnightly salary and wages payments and related staffing matters dealt with accurately and promptly for workforce varying in size from 230 to 251 members including trainees and councillors.

- 53 staff and workforce vacancies and 24 workers' compensation claims processed through the year.

- Drafting and rollout of the Code of Conduct for Employees.

Funding Applications and Nominations

- Natural Disaster Resilience Program -
  - $19,300,000 approved for repairs following Cyclone Yasi.
  - $27,000 approved for the Yellow Gin Creek Alert Station.
  - $40,915,300 further nominations were made under the program for maintenance and repairs to infrastructure.

- $10,400 approved under the Local Government Grants and Subsidies Program for the Reed Beds Gauging Station.

- Queensland State Emergency Service Subsidy Program –
  - $12,800 for purchase of vehicle for Rita Island SES Group.

Economic and Community Development Section – Funding Applications – 2011/2012

- Minor Tourism Infrastructure Grant
  - Revitalisation of Home Hill Diorama - $50,000.00.

- Centenary Monument (submitted for Home Hill Rotary Club) - $8,651.70.

- Healthy Qld Awards
  - Burdekin Be Active Trail Project - $50,000.00.

- Swap it Don't Stop It - Qld Health
  - 2012 Active Parks Program - $5,000.00;
  - 2012 10,000 Steps Challenge - $2,498.00;
  - 10,000 Steps bollards for Be Active Trail - $5,000.00.

- 2012 Queensland Week Funding
  - Queensland Week Family Fun Day - $6,800.00.

- Qld Health
  - Infrastructure for Burdekin Be Active Trail (shade structure, water coolers etc) - $19,945.00.

- Building Rural Communities Fund
  - Doing Business in the Burdekin & Marketing Strategy - $15,000.00.

- Feasibility Study for proposed visitor and community services at Plantation Park - $15,000.00.

Community and Cultural

- $112,518 was spent on Development and Tourism; contribution to the Burdekin Tourism Association; contribution to the production of the Bountiful Burdekin brochure and refurbishment of Home Hill Diorama; conducted Burdekin Business / Industry Update Forum and installation of security solar lighting and cameras in Tommie Tie Park.

- Assistance provided to Burdekin Tourism Association, Burdekin Water Festival Committee, Tastes of the Burdekin, Home Hill Harvest Festival Committee, Miss Fashion Australia Awards, Burdekin Grower Race Day, Burdekin Craft Spectacular, Landcare Conference, Building Safer Communities Action Team (BSCAT), Burdekin Be-Active Advisory Committee, Burdekin Shire Youth Council and Burdekin PCYC.

- Continued development of Burdekin Be Active Walking Trail.

- Continued Home Hill Centenary Celebrations Committee. Organised Centenary Picnic in the Park, Centenary Gala Dinner, Cemetery entrance, Centenary monument and Up River Land Ballot Centenary celebrations.

- Participation in Northern Agricultural Business Exposure and Aginvest Forum.

- Co-ordinated events including an industry capabilities workshop with Townsville Enterprise Limited, QMI and AusIndustry; NBN Workshop, 2012 Tour De Cure, Active Parks Program and 10,000 Steps Emergency Services Challenge.

- Participated in Townsville Tourism Expos in May and October and RAR Defence Welcome and Information Expo.

- Civic receptions and community events arranged during the year included the People to People Student Ambassador Programme; Australia Day Celebrations; Morning Melodies; Seniors Week Luncheon; Youth Council Battle of the Bands; Carols by Candlelight; Queensland Week Family Fun Day, Youth Council Unplugged Concert.

- Commenced extension of Anzac Park Feasibility Study.

- Council has continued with its generous donations to welfare, cultural, sporting and community based organisations. A total of $742,003 was provided to various organisations in the Shire in the form of cash, or provision of in kind services or sewerage charge rebates.

- Maintenance and upkeep was undertaken on the Burdekin Theatre, Memorial Hall, Library and The Support Centre.

- Subsidies for sporting and cultural excellence were offered in accordance with Council's policy. 7 young people benefited from this subsidy totalling $1,650.

- SES operations were funded in the amount of $121,418 net of subsidies and contributions.

- Regional Arts Development Fund (RADF) Grants totalling $31,280 were provided to 11 applicants.

- Total number of visits to the Burdekin Library was 63,000. Each person visiting may have been reading a paper, looking at a display, browsing the shelves looking for a book, surfing the internet or having a coffee to name some of the varied possible activities at the library.

- The Burdekin Library has 7,695 registered users. In the Shire 1,889 Library Members borrowed a total of 115,142 items in the last 12 months. A total of 5,572 items were purchased for the Burdekin Library.

- A free Public WIFI service was introduced at the Burdekin Library in Ayr and went live in March 2012. This has been hugely successful with it being accessed over 1000 times since March 2012.

- Our services to vision impaired members have been enhanced by the use of 10 daisy players and feedback suggests this is greatly appreciated by these members.

- The Burdekin Library scanned and indexed an additional 107 local images to State Library of Queensland standards for inclusion online via Picture Queensland and our Library catalogue. By contributing to this State wide database we are preserving our heritage for future generations.

- 198 programs were run throughout the year attended by 3,850 people. These programs ranged from Book week activities with School children, Story times and Baby Rhyme time to Health education programs including cooking classes, Art exhibitions and Tech talks with John. 20 of these programs were presented in partnership with community groups and other agencies.

- The library continued its popular "Tech Talks with John" technology education programme for the community. This programme is now a permanent feature of the Burdekin Library held every fortnight on a Saturday morning due to its popularity.

- Social networking tools continue to be an important means of communicating with the community. Our Facebook page has over 140 followers almost double from last year. Our Twitter feed has some 88 followers double last year's number.

Planning & Development

- 2011/2012 has seen no changes in staffing levels. The Department now has qualified staff that will allow on-site effluent systems to be designed and inspected in the near future. Servicing and inspecting back flow prevention devices has also been added to the list of tasks for the Plumbing Department. The Department's operations continue to provide professional technical advice in a timely manner to its customers.

- Staff have committed to various continuing professional development programmes in all facets of the Department including Town Planning, Plumbing Inspections and Building Certification. Some examples would be the attainment of Certificate courses in Leadership; Backflow Prevention Devices; Energy Efficiency requirements (6 star rating); and changes to pool fence compliance requirements. Council now has two qualified building certifier's with Council's remaining cadet due to complete qualifications in 2013.

- Council's Town Planning Department has continued to assess, control and manage all areas of development assessment. In total, 37 Material Change of Use Development Applications have been assessed, 5 Operational Works and 46 Reconfiguring a Lot Development Applications. Approximately 38 new residential lots have been approved this financial year with one residential estate releasing its second stage of development.

- Council's Priority Infrastructure Plan (PIP) has been adopted. It commenced on 4 March, 2011 and includes a Regulated Infrastructure Charges Schedule (RICS). This important piece of planning legislation will give greater ability for Council to ensure appropriate infrastructure is provided in identified areas. In addition, it will ensure that developers contribute more towards achieving full cost recovery in providing appropriate infrastructure to any proposed new development.

- The commencement of the Sustainable Planning Act 2009 (SPA), the Queensland Planning Provisions (QPP), and more recently, planning reform initiatives, have generated the need for planning staff to be updated and trained to ensure that all of the requirements of these new legislative requirements are implemented and subsequently enforced. 2012 has seen the commencement of several new planning policies including the State Planning Policy (SPP) 12/1 – Strategic Cropping Land (SCL). This particular State legislation has generated the need to inform affected landholders of the SPP's requirements.

- Council's Building and Plumbing sections provided building certification and plumbing compliance services to both the Burdekin Shire's residents and private certification customers outside the shire. Private Certification services outside the Burdekin Shire have remained static.

Some major projects include providing certification to a large school/college refurbishment project valued at over 5 million dollars in Mt Isa and several camps in the south west natural coal seam gas region. Council's Building Certification Team has managed to maintain competitiveness in the field to allow the team to provide a quality service.

- In total, 413 building applications were generated within the Burdekin Shire. Of these, 121 applications were from external certifiers. The dollar value of such works totalled $37,346,851. The number of applications was down on last year's total with the overall value of work decreasing by $2,465,234.

- Private certification services for Building Works in neighbouring local authorities have decreased from 766 to 681 approvals issued. This equates to the total value of work decreasing from $83,189,366 to $79,506,272.

- Council's Building Department have three officers with appropriate qualifications to inspect pool fences under swimming pool fencing legislation. 'Swimming Pool Safety Inspector Licences' from the Pool Safety Council have been issued to staff which allow inspections to be carried out on properties that need to have pool fences checked for compliance.

- Once again, Council has been successful in achieving an exemption from specific water savings targets. As part of this exemption, rain water tanks are not mandatory when building a new dwelling house within the Burdekin Shire. Plumbing legislation continues to promote energy saving initiatives including all new dwellings required to have installed either electric heat pumps, solar or gas hot water heating systems.

Environment & Health

- The major project for the year has been the installation of a weighbridge and new data management system at the Kirknie Road Landfill to comply with the State Governments new Waste Levy legislation. Council provided over $60,000 in waste levy fees to the state government for the 7 months that the levy applied to this year.

- Waste education was provided to schools and the community on home composting and other waste reduction techniques by Council's waste contractor, JJ Richards through their education group, Envirocom.

- Burdekin Shire Council continued to be a Reef Guardian Council. An action plan has been developed to ensure that Council continues to improve practices and undertake programs which protect and improve the Great Barrier Reef.

- Council contracted consultants, Guymer Bailey, in consultation with Council, undertook a community consultation process to review the future for council's pool facilities with new concept designs used as a basis for discussion.

- Council staff worked with the new caravan park and swimming pool managers to improve the services offered at the facilities. New cabins were installed at the Burdekin Cascades Caravan Park.

- Council staff represented Council on a number of regional groups to provide Council input into projects, policy, and new initiatives for Regional Pest Management, LAWMAC and BBIFMAC.

- The DrumMUSTER program with the new facilities operational at Giru and Home Hill facilitated the collection of the 14,370 chemical containers, a 56% increase from last year. Removing chemical containers from landfill saves valuable airspace, allowing for an extended life of the landfill.

- Environmental training was provided to all outdoor and related staff to ensure compliance with current environmental practices during construction and maintenance activities.

- Staff organised a Flu immunisation clinic for all Council staff to reduce the incidence of sick leave.

- Council partnered with the North Queensland Dry Tropics Natural Resource Management to undertake a number of projects such as the revegetation and fencing project on riparian areas, artificial wetland enhancement, wetlands maintenance and coastal and wetlands management.

- Funding received under Environmental Infrastructure Program from the State Government allowed for the construction of fences at Alva and Beachmount to protect the dunes.

- Free Food Hygiene and Safety training courses have been conducted for food premises in the Burdekin, including stall holders for the Water & Harvest Festival events, to ensure that business operators and staff are aware of the changes in the Food Safety legislation and that appropriate food safety procedures are being utilised.

- Two mosquito surveys were undertaken to monitor mosquitoes and in particular the mosquito that transmits dengue fever.

- Council staff have participated in reviews and provided comments on a number of pieces of state government legislation including the green tape review of environmental legislation, waste strategy and associated draft legislation, animal management legislation and the federal government's proposed Carbon Tax legislation.

- Carried out regular patrols and investigation for problem animals to minimise the impact on the community. A significant increase in the number of dog attacks and other animal related requests necessitated the addition of a second compliance officer to investigate dog attacks and undertake out of hours patrols.

- Organised and participated in National Tree Day, Clean Up Australia Day, Pet Awareness Walk, Toad Day, Mobile Muster and National Recycling Week.

- Undertook several school based education programs on responsible pet ownership.

- Staff participated in the Future Leaders Eco Challenge (FLEC) days and the Enviro Councils with the schools to encourage students to be more aware of environmental issues in the Shire.

- Council's Local Laws have been drafted and finalised with consultation undertaken with the community. The Local Laws were approved by the State Government in June and Council prepared the documentation for the laws to be gazetted for commencement in July 2012.

- Removal of Prickly Acacia continued on a second property in the Home Hill area. The Coordinated Wild Dog and Feral Pig program continued to be developed through a project working group to re-establish the program and seek additional funding to enhance the project.

- Additional funding was sourced from NQ Dry Tropics and Burdekin Productivity Services to employ a Regional Pest Animal Coordinator. This officer has been responsible for engaging landholder groups and promoting coordinated control of pigs and wild dogs.

- The continued turnover and shortage of staff has impacted on the department's ability to undertake all aspects of the Environment and Health program activities. Council has continued to advertise to try to fill vacant positions.

Environmental Levy

- Council's Environmental levy helped fund projects such as the Inkerman feral pig fencing project, Burdekin Landcare Association Juru Walk project and Prickly Acacia Control. Actual expenditure of the Environmental levy during 2011-12 is as follows:

Herbicide subsidy scheme	$38,596	Prickly Acacia Control Project	$20,000
Waterways	$24,850	HESROC Feral Pig Project	$10,000
Lower Burdekin Landcare Association	$5,000	Inkerman Feral Pig Fencing Project	$18,704
Nelsons Lagoon Gross Pollutant Trap	$40, 217		

Above - Weighbridge at Kirknie Road Landfill

Above – Fish Ladder, Pyott's Lagoon

Operations

- Council completed approximately $5.4M in new roadworks and reseals in 2011/2012.

- Operated and maintained Council's Parks, Gardens, Cemeteries and Public Conveniences to a high standard. Street cleaning is also included in this operation. Total cost for these operations was approximately $2.385M.

- Operated and maintained Council's Water Supply Systems for Ayr/Brandon, Home Hill, Giru and Mount Kelly with a high level of compliance with the Australian Drinking Water Guidelines for a total cost of approximately $3.09M.

- Operated and maintained the Wastewater Systems for Ayr/Brandon and Home Hill within the requirements of Environmental Licence for a total cost of approximately $3.30M.

- All Systems performed in compliance with Customer Service Standards.

- Continued with the adopted Levels of Service Standards for Roads, Drainage and Waste Water.

- Continued program of property inspection and facilitated installation and maintenance of private landholder trade waste infrastructure.

Major projects completed include:-

Roads to Recovery

- The Federal Government has allocated just over $1.83M in a four year package under the Roads to Recovery Program. Council commenced construction on the following projects under this program:-
  - Young Street reconstruction from Queen Street to Graham Street;
  - Cacciola Road bitumen reconstruction and widening.

Drainage

- Construction of Sutcliffe Estate Drainage Scheme.
- Ayr/Brandon Flood Study - Completion of Pyotts Dam and fish ladder at a cost of $576,000.
- Drainage maintenance of approximately $411,000 was carried out throughout the shire.

Footpath and Bikeway Construction

- Home Hill State Primary School - footpath construction along Fourteenth Avenue, Fifteenth Street and Burdekin Road frontages.

Bitumen Reconstruction and Widening and Drainage Upgrades

- Sections of Ivory Road, Old Clare Road, Parker Road and Edwards Street were upgraded to improve standards in these areas.
- Carried out reseals to the Shire roads to the value of approximately $1.02M.
- Carried out general maintenance to roads to the value of $2.66M.

Public and Recreational Facilities

- Completed the All Abilities Playground at Anzac Park, Ayr.
- Refurbishment of the Queen Street, Ayr CBD Public amenities.
- Construction of new Public amenities in Anzac Park.
- Installation of shade sails at Spiller Street Park, Brandon and additional shade sails at Anzac Park All Abilities Playground.
- Shire Parks - Replaced shade sails damaged by Cyclone Yasi.

Boat Ramps

- Continued to maintain all designated boat ramps within the shire.

Water & Wastewater

- Commenced program of air scouring the water distribution network in Ayr and Brandon.
- Ongoing replacement/refurbishment of various water supply assets including pumps and reticulation components.
- Completed installation of pump replacement program at sewerage pump stations as required.
- Ongoing replacement/refurbishment of components at Wastewater Treatment Plants including the installation of new inlet screens at Ayr.
- Continuation of annual sewer relining project for sewers in Ayr, Home Hill and Brandon.

NDRRA – National Disaster Relief & Recovery Arrangements.

- Completed restoration of $13.09M of roads and essential public infrastructure throughout the Shire following the February 2010 floods, Cyclone Yasi in February 2011 and March 2012 flooding. Sections of Railway Street, Macmillan Street, Rita Island Road, Beach Road, Shirbourne Road, Hodel Road, Ey Road, Gardner Road and Homestead Road were restored to pre-event standards.
- Completed restoration of Burdekin and Haughton River banks at a cost of $420,000.

Technical Services

- Completed final designs for the infrastructure required to implement the fluoridation of the Ayr, Brandon and Home Hill town water supplies.

- Ongoing development and improvement of an Asset Management Framework to guide Council in the delivery of needs based services to the community and visitors to the Shire. The desired outcomes from this framework shall be achieved through the provision, maintenance, renewal, and disposal of infrastructure assets in an optimal, cost-effective manner using consistent asset management processes across all classes of assets.

- Review of asset classes to provide the best solution for the development of the new asset management software.

- Preparation of a Drinking Water Quality Management Plan detailing Council's strategy for the management of its drinking water supplies to ensure the provision of safe water to all customers.

- Development of policy and technical guidelines for the erection of structures over or adjacent to Council sewers and water mains to define responsibilities of the Council and property owners and to maintain the integrity and functionality of the infrastructure .

- Completion of 2D Ayr Flood Study.

- Council has continued its Road Maintenance Performance Contract (RMPC) with the Department of Main Roads with a new 2 year contract commencing July 2011. The RMPC services a total of 186 km covering sections of the Bruce Highway, Kirknie, Dalbeg and Ravenswood Roads. Approximately $1.4M worth of maintenance works were carried out during the 2011/2012 financial year (includes $430,000 flood damage to state controlled roads).

- All profits derived from contract works and the RMPC have been returned to Council for distribution and fund such areas as Shire roadworks, purchase of plant and equipment, and training.

Bio Fuels

- E 10 Fuel – Ethanol blend - Council's light vehicle fleet continued to use E10 fuel in the majority of its petrol engine cars and utilities.

Financial Summary
Community Financial Report

Introduction

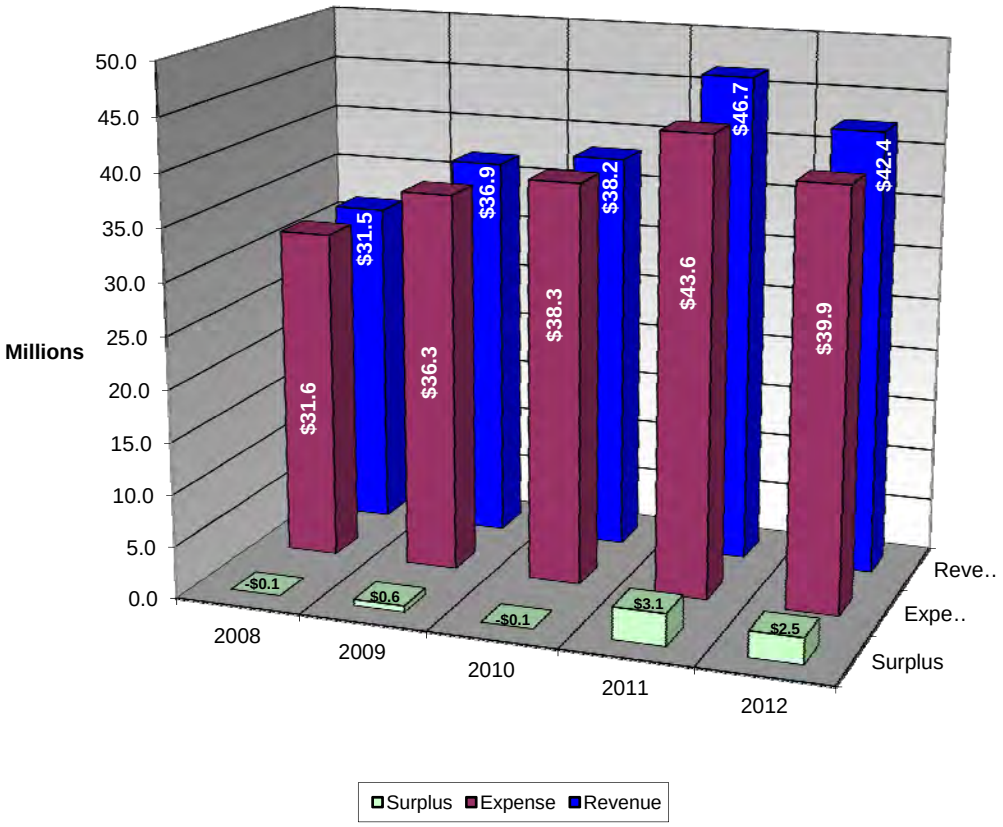
This community financial report is a simplified summary and analysis of Council's financial performance and position for the financial year ended 30 June 2012.

Keeping Council's finances in good shape is similar to managing any home or business budget. Money has to be earned, bills have to be paid and savings need to be set aside for future needs. This is how the Council's financial picture fits together.

Council's Financial Management

During the 5 years from 2008 to 2012 Council has aimed for a surplus to provide for future shire needs. This is achieved by reassessing the asset depreciation expense and aiming to fully fund this usage of assets to help with future upkeep of Council's infrastructure and provide identified service levels for the community.

The Big Picture of Council's Financial Management
funds in (revenue) - funds out (expense) = funds left over for capital (surplus)



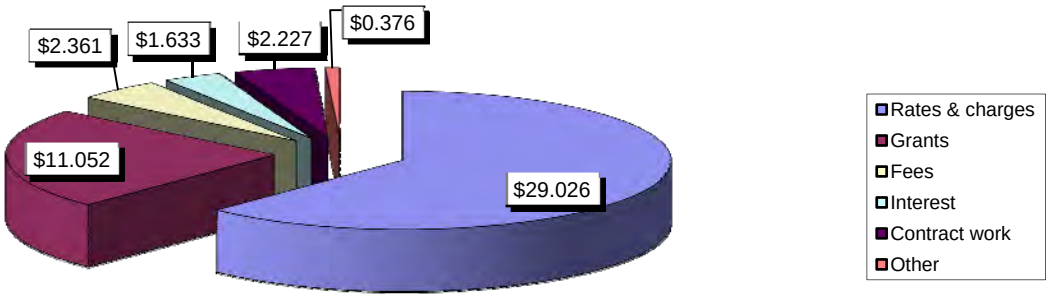
Where The Money Comes From

General rates as well as utility charges for water, sewerage and waste services are the main sources of income.

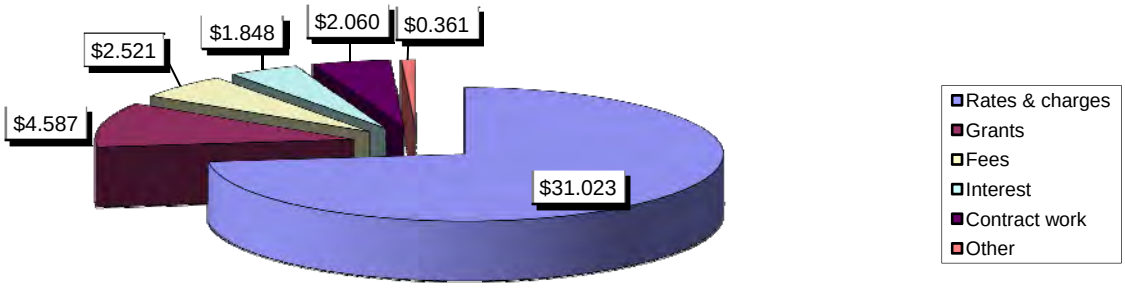
Federal and State governments provide grants to assist in natural disaster restoration in addition to improving services and facilities and Council performs contract road works for the State government.

Revised accounting to identify restoration grants as part capital income for assets restoration in the balance sheet not operating income as in previous years resulted in a reduced comparison between the 2011 and 2012 years.

2011 INCOME $46.7 Million



2012 INCOME $42.4 Million



Where The Money Is Spent

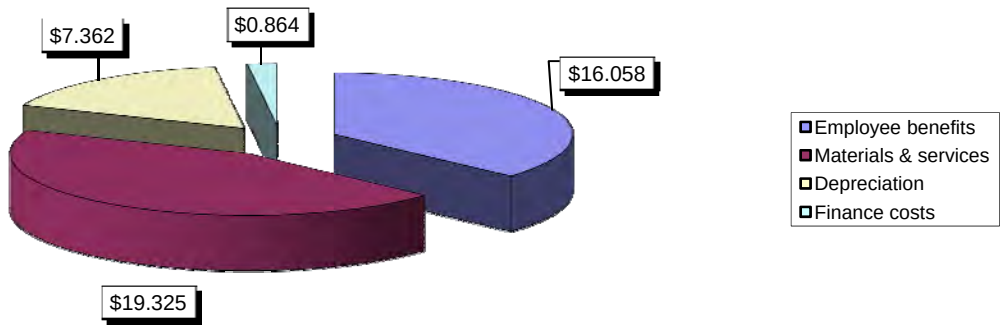
Council provides a wide range of services to the community.

This work is done by Council employees and by contractors. Wherever possible, local suppliers and contractors are engaged so the money flows back into the local economy.

Revised accounting to identify employee and materials & services expenditure as part capital expenditure for assets restoration in the balance sheet not operating expense as in previous years resulted in a reduced comparison between the 2011 and 2012 years.

The depreciation expense reflects the usage of assets and when fully funded helps to fund the future replacement of assets when they are worn and in need of refurbishment to continue providing service for the community.

2011 EXPENSES $43.6 Million



2012 EXPENSES $39.9 Million

What Council Owns

The value of Council assets increases steadily as new infrastructure is built and existing infrastructure is renewed or restored to provide services for the community.

Roads, drainage, buildings, water and sewerage need refurbishment and upgrading as the assets age and where demand continues or increases.

Standards also change which requires the improving or rehabilitation of facilities such as refuse sites to meet community expectations for the environment.

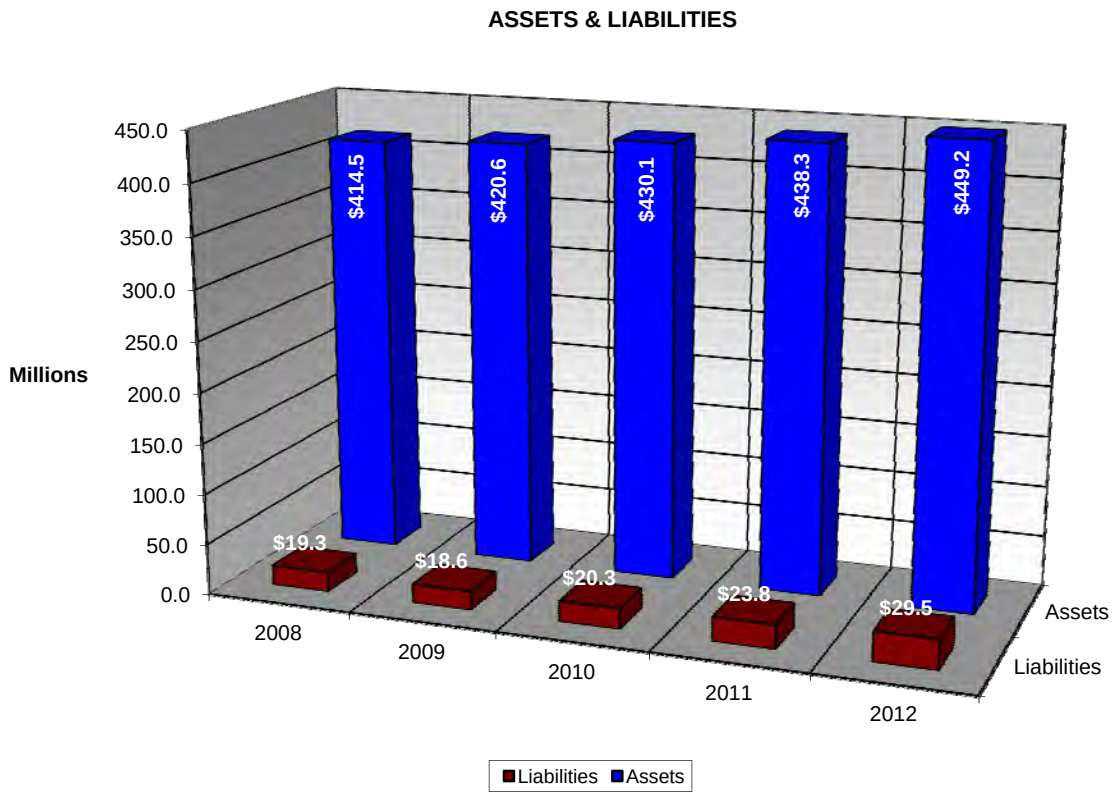
The value of assets change up or down by revaluation and impairment assessments which are done from year to year.

What Council Owes

Council is no different from householders and businesses.

It must live within its means to continue providing services for the community now and into the future.

Council liabilities include infrastructure loans, outstanding amounts payable to suppliers and contractors, amounts owing to employees for leave entitlements and a provision for restoration of past and present refuse sites under environment legislation.

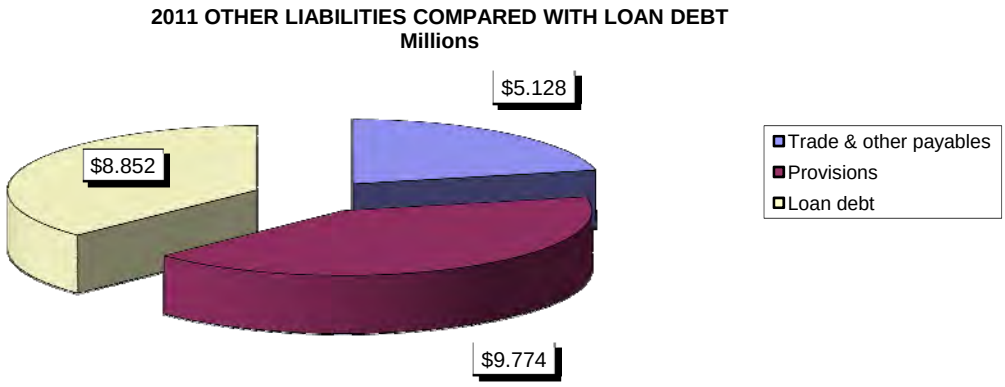


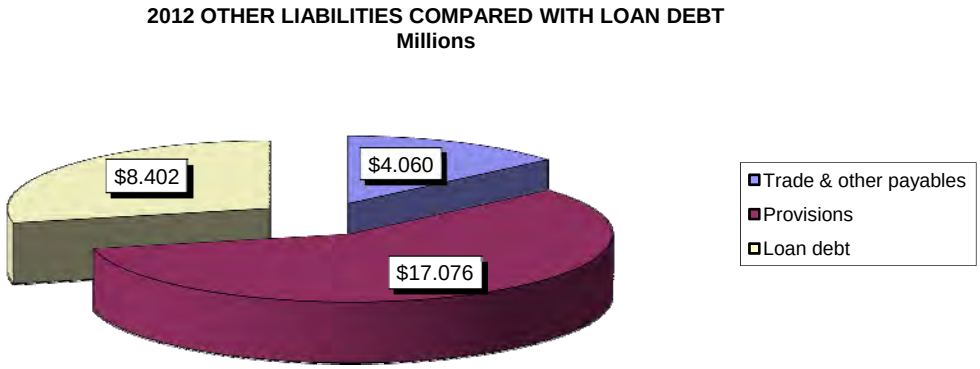
Managing Debt

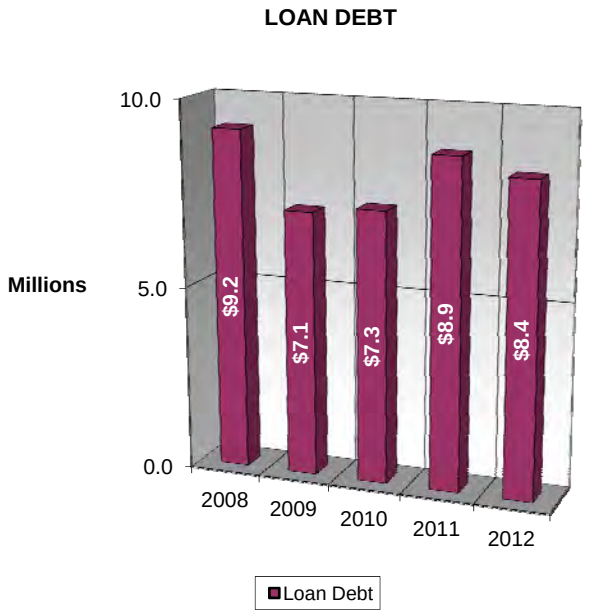
New loan borrowings of $1.40M for infrastructure works were required in 2012. The loan debt level is managed to ensure a sound balance between the use of Council's own money and loans.

The loan debt level is sound and Council is in the strong position of having more funds in the bank than is owed.

A completed review of Council's provisions liability for future rehabilitation of refuse sites resulted in a $7M increase. This provision represents the present value of the estimated future cost of restoring the refuse sites under State Government legislation. The projected remediation cost of $25.5M is expected to be incurred in 2030 after existing refuse site closures.





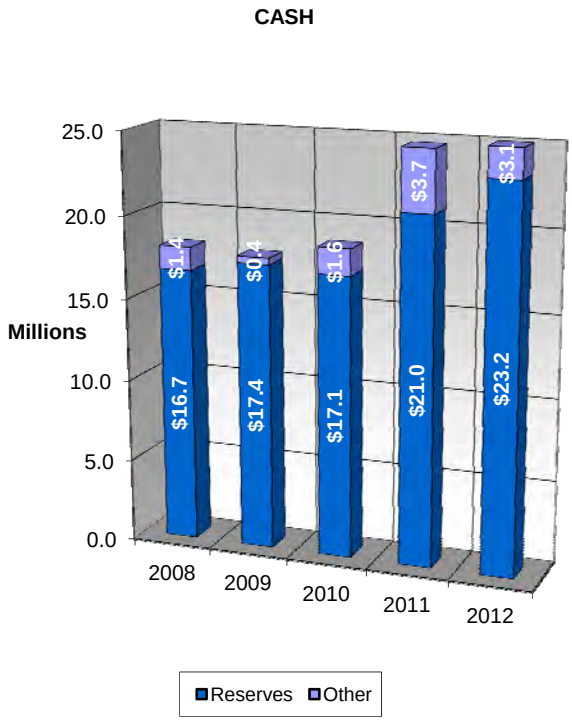


Cash

This is the ability to pay bills and have some money left over for the future.

The money remaining in Council's bank account is mainly invested in specific purpose reserves for the construction, maintenance, refurbishment or replacement of infrastructure assets as well as other cash being unspent infrastructure loans and working capital.

As well as borrowing when needed, Council saves for the future and receives interest on its savings.

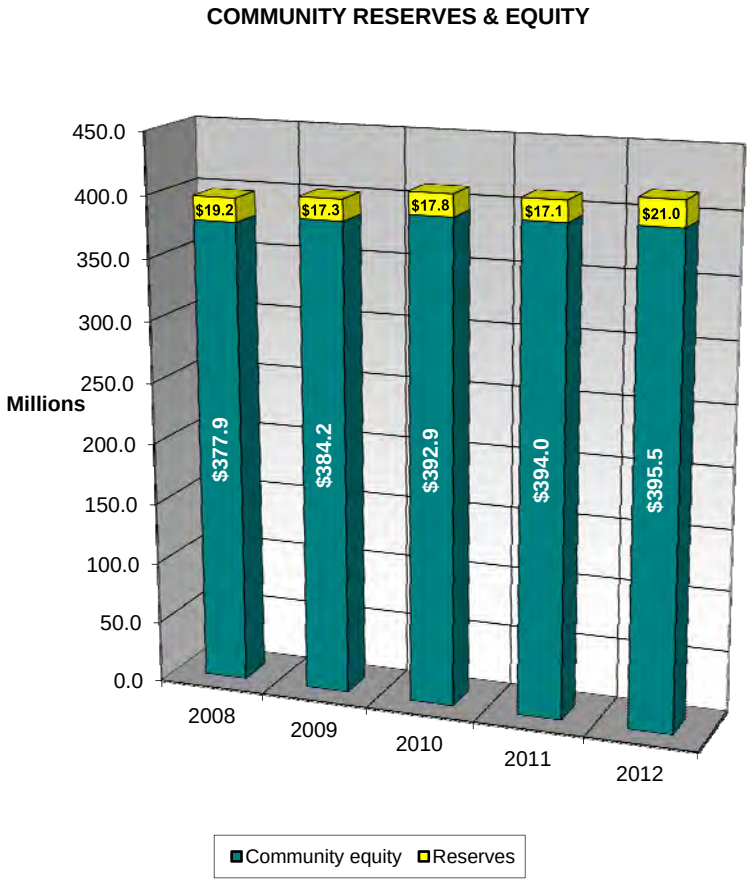


What Council Is Worth

Council's net worth or equity (what is owned less what is owed) has continued to grow.

This is comparable to a home or business (an asset) and a home or business loan (a liability) and the difference is the net worth.

The Council's net worth grows in a similar way including by asset revaluation which is done from year to year.



Statutory Information

Policies on Rebates and Concessions

The council has a policy on remission of rates and charges for pensioners and donations to churches, sporting bodies and not for profit organisations. This policy is more fully defined in the Revenue Statement, Part D and the Revenue Policy, Part 4.

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

Council Remissions

Rates and Charges Remitted to Pensioners	$281,529
Number of Applications	854

Donations

Standing Donations to Churches, Sporting Bodies etc	$108,500
Number of Applications	48

Library Statistics

	2011/2012	2010/2011
Membership	7,695	8,285
Membership as % of population	42.5%	44.7%
Total book stock	45,272	46,830
Door Counter People Visits Ayr	63,000	59,000
Annual circulation – Issues (excluding renewals)	115,112	131,021

Elected Members' Meeting Attendances

Councillor	Ordinary and Special Meetings Held	Ordinary and Special Meetings Attended	Meetings absent whilst on Council business	Leave of Absence
Former Council 1/7/2012-9/5/2012				
L.A. McLaughlin	19	19	-	-
L. Loizou	19	19	-	-
P.M. Dalle Cort	19	17	-	2
E. Gazziola	19	19	-	-
M.J. Haynes	19	17	-	1
R.H. Lewis	19	18	-	1
T.P. List	19	17	1	-
New Council 10/5/2012-30/6/2012				
W.C. Lowis	7	7	-	-
R.H. Lewis	7	7	-	-
L.D. McCathie	7	7	-	-
L. Loizou	7	6	-	1
U.E. Liessmann	7	7	-	-
P.M. Dalle Cort	7	6	-	-
E.J. Bawden	7	7	-	-

Meetings for period 1st July 2011 to 30th June 2012
Councillors also attend other miscellaneous meetings as part of their duties.

Resolution on Elected Members' Remuneration

Local Government Remuneration Tribunal

The Local Government Remuneration Tribunal was established under section 183 of the Local Government Act 2009. The Tribunal is required to make a determination by 1st December each year about the remuneration to be paid to councillors including mayors and deputy mayors, with the exception of Brisbane City Council, in the following year.

Elected Members Remuneration

At its meeting held on 8th April 2011, Council authorised the payment to Councillors at 80% of the upper limit of the councillor remuneration range of the current remuneration schedule set out by the Local Government Remuneration Tribunal. (Note: this additional resolution was required to ensure that the Councillors remuneration fitted into the appropriate range set by the Tribunal).

Remuneration from 1st January, 2011 to 31st December, 2011 was as follows:

Mayor Allowance	$91,380 p.a.
Deputy Mayor	$44,384 p.a.
Councillor	$37,464 p.a.

The Tribunal in its 2011 Report outlined new Councillor Remuneration arrangements for 2012. The Tribunal decided to discontinue the practice of setting remuneration ranges for each level of Councillor in each category of Local Government and, instead, move to a single rate for Mayors, Deputy Mayors and Councillors in each category.

At its meeting held on 17th January 2012, Council authorised the payment of remuneration to councillors pursuant with the determination in the remuneration schedule set out in the Local Government Remuneration and Discipline Tribunal – 2011 Report, noting that the purpose of the remuneration is to cover the cost of attendance (excluding expenses) at "Council business" (as defined in the Expenses Reimbursement Policy for Councillors adopted on 23 September 2008); and further noting that payment of the remuneration is to take effect from 1 January 2012.

Remuneration from 1st January, 2012 to 30th June, 2012 was as follows:

Mayor Allowance	$89,147 p.a.
Deputy Mayor	$51, 431 p.a.
Councillor	$44,573 p.a.

Local Government Expenses Reimbursement Policy

Council at its meeting held on 23rd September 2008 adopted a policy which sets out guidelines to determine:

- reimbursement for councillors and mayor of legitimate expenses incurred, or to be incurred; and
- facilities to be provided for councillors and mayor,

whilst carrying out their duties as elected representatives. Council reviewed this policy at its meeting held on 26th June 2012. A copy of this policy can be viewed on the Council's website or inspected at the Council Chambers.

Total Remuneration and Superannuation Contributions Paid to Councillors

1st July 2011 – 30th June 2012

Councillor	Mayor's Allowance	Deputy Mayor's Allowance	Councillors' Allowance	Car Allowance	Total	Council's 12% Superannuation Contributions Paid
Bawden, Edward			6857.44		6857.44	822.89
Dalle Cort, Pierina			41018.64		41018.64	4922.24
Gazziola, Ennio			34161.20	3600.00	37761.20	4531.34
Haynes, Mark			34161.20		34161.20	4099.34
Lewis, Ross		7912.44	34161.20		42073.64	5048.83
Liessmann, Ulrich			6857.44		6857.44	822.90
List, Treena			34161.20		34161.20	4099.34
Loizou, Loizos		39995.03	6857.44	2253.00	49105.47	5892.67
Lowis, William	13714.92				13714.92	1645.80
McCathie, Lyndy			6857.44		6857.44	822.90
McLaughlin, Lynette	76548.63				76548.63	9185.85
TOTAL	$90,263.55	$47,907.47	$205,093.20	$5,853.00	$349,117.22	$41,894.10

Expenses Incurred and Facilities Provided to Councillors

1st July 2011 – 30th June 2012

Councillor	Facility Laptop	Facility Mobile Phone	Facility Vehicle and Fuel	Facility Secretarial Assistance	Expenses Conferences and Workshops	Travel/ Accommodation
Bawden, Edward	✓				$434.14	$0.00
Dalle Cort, Pierina	✓				$1,115.96	$631.56
Gazziola, Ennio	✓				$0.00	$0.00
Haynes, Mark	✓				$1,000.00	$881.87
Lewis, Ross	✓				$1,134.14	$829.97
Liessmann, Ulrich	✓				$434.14	$0.00
List, Treena	✓				$1,000.00	$366.40
Loizou, Loizos	✓				$434.14	$889.21
Lowis, William	✓	✓	✓	✓	$434.14	$0.00
McCathie, Lyndy	✓				$434.14	$0.00
McLaughlin, Lynette	✓	✓	✓	✓	$700.00	$3,969.76
TOTAL	✓				**$7,120.77**	**$7,568.77**

Councillor Conduct

There were no orders or recommendations made under section 180(2) or (4) of the Act which pertains to misconduct by councillors. There were no orders made under section 181 of the Act which pertains to inappropriate conduct by councillors.

There were no complaints received in respect of the following –

1. about the conduct or performance of councillors assessed as frivolous or vexatious under section 177(4) of the Act;
2. referred to the Department of Infrastructure & Planning's chief executive under section 177(5)(a) of the Act;
3. referred to the mayor under section 177(5)(b) of the Act;
4. referred to the Department of Infrastructure & Planning's (DIP) chief executive under section 177(6) of the Act;
5. assessed by the chief executive officer as being about official misconduct;
6. heard by a conduct review panel;
7. heard by the tribunal;
8. dealt with by the chief executive officer under section 177(8) of the Act.

Administrative Action Complaints

An **administrative action complaint** is a complaint that –

1. is about an administrative action of a local government, including the following, for example –

a) a decision, or a failure to provide a written statement of reasons for a decision;

b) an act, or a failure to do an act;

c) the formulation of a proposal or intention;

d) the making of a recommendation; and

2. is made by an affected person.

An **affected person** is a person who is apparently directly affected by an administrative action of a local government.

The council is committed to a complaints management process which ensures the following:

- staff at all levels are empowered to resolve issues wherever possible when they are first raised by the customer;
- the effective, transparent and timely resolution of complaints;
- complaints are treated confidentially and customers are not treated differently as a result of lodging a complaint;
- complaints are objectively reviewed to ensure our actions are fair and in accordance with legislation.

Council has developed a Customer Request System that records and deals with complaints. Council's policy and procedure can be viewed online or in person at the Council Chambers.
The figures are for the period 1stJuly 2011 to 30th June 2012.

Number of Administrative Action Complaints Made	85	Number of Administrative Action Complaints Not Resolved	12
Number of Administrative Action Complaints Resolved	73	Number of Administrative Action Complaints Not Resolved – Made In Previous Year*	39

** The outstanding number of unresolved complaints are for the period 1st July 2010 to 2nd August 2011.*

Integrity and Accountability

Section 23 of the *Public Sector Ethics Act 1994* (PSEA) requires each Annual Report to include an implementation statement giving details of the actions taken during the reporting period to comply with sections 15, 21 and 22 of the PSEA.

Implementation statements for the 2011/12 reporting period are as follows:

Preparation of codes of conduct (Section 15) – The Burdekin Shire Council Code of Conduct for Employees was approved by the chief executive officer on 19 October 2011.

Education and training (Section 21) – A copy of the Code of Conduct for Employees was provided to each Council employee in October 2011 and has been added to the induction program for all new employees. A 'Take 5' was conducted with all indoor employees with 99% of these employees completing the quiz between December 2011 and February 2012. A 'Take 5' will be conducted on an annual basis and additional training will be provided, if required.

Procedures and practices (Section 22) – Human resource management procedures and practices are being developed and reviewed with reference to the Code of Conduct for Employees.

The *Public Interest Disclosure Act 2010* (PIDA) commenced on 1st January 2011. In accordance with the Public Interest Disclosure Standard and Chapter 3 of PIDA, Burdekin Shire Council adopted a Public Interest Disclosure Policy on 26 July 2011 and procedures for the management of public interest disclosures are being prepared in conjunction with a review of Council's Complaints Management System.

From the 1st January 2011, the Public Service Commission has the responsibility for the oversight of public interest disclosures. Public sector entities are required to report certain information about any public interest disclosures to the Public Service Commission for inclusion in the annual report on the operation of the PID Act.

Remuneration Packages to Senior Contract Employees

Council employs a Chief Executive Officer and 2 Senior Executive Employees with total remuneration packages within the ranges shown below. The packages include cash salary, employer superannuation contributions and a vehicle component which is paid back to the employer by the employee.

A Senior Executive Employee of a local government, is an employee of the local government—
(a) who reports directly to the chief executive officer; and
(b) whose position ordinarily would be considered to be a senior position in the local government's corporate structure.

	Total Remuneration Package Band
Chief Executive Officer	$200,000 - $300,000
Senior Executive Employees (2)	$100,000 - $200,000

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.

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 2011/12. These donations are in addition to the rebates and concessions allowed in respect of rates and charges.

Donations - Welfare Associations	$49,867.41
Donations - Cultural Activities	$58,576.80
Donations – Burdekin Cultural Complex Board	$347,290.00
Donations - Sporting Clubs/Associations	$22,764.28
Donations - Life Saving/Beach Patrol	$9,698.00
Donations & In Kind - Economic Development, Tourism and Promotions	$30,217.28
Donations & In-kind – Community Assistance	$49,570.00

Land and Reserves

Burdekin Shire Council has control of:

1. 1,206 km of constructed roads excluding 269 km of constructed roads not controlled by the Council.
2. 2,660 hectares of land that is a reserve under the Land Act 1994 of which the Council is the Trustee.

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.

$114,000 was allocated to sporting bodies and community based organisations during the 2011-2012 financial year as listed below.

Resolution Date	Organisation	Amount	Purpose
13/09/11	Brandon Bowls Club	$100,000	Installing a synthetic surface for their bowling green.
29/11/11	Burdekin Rugby League	$10,000	Towards cost of purchase of an electronic scoreboard.
13/03/12	Gudjuda Reference Group	$4,000	Towards cost of deck extension to Cultural Centre

Grants for Excellence in Sports & Cultural Activities

The Council has a policy to allocate subsidies to those individuals under the age of 18 years or bona fide students in full-time education selected to represent the State or Nation in a sporting or cultural event. Certain criteria must be met.

Recipients in 2011/2012 were as follows:

Kazzia Lammon 2011 Under 21 Women's Queensland State Hockey Team competing in 2011 Under 21 National Championships in Canberra - 12th to 23rd July 2011	$225
Jack Brock Queensland Under 16 Years Maroons Rugby League Team to play New South Wales Country Under 16 Years in Coonabarabran New South Wales - 9th July 2011	$225
Adam Walton 12 Years & Under Queensland Primary School Tennis Team competing in the School Sport Australia 12 Years & Under Bruce Cup Tennis Championships in Canberra – 16th to 22nd October 2011	$225
Leonard Heron National Indigenous Under 16 Years Team competing at the Australian Rugby Union National Under 16 Years Championship at Riverview Sydney and Wellington, New Zealand – 26th to 30th September 2011	$300
Genaline Ott 2012 State Team (North Queensland Division) for Junior Tenpin Bowling competing in the Australian National Championships, the Australian Junior Masters' Championship & President's Interstate Shield in Sydney - April 2012.	$225
Annette Higginson 2012 Queensland North Under 16 Women's State Basketball Team competing at the Australian Under 16 Basketball Championships in Tamworth New South Wales – 7th to 14th July.	$225
Alicia Kirk 2012 Queensland North Under 16 Women's State Basketball Team competing at the Australian Under 16 Basketball Championships in Tamworth New South Wales – 7th to 14th July.	$225

Expenditure on Grants to Community Organisations

Council's policy on grants to community organisations covers expenditure in three (3) areas:

- direct cash grants
- in kind support
- concessions e.g. rates and charges remitted.

Council does not provide a Councillor Discretionary Fund for distribution to community organisations.

Details of concessions allowed in respect of rates and charges are shown separately in this report. During the year $500,643 was expended on grants and in-kind support to community organisations as follows:

Cash Grants			
Burdekin Cultural Complex Board	$347,290	Burdekin Volleyball Association	$500
Burdekin Community Association	$35,020	Clare Cricket Club Inc	$500
Burdekin Neighbourhood Centre	$12,300	Home Hill Cricket Association Inc	$500
Volunteer Marine Rescue Burdekin	$10,000	Ayr Local Ambulance Committee	$500
Giru State School	$6,154	Ayr Golf Club	$300
Burdekin Water Festival	$5,000	Giru Agricultural, Horticultural & Industrial Soc. Inc.	$300
Giru School of the Arts	$5,000	Burdekin Recreation Sportfishing Club	$250
Burdekin Race Club	$4,545	Kiwanis Playground Fund	$250
Youth Fashion Expression	$4,545	Tour De Cure Ltd	$250
Home Hill Harvest Festival	$4,000	Royal Children's Hospital Foundation	$250
Gudjuda Reference Group	$4,000	Ronald McDonald House SEQ	$250
Uniting Church in Australia	$1,818	Home Hill State High School	$100
Lower Burdekin Caledonian Pipe Band	$1,500	Ayr State High School	$100
Burdekin Cruisers Car Club Inc	$1,500	Burdekin Catholic High School	$100
Qld Country Women's Assoc – Giru	$1,000	Cancer Council Qld	$100
Burdekin Art Society	$1,000	Home Hill Sub Branch RSL	$100
Scripture Union	$1,000	Bravehearts Inc.	$50
Ayr Tennis Association Inc	$1,000	*SUB TOTAL*	*$451,072*
In Kind Support			
General	$11,213	Giru Agricultural, Horticultural & Industrial Society Inc	$442
Burdekin Water Festival	$7,176	Returned Services League (Anzac Day)	$3,032
Ayr Pastoral, Agricultural &		Burdekin Tourism Association	$7,899
Industrial Society Inc.	$4,475	Landcare	$893
Burdekin Race Club	$8,086	Burdekin Senior Soccer	$206
Ayr Ski Club	$1,526	Wunjunga	$431
Home Hill Harvest Festival	$3,077	*SUB TOTAL*	*$49,571*
Christmas Carols	$1,115	**TOTAL**	**$500,643**

Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) supports arts and cultural development at the local level through regional Queensland. RADF is a partnership between participating local councils and the Queensland Government, improving the quality of life and generating a potent force for regional renewal.

Expenditure on Overseas Travel

No expenditure was incurred for overseas travel by a councillor or employee in an official capacity during 2011-12.

Business Activities

Code of Competitive Conduct

In previous years the Council has resolved to apply the Code of Competitive Conduct to various activities in accordance with Section 47 of the Local Government Act. No decision was made to apply the Code of Competitive Conduct to any activities for the 2011-12 financial year. There are no business activities accredited.

Department of Transport and Main Roads

In respect of recoverable works carried out for the Department of Transport and Main Roads, costs incurred, whilst conducting contract works, are claimed in the form of unit rates, provisional and lump sum items and are inclusive of an overhead component. This component is derived to reflect the full cost of the projects being performed for the department. Following a negotiation process, the Department of Transport and Main Roads confirms the acceptance of the contracts. The overhead recovers costs on a proportional basis, for such items as, salary components for executives, supervision, survey and design, financial and expenditure services, workplace health & safety, information technology, environmental management, administration and associated plant and equipment. Cost recovery also includes a percentage for software upgrade, floor area, electricity, telephone, stationery and insurance. A profit component is included in the final agreed rates.

Building Certification Business Activity

Council undertook a building certification business activity as defined in Section 47 of the Local Government Act during 2011-12.

COAG Water Reform

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

Council resolved that the following pricing structure be adopted for water supply for 2011/12:

Access Charge	$376 for zero allocation
Consumption Charges	15 cents per kilolitre for usage from 0 to 1,000 kls
	75 cents per kilolitre for usage over 1,000 kls

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

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.

Complaints about Business Activities

During the year Council received no investigation notices for competitive neutrality complaints for the year

Registers Kept Open for Inspection

(LGA – Local Government Act 2009)
(LGOR – Local Government (Operations) Regulation 2010)
(SPA – Sustainable Planning Act 2009)

- Register of Local Laws (S31 LGA)
- Register of Fees and Charges (S98 LGA)
- Register of Councillors' Interests (S105 LGOR) - Access is subject to the provisions of S109 LGOR
- Register of Councillors' Gifts and Hospitality Benefits (S110 LGOR)
- Register of Councillors' Membership of Organisations (S110 LGOR)
- Register of Delegations by Local Government (S260 LGA)
- Register of Delegations by Chief Executive Officer (S260 LGA)
- Register of Beneficial Enterprises (S41 LGA)
- Register of Roads (S74 LGA)
- Register of Development Applications (S730 SPA)

2011-2012 Operational Plan

Corporate and Community Services Division - Administration Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Organisational Management and Corporate Governance	1.3 Review and refine short and long term planning throughout Council including focus on a Ten (10) Forecasting Model.	To prepare budgets and forecasts						
		Provide estimates for first amended budget 2011-12	Manager Finance	Dir/Managers, Financial Management	Draft estimates	Oct-2011	Timeliness and accuracy	Completed.
		Co-ordinate officer review of estimates for first amended budget 2011-12	Manager Finance	Dir/Managers, Financial Management	Amended estimates review	Dec-2011	Timeliness and accuracy	Completed.
		Submit first amended budget 2011-12 for Council adoption	Manager Finance	Dir/Managers, Financial Management	Adopted amended budget	Jan-2012	Date of Achievement	Completed and adopted.
		To prepare second and final revised budget.						
		Provide estimates for second amended budget 2011-12	Manager Finance	Dir/Managers, Financial Management	Draft estimates	Apr-2012	Timeliness and accuracy	Completed.
		Co-ordinate officer review of estimates for second amended budget 2011-12	Manager Finance	Dir/Managers, Financial Management	Revised estimates review	Apr-2012	Timeliness and accuracy	Completed.
		Submit second amended budget 2011-12 for Council review and adoption	Manager Finance	Dir/Managers, Financial Management	Adopted revised budget	Apr-2012	Date of Achievement	Completed and adopted.
		To prepare original budget and forward forecasts.						
		Commence budget planning discussions with Council	Manager Finance	Dir/Managers, Financial Management, Rates	Budget workshops and actions plan	Jan-2012	Date of achievement	Budget discussions held before and after council elections.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Provide estimates for original budget 2012-13 and forecasts for years 2013-14 to 2021-22	Manager Finance	Dir/Managers, Financial Management	Draft estimates	Apr-2012	Timeliness and accuracy	Completed in August.
		Review Revenue Policy and Revenue Statement for fairness and equitability	Manager Finance	Dir/Managers, Financial Management and Rates	Reviewed policy and statement	Apr-2012	Date of Achievement	Completed.
		Submit Revenue Policy 2012-13 for Council adoption	Manager Finance	Dir/Managers, Financial Management and Rates	Adopted revenue policy	Apr-2012	Date of Achievement	Revenue Policy submitted at Budget Meeting 21 August 2012.
		Co-ordinate officer review of estimates for original budget 2012-13	Manager Finance	Dir/Managers, Financial Management	Original estimates review	May-2012	Timeliness and accuracy	Completed in August.
		Co-ordinate officer review of forecasts for years 2013-14 to 2021-22	Manager Finance	Dir/Managers, Financial Management	Forecast estimates review	May-2012	Timeliness and accuracy	Completed in August.
		Submit draft original budget 2012-13 and forecasts for years 2013-14 to 2021-22 for Council review	Manager Finance	Dir/Managers, Financial Management	Original and forecast estimates review	May-2012	Date of Achievement	Completed in August.
		Submit original budget and forecast estimates 2012-13 for Council adoption	Manager Finance	Financial Management	Adopted original budget and forecast estimates	Jun-2012	Date of Achievement	Budget Meeting held on 21 August.
Organisational Management and Corporate Governance	1.4 Progress towards achieving "Employer of Choice" status	Review and improve Payroll systems and procedures	HR Manager	HR staff	Improved operating systems and procedures	Ongoing	No. of systems or procedures improved.	Refer comments below on particular activities.
		Implement Electronic timesheets for indoor staff	HR Manager	HR staff	Functioning electronic timesheet entry for staff.	30-Jun-12	Date of achievement.	People One (Finance One) updated 19th to 20th May 2012. Testing currently being done and the Building Department will be used as the Test Environment for electronic timesheets.
		Update Position Descriptions with core competencies added.	HR Manager	HR staff	Updated Position Descriptions.	30-Jun-12	No. Of PD's updated.	Over 70% of PD's are now complete.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Implement Performance Appraisal module.	HR Manager	HR staff	Functioning Performance Appraisal module.	30-Jun-12	Date of achievement.	Perforfmance Appraisal not yet implemented. Dependent on PD's being updated.
		Process fortnightly payroll effectively	HR Manager	HR staff	Successful payroll run.	Ongoing	Payroll errors and time delivered.	Approx 250 pays per fortnight with a less than 2% error margin.
		Manage recruitment process across council	HR Manager	HR staff	Effective and timely recruitment processes.	Ongoing	Timeframe from close of applications to appointment.	1/07/2011 - 30/06/2012 - 53 positions advertised and 41 staff terminations (inc retirement, resignations and terminations)
		Review need for HR policies and implement where required	HR Manager	HR Manager	Review of policies.	Ongoing	No of policies reviewed or implemented.	No new policies implemented to date.
		Produce monthly HR Reports for Managerial Meetings and discussion	HR Manager	HR Staff	Monthly Reports for Managerial comments and follow up. Trend analysis.	Monthly	Date of achievement.	Monthly reports provided to management meetings. Working on quarterly and 6 monthly reports.
		Conduct council workplace WH&S audit	HR Manager	HR Manager & WH&S Officer	Completed WH&S audit.	31-Dec-11	Audit conducted with recommendation s made and improvements implemented	2011 Improvements implemented and preparation for the 2012 Workplace Audit started with audit to commence October 2012.
		Manage workers compensation and return to work programs	HR Manager	HR staff	Successful management of claims and programs.	Ongoing	No of workers comp claims and RTW programs	1/07/2011 - 30/06/2012 - 24 Workers Compensation Claims with 2 claims still outstanding.
		Review and improve WH&S systems and procedures	HR Manager	HR staff, WH&S Officer	System and process improvements in relation to WH&S	30-Jun-12	Improvements implemeted	Review and audit of SafePlan 2 undertaken. Upgrade to Safe Plan 3 with estimated completion August 2012. At present both Safe Plan 2 and updated documents on Safe Plan 3 are both available for staff to reference.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
	1.5 Foster an organisational culture that is challenging, rewarding and values employees committed to innovative, quality outcomes, teamwork, customer service and continuous improvement.	Burdekin Shire Council - Internal Customer Service Survey to improve relationships between departments; continually improve on internal services; to identify "other" tasks to be undertaken to improve internal relationships.	Customer Services Team Leader/ Special Projects Officer	All Departments within Council - Internal and External	Quarterly surveys. Identification of tasks and issues to improve service delivery.	Ongoing - Each survey to be done on a Quarterly basis.	Quarterly Reviews - On feedback and any process improvements/ changes.	Surveys discontinued. Ongoing discussions will be held between departments to improve processes and relationships. First meeting has been held with Health that was succuesfull in implementing a improved process for the release of animals. Scheduled meetings will continue throughout the year with other departments.
		Ongoing participation in professional development and training programme for Customer Service staff based on knowledge competencies of key internal sections and departments.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers; various Section Heads.	Professional Development and Training Programme based on key internal knowledge competencies.	Ongoing	Number of staff trained and competences achieved.	Ongoing program with revision currently taking place. New staff members to participate in program first. One staff member currently completing program.
		Identify and implement backfill positions for other staff on leave as part of professional development and training programme.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers; various Section Heads.	Backfill positions identified and planned to be filled.	31-Dec-11	Date achieved.	No positions identified during 2011-12. Ongoing - program is ready to activate as it is part of the Professional Development and Training Program when required.
		Review and Update Training Manual, 'On-Line' CSC Officer Training Program, CSC Induction Program and the Professional Development and Training Program.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers	Update the current Training manuals, 'on-line' training program, induction program to reflect the new CI upgrade. The proffessional development and training program will also be looked at for improvements.	31-Mar-12	Updated manuals. Ready for Staff training or new Employee Trainnig.	Ongoing - Project teams have been created to complete new CI Procedures. Once procedures are complete we will work in with HR on new online training program.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Organisational Management and Corporate Governance	1.6 Strive to achieve effective and efficient use of technology, to enable delivery of timely service and information, including upgrading of infrastructure to improve service provision.	Administer the incoming calls in the Customer Service Centre.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers; various sections dealing with CR's.	Efficient Call Centre Opertations with a Service Level of over 80% sustainable. 80% of Calls will be answered within 16 seconds and the Customer Service Officer will be able to answer the query 80% of the time without transferring the Customer to another staff member for further information.	Ongoing	Telephone call statistics and acceptable (80%) Service level minimum requirement.	Average Service Level reached for 2011-2012 was 85.06% with 36,507 calls answered.
		Administer the Customer Request Module component of the Customer Service Centre.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers; various other sections dealing with CR's.	Efficient Call Centre Operations include accurate reporting of information on CRM's for responsible officers. Understanding the Groups and Request types in the Proclaim system and ensuring requests for services are recorded accurately and in a timely manner.	Ongoing	CRM statistics and number of CRM's tasked to the incorrect request type against number of CRM's created. Next revision of module groups and types due July 2012	As at the 30th June the number of CRM's created for 2011-2012 was 6,931. Revision of module groups will commence in August.
		Development of an Intranet using Share Point including design, management and training. Intranet to be the main document referral and storage centre excluding records on DataWorks.	Customer Services Team Leader/ Special Projects Officer	Various staff	Create a Document Centre with the Software Share Point for various working/ live documents. Using the approved Council's Function Index and Document Types create a working Intranet Portal for all BSC users.	Ongoing	Increase of Documents stored on Share Point.	Completed

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Monitoring and review of new public website to ensure the information is current, the links are active and the website is regularly updated.	Customer Services Team Leader/ Special Projects Officer	Eileen Robinson	Daily checking, updating and entering the static content for the new BSC Website. Sending out emails and reminder notices to all Managers when information needs to be updated on website.	Ongoing	Current information displayed at all times.	Upgrade to new website is complete.
		Review and update all CSC Procedures, Fact Sheets, Forms, Check Lists and Cheat Sheets ready for the implementation of the new Technology One CI upgrade.	Customer Services Team Leader/ Special Projects Officer	All CSO Officers	New Procedures, Fact Sheets, Forms, Check Lists and Cheat Sheets for all staff in the CSC. CSC to allocate "project" groups to work on specific tasks within the CSC to ensure the upgrade is complete prior to March 2012.	31-Mar-12	All staff competent with new CI upgrade by implementation date March 2012. All procedures, fact sheets, cheat sheets, forms are current and in the new format.	Commencement of the upgrade of 'old' documents with new documents. This process has commenced and planned to be finalised 30 August 2012. These documents will be 'live' in Sharepoint and will be updated as required.
		Management of Council's core corporate software systems infrastructure. (Proclaim, FinanceOne, PeopleOne, DataWorks, Exponare - GIS, Outlook , SirsiDynix Symphony)						
		Maintain application software and database integrity using service agreements, backup arrangements, system upgrades and patches.	Manager ICS	IT Staff	Functional & upgraded application software; accurate & reliable databases.	Ongoing	Software downtime; no. of missed backups; no. of upgrades and patches installed.	No issues apart from the occasional failed backup which are monitored and resolved.
		Documentation of IT procedures	Manager ICS	IT Staff	Documented IT procedures	Ongoing	Number of procedures documented.	Documenting processes will be ongoing and further progress has been made on the Property & Rating and Software Installation procedures.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Property & Rating Ci 10.4 Upgrade	Manager ICS	IT staff and module owners	Upgrade application software.	31-Mar-12	Date of achievement	Project Completed March 2012.
		Install Emeris water meter reading system	Manager ICS	IT staff and module owners	Updated and reliable data capture system	31-Dec-11	Date of achievement	Project Completed March 2012.
		Install TipSite System for Landfill - Software and Hardware	Manager ICS	IT Staff and Environmental Staff	Installation of new system	31-Mar-12	Date of achievement.	Project Competed December 2011.
		Install SeatAdvisor Software and Theatre Website changes	Manager ICS	IT Staff and Theatre Staff	Instalation of new system	30-Sep-11	Date of achievement.	Project Completed.
		Installation, management and support of the Windows server infrastructure providing application, file and print and web services.						
		Maintain hardware using service agreements, backup arrangements, upgrades, virus updates and security patch installations.	Manager ICS	IT Staff	Functional server hardware; data backup up; network availability and security.	Ongoing	Hardware downtime; No. of missed backups; no. of security breaches; % of network downtime.	No issues apart from the occasional failed backup which are monitored and resolved.
		IT Infrastructure Upgrade - Storage Area Network, Servers, Tape Back Up Library, Wireless WAN Network, Switches and UPS	Manager ICS	IT staff	Installed IT Infrastructure	31-Mar-12	Date of achievement.	Project Completed February 2012; Continuing with in-house testing of the Wireless and Remote Access prior to final end-user deployment.
		Installation, management and maintenance of client desktop hardware or mobile client devices (PC's, Laptops & PDA's)						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Install and upgrade desktops & councillors laptops computers or client devices as per replacement schedule.	Manager ICS	IT Staff	PC's and laptops installed and functional	31-Mar-12	Date of Achievement	Project Completed June 2012
		Dispose of redundant IT equipment	Manager ICS	IT Staff	Listing, advertising and sale of redundant IT equipment	30-Jun-12	Date of Achievement	Project Completed June 2012
		Installation and support of client device operating systems and approved office productivity software applications (Windows Professional Operating system, Microsoft Office, AutoCad, SeatAdvisor - Theatre)						
		Maintain standard operating and corporate software for all networked client devices including software updates and security patches.	Manager ICS	IT Staff	Functioning operating and corporate software for all networked client devices; installed updates and security patches.	Ongoing	% downtime of operating and corporate software; no. of updates and security patches installed.	1 day downtime due to software upgrade and intermittent downtime due to power supply issues. Critical updates and security updates are performed automatically.
		Maintain a helpdesk to coordinate support for users of the network.	Manager ICS	IT Staff	Operational Helpdesk	Ongoing	No of Helpdesk requests successfully completed.	Tickets open between 01/07/2011 and 30/06/2012 was 3061. Tickets closed between 01/07/2011 and 30/06/2012 was 5301. 173% completion.
		Upgrade from Microsoft Office 2003 to 2007	Manager ICS	IT Staff	Installlation of software	31-Mar-12	Date of Achievement	Project Completed June 2012
		Continue to support, develop and enhance the Geographical Information Services of Council						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Correct the property data base within Proclaim to reflect the correct localities as assigned in the GIS	GIS Coordinator	Rates Officer	Updated Proclaim database	Ongoing	Number of records not matching	375 records not matching.
		Correct anomalies in the PLI (Property Location Index) data as outlined by DERM	GIS Coordinator	Rates Officer	Updated Proclaim database	Monthly	No. of amendments to database	293 amendments to database. This also includes new and/or deleted records.
		Maintain the Geographic Information System's data layers to ensure they are up to date and meet with customer satisfaction.	GIS Coordinator	Water/Sewerage , Design and Planning staff	Updated GIS data layers	Ongoing	No of amendments to data layers.	584 amendments to databases.
		Continue to develop the Public Access GIS Application provided on Council's web site.	GIS Coordinator	IT Staff	Expanded GIS Application on website	Ongoing	Changes made to public access GIS.	DCDB in Exponare Public updated monthly.
		Manage the telecommunication assets of Council and implement strategies to improve voice and data communication. (Including Mobiles & Paging Services; Call Centre system)	Manager ICS	IT Staff	Functioning telecommunication assets.	Ongoing	% downtime.	No downtime recorded during the period
		Installation of Fibre Optic cabling from Jones Street Depot to the SES Headquarters in McCathie Street to improve the communications and resilience of our emergency response and activities.	Manager ICS	IT Staff	Fibre Optic cabling installed	31-Dec-11	Date of achievement and % downtime.	Project Completed December 2011
		Internet Connection Upgrade from 4 Mbps BDSL to 10 Mbps IPMAN	Manager ICS	IT Staff	Installation of new service	31-Dec-11	User satisfaction and number of complaints.	Project Completed November 2011
		Implement Facebook and Twitter	Manager ICS	IT Staff and Executive Officer	Functioning Facebook and Twitter	30-Sep-11	Systems implemented and functioning.	Project Completed August 2011

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Continued development of new website for BSC using a content management software.	DCCS	Web Co-ordinator; CS Special Projects Officer; Dir/Managers	Redesigned and populated website.	31-Mar-12	Date of achievement.	New website launched on 27 March 2012.
Organisational Management and Corporate Governance	1.7 Ensure effective Corporate Governance through compliance with legislation and adoption of Risk Management strategies.	Finalise implementation of new suite of Local Laws.	DCCS	Dir/Managers	New Local Laws	31-Dec-11	Date of achievement.	Council resolution 26 June 2012 adopting new suite of 8 local laws and 25 subordinate local laws.
		Update Registers to ensure compliance with legislation - Policies, Delegations	CEO	Exec Assist; Dir/Managers	Updated Registers for Policies and Delegations	Ongoing	No of policies and delegations updated.	Register of Delegations (Council to CEO) updated 14 Feb 2012. Policies adopted or amended - Public Interest Disclosure; Quality; Erection of Structure Over or Adjacent to Sewers or Water Mains; Councillor Expenses Reimbursement.
		Facilitate all of Council's Statutory Meetings and provide accurate and timely minutes of meetings	DCCS	Admin Co-ordinator & Minutes Clerks	Completed & timely Minutes	Ongoing	No. of Minutes completed on time	Minutes minuted - Council meetings 23; Statutory and Other 29
		Annual Report - preparation and submission to Council	DCCS	Manager - Fin & Dir/Managers	Annual Report	30 Nov 11	Date of Achievement	Annual Report adopted on 20 December 2011.
		Report on Operational Plans	DCCS	Manager - Fin & Manager - ITC	Quarterly Reports on Operational Plans	Quarterly	Date of Achievement	Operational Plans adopted on 8 November 2011.
		Consultation and adoption of organisational documents - Email and Internet Policy, Code of Conduct	DCCS	CEO, HR Officer & Manager - ITC	Adopted documents	30-Jun-12	Date of Achievement	Employee Code of Conduct approved internally - 19 Oct 2011.
		Investigate and prepare community engagement policy and plan for long term community plan (required by Dec 2011).	CEO	Exec Assist; Dir/Managers	Community Engagement document.	30-Mar-12	Date of achievement	Community Engagement Policy & Guidelines adopted 22 Feb 2011. Public consultation conducted for draft community plan - Dec 2011 to Mar 2012. Preparation of draft community plan commenced.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		To prepare end of financial year accounts and statements						
		Provide end of year financial and asset information for annual financial statements for 2010-11	Manager Finance	Dirs/Managers, Financial Management	EOY information	Aug-2011	Timeliness and accuracy	Completed
		Prepare proposed annual financial statements for 2010-11 and submit to audit committee	Manager Finance	Financial Management and Dir/Managers	Proposed Financial Statements	Sep-2011	Date of Achievement	Completed
		Respond to final audit for 2010-11 financial statements	Financial Management	Dirs/Managers, Financial Services	Audited financial statements	Oct-2011	Audit opinion	Completed
		Prepare Community Financial Report	Manager Finance	Financial Management	Community Financial Report	Oct-2011	Date of Achievement	Completed
		To issue and collect annual rates and charges levy						
		Issue annual rates and charges levy	Rates Supervisor	Manager Finance, Financial Management	Annual rates and charges levy	Aug-2011	Timeliness and accuracy	Annual Rates Levy issued on 5/8/11 (8,996 Notices)
		Issue half year water consumption levy	Rates Supervisor	Rates Officers	Half year water consumption levy	Jan-2012	Timeliness and accuracy	Half Year Water Consumption Levy issued on 22/12/11 (5,359 Notices)
		Issue supplementary rates and charges levy	Rates Supervisor	Rates Officers	Supplementary rates and charges levy	Ongoing	Timeliness and accuracy	Supplementary Levies issued on 21/11/11, 2/3/12 and 25/5/12 (363 Notices)
		Maintain Proclaim database for property and rating	Rates Supervisor	Rates Officers	Up-to-date property database	Ongoing	Number of database amendments	Ongoing and including: 284 Valuation amendments, 207 Valuation Objections, 598 Property Transfers and 292 Service Address amendments
		Maximise recovery of outstanding rates and charges	Rates Supervisor	Rates Officers, Manager Finance	Rate arrears collection	Monthly	Rates arrears level and ratio	606 Final Notices issued 11/10/11. 121 Properties in hands of Debt Management Collector with legal action commenced or pending. 127 Properties on Payment Arrangements.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		To co-ordinate and prepare organisation returns to external bodies.						
		Co-ordinate and compile Local Government Comparative Data Return	Financial Management	Dirs/Managers, Financial Services	Major Grants Commission data return	Nov-2011	Timeliness and accuracy and grant amount	Completed
		Co-ordinate and submit 10 year forecast and related sustainability return to Local Government Department	Manager Finance	Dir/Managers, Financial Management	10 year forecast and sustainability information	Dec-2011	Date of Achievement	Completed
		Annual Fringe Benefits Tax return	Financial Accountant Reporting	Financial Management, Expenditure Services	Return lodgement	May-2012	Date of Achievement	Completed
		Monthly Business Activity Statement for Goods & Services Tax	Financial Accountant Reporting	Financial Management	Return lodgement	21st monthly	Date of Achievement	Completed March.
		To complete prominent organisation tasks within Financial Services area						
		Support financial asset register software implementation	Manager Finance	Financial Accountant Assets, Asset Management Group	asset register implementation	Dec-2011	Date of achievement	Finance One version update completed. Asset Management software project ongoing.
		Support asset management planning implementation	Manager Finance	Financial Accountant Assets, Asset Management Group	asset management plans implementation	31/12/11	Date of achievement	Planning continuing
		Maximise recovery of outstanding general debtors	Debtors Clerk	Financial Management	General debtors collection	Monthly	General debtors arrears level and ratio	Progressing satisfactorily with $1.195M short-term debtors at 30 June including $0.924M for Main Roads Works
		Co-ordinate and produce Operating Statement and Capital Projects Reports	Financial Management	Directors	Financial reports	Monthly	Timeliness and accuracy	Monthly reports issued to council meetings.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Review financial administration policies and procedures as required by LG Act 2009 and LG (Finance, Plans and Reporting) Reg 2010	Manager Finance	Financial Services	Reviews of policies & procedures	Ongoing	Up-to-date policies and procedures	Reviewed Revenue, Investment and Debt Policies. Procurement Policy currently being reviewed.
		Monitor and maintain corporate financial systems for user operability	Financial Management	Financial system users	System operability	Ongoing	Action requests to software provider	Progressing satisfactorily. User requests resolved promptly.
		Administer existing and new external and internal loan borrowings	Financial Management	Manager Finance	Loan program	Ongoing	Borrowings level and ratios	New borrowings completed. Reviews of loan maturities carried out by QTC.
		Review GST and FBT taxation issues and processes		Financial Management	Reviews	Ongoing	Issues and processes improved	Ongoing satisfactorily including a review of Council's compliance with new Division 81 Exemption provisions
		Prepare Burdekin Cultural Complex Board Inc financial statements and submit to audit	Financial Accountant Reporting	Expenditure Services staff	Audited financial statements	Jun-2012	Date achieved.	BCCB Statements completed resulting in unqualified audit.
		Address management issues from audit recommendations	Manager Finance	CEO, Directors, Managers	Issues addressed	Jun-2012	Date achieved.	To be completed.
		To complete prominent organisation tasks within Expenditure Services area						
		Maximise earnings on cash holdings	Expenditure Services	Finance Manager	Interest earnings	Monthly	Level of earnings	Achieved average earnings of 5.6% over year
		Administer purchasing financial delegations and purchase cards	Expenditure Services	Authorised purchasing officers	Update and monitoring of purchasing practices	Ongoing	Compliance levels	Reviews ongoing with some purchase card limits reduced to reflect usage.
		Monthlly and quarterly review of purchase procedure variances	Expenditure Services	Authorised purchasing officers	Update and monitoring of purchasing practices	Ongoing	Compliance levels	Quarterly reviews completed and forwarded to management for action.
		Administer accounts payable and contract register including advertising contracts over $100,000	Expenditure Services	Authorised purchasing officers	Fortnightly creditor payments	Ongoing	Timeliness and accuracy	Ongoing.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Provide administrative, budget & financial services support to Burdekin Cultural Complex Board Inc	Expenditure Services	Financial Management	Services support	Ongoing	Timeliness and accuracy	Ongoing.
		To complete prominent organisation tasks within Rates area						
		Water billing changes under s139 of Water Supply (Safety and Reliability) Act 2008	Rates Supervisor	Rates Officers	Graphical reporting and non-owner advices	Jun-2012	Date achieved.	Progressing for planned implementation with issue of 2012/2013 annual rate notices
		Upgrade to Proclaim Ci corporate software	Rates Supervisor	Rates Officers	Upgrade Proclaim land, rates and charges modules	Mar-2012	Date achieved.	Completed
		To complete prominent organisation tasks within Purchasing and Stores area						
		Co-ordinate calling of major supply tenders for works goods and services	Purchasing Officer	Purchasing/Store & Dirs/Managers	Adopted supply tenders	Jun-2012	Timeliness and accuracy	Tenders in relation to Bitumen and Gravel products approved by Council and awarded to suppliers-commencement date 01/07/2012
		Progressive stocktaking of store holdings and disposal of obsolete and surplus items	Purchasing Officer	Purchasing/Store& count staff	Confirmation of holdings	Monthly	Level of adjustments	Stock take cycle completed, 22 independent progressive counts for F/Y 2011-2012.Final adjustment $4858.22 Surplus
		To develop record keeping practices in such a manner as to satisfy the compliance requirements of the Public Records Act 2002 and improve corporate governance and business performance						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Review the existing file structure and develop a function based Business Classification Scheme with associated thesaurus and retention and disposal references, as required by Queensland State Archives	Corporate Records Coordinator	CEO, Dir/Managers & Records Staff	New Business Classification Scheme, Thesaurus and Retention and Disposal Schedule	30-Jun-12	Achieve completion by target date	Staff consultation on new file plan finalised before 30 June 2012 and work commenced on amending scope notes where necessary and updating the online thesaurus with the inclusion of those requirements requested by staff.
		Develop and implement operational standards and procedures to reflect recordkeeping requirements imposed by legislation, regulations, statements of best practice and formal directives	Corporate Records Coordinator	Corporate Records Staff	Operational standards and procedures on Records Management developed	30-Jun-12	Number of operational standards and procedures on Records Management developed.	Operational standards and procedures yet to be developed.
		Develop and implement a Recordkeeping Awareness and Education Program for all employees	Corporate Records Coordinator	Corporate Records Staff	Recordkeeping Awareness & Education Program	30-Jun-12	Number of staff trained	A brief recordkeeping awareness and education presentation was delivered as an introduction to the staff consultation sessions for the Business Classification Scheme and new file plan. A formal program will be established based upon the operational standards and procedures yet to be developed.
		Follow State Archives retention and disposal schedules for files based on existing Business Classification Scheme and other corporate records	Corporate Records Coordinator	Corporate Records Staff	Retention and disposal schedule developed for existing Business Classification Scheme	Ongoing	Number of existing files and records disposed.	Progressively working with Sections/Departments to implement retention and disposal schedules and processes for records specific to their functional areas.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Implement systematic ECM DataWorks training for all staff including feedback form	Corporate Records Coordinator	Corporate Records Staff	ECM DataWorks Training Program	Ongoing	Number of staff trained.	ECM DataWorks training sessions (introductory and refresher) continuing and Proclaim integration training included where appropriate.
		Maintain portal space (Wiki) to contain all recordkeeping operational standards, procedures, user guides,fact sheets, quick tips, FAQ's etc.	Corporate Records Coordinator	Corporate Records Staff	Construction and population of a Wiki	Ongoing	Date of achievement.	Ongoing maintenance of portal with new or amended recordkeeping information.
		Address compliance with Right to Information Act and Information Privacy Act including development of a Publication Scheme for website.	DCCS	Customer Services.	Compliant with legislation including Publication Scheme	30-Mar-12	Date of achievement.	Publication Scheme completed as part of new website. One Right to Information and 3 Information Privacy applications processed during year.
Infrastructure	2.8 To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Participate in and support implementation of asset management framework, system and processes.	Asset Management Group		Adoption of non current asset policy; development service levels for assets - buildings, recreation facilities, flood mitigation network, bridges, wharves/piers/jetties/pontoons, waste landfill, retaining walls, parks & gardens; develop asset management plans for assets.	30-Jun-12	Date of achievement	Transport and Buildings Asset Management Plans were adopted by Council on 17 January 2012. Maintenance and Levels of Service Manuals were also adopted for Transport, Buildings and Parks activities. Asset Management Plans have also been developed for Water and Wastewater; and are in final draft stages.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Undertake capital improvements and upgrades to building assets as per budget: Replace floor boards at Chambers $11,000; Replace roof at Caretakers dwelling 12th Ave HH $10,909; Library upgrades - shelving $17,600 and new circulation desk $20,000; Installation of fibre optic cable to SES Headquarters $73,730; Burd Theatre kitchen refurb $30,000; Burd Theatre replace smoke detection system $7,220; BMH replace external soffits $30,000; Carryover budget - Burd Theatre - auditorium chairs $153,887 and auditorium carpet $55,000; complete chiller replacement at BMH $76,100; BMH bar replacement $120,000; CBD2 BMH Toilets $31,800; Ayr Showgrounds building repair $44,000; MTSC building works $26,000; Burd Theatre install extraction fan $29,000; Burd Library fish pond refurbishment $60,000; Install Library security system $11,100; Burd Theatre lighting dimmer system $21,163;	DCCS	Theatre Manager, Building staff	Upgraded buildings	30-Jun-12	Date of achievement	Capital improvements and upgrades completed include: Replace floor boards at Chambers; Replace roof at Caretakers dwelling 12th Ave HH; Library upgrades - shelving; Installation of fibre optic cable to SES Headquarters; Burd Theatre replace smoke detection system $7,220; BMH replace external soffits $30,000; Burd Theatre - auditorium chairs and auditorium carpet; complete chiller replacement at BMH; Burd Theatre lighting dimmer system.
Infrastructure	2.10 Implement an Asset Rationalisation Plan for building and land assets to determine strategic need.	Implement recommendations from Asset Rationalisation Plan for freehold land assets.	DCCS	Dir/Man's; Corp Management Support Officer	Implementation of recommendations.	30-Jun-12	No of recommendations implemented.	Reconfiguration application lodged on 8 November 2011 for Conlan Street, Ayr.

Corporate and Community Services – Community and Cultural Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Lifestyle	5.5 Provide ongoing support to Council policies in the areas of art and culture, youth, sport, recreation and welfare.	Management of Council's donations program	DCCS		Donations provided	Ongoing	Donations provided & requests made	Donations made as per budget, council resolution or delegated authority.
		Management of Council's RADF Scheme	Admin Support Officer		Reports on RADF grants	June & December	Reports provided	Reports on May 2011 Round to 12-7-11; November 2011 Round to 17-1-12; and May 2012 Round to 14-8-12.
		Management of Council's policy for Sporting Grants and Interest Free Loans	DCCS	Admin Support Officer	Provision of funds in accordance with policy	Ongoing	Reports provided	7 Sporting grant applications received and approved. 4 Interest Free Loan applications received and approved - Brandon Bowls Club, Burdekin Rugby League, Gudjuda Reference Group, Home Hill Golf Club.
		Preparation of funding applications to develop programs, services and facilities	Admin Support Officer		Funding applications submitted	Ongoing	No. of funding applications submitted.	6 funding applications submitted
Lifestyle	5.6 Provide library resources and facilities to support informational, recreational, educational and cultural needs of the community.	Scanning of Local History Images for Picture Queensland	Manager Library Services	Manager Library Services, IT Staff	No of Photographs scanned and sent to SLQ	30-Jun-12	target of 150 pictures to scan	No further pictures have been uploaded at the request of State Library of Qld. The library is building its own digital collection and has scanned a further 107 images which will be uploaded to SLQ at a later date.
		Move and integrate the Library website to the New Council Website.	Manager Library Services	Manager Library Services, IT Staff	Library Web pages incorporated in the New Council Website	30-Jun-12	integration completed before Council website goes live	This has been completed with the launch of the New Council website

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Adoption of Collection Development Policy	Manager Library Services	Library Staff, DCCS	Formal adoption by Council of Collection development policy	Submitted to Council February 2012	Adoption of policy by council.	This policy will be submitted to Council in the latter half of 2012
		Complete the Fishpond renovation	Manager Library Services	DCCS, Building Dept.	Ensure Renovation is completed and opened	30-Jun-12	Date of Achievement	In progress. Quotation accepted 16 August 2012.
		Install security system to protect resources. Budget allocation $11,100.	Manager Library Services	Library staff	Security system installed.	30-Jun-12	Date of Achievement	On hold until completion of new front desk as part of refurbishment
		Manage the Mirka Mora Refurbishment	Manager Library services		Grant process completed and acquitted	30-Jun-12	submission of second grant for stage 2 in May 2012	Second grant application submitted May 2012. Success will not be known until late 2012
		Implement the "Reading Link" Literacy Program as part of the combined "Literate Communities are empowered Communities" grant	Manager, Library Services	Children's Librarian, IT staff	Students matched with tutors	30-Jun-12	No of Students matched with tutors	Programme underway 5 tutors and 5 students at this stage.
		Enhance the Online Public Access Catalogue (OPAC) to ensure ease of use for borrowers.	Manager Library Services	Library Staff	Ensure latest version of Library Management System is always installed on the OPAC	ongoing	Installation of Current version	Need to install 3.4.1 service packs 1 & 2. Am awaiting advice from IT dept regarding date this is to be scheduled. Likely to be end of August 2012.
		"Tech Talks with John" - Fortnightly on a Saturday	Manager Library Services		Hosting of training sessions.	ongoing	No of bookings and feedback received.	8 Sessions have been held this year with average attendance 20 per session.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
	6.2 Improve our communities' resistance to disaster impacts by undertaking a disaster risk management process including developing a strategic policy framework for disaster management incorporating disaster mitigation, prevention, preparation, response and recovery arrangements in partnership with the Burdekin Local Disaster Management Group.	Disaster Management - Guardian Software Implementation, Maintenance and Coordination of Training	Customer Services Team Leader/ Special Projects Officer	All Council Staff	Facilitation and activation of Software during a Disaster. Competent workforce who is familiar with the software and able to access and use the software during times of disaster.	Ongoing	All Staff familiar with the Guardian Software and regular training sessions prior to each 'wet' season is conducted.	Guardian was activated for the March Flooding 2012 event. Calls were not filtered through the software but Management actions and requests were recorded. RFA's were tested on the new Format and were successful. A new function of Guardian "Running Log" was tested and was successful. Further Training for Guardian Trainers (Eileen Robinson and Janai Giddy) and will take place on 31st July, 1st August, 2nd August 2012. BSC staff refresher training and Agency refresher training will again be scheduled for later in the year.
Community Development	6.4 Build and strengthen our community identity and acknowledge the diversity in our communities.	Finalise future direction for Ayr and Home Hill Showgrounds	DCCS	Admin Support Officer	Course of action for future direction of Ayr and Home Hill Showgrounds	31-Dec-11	Date of Achievement	Resolution 8 March 2012 to appoint the Ayr Pastoral, Agricultural, and Industrial Assn as Management Agent for 3 years. Expressions of Interest for use of Ayr Showgrounds advertised on 17/2/12. 3 submissions received.
		Arrange appropriate Civic Receptions and Celebrations	Admin Co-ordinator & Ec Dev Officer	Admin staff	Australia Day, People to People, Misc Receptions	Ongoing	No of receptions & events held. Customer feedback	15 receptions/events were organised and co-ordinated, the most significant being the Home Hill Centenary Celebrations.
Community Development	6.6 Provide ongoing support for particular community welfare organisations within the Shire including the Burdekin Community Association and Burdekin Neighbourhood Centre.	Manage donations and inkind support to BCA and BNC.	DCCS		Donations provided	Ongoing	Donations provided	Budgeted donations made to BNC and BCA.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Provide Information Technology support services to BCA under agreement.	Manager ICS	IT staff	Provision of IT support	Ongoing	IT support provided	IT support Provided
		Assistance with upgrading of radio links for BCA	Manager ICS	IT staff	Provision of IT support	31-Dec-11	Date of Achievement	Project completed October 2011

Director of Environment and Operations – Operations Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Works								
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Annual Works Program Roads as adopted to be 100% delivered within the financial year	MO	DEO & Works Overseer	Complete capital works to improve transport infrastructure	30-Jun-12	Date of Achievement	Completed 85% of program, plus $13 million NDRRA.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce Five Year Works Improvement Program for years 2011-2016	DEO / MO	MTS & DOM	Council adopts the Works Implementation program including a commitment to the first two years	15-Mar-12	Date of Adoption	Years 1 & 2 detailed; Years 3 – 5 concept.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce Annual Works Program and review monthly with Management	DEO	MO,MTS,MPD, MEH,DOM, Works Overseer, Co-ordinator Parks & Gardens, Field Supervisor Water & Wastewater	Up to date works program allowing greater efficiency in allocation of resources and improved staff accountability	Monthly	Number of updates (not less than 9)	Target achieved.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	NDRRA Program to be identified and approved by QRA. Complete 2010 event. Commence works for 2011 event.	Manager NDRRA	DEO, MO & Works Overseer	Complete 2010 NDRRA program. Commence 2011 NDRRA program.	30-Jun-12	Date of Achievement	2010 event approval to extend to December 2012. 95% complete at end of June. 2011 event 40% complete at end of June.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Monitor Adopted Maintenance & Service Level Manuals - Part of Asset Management Process	MO	DEO, MTS, DOM, Works Overseer & Works Foremen	Review Process and Manuals	01-Mar-12	Date of Achievement	Service levels monitored.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Inspect all roads after the wet season, and prioritise maintenance activities as per service levels.	WO	Works Foremen	Provide properly maintained gravel road network in shire	Ongoing	% of network area treated per year	100% roads inspected and maintained according to Maintenance Service Level Manual.
Organisational Management and Corporate Governance	Foster an organisational culture that is challenging, rewarding and values employees committed to innovative, quality outcomes, teamwork, quality customer service and continuous improvement	Ongoing review of staffing in Operational Area to achieve and maintain efficiency gains.	MO	DEO, Works Overseer	Greater efficiency and improved staff accountability and responsibility	30-Jun-12	Date of Achievement	Staffing levels continually monitored to help achieve compliance with agreed service levels.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Attend to maintenance matters raised in customer request register by required timeframe	MO	Works Overseer & Works Foremen	Provide properly maintained transport infrastructure at a sustainable level of service	Ongoing	80% of requests completed within timeframe	77.4% completed within timeframe. (Improved from 75% previous year).

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Review customer request system, including monitoring & reviewing of intervention levels and reporting mechanisms to manage system - Part of Asset Management Process	MO	DEO, MTS, DOM & Works Overseer, Works Foreman	Improved management and greater efficiency in customer relations	30-Jun-12	Date of Achievement	Review undertaken. Some modifications in Parks and Gardens undertaken.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Works Program Drainage as adopted to be delivered within the financial year (except for schemes spanning two or more financial years)	MO	DEO & Works Overseer	Complete capital works to improve drainage infrastructure	30-Jun-12	Date of Achievement	Target substantially achieved.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Implement Reseal Program as per budget	WO	DOM & Works Foreman	Complete reseal program to provide ongoing pavement protection	30-Jun-12	Date of Achievement	Target achieved.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Undertake inspection of aerodromes and carry out maintenance as per CASA requirements	WO	Works Foreman	Provide properly maintained aerodrome and airstrip infrastructure at a sustainable level of service	30-Jun-12	Date of Achievement	Target achieved.
Organisational Management and Corporate Governance	Advancing the interests of the Shire through representation and effective working relationships with federal, state and local governments and other regional bodies	Deliver Annual RMPC	DEO/MTS/MO	Senior Works Admin Officer & WF(Construction , Maintenance & Contracts)	Ongoing profitable contract with Main Roads	30-Jun-12	Date of Achievement	Target achieved.
Infrastructure	Maintain Certificate of Registration as a Quality Assured Supplier and R2 prequalification status under the Major Works Prequalification System in respect of road works for the Department of Main Roads	Maintain QA Certification for Works Department	DEO/MO	Council Staff. Coordinator to be confirmed.	Continued improvement in work processes and service delivery	30-Jun-12	Date of Achievement	Target achieved.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Water Supply and Sewerage								
Organisational Management and Corporate Governance	Foster an organisational culture that is challenging, rewarding and values employees committed to innovative, quality outcomes, teamwork, quality customer service and continuous improvement	Ongoing review of staffing in Operational Area to achieve and maintain efficiency gains.	DEO/MO	Field Supervisor - Water & Wastewater	Greater efficiency and improved staff accountability and responsibility.	30-Jun-12	Date of Achievement	Staffing levels continually monitored to help achieve compliance with agreed service levels.
Infrastructure	Continue augmenting existing Water and Waste Water Schemes to maintain existing standards and cater for future growth	Capital Works -Refurbishment Home Hill Aerator	MO	DOM & Field Supervisor - Water & Wastewater	Improved water supply service to Home Hill	30-Jun-12	Date of achievement	Project carried over to 12/13 to provide additional funding.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Monitor Adopted Maintenance & Service Level Manuals - Sewerage - Part of Asset Management Process	DEO/MO	DOM, Field Supervisor - Water & Wastewater, Foreman - Water & Wastewater	Review Process and Manuals	30-Jun-12	Date of Achievement	Service levels monitored.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Replacement / refurbishment of water infrastructure as necessary	MO	DOM & Field Supervisor - Water & Wastewater	Well maintained and reliable water supply infrastructure	30-Jun-12	Date of achievement	Minor capital works undertaken.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Capital Works - relining of sewers - $500,000 ; refurbishment of sludge disposal - $500,000 ; refurbishment of inlet screens Ayr & Home Hill STPs - $238,800	MO	DOM & Field Supervisor - Water & Wastewater	Reliable sewerage infrastructure	30-Jun-12	Date of achievement	Sewer relining contract combined with 12/13 allocation. Project commenced prior to end of June. Other two contracts awarded and orders placed prior to end of June.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Replacement / refurbishment of sewerage infrastructure	MO	DOM & Field Supervisor - Water & Wastewater	Well maintained and reliable sewerage infrastructure	30-Jun-12	Date of achievement	Minor capital works undertaken.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Water Quality to be monitored and benchmarked against relevant National Standards for drinking water	MO	Field Supervisor - Water & Wastewater	Deliver highest possible quality potable water to consumers	Ongoing	Quarterly reports on testing program to be completed	Compliance achieved. Air Scouring program introduced in February to improve water quality to areas in South Ayr, Rossiters Hill and Brandon.
Environmental	Promote sustainable land and water management practices	Monitor consumption and set up systems (if required) to ensure sustainable water use.	MO	MTS	Ensure long term sustainability of water infrastructure	Ongoing	Drought Management Plan	Consumption and groundwater levels monitored regularly.
Environmental	Promote sustainable land and water management practices	Submit annual report to Environmental Protection Agency for the operation and environmental compliance of sewerage systems.	MO	MTS, DOM, Field Supervisor - Water & Wastewater & Trade Waste / Environmental Officer	Ensure compliance with licence	30-Nov-11	Date of achievement .	Target Achieved 20th November 2011
Parks and Recreation								
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Undertake maintenance of Shire Parks and Gardens	MO	Coordinator Parks & Gardens & Parks Foreman	A high standard of park	Compliance with Maintenance & Service Level Manual	Level of Achievement	71.9% completed within timeframe. (Significant improvement over previous year).
Environmental	Promote sustainable land and water management practices	Continuation of park irrigation program	MO	Coordinator Parks & Gardens & Parks Foreman	Complete program	30-Jun-12	Date of Achievement	Target achieved by June 30

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Lifestyle	Continue programme of upgrading and installing playground equipment incorporating shade within Shire Parks.	Installation of shade structures to enhance sun protection of playground areas and equipment.	MO	Working Group, Coordinator Parks & Gardens & Parks Foreman	Complete program	30-Jun-12	Date of Achievement	Target achieved by June 30
Lifestyle	Continue programme of upgrading and installing playground equipment incorporating shade within Shire Parks.	Refurbish and relocate playground equipment in Millaroo.	MO	Working Group, Coordinator Parks & Gardens & Parks Foreman	Complete program	30-Jun-12	Date of Achievement	Project carried over by Council to combine with Millaroo Pool refurbishment
Cemeteries								
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Maintain Shire cemeteries	MO	Coordinator Parks & Gardens & Parks Foreman	Well maintained facilities	Compliance with agreed service standards.	Level of Achievement	Target Achieved. Substantial improvement to ground conditions at Ayr Cemetery under NDRRA funding
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Erect shade structure over Columbarium at Ayr Cemetery	MO	Coordinator Parks & Gardens & Parks Foreman	Improved amenity at the Columbarium	30-Jun-12	Level of Achievement	Target Achieved December 2011.
Public Conveniences								
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Maintain Shire toilet facilities to a high standard of cleanliness	Coordinator Parks & Gardens	Parks Foreman	Provide a service that meets community needs	Compliance with agreed service standards	% satisfactory compliance with quality checklist during planned inspections	Compliance inspections carried out regularly. Capital refurbishment of Queen Street public toilets completed prior to June 30
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Construct accessible toilet facility to service Anzac Park	DOM	Parks Foreman	Provide a service that meets community needs	30-Nov-11	Date of Achievement	Target achieved

Director of Environment and Operations – Technical Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Planning								
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce reseal program for current year	DOM	Senior Technical Officer	Monitor and achieve a sustainable reseal cycle	31-Oct-11	Date of achievement	Reseal program implementation delayed to accommodate NDRRA program
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Plans or works brief for budget jobs to be delivered within a three week timeframe prior to the commencement of works. Alternatively discussions with foreman/overseer detailing extent of works to allow preliminary works programming and order materials (eg pipes/culverts) three weeks prior to commencement of works.	DOM	Design Office, Works Overseer & Works Foremen	Deliver high quality plans in advance of construction to enable efficient allocation of resources	70% compliance	Level of achievement	Target achieved
Community Development	Improve our communities' resistance to disaster impacts by undertaking a disaster risk management process including developing a strategic policy framework for disaster management incorporating disaster mitigation, prevention, preparation, response and recovery arrangements in partnership with the Burdekin Local Government Disaster Management Group	Participate in the Local Disaster Management Group (LDMG) and carry out emergency planning and works	DEO	MTS, MO, DOM, Works Overseer & Senior Technical Officer	Being prepared for and responding to disasters	Attend all LDMG meetings and disaster management training	Level of achievement	Monthly meetings held between October and April. LDMG activated in March 2012. Training of members delivered by EMQ
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce Annual Works Program and review monthly with Management	DEO	MO,MTS,MPD, MEH,DOM, Works Overseer, Co-ordinator Parks & Gardens, Field Supervisor Water & Wastewater	Up to date works program allowing greater efficiency in allocation of resources and improved staff accountability	Monthly	Number of updates (not less than 9)	Target Achieved

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Plant								
Infrastructure	Maintain a modern, effective, flexible and efficient plant fleet that matches organisational needs.	Develop an asset management plan for all types of plant/vehicles	MTS	MTS, Workshop Superintendent & Workshop Admin Officer	Monitor and achieve a sustainable plant replacement cycle	30-Jun-12	Date of achievement	Draft plan commenced. Plant replacement cycle monitored regularly and adjusted accordingly.
Infrastructure	Maintain a modern, effective, flexible and efficient plant fleet that matches organisational needs.	Update Plant replacement program for 2011-2020 to reflect adopted standard renewal schedule	MTS	MTS, Workshop Superintendent & Workshop Admin Officer	Monitor and achieve a sustainable plant replacement cycle	31-Mar-12	Report to council on plant replacement program	No major changes from previous year. No report prepared for Council.
Infrastructure	Maintain a modern, effective, flexible and efficient plant fleet that matches organisational needs.	Implement plant replacement program as adopted within financial year	MTS	MTS, Workshop Superintendent & Workshop Admin Officer	Optimal replacement of plant in current year	30-Jun-12	Date of achievement	Target achieved
Organisational Management and Corporate Governance	Strive to achieve effective and efficient use of technology to enable delivery of timely service and information including upgrading of infrastructure to improve service provision	Manage Councils plant fleet, including Investigating and monitoring plant utilisation and plant hire rates	MTS	Workshop Superintendent, Works Overseer, Field Supervisor Water & Wastewater and Asset Officer	Optimal usage of Councils plant fleet	30-Jun-12	Date of achievement	Plant Hire rates amended.
Assets and Design								
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Prepare Asset Management Strategy for 2011-2016	MTS	Asset Co-ordinator	Defined objectives and targets to ensure Council achieves the intent of the Asset Management Policy and provide a road map for the implementation and ongoing improvements to an asset management framework.	31-Mar-12	Strategy adopted	Still developing Asset Management Software before strategy can be adopted.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Prepare Asset Management Plans for all classes of infrastructure assets	MTS	Asset Co-ordinator	Provide a strategic approach to the management of Council assets including long term financial plans and maintenance and renewal programs.	31-Mar-12	Asset Management Plans adopted	Draft plans completed. Transport, buildings and Parks have been adopted by council.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Review levels of service and condition assessment criteria for Water Infrastructure.	MTS	MO, Asset Co-ordinator, Field Supervisor – Water & Wastewater	Service Level & Condition Assessment manuals and inspection regime to assist in the development of a maintenance and renewal program.	31-Mar-12	Service Levels and Condition Assessment Criteria Adopted	Service levels reviewed with no changes made. Condition assessment criteria being developed.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Value and revalue physical non-current assets for infrastructure in compliance with audit requirements for previous financial year	MTS	DOM, Senior Technical Officer, Asset Officer & Finance Department	Revaluation report	30-Aug-11	Date of achievement	Roads, Water & Sewerage assets re-valued from first principles. Buildings re-valued by indices adjustment.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Complete supervision of design and construction contract for schemes funded by the regional flood mitigation program and natural disaster mitigation program & drainage programs	DOM	Senior Technical Officer & Design Office Staff	Improved flood mitigation for Ayr	30-Jun-12	Date of achievement	Pyott's dam substantially complete. Yellow Gin Creek alert station fabrication commenced.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Maintain Road Register	Senior Technical Officer	Asset Officer	Report for adoption by Council	25-Jan-12	Date of achievement	Major revision being undertaken. Survey results from road run undertaken in late 2011 have identified errors in Road Register.
Water Supply and Sewerage								
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Review Strategic Asset Management Plan and submit for relevant approvals.	MTS	DOM, Field Supervisor - Water & Wastewater	Continued improvement in service delivery and asset management	Awaiting guidelines from DERM. 30/06/12?	Date of achievement	Awaiting guidelines from State Government.
Infrastructure	To continue augmenting existing Water and Wastewater schemes to maintain existing standards and cater for future growth.	Prepare a System Loss Management Plan and submit for relevant approvals.	MTS	Design Office Staff	Report for adoption by Council	30-Jun-12	Date of Achievement	Management plan being developed.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Complete detailed design of South Ayr filtration systems for Iron and Manganese sediments. Complete design and commence construction of Fluoridation treatment for Ayr and Home Hill.	MTS	DOM, MO	Detailed Design Documents	30-Mar-12	Date of Achievement	Design commenced for iron and manganese removal. Fluoridation program extended by State Government.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Prepare Drinking Water Quality Management Plan	MTS	DOM, MO, Field Supervisor – Water & Wastewater	Report for adoption by Council	30-Jun-12	Date of Achievement	Plan submitted to DEWS for approval in July 2012.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Monitor network demand and update network analyses on the water reticulation system to enable planning for future augmentation and development requirements	DOM	Senior Technical Officer	Ensure systems provide acceptable service delivery for both current and future use	Ongoing	Number of reviews of network analysis	Monitoring of demand continuing. No new network analysis undertaken.
Environment	Promote sustainable land and water management practices	Review water pricing policy with recommendations for further refinement as necessary	MTS	DOM	Equitable and fair pricing for water consumers	31-Mar-12	Date of achievement	Undertaken prior to budget.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Environment	Promote sustainable land and water management practices	Submit annual report to Environmental Protection Agency for the operation and environmental compliance of sewerage systems.	MTS	DOM, Field Supervisor - Water & Wastewater, Technical Assistant	Ensure compliance with license	22-Nov-11	Date of achievement	Target achieved.
Infrastructure	Promote sustainable land and water management practices	Submit annual water and sewerage data to Statewide Water Information System (SWIM)	MTS	DOM, Technical Officer	SWIM data	30-Oct-11	Date of achievement	Target achieved.
Environment	Promote sustainable land and water management practices	Monitor consumption and set up systems (if required) to ensure sustainable water use.	MTS	DOM	Ensure long term sustainability of water infrastructure	30-Jun-12	Annual report for previous years consumption.	Consumption and groundwater levels monitored regularly.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Continue evaluation of Sewerage Systems performance and capacity to enable planning for future augmentation and development.	MTS	DOM, Senior Technical Officer	Ensure systems provide acceptable service delivery for both current and future use	Ongoing	Number of reviews of network analysis	Monitoring of systems continuing. No new network analysis undertaken.
Works								
Organisational Management and Corporate Governance	Advancing the interests of the Shire through representation and effective working relationships with federal, state and local governments and other regional bodies	Deliver Annual RMPC	DEO/MTS/MO	Senior Works Admin Officer & WF (Construction, Maintenance & Contracts)	Ongoing profitable contract with Main Roads	30-Jun-12	Date of Achievement	Target achieved.
Organisational Management and Corporate Governance	Advancing the interests of the Shire through representation and effective working relationships with federal, state and local governments and other regional bodies	Deliver Burdekin Shire Rivers Improvement Trust annual works program and NDRRA repairs	MTS	MTS, DOM, BSRIT Patrolman	Preserve the integrity of the existing river banks and mitigate breakouts and flooding	30-Jun-12	Date of Achievement	Works substantially completed.

Director of Environment and Operations – Environmental Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Environmental Services Administration			-	-	-	-	-	-
Lifestyle	To promote, support and facilitate services to the community to enhance community pride, wellbeing and the quality of life enjoyed by residents	Provide efficient and effective customer services for the various programs delivered by the Department. (Health, Environment, Vector Control, Waste Management, Land Protection, Animal)	MEH	DEO / CCS / Department Staff	Provide a high level of customer satisfaction	70% of requests responded to within specified business days	% of requests completed within timeframe	60.2% completed within timeframes. Due to staff shortages and large number of animal requests.
Environmental Health								
Lifestyle	Undertake regulatory and advisory inspection programmes to maintain and improve health and environmental standards within the community such as animal control and vector control programmes	Undertake a range of activities and projects within available resources to sustain and improve community health and well being (inc. customer requests).	MEH	EHO's / TO	Maintaining and improving health and environmental standards.	Inspection programs undertaken	No of premises Inspected	Majority of premises inspected. Due to staff shortages not all have been completed.
Vector Management								
Lifestyle	Undertake regulatory and advisory inspection programmes to maintain and improve health and environmental standards within the community such as animal control and vector control programmes	Undertake a larvicidal program to manage mosquito numbers	MEH	EHO VCU	Reduced mosquito numbers; develop mosquito management plan	tidal and freshwater control program undertaken	Program undertaken; mosquito management plan developed	2 Dengue monitoring surveys undertaken, Helicopter treatments and hand spraying conducted. Draft mosquito management plan developed.
Lifestyle	To promote, support and facilitate services to the community to enhance community pride, wellbeing and the quality of life enjoyed by residents	Undertake Mosquito specific educational/promotional activities (Dengue Awareness)	MEH	EHO VCU	deliver education / promotion activities	2 promotion activities carried out	Level of Achievement	4 awareness activities carried out with schools and community. Newspaper articles also submitted for publication.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Animal Management								
Lifestyle	Undertake regulatory and advisory inspection programmes to maintain and improve health and environmental standards within the community such as animal control and vector control programmes	Enforce Animal Control Local Law and promote responsible animal ownership	MEH	EHO ACO	Increased responsible pet ownership	Increased registration of animals	Number of animals registered	3822 dogs and 742 cats registered.
Waste Management								
Environment	Operate and maintain Council's waste management facilities to comply with environmental standards	Operate and maintain Councils Waste Facilities	MEH	EHO / Contracts Supervisor	Operate facilities to best practice within resources	Meet best practice standards	Facilities upgraded	Plans developed for new gatehouse and a new greenwaste pad completed at Ayr Waste transfer station. Home Hill waste transfer station's greenwaste area was repaired. Roads and greenwaste pad were repaired at Kirknie landfill Stabilisation of batters of Kirknie landfill surrounding new cell, leachate ponds and drains completed.
Environment	Operate and maintain Council's waste management facilities to comply with environmental standards	Implement landfill development plans and install infrastructure to meet new Queensland Waste Management Strategy	MEH	EHPO	Compliance with Waste Management Strategy	Infrastructure installed	Construction completed by June 2012	Completed. Weighbridge, solar power system, weighbridge office, cameras, boomgates and roads installed and completed. New software and hardware installed for waste collection data at Kirknie landfill and transfer stations.
	Promote waste and recycling services which encourage waste minimisation	Supervise waste collection contract	MEH	CEH	Monitor contract performance	Compliance with contract Performance indicators	Level of achievement	Key performance indicators within waste collection contract for supply of bins and replacement met. Numbers of service complaints and missed services not met. Contractors advise of issues regarding new drivers and unfamiliarity with routes. KPIs for this currently

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
								monitored for improvements. Audits, further monitoring and education required to improve performance.
Environment	Promote waste and recycling services which encourage waste minimisation	Promote within available resources Waste Minimisation Measures	MEH	EHO	Increase in materials recycled	5% increase in recycled materials	Level of Achievement	Community workshop and an education program run in schools and surveys undertaken. Report received on the program conducted. Tonnages of recycled materials sent to MRF monitored for increases in recyclables.
Caravan Parks								
Infrastructure	Encourage development and maintenance of local infrastructure and services and appropriate land use planning to encourage existing business and attract new business investment.	Business Plans progressively developed and implemented.	MEH	CEH	Well maintained and operated facilities	Business Plans developed	Burdekin Cascades Business Plan Framework developed by 30 June 2012	Framework commenced. Not completed due to shortage of staff in Environmental Health during the year.
Infrastructure	Encourage development and maintenance of local infrastructure and services and appropriate land use planning to encourage existing business and attract new business investment.	Caravan Park upgrades undertaken	MEH	CEH	Facilities upgraded	Cabins Installed at Burdekin Cascades Caravan Park, upgrade to facilities at Home Hill Caravan Park	Work completed by June 2012	Burdekin Cascades Caravan Park cabins substantially complete, works commenced at Home Hill caravan park.
Swimming Pools								
Infrastructure	Encourage development and maintenance of local infrastructure and services and appropriate land use planning to encourage existing business and attract new business investment.	Operate and maintain Councils Swimming Pool Facilities	MEH	Contracts Supervisor	Well maintained and operated facilities	Concept design on Council Swimming Pool produced including community consultation	Report and community meetings undertaken by February 2012	Concept designs developed and community consultation undertaken prior to February 2012.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Natural Resource Management								
Environment	Continue to develop systems and support programs that improve Council's environmental performance and provide sustainable outcomes	Identify and develop management plans for Natural Resource areas and issues such as wetlands, foreshore areas, Council reserves and Climate Change.	MEH	EHPO	Improved land management practices	NR areas identified and plans developed	List of priority areas identified, No of plans developed	Draft Beachmount plan developed, Barratta Creek plan funding application submitted and approved for commencement next year.
Environment	Develop and implement natural resource management projects in conjunction with the community and other partners to improve the natural environment in the Shire, particularly aquatic weed control, beach protection and land protection	Undertake projects and provide project support to improve and sustain the environment.	MEH	EHPO	Improved environmental outcomes from use of Environmental Levy	Number of NRM issues responded to	Number of projects supported and undertaken	9 current projects with community groups (Alva and Wunjunga Beach Protection, wetland projects, water weed management groups, Prickly Acacia Project, Landcare Juru walk project, Feral Pig and Dingo Project, Nelsons Lagoon gross pollutant trap, Barratta Creek funding application, FLEC day.
Land Protection								
Environment	Promote sustainable land and water management practices	Undertake property inspections and liaise with landholders to develop property pest management plans and landholder syndicates to reduce the impact of pest plants and animals within the Shire.	MEH	LPO	Improved land management practices	Reduced pest plant and animal infestations in the Shire	No of current pest management plans	25 Current pest management plans
Environment	Continue to develop systems and support programs that improve Council's environmental performance and provide sustainable outcomes	Review and implement Shire Pest Management Plan	MEH	LPO	Improved land management practices	Pest Management Plan approved by DEEDI and actions implemented	Plan approved by January 2012; implement actions from plan	Pest Management Plan submitted to DEEDI for approval, comments only received in May for inclusion in plan. This is currently being worked on to finalise plan.

Director of Environment and Operations – Development Programme

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Development Administration								
Land Use Planning	To promote a dynamic approach to integrated planning and management of development and growth that reflects community aspirations and enhances our lifestyle, diverse heritage and environment	Provide efficient and effective customer services for the various programs delivered by the Department. (Planning, Building, Plumbing)	MPD	DEO / CCS / Department Staff	Provide a service that meets community needs	90% of requests responded to within 15 business days (building & plumbing); 75% Planning DA's responded to within 15 business days	Level of Achievement	Working within targets
Development								
Land Use Planning	To promote a dynamic approach to integrated planning and management of development and growth that reflects community aspirations and enhances our lifestyle, diverse heritage and environment	Ensure Council's statutory planning instruments accommodate the changing needs of the community. Review planning scheme and monitor the effectiveness of the scheme including codes to ensure compliance with Queensland Planning Provisions (QPP)	MPD	PA	SPA planning scheme and other relevant planning instruments	Amendments to scheme and policies / codes developed. IDAS procedures fully implemented.	Planning Scheme and codes amended as required. 100% compliance with development consent conditions. Commence review of Planning Scheme to ensure compliance with new planning legislation - Sustainable Planning Act	Scheme revision not proceeded with because of state planning reform. Regular compliance checks have been carried out to ensure condition compliance.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	Development of a Priority Infrastructure Plan (PIP) which identifies areas for future urban growth in the planning scheme and the Council's ability to service that area with infrastructure and provides a clear, transparent and certain basis for the calculation of infrastructure charges.	Implement Priority Infrastructure Plan and Regulated Infrastructure Charges Schedule. (RICS) Plan to include maps identifying the Priority Infrastructure Area (PIA) and Plans For Trunk Infrastructure (PFTI)	DEO	MPD, MTS, MO,MEH & DOM	Achieve consistency in development applications and forward planning of developments	Ongoing	DA's assessed and appropriate infrastructure charges imposed	PIP implemented. DA's assessed and charges imposed in accordance with PIP and Regulated Infrastructure Charges Schedule.
Building								
Land Use Planning - Quality Control Building Works	Monitor and regulate Council's planning strategies, development approvals and building approvals to ensure development and building activities deliver equitable outcomes	Undertake a Building Certification service both within the Burdekin Shire and externally to the Shire in accordance with statutory requirements. Ensure shires swimming pools comply with current pool fencing legislation	MPD	Snr BC	Ensure all building works comply with statutory requirements. Provide approval and inspection service for all classes of development as a certifying authority.	Ongoing	Number of DA's inspected. Number of swimming pool fences inspected	A total of 973 building approvals were issued. (292 local and 681 external) A total of 116 swimming pool compliance certificates were issued (13 local and 103 external).
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance based on agreed service levels.	Develop & Implement Building Maintenance Program - Part of Asset Management Process	MPD	Snr BC	Building Maintenance program which identifies scheduled maintenance needs and works undertaken	100% Relevant Council buildings inspected and assessed.	Level of Achievement	Target achieved. Building maintenance program continually evolving to ensure all Council buildings are maintained to an acceptable standard.
Plumbing								
Land Use Planning	To promote a dynamic approach to integrated planning and management of development and growth that reflects community aspirations and enhances our lifestyle, diverse heritage and environment	Undertake a Plumbing Inspection service and associated relevant works in accordance with statutory requirements	MPD	PI	All plumbing installations comply with statutory requirements.	Ongoing	Number of plumbing installations inspected. Backflow prevention devices inspected annually.	A total of 169 plumbing approvals were issued for the period.

Burdekin Shire Council

Financial Statements and Notes to the Accounts for the financial year 2011/12

BURDEKIN SHIRE COUNCIL
Financial Statements
For the year ended 30 June 2012

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Financial Statements
For the year ended 30 June 2012

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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
Analysis of Cash Holding

BURDEKIN SHIRE COUNCIL
Statement of Comprehensive Income
For the year ended 30 June 2012

	Note	2012 $	2011 $
Income			
Revenue			
Recurrent revenue			
Rates and levies	3 (a)	31,023,106	29,025,730
Fees and charges	3 (b)	2,521,249	2,360,768
Interest received	3 (c)	1,848,003	1,632,573
Sales of contract and recoverable works	3 (d)	2,059,717	2,227,395
Other recurrent income	3 (e)	360,050	375,529
Grants, subsidies, contributions and donations	4 (i)	4,587,177	11,052,033
Total recurrent revenue		42,399,302	46,674,028
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	12,955,844	4,267,599
		12,955,844	4,267,599
Total revenue		55,355,146	50,941,627
Capital income	5	6,771,743	723,592
Total income	2 (b)	62,126,889	51,665,219
Expenses			
Recurrent expenses			
Employee benefits	7	(15,887,840)	(16,057,573)
Materials and services	8	(15,461,008)	(19,325,408)
Finance costs	9	(587,274)	(864,031)
Depreciation and amortisation	10	(7,943,803)	(7,361,996)
Total recurrent expenses		(39,879,925)	(43,609,008)
Capital expenses	11	(2,147,733)	(1,101,698)
Total expenses	2 (b)	(42,027,658)	(44,710,706)
Net result		**20,099,231**	**6,954,513**
Other comprehensive income			
Decrease in asset revaluation surplus		(14,969,318)	(2,181,791)
Total other comprehensive income		(14,969,318)	(2,181,791)
Total comprehensive income for the period		5,129,913	4,772,722

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Statement of Appropriations
For the year ended 30 June 2012

	Note	2012 $	2011 $
Retained surplus (deficiency) from prior years		20,925	18,831
Net result for the period		20,099,231	6,954,513
		20,120,156	6,973,344
Transfers (to) from capital account:			
Transfer of capital income	5	(6,771,743)	(723,592)
Transfer of capital expenses	11	2,147,733	1,101,698
Non monetary capital revenue	4 (ii)(b)	(869,579)	(1,514,100)
General revenue used for capital funding purposes	CFS*	(539,933)	(552,570)
Transfer to adjust the working capital cash		62,225	394,633
Net capital account transfers		(5,971,297)	(1,293,931)
Transfers (to) from restricted reserves			
Constrained grants and subsidy contributions reserve	27 (a)(iii)	(11,764,389)	(2,700,214)
Retained surplus (deficiency) available for transfer to reserves		2,384,470	2,979,199
Transfers (to) from reserves for future capital funding:			
Grants, subsidies and contributions reimbursed reserve	27 (b)1(i)	(207,706)	(53,285)
Water reserve	27 (b)1(ii)	(1,424,141)	(27,415)
Sewerage reserve	27 (b)1(iii)	(746,761)	(544,577)
Transfers (to) from reserves for future recurrent funding purposes:			
Recurrent maintenance reserve	27 (2)(i)	16,727	(2,332,997)
Retained surplus (deficit) at end of period		**22,589**	**20,925**

* CFS denotes - Statement of Capital Funding

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Statement of Financial Position
As at 30 June 2012

	Note	2012 $	2011 $
Current Assets			
Cash assets and cash equivalents	13	24,275,937	23,706,412
Cash investments	16	2,000,000	1,000,000
Trade and other receivables	14 (a)	3,329,156	3,347,659
Inventories	15	967,587	1,014,805
		30,572,680	29,068,876
Non-current assets classified as held for sale	17	54,000	-
		30,626,680	29,068,876
Non-current Assets			
Trade and other receivables	14 (b)	326,137	301,633
Property, plant and equipment	18 (a)	417,418,910	407,897,012
Intangible assets	19	876,975	778,358
		418,622,022	408,977,003
TOTAL ASSETS		449,248,702	438,045,879
Current Liabilities			
Trade and other payables	20	3,463,309	4,371,850
Provisions	21	185,252	101,046
Borrowings	22	1,563,923	1,817,903
Other	23	52,922	1,197
		5,265,406	6,291,996
Non-current Liabilities			
Trade and other payables	20	543,758	469,002
Provisions	21	16,893,905	9,673,227
Borrowings	22	6,837,723	7,033,657
		24,275,386	17,175,886
TOTAL LIABILITIES		29,540,792	23,467,882
NET COMMUNITY ASSETS		**419,707,910**	**414,577,997**
Community Equity			
Council capital	24	164,309,828	146,218,668
Asset revaluation surplus	25	230,894,581	245,863,899
Retained surplus (deficiency)	26	22,589	20,925
Reserves	27	24,480,912	22,474,505
TOTAL COMMUNITY EQUITY		**419,707,910**	**414,577,997**

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2012

	Total		Retained surplus (deficit) Note 26		Reserves Note 27		Asset revaluation surplus Note 25		Council Capital Note 24	
	2012 $	2011 $	2012 $	2011 $	2012 $	2011 $	2012 $	2011 $	2012 $	2011 $
Balance at beginning of period	414,577,997	409,805,275	20,925	18,831	22,474,505	17,489,160	245,863,899	248,045,690	146,218,668	144,251,594
Net result	20,099,231	6,954,513	20,099,231	6,954,513						
Other comprehensive income for the period										
Revaluations:										
Property, plant & equipment	(16,525,372)	(329,931)					(16,525,372)	(329,931)		
Impairments:										
Property, plant & equipment	1,863,767	(1,863,767)					1,863,767	(1,863,767)		
Change in value of future rehabilitation costs	(307,713)	11,907					(307,713)	11,907		
Total comprehensive income for period	5,129,913	4,772,722	20,099,231	6,954,513			(14,969,318)	(2,181,791)		
Transfers (to) from retained earnings to capital			(5,971,297)	(1,293,931)					5,971,297	1,293,931
Transfers (to) from retained earnings and recurrent reserves			16,727	(2,332,997)	(16,727)	2,332,997				
Transfers (to) from capital reserves and capital			(14,142,997)	(3,325,491)	2,023,134	2,652,348			12,119,863	673,143
Net transfers in the period			(20,097,567)	(6,952,419)	2,006,407	4,985,345			18,091,160	1,967,074
Balance at end of period	419,707,910	414,577,997	22,589	20,925	24,480,912	22,474,505	230,894,581	245,863,899	164,309,828	146,218,668

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Statement of Cash Flows
For the year ended 30 June 2012

	Note	2012 $	2011 $
Cash flows from operating activities:			
Receipts			
General rates and utility charges		30,652,491	28,810,273
Rental and levies, fees and charges		2,763,739	2,014,488
Grants, subsidies and contributions		4,587,177	11,052,033
Other income		2,472,235	2,599,549
GST received		3,548,444	2,623,133
Receipts from customers		44,024,086	47,099,476
Interest received		1,831,600	1,613,115
Payments			
Payments materials and services		(16,376,118)	(18,107,591)
Payment to employees		(15,469,451)	(15,665,086)
GST paid		(3,391,836)	(2,651,740)
Payments to suppliers and employees		(35,237,405)	(36,424,417)
Interest expense		(502,262)	(416,601)
Net cash inflow (outflow) from operating activities	33	10,116,019	11,871,573
Cash flows from investing activities:			
Commonwealth government grants		480,876	582,560
State Government subsidies & grants		11,436,882	2,126,987
Capital contributions		168,507	43,952
Payments for property, plant and equipment		(20,478,698)	(10,430,969)
Payments for intangible assets		(194,004)	(101,489)
Net transfer (to) from cash investments	16	(1,000,000)	(1,000,000)
Proceeds from sale of property plant and equipment	6	529,557	433,995
Net movement in loans to community organisations		(39,700)	(31,500)
Net cash inflow (outflow) from investing activities		(9,096,580)	(8,376,464)
Cash flows from financing activities:			
Proceeds from borrowings	22	1,400,000	3,243,000
Repayment of borrowings	22	(1,849,914)	(1,721,705)
Net cash inflow (outflow) from financing activities		(449,914)	1,521,295
Net increase (decrease) in cash and cash equivalents held		569,525	5,016,404
Cash and cash equivalents at beginning of the financial year		23,706,412	18,690,008
Cash and cash equivalents at end of the financial year	13	**24,275,937**	**23,706,412**

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL

Statement of Capital Funding

For the year ended 30 June 2012

	Note	2012	2011
		$	$
Sources of capital funding			
General revenue used for capital purposes		539,934	552,570
Other capital revenue sources:			
Loan monies expended		1,648,073	2,121,848
Funded depreciation and amortisation		6,628,770	6,355,036
Proceeds from the sale of capital assets	6	529,557	433,995
Donated and contributed physical assets		869,579	1,514,100
Constrained grants, subsidies and contributions		12,469,723	2,058,207
Grants, subsidies and contributions reimbursed reserve		-	739
Water reserve		55,433	-
Sewerage reserve		124,577	13,500
Capital Maintenance reserve		5,400	-
Carryover Capital Works reserve		521,149	718,268
		23,392,195	13,768,263
Application of capital funding			
Non current capital assets:			
Land & Improvements		1,357,602	230,000
Buildings		678,443	3,085,911
Plant and Equipment		1,623,577	1,715,907
Road and Bridge Network		13,879,001	5,354,432
Water		397,747	1,275,243
Sewerage		1,036,547	390,233
Drainage		1,465,986	340,408
Other Assets		1,133,902	786,105
Movement in capital work in progress		(224,528)	(1,233,170)
Intangible assets		194,004	101,489
		21,542,281	12,046,558
Principal loan redemptions:			
Queensland Treasury Corporation		1,849,914	1,721,705
		1,849,914	1,721,705
		23,392,195	13,768,263

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

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

1 Significant accounting policies

1. 1 Basis of preparation

These general purpose financial statements are for the period 1 July 2011 to 30 June 2012 and have been prepared in compliance with the requirements of the Local Government Act 2009 and the Local Government (Finance, Plans and Reporting) Regulation 2010. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

1. 2 Statement of compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

1. 3 Constitution

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

1. 4 Date of authorisation

The financial statements are authorised for issue on the date it was submitted to the Auditors for final signature. This is the date the management certificate is signed.

1. 5 Currency

The Council uses the Australian dollar as its functional currency and its presentation currency.

1. 6 Adoption of new and revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

	Effective for annual report periods beginning on or after:
AASB 9 Financial Instruments (December 2009)	1 January 2013
AASB 10 Consolidated Financial Statements	1 January 2013
AASB 11 Joint Arrangements	1 January 2013
AASB 12 Disclosure of interests in other entities	1 January 2013
AASB 13 Fair Value Measurement	1 January 2013
AASB 119 Employee benefits (completely replaces existing standard)	1 January 2013
AASB 127 Separate Financial Statements (replaces the existing standard together with AASB 10)	1 January 2013
AASB 128 Investments in Associates and Joint Ventures (replaces the existing standard)	1 January 2013
AASB 1053 Application of Tiers of Australian Accounting Standards	1 July 2013
2009-11 Amendments to Australian Accounting Standards arising from AASB 9 (December 2009)	1 January 2013
AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements	1 July 2013
AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	1 January 2013
AASB 2010-8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets	1 January 2012
AASB 2010-10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters	1 January 2013

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AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements	1 July 2013
AASB 2011-3 Amendments to Australian Accounting Standards – Orderly Adoption of Changes to the ABS GFS Manual and Related Amendments	1 July 2012
AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements	1 July 2013
AASB 2011-6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements	1 July 2013
AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards	1 January 2013
AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13	1 January 2013
AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income	1 July 2012
AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)	1 January 2013
AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements	1 July 2013
AASB 2011-12 Amendments to Australian Accounting Standards arising from Interpretation 20 (AASB 1)	1 January 2013
AASB 2011-13 Amendments to Australian Accounting Standard - Improvements to AASB 1049	1 July 2012
Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
AASB 2012-1 Amendments to Australian Accounting Standards-Fair Value Measurement-Reduced Disclosure Requirements	1 January 2013
AASB 2012-2 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities	1 January 2013
AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Liabilities	1 January 2014

AASB 9 Financial Instruments (effective from 1 January 2013)

AASB 9, which replaces AASB 139 Financial Instruments: Recognition and Measurement, is effective for reporting periods beginning on or after 1 January 2013 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met. As a result, Council will be required to measure its financial assets at fair value.

AASB 13 Fair Value Measurement (AASB 13)

AASB 13 applies to reporting periods beginning on or after 1 January 2013. The standard sets out a new definition of "fair value", as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the Council's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB 13 relate to the fair value measurement methodologies used, and financial statement disclosures made in respect of, such assets and liabilities.

The Burdekin Shire Council will commence reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13.

To the extent that the methodologies don't comply, changes will be necessary. While the Council is yet to complete this review, no significant changes are anticipated, based on the fair value methodologies presently used. Therefore, and at this stage, no consequential material impacts are expected for the Burdekin Shire Council's property, plant and equipment in 2013-14.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not "observable" outside the Council, the amount of information to be disclosed will be relatively greater.

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Amendments to AASB 101 Presentation of Financial Statements

The AASB 101 Amendments require council to group items presented in other comprehensive income into those that, in accordance with other standards: (a) will not be reclassified subsequently to profit or loss and (b) will be reclassified subsequently to profit or loss when specific conditions are met. It is applicable for annual periods beginning on or after 1 July 2012. The Council's management expects this will change the current presentation of items in other comprehensive income; however, it will not affect the measurement or recognition of such items.

Amendments to AASB 119 Employee Benefits

A revised version of AASB 119 Employee Benefits applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively.

The revised standard includes changed criteria for accounting for employee benefits as "short-term employee benefits".

Had the Burdekin Shire Council applied the revised standard this year annual leave currently classified as a 'short-term benefit' would have been reclassified as a 'long-term benefit'. However, no reported amounts would have been amended as the Council already discounts the annual leave liability to present value in respect of amounts not expected to be settled within 12 months (refer Note 1.20).

The concept of "termination benefits" is clarified and the recognition criteria for liabilities for terminations benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the AASB 119 requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for "other long-term employee benefits". Under the revised standard, the recognition and measurement of employer obligations for "other long-term employee benefits" will need to be accounted for according to most of the requirements for defined benefit plans.

The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets.

Burdekin Shire Council contributes to the Local Government Superannuation Scheme (Qld) as disclosed in note 31. The revised standard will require Burdekin Shire Council to make additional disclosures regarding the Defined Benefits Fund element of the scheme.

The reported results and position of the council will not change on adoption of the other pronouncements as they do not result in any changes to the council's existing accounting policies. Adoption will, however, result in changes to information currently disclosed in the financial statements. The council does not intend to adopt any of these pronouncements before their effective dates.

1. 7 Critical accounting judgements and key sources of estimation uncertainty

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Valuation and depreciation of property, plant and equipment - note 1.15 and note 18 (b)
Impairment of property, plant and equipment - note 1.18 and note 18 (a)
Provisions - note 1.22 and note 21
Contingencies - note 30

1. 8 Revenue

Rates, levies, grants and other revenue are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

1. 8 (a) Rates and levies

Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of rating period.

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1. 8 (b) Grants and subsidies

Grants, subsidies and contributions are recognised as revenue in the year in which Council obtains control over them. An equivalent amount is transferred from retained earnings to the relevant reserve until the funds are expended. Unspent capital grants are placed in the Constrained Grants, Subsidies and Contributions Reserve.

Council usually spends all recurrent grants in the year received and therefore Council has not established a reserve for this purpose. Any identified unspent recurrent grant monies are transferred to the Recurrent Maintenance Reserve.

1. 8 (c) Non-cash contributions

Non-cash contributions with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on Council maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

1. 8 (d) Cash contributions

Developers also pay infrastructure charges for trunk infrastructure, such as pumping stations, treatment works, mains, sewers and water pollution control works. These infrastructure charges are not within the scope of AASB Interpretation 18 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.

1. 8 (e) Interest

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

1. 8 (f) Sales of contract and recoverable works

The council generates revenues from contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. The amount recognised as revenue from contract works during the period is the amount receivable in respect of invoices issued during the period. The contract work carried out is not subject to retentions.

1. 8 (g) Fees and charges

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

1. 9 Financial assets and liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Burdekin Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets
Cash and cash equivalents (note 1.10)
Receivables - measured at amortised cost less any impairment (note 1.11)

Financial liabilities
Payables - measured at amortised cost (note 1.19)
Borrowings - measured at amortised cost (note 1.21)

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

The fair value of financial instruments is determined as follows:
The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts and are not disclosed separately.

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The fair value of borrowings, as disclosed in note 22 to the financial statements, is determined by reference to published price quotations in an active market and/or by reference to pricing models and valuation techniques. It reflects the value of the debt if the Council repaid it in full at balance date. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these financial statements.

The fair value of trade receivables approximates the amortised cost less any impairment. The fair value of payables approximates the amortised cost.

Burdekin Shire Council does not recognise financial assets or financial liabilities at fair value in the Statement of Financial Position.

All other disclosures relating to the measurement and financial risk management of financial instruments are included in note 36.

1. 10 Cash and cash equivalents

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

1. 11 Receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the difference between the assets carrying amount and it's fair value.

All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written-off in the same period are recognised as finance costs in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts, Council does not impair any rate receivables.

Loans and advances are recognised in the same way as other receivables. Terms are usually a maximum of ten years. Interest may be charged on default. Security is not normally obtained.

1. 12 Inventories

Inventories held for distribution (internal consumption) are:

- goods to be supplied at no, or nominal, charge, and
- goods to be used for the provision of services at no, or nominal, charge.

Inventory for distribution is valued at weighted average cost, adjusted when applicable for any loss of service potential.

1. 13 Non current assets held for sale

Items of property, plant and equipment are reclassified as non-current assets as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Non-current assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated. On the eventual sale of these assets a gain or loss is recognised.

1. 14 Investments

Term deposits in excess of three months are reported as investments, with deposits of less than three months being reported as cash equivalents. At 30 June 2012 Council had one (1) term deposit in excess of three months.

1. 15 Property, plant and equipment

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of 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.

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The Burdekin Shire Council was required as part of the condition of receiving capital grant funds of $1,050,000 from the Department of Communities to mortgage as security a parcel of freehold land and improvements. It is not envisaged that Council will breach the contract.

The classes of property, plant and equipment recognised by the council are reported in note 18(a).

(a) Acquisition of assets

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

(b) Capital and operating expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

(c) Valuation

Land and improvements, buildings , other assets and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for buildings, land, other assets and specific water and sewerage assets at least once every 3 - 5 years. This process involves the valuer physically sighting a representative sample of Council assets across these asset classes and making their own assessments of the condition of the assets at the date of inspection. All other infrastructure assets are valued by Council internal staff using either actual rates of construction or first principles. First principles are based on current purchase prices for components of the asset together with the costs to install which may include plant, labour and sundry material costs. Condition of infrastructure assets is assessed using either external or internal qualified staff. Internal qualified staff evaluate condition using process guidelines, maintenance history and regular inspection reports.

In the intervening years, with respect to the valuation of land and improvements, buildings, other assets and specific water and sewerage assets, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes. Council uses internal engineers to assess the condition and cost assumptions associated with all other infrastructure assets. These are used to form the basis of a management valuation for these infrastructure assets in each of the intervening years.

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

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

Further details in relation to valuers, the methods of valuation and the key assumptions used are disclosed in note 18 (b).

(d) Capital work in progress

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

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(e) **Depreciation**

Land is not depreciated as it has an unlimited useful life. Depreciation on land improvements and other property, plant and equipment assets is based on the pattern in which the asset's future economic benefits are expected to be consumed. This may vary from asset to asset, but where appropriate, is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council.

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 except for roads and drainage which are capitalised at 30 June each year.

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

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

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

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date.

Details of the range of estimated useful lives for each class of asset are shown in note 18 (a).

(f) **Land under roads**

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the council holds title or a financial lease over the asset. Freehold land under roads which is controlled by Council and acquired prior to 1 July 2008 are recognised at fair value. Land under the road network within the council area that has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 is not controlled by Council but is controlled by the State pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

1. 16 Intangible assets

Intangible assets with a cost or other value exceeding $5,000 are recognised as intangible assets in the financial statements, items with a lesser value being expensed.

It has been determined that there is not an active market for any of the Council's intangible assets. Therefore, the assets are recognised and carried at cost less accumulated impairment losses.

Amortisation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where appropriate. Details of the estimated useful lives assigned to each class of intangible assets are shown in note 19.

1. 17 Biological assets

The Council operates a nursery to produce bedding plants and trees for its own use. In view of the immaterial nature of this operation the accounting procedures related to biological assets have not been applied. The costs incurred in this operation are included in Council's general operations as they are incurred.

1. 18 Impairment of non-current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

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

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

1. 19 Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

1. 20 Liabilities - employee benefits

Liabilities are recognised for employee benefits such as wages and salaries, annual 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 paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

(a) Salaries and wages

A liability for salaries and wages 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 represents an accrued expense and is included in note 20 as a payable.

(b) Annual leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months (the non-current portion) are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported in Note 20 as a payable.

(c) Sick leave

Sick leave taken in the future will be met by future entitlements and hence no recognition of accrued sick leave entitlements have been made in these financial statements. No entitlement vests with the employee on termination.

(d) Superannuation

The superannuation expense for the reporting period is the amount of the contribution the local government makes to the superannuation plan which provides benefits to its employees.

Details of those arrangements are set out in note 31.

(e) 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 value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

This liability is reported in note 21 as a provision.

1. 21 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.

In accordance with the Local Government (Finance, Plans and Reporting) Regulation 2010 council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

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1. 22 Restoration provision

A provision is made for the cost of restoration in respect of refuse dumps where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration.

Within each restoration provision there may be many site locations some of which can be on council controlled land and some which are not. The following accounting treatments apply depending on the site location:

Restoration on land not controlled by Council
Where the restoration site is on State reserves which the council does not control, the cost of the provisions for restoration of these sites has to be treated as an expense in the year the provision is first recognised. Changes in the provision due to either time, discount rate or expected future cost are treated as an expense or income in the reporting period in which they arise.

Restoration on land controlled by Council
Restoration sites that are situated on Council controlled land are classified as land and improvement assets. The provision for restoration is, therefore, included in the cost of the land and amortised over the expected useful life. Changes in the provision not arising from the passing of time are added to or deducted from the asset revaluation surplus for land and improvements. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases (if any).

Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

The council has the following restoration provisions:

(a) Refuse sites
The provision represents the present value of the anticipated future costs associated with the closure of the refuse sites and decontamination on these sites.

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

The provision recognised for refuse sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the sites will require remediation during the period 2020 to 2030 with the major site representing 2030.

1. 23 Council capital

In accordance with AASB101 paragraphs 5 and 6 this disclosure is considered relevant to the understanding of the council's financial performance.

The Council's capital account at the reporting date, represents the amount the community has invested in capital assets to deliver future services, plus any equity and property investments it holds, less the amount it has borrowed to fund these assets. At the creation of the council any operating assets and liabilities that required to be recognised, were brought to account through the capital account.

The maintenance of the Council's capital capacity is fundamental to its long term sustainability to continue to deliver essential services to the community, it has therefore been separately identified and the change in value is reported in the Statement of Changes in Equity and note 24.

1. 24 Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

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1. 25 Retained surplus (deficit)

The retained surplus represents that part of the Council's equity, that corresponds to the amount of cash (reported within cash and cash equivalents) that is held for this purpose, and has not been restricted to meet specific future funding needs at the reporting date. These funds are available as a general funding source in future years. A retained deficit represents an overall funding shortfall which needs to be recovered in future years to maintain a fully funded position.

1. 26 Reserves held for funding future capital expenditure

These are cash backed reserves and represent funds, from revenue sources, that are accumulated to meet anticipated future capital asset funding requirements. In each case the amount relates to a perceived future requirement which is not currently a liability.

Future capital sustainability reserve
Where the council has accumulated unspent cash arising from the funding of depreciation, (i.e. revenues have been received to fund the write down in the capital assets value through use (depreciation)), but this cash has not been reinvested in capital assets at the reporting date; the council restricts the future use of this cash to debt redemption and capital asset purchases only, to ensure the maintenance of its capital capacity to deliver future services (future sustainability). The amounts reported in this reserve at balance date correspond to the amount of cash (reported within cash and cash equivalents) that is held for this purpose.

Unspent loan cash reserve
The amounts reported in this reserve at balance date correspond to the amount of cash (reported within cash and cash equivalents) received in respect of approved loan funds from QTC that have been drawn down but not expended on the specific capital projects. As the funds are expended they are transferred to the council's capital account. Refer notes 13 and 27 (a) .

Constrained grants and subsidy contributions reserve
The amounts reported in this reserve at balance date correspond to the amount of cash (reported within cash and cash equivalents) which has been received in respect of capital works where the required capital works have not yet been carried out. Where grants, subsidies and contributions are received for specific capital projects, amounts equivalent to the capital grants received are transferred from retained surplus to the constrained works reserve. When the grant monies are expended on the respective projects, an equivalent amount is transferred out of the constrained works reserve to the capital account.

The closing balance is also identified as restricted cash held at balance date in note 13.

Grants, subsidies and contributions reimbursed reserve
This reserve is credited with grants, subsidies and contributions of monetary revenue received during the reported period which the council has identified as being a reimbursement of capital funds expended in a prior period.

Water reserve
This reserve was created and holds funds to contribute to the future replacement of the Council's water infrastructure and to provide a contingency amount to offset any major unforeseen water supply works as required.

Sewerage reserve
This reserve was created and holds funds to contribute to the future replacement of the Council's sewerage infrastructure and to provide a contingency amount to offset any major unforeseen sewerage works as required.

Capital maintenance reserve
This reserve was created to contribute to the future replacement of Council's general infrastructure such as buildings, swimming pools, etc.

Carryover capital works reserve
This reserve was created to hold carryover revenue funds for capital works yet to be completed.

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1. 27 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 expenditure across Council and to provide a contingency amount to offset any major unforeseen expenditures as required.

1. 28 Rounding and comparatives

The financial statements have been rounded to the nearest $1.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

1. 29 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 custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

For details see note 32.

1. 30 Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax (GST). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

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2 (a) Components of council functions

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

Waste
Includes refuse services, waste disposal and waste management promotion & education.

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

Water
Includes treatment, pumping, reticulation, connections, metering and asset management.

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2 Analysis of results by function

(b) Revenue, expenses and assets have been attributed to the following functions:

Functions	Income		Total income	Total expenses	Net result for period	Assets
	Grants	Other				
	2012 $	2012 $	2012 $	2012 $	2012 $	2012 $
Administration Services	2,682,922	22,567,493	25,250,415	8,535,787	16,714,628	50,830,182
Community & Cultural Services	274,140	185,702	459,842	3,325,057	(2,865,215)	20,793,247
Development Services	-	1,075,902	1,075,902	1,270,214	(194,312)	-
Environmental Services	160,257	1,067,396	1,227,653	5,301,602	(4,073,949)	8,145,893
Engineering Services	13,117,449	3,850,839	16,968,288	13,995,342	2,972,946	307,739,580
Waste	-	9,138,231	9,138,231	3,113,535	6,024,696	8,672,653
Sewerage	49,576	3,978,084	4,027,660	3,343,831	683,829	31,966,859
Water	-	3,978,898	3,978,898	3,142,290	836,608	21,100,288
Total	16,284,344	45,842,545	62,126,889	42,027,658	20,099,231	449,248,702

Prior Year

Functions	Income		Total income	Total expenses	Net result for period	Assets
	Grants	Other				
	2011 $	2011 $	2011 $	2011 $	2011 $	2011 $
Administration Services	2,009,549	21,739,807	23,749,356	7,040,455	16,708,901	49,998,517
Community & Cultural Services	910,961	1,647,757	2,558,718	2,803,177	(244,459)	20,741,663
Development Services	-	1,030,463	1,030,463	1,113,875	(83,412)	-
Environmental Services	504,707	1,161,657	1,666,364	5,119,645	(3,453,281)	7,821,835
Engineering Services	9,866,983	2,280,305	12,147,288	19,661,902	(7,514,614)	303,746,651
Waste	145,879	3,447,672	3,593,551	2,895,186	698,365	2,482,845
Sewerage	-	3,678,211	3,678,211	3,237,324	440,887	32,166,946
Water	-	3,241,268	3,241,268	2,839,142	402,126	21,087,422
Total	13,438,079	38,227,140	51,665,219	44,710,706	6,954,513	438,045,879

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	Note	2012 $	2011 $
3 Revenue analysis			
(a) Rates and levies	1.8(a)		
General rates		23,620,379	22,535,999
Separate rates		258,505	252,794
Environmental levy		144,241	143,490
Water		3,423,007	2,852,219
Sewerage		3,586,644	3,359,202
Garbage charges		3,363,929	3,103,112
Rates and utility charge revenue		34,396,705	32,246,816
Less: Discounts		(3,092,069)	(2,940,390)
Less: Pensioner remissions		(281,530)	(280,696)
Net rates and utility charges		31,023,106	29,025,730
(b) Statutory fees and charges			
User fees and charges		2,521,249	2,360,768
		2,521,249	2,360,768
(c) Interest received			
Investments		1,790,924	1,591,627
Over due rates and utility charges		57,079	40,946
		1,848,003	1,632,573
(d) Sales of contract and recoverable works			
Revenue		2,059,717	2,227,395
		2,059,717	2,227,395

The amount recognised as revenue from contract works during the period is the amount receivable in respect of invoices issued during the period.
The contract work carried out is not subject to retentions.

(e) Other recurrent income			
Other income		360,050	375,529
		360,050	375,529
4 Grants, subsidies, contributions and donations	1.8(b)		
(i) Recurrent - grants, subsidies and contributions are analysed as follows:			
General purpose grants		2,592,636	1,790,082
State Government subsidies & grants		1,773,950	8,938,450
Contributions		220,591	323,501
Total recurrent revenue		4,587,177	11,052,033

The first quarter of the 2012 Financial Assistance Grant for the amount of $649,615 was paid to Council in June 2011. The first two quarters of the 2013 Financial Assistance Grant for the amount of $1,445,410 was paid to Council in June 2012.

(ii) Capital - grants, subsidies, contributions and donations are analysed as follows:			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		480,876	582,560
State Government subsidies & grants		11,436,882	2,126,987
Contributions		168,507	43,952
		12,086,265	2,753,499

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	Note	2012 $	2011 $
(b) Non-monetary revenue received is analysed as follows:	1.8(c)		
Developer assets contributed by developers at fair value		723,140	230,000
Donations from third parties at fair value		146,439	1,284,100
		869,579	1,514,100
Total capital revenue		12,955,844	4,267,599

(iii) Conditions over contributions

Grants and contributions 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:

Grants for infrastructure		85,776	781,966
Contributions for infrastructure		17,697	34,500
		103,473	816,466

Grants and contributions which were recognised as revenues during a previous reporting period and were expended during the current reporting period.

Grants for infrastructure		781,349	174,459
Contributions for infrastructure		27,455	
		808,804	174,459

5 Capital income

Gain on the sale of capital assets	6	-	11,761
Gain arising from recognising assets that were not previously recognised	35	1,182,837	506,530
Change arising from revision of the future restoration expenditure		5,588,906	166,515
Reduction in rehabilitation provision due to the change in the estimated future cost on land not controlled by council	1.22(a)	-	38,786
		6,771,743	723,592

6 Gain (loss) on the disposal of capital assets

(a) Proceeds from the sale of plant and equipment		362,057	433,995
Less: Book value of plant and equipment sold		(368,822)	(422,234)
		(6,765)	11,761
(b) Proceeds from the sale of land and buildings		167,500	-
Less: Book value of land and buildings sold		(963,000)	-
		(795,500)	-
Total gain (loss) on the disposal of capital assets	5 & 11	(802,265)	11,761

7 Employee benefits

Total staff wages and salaries		12,894,919	12,325,089
Councillors' remuneration		349,117	324,310
Annual, sick and long service leave entitlements		2,471,603	2,280,677
Superannuation	31	1,655,735	1,573,779
		17,371,374	16,503,855
Other employee related expenses		488,289	392,203
		17,859,663	16,896,058
Less: Capitalised employee expenses		(1,971,823)	(838,485)
		15,887,840	16,057,573

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	Note	2012 $	2011 $
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees:			
Elected members		7	7
Administration staff		110	108
Depot and outdoors staff		126	127
Total full time equivalent employees		243	242

8 Materials and services

Audit of annual financial statements by the Auditor-General of Queensland	52,971	44,753
Audit of projects by Brett Schreiber & Associates	1,250	2,850
Contract payments	2,239,349	2,082,360
Electricity	1,437,219	1,233,998
Materials	2,894,270	4,233,895
Plant hire external	3,817,892	5,434,462
Trade/contract services	1,425,433	1,630,084
Plant and equipment expenses	1,363,847	1,296,461
Other material and services	2,228,777	3,366,545
	15,461,008	19,325,408

9 Finance costs

Finance costs charged by the Queensland Treasury Corporation	495,586	423,277
Bank charges	38,070	34,236
Impairment of receivables and bad debts written off	(8,607)	11,885
Refuse sites - change in PV over time	62,225	394,633
	587,274	864,031

10 Depreciation and amortisation 1.15(e)

(a) Depreciation of non-current assets		
Land & Improvements	21,855	10,541
Buildings	1,543,252	1,081,956
Plant and Equipment	869,369	833,385
Leasehold Improvements	13,050	13,050
Road and Bridge Network	3,078,397	3,087,375
Water	500,129	497,515
Sewerage	1,080,949	1,089,634
Drainage	172,427	160,767
Other Assets	568,988	494,378
	7,848,416	7,268,601
(b) Amortisation of other intangible assets		
Computer Software	87,437	85,486
Other intangible asset	7,950	7,909
	95,387	93,395
Total depreciation and amortisation	7,943,803	7,361,996

11 Capital expenses

Loss on the sale of capital assets	6	802,265	-
Loss on write-off of capital assets	12	1,299,788	1,101,698
Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate	1.22(a)	45,680	-
Total capital expenses		2,147,733	1,101,698

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	Note	2012 $	2011 $
12 Loss on write-off of capital assets are as follows:			
Land & Improvements		-	1,000
Plant and Equipment		18,225	689
Road and Bridge Network		1,130,249	1,006,509
Water		61,676	79,154
Sewerage		43,019	8,605
Other Assets		46,619	5,741
	11	1,299,788	1,101,698
13 Cash assets and cash equivalents	1.10		
Cash in other banks and on hand		1,500,464	2,958,005
Investments held at fixed interest rates		8,000,000	11,000,000
Deposits and investments held with QTC at variable interest rate		14,775,473	9,748,407
Balance per statement of cash flows		24,275,937	23,706,412
Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
Unspent loan monies	27 (a)(ii)	1,266,144	1,514,217
Unspent government grants and subsidies	27 (a)(iii)	88,706	784,279
Unspent developer contributions	27 (a)(iii)	149,930	159,691
Total unspent restricted cash for capital projects		1,504,780	2,458,187

Cash in the operating bank account is held with Queensland Country Credit Union. Investment cash is held with the Queensland Treasury Corporation and other financial institutions.

	Note	2012 $	2011 $
14 Trade and other receivables	1.11		
(a) Current			
Rateable revenue and utility charges		1,060,224	978,098
Water charges yet to be levied		553,731	265,242
Fees and charges		1,194,880	1,437,563
Accrued interest		96,613	80,210
GST recoverable		166,663	323,271
Other debtors		3,658	4,401
Less: Impairment provision		(5,660)	(14,460)
		3,070,109	3,074,325
Prepayments		182,247	211,834
Loans and advances to community organisations		76,800	61,500
		3,329,156	3,347,659
(b) Non-current			
Prepayments		1,577	1,473
Loans and advances to community organisations		324,560	300,160
		326,137	301,633

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.

All loans and advances relate to loans made to various community bodies. These loans arise from time to time. The credit risk on these loans is considered low.

Movement in accumulated impairment losses (trade and other receivables) is as follows:

Opening balance	14,460	8,627
Impairment adjustment in period	(8,800)	5,833
Closing balance	5,660	14,460

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	Note	2012 $	2011 $
15 Inventories	1.12		
Current			
Inventories for distribution:			
Stores and raw materials		967,587	1,014,805
		967,587	1,014,805

Valued at cost, adjusted when applicable for any loss of service potential.

16 Cash investments			
Fixed term investment realisable between 3 and 12 months - unrestricted		2,000,000	1,000,000
		2,000,000	1,000,000

A term deposit at fixed interest rate is held with Westpac. The maturity is 6 months and bears interest at 5.25%.

17 Non-current assets classified as held for sale			
Internal transfer from land and improvements		54,000	-
		54,000	-

Council has decided to sell this land as it is no longer required. Tenders were called in July 2012 and a tender has been accepted. Settlement is expected by end of October 2012.

The land is valued at the lower of cost and selling price less cost to sell.

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Notes to the Financial Statements
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18 (a) Property, plant and equipment

	Land & Improvements	Buildings	Plant and Equipment	Leasehold Improvements	Road and Bridge Network	Water	Sewerage	Drainage	Other Assets	Works in progress	Total
Basis of measurement	Valuation	Valuation	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Valuation	Cost	
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
Asset Values	$	$	$	$	$	$	$	$	$	$	$
Opening gross value	12,024,253	60,807,424	11,770,967	100,095	330,546,469	38,022,368	65,430,952	13,413,069	18,771,010	3,683,952	554,570,559
Minor correction to opening balance	-	-	-	-	1,327,979	-	29,127	-	-	-	1,357,106
Additions at cost	-	-	-	-	-	-	-	-	-	20,672,702	20,672,702
Contributed assets at valuation	-	72,000	-	-	509,176	194,402	82,801	-	11,200		869,579
Internal transfers from work in progress	1,357,602	606,443	1,623,577	-	13,369,825	203,345	953,746	1,465,986	1,122,702	(20,897,230)	(194,004)
Disposals	(963,000)	-	(830,414)	-	-	-	-	-	-		(1,793,414)
Write-offs	-	-	(246,295)	-	(1,978,531)	(123,501)	(101,498)	-	(61,068)	-	(2,510,893)
Revaluation adjustment to the ARS*	(261,900)	4,286,002	-	-	(27,116,140)	376,686	838,252	-	649,805	-	(21,227,295)
Internal transfers between asset classes	(54,000)	-	-	-	-	-	-	-	-	-	(54,000)
Recognition/changes of future rehabilitation costs	12,186,415	-	-	-	-	-	-	-	-	-	12,186,415
Closing gross value	24,289,370	65,771,869	12,317,835	100,095	316,658,778	38,673,300	67,233,380	14,879,055	20,493,649	3,459,424	563,876,755
Accumulated depreciation and impairment											
Opening balance	136,615	26,730,975	4,572,255	48,938	51,793,976	16,961,872	34,060,906	4,799,773	7,568,237	-	146,673,547
Minor Correction to opening balance	-	-	-	-	164,633	-	9,636	-	-	-	174,269
Depreciation provided in period	21,855	1,543,252	869,369	13,050	3,078,397	500,129	1,080,949	172,427	568,988	-	7,848,416
Depreciation on disposals	-	-	(461,592)	-	-	-	-	-	-	-	(461,592)
Depreciation on write-offs	-	-	(228,070)	-	(848,282)	(61,825)	(58,479)	-	(14,449)	-	(1,211,105)
Revaluation adjustment to the ARS*	6,287,982	3,174,594	-	-	(15,328,936)	239,923	462,304	-	462,210	-	(4,701,923)
Impairment adjustment to the ARS*	-	-	-	-	(1,863,767)	-	-	-	-	-	(1,863,767)
Closing accumulated depreciation and impairment balance	6,446,452	31,448,821	4,751,962	61,988	36,996,021	17,640,099	35,555,316	4,972,200	8,584,986	-	146,457,845
Net value at 30 June 2012	17,842,918	34,323,048	7,565,873	38,107	279,662,757	21,033,201	31,678,064	9,906,855	11,908,663	3,459,424	417,418,910
Residual value	17,842,918	296,400	2,785,468	-	187,926,223	12,903	4,744	197,708	135,229		209,201,593
Range of estimated useful life in years		12.5 - 80	1.5 - 45	8	12-100	15 - 120	10 - 80	5 - 100	12 - 90		

* ARS denotes - Asset Revaluation Surplus

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18 (a) Property, plant and equipment - prior year

	Land & Improvements	Buildings	Plant and Equipment	Leasehold Improvements	Road and Bridge Network	Water	Sewerage	Drainage	Other Assets	Works in progress	Total
Basis of measurement	Valuation	Valuation	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Valuation	Cost	
	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
Asset Values	$	$	$	$	$	$	$	$	$	$	$
Opening gross value	10,760,353	48,953,068	11,546,511	100,095	324,659,330	36,724,042	67,623,643	13,066,640	11,933,705	4,917,122	530,284,509
Minor correction to opening balance	35,000	206,000	-	-	-	47,664	16,692	-	464,684	-	770,040
Additions at cost	-	-	-	-	-	-	-	-	-	10,430,969	10,430,969
Contributed assets at valuation	230,000	1,166,400	-	-	-	-	-	-	117,700		1,514,100
Internal transfers from work in progress	-	1,919,511	1,715,907	-	5,354,432	1,275,243	390,233	340,408	668,405	(11,664,139)	-
Disposals	-	-	(1,267,936)	-	-	-	-	-	-		(1,267,936)
Write-offs	(1,000)	-	(223,515)	-	(1,455,489)	(97,923)	(17,004)	-	(9,505)	-	(1,804,436)
Revaluation adjustment to the ARS*	999,900	8,562,445	-	-	1,994,217	45,404	(2,554,674)	-	5,596,021	-	14,643,313
Internal transfers between asset classes	-	-	-	-	(6,021)	27,938	(27,938)	6,021	-	-	-
Closing gross value	12,024,253	60,807,424	11,770,967	100,095	330,546,469	38,022,368	65,430,952	13,413,069	18,771,010	3,683,952	554,570,559
Accumulated depreciation and impairment											
Opening balance	126,074	14,295,312	4,807,398	35,888	46,144,818	16,812,309	35,043,775	4,639,006	1,948,285	-	123,852,865
Minor correction to opening balance	-	119,867	-	-	-	5,920	-	-	137,723	-	263,510
Depreciation provided in period	10,541	1,081,956	833,385	13,050	3,087,375	497,515	1,089,634	160,767	494,378	-	7,268,601
Depreciation on disposals	-	-	(845,702)	-	-	-	-	-	-	-	(845,702)
Depreciation on write-offs	-	-	(222,826)	-	(448,980)	(18,769)	(8,399)	-	(3,764)	-	(702,738)
Revaluation adjustment to the ARS*	-	11,233,840	-	-	1,146,996	(347,675)	(2,051,532)	-	4,991,615	-	14,973,244
Impairment adjustment to the ARS*	-	-	-	-	1,863,767	-	-	-	-	-	1,863,767
Internal transfers	-	-	-	-	-	12,572	(12,572)	-	-	-	-
Closing accumulated depreciation and impairment balance	136,615	26,730,975	4,572,255	48,938	51,793,976	16,961,872	34,060,906	4,799,773	7,568,237	-	146,673,547
Net value at 30 June 2011	11,887,638	34,076,449	7,198,712	51,157	278,752,493	21,060,496	31,370,046	8,613,296	11,202,773	3,683,952	407,897,012
Residual value	11,887,638	15,110	2,840,242	-	183,508,281	12,903	4,744	197,708	86,975	-	198,553,601
Range of estimated useful life in years		15 - 80	1.5 - 45	8	12-100	15 - 120	7 - 80	80 - 100	10 - 80		

* ARS denotes - Asset Revaluation Surplus

Burdekin Shire Council
Sweet life in the tropics

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18 (b) Property, plant and equipment valuations were determined by reference to the following:

Land & Improvements

The fair value of land is measured at current market value as at 30 June 2012 as independently determined by AssetVal Pty Ltd. AssetVal Pty Ltd undertook a comprehensive revaluation as at 30 June 2011 and a desktop review as at 30 June 2012. AssetVal Pty Ltd assessed the price movement as -2.5% for the year ended 30 June 2012.

Fair value was derived by reference to market based evidence including observable historical sales data for properties of similar nature and specification within the Burdekin Shire Council and surrounding areas.

Some parcels of land have been valued at nominal value mainly for access restrictions.

Land under infrastructure and reserve land does not have a value for the purpose of a Local Government's financial statements.

Buildings

There is no market for Council's buildings as these are held to provide essential services to the community. Accordingly, the fair value of all building assets is measured at written down current replacement cost. The fair value of buildings was independently determined by AssetVal Pty Ltd with a comprehensive valuation as at 30 June 2011 and a desktop review as at 30 June 2012. AssetVal Pty Ltd adopted an increase for building costs of 3.6% for 30 June 2012 excluding infrastructure.

Plant and Equipment

Plant and equipment is measured at original cost less accumulated depreciation.

Leasehold Improvements

Leasehold improvements have been valued at cost and are amortised over the term of the lease.

Infrastructure

There is no market for Council's infrastructure assets as these are held to provide essential services to the community. Accordingly, the fair value of all infrastructure assets is measured at written down current replacement cost.

Road and Bridge Network

The fair value of road infrastructure as at 30 June 2012 was determined by management based on the following key assumptions:

(a) Average $/m2 for each of the key components were:

	Sealed roads $	Unsealed roads $
Formation	16.00	16.00
Pavement	14.50	8.98
Pavement Stabilised	34.50	n/a
Seal Chip	6.50	n/a
Seal Asphalt	22.50	n/a

A review of unit rates was undertaken by management as at 30 June 2012. An average unit rate was calculated by taking into consideration the actual costs of construction (materials, labour costs, plant hire etc) and by excluding extraordinary projects.

(b) Condition was assessed by Cardno and Council inspectors.

AssetVal Pty Ltd undertook a comprehensive valuation of bridge assets as at 30 June 2011 and a desktop review as at 30 June 2012. AssetVal Pty Ltd adopted an increase for civil infrastructure assets of 3.5% for 30 June 2012 which was based on price increases for concrete and road construction materials.

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Water and Sewerage

The fair value of water and sewerage infrastructure as at 30 June 2012 was determined by management based on the following key assumptions:

(a) Water pipes range from 25mm diameter at $14.50/m to 500mm diameter at $790/m with an average cost across all Council networks of $93/m.
(b) Sewerage pipes range from 100mm diameter at $73.50/m to 600mm diameter at $901.40/m with an average cost across all Council networks of $177/m.

AssetVal Pty Ltd undertook a comprehensive valuation of specific aboveground water and sewerage assets (inc pump stations, treatment plants, bores, reservoirs, water towers) as at 30 June 2011 and a desktop review as at 30 June 2012. The remainder of aboveground water and sewerage assets were valued by Council staff based on AssetVal's component valuations.

AssetVal Pty Ltd adopted increase for mechanical assets was 4% and electrical assets 8% for 30 June 2012. These were based on increases in wages and decreased skilled tradesperson availability.

Council staff valued underground water and sewerage assets (inc pipes, manholes) as at 30 June 2012 after taking into consideration actual costs of construction, first principles methodology and condition.

Drainage

The fair value of drainage infrastructure as at 30 June 2012 was determined by management based on the following key assumptions:

(a) RCBC, SRCP, Manholes, Swpits, Channels were revalued in 2005 using indices provided by Rushton (Q) Pty Ltd.
(b) KnC unit rates were revalued to $100/m in 2008 by Council staff after taking into consideration the actual costs of construction (materials, labour costs, plant hire etc) excluding extraordinary projects. An average unit rate is then calculated.
(c) Special projects are currently retained at cost.

Other Assets

Other Assets have been independently valued by AssetVal Pty Ltd who undertook a comprehensive valuation as at 30 June 2011 and a desktop review as at 30 June 2012.

	Note	2012 $	2011 $
19 Intangible assets	1.16		
Net carrying value at period end:			
(a) Computer Software		876,357	769,790
(c) Other intangible asset		618	8,568
		876,975	778,358
(a) Computer Software			
Opening gross carrying value		1,107,091	1,005,602
Acquired at cost		194,004	101,489
		1,301,095	1,107,091
Accumulated amortisation			
Opening balance		337,301	251,815
Amortisation in the period		87,437	85,486
		424,738	337,301
Net carrying value at end of the financial year		876,357	769,790

Straight line amortisation has been used with no residual value.

(c) Other intangible asset		
Opening gross carrying value	39,545	39,545
	39,545	39,545
Accumulated amortisation		
Opening balance	30,977	23,068
Amortisation in the period	7,950	7,909
	38,927	30,977
Net carrying value at end of the financial year	618	8,568

The other intangible asset has a finite life of 5 years.
Straight line amortisation has been used with no residual value.

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	Note	2012 $	2011 $
20 Trade and other payables	1.19		
Current			
Creditors and accruals		1,960,612	2,914,353
Interest payable on loans		-	6,676
Employee related accruals		173,655	138,094
Annual leave	1.20(b)	1,329,042	1,312,727
		3,463,309	4,371,850
Non Current			
Annual leave	1.20(b)	543,758	469,002
		543,758	469,002

Employee benefit expenses are calculated at current pay levels and adjusted for inflation and likely future changes in salary level. The non current portion of annual leave is then discounted to the present value.

Further details on employee entitlements are reported in Note 1.20

21 Provisions			
Current			
Long service leave	1.20(e)	185,252	101,046
		185,252	101,046
Non-Current			
Long service leave	1.20(e)	1,950,246	1,742,695
Property restoration:			
Refuse sites		14,943,659	7,930,532
		16,893,905	9,673,227

Details as to the long service leave liability are reported in note 1.20(e)

Details of movements in provisions:

Long service leave		
Balance at the beginning of financial year	1,843,741	1,627,544
Amount provided for in the period	514,470	357,834
Amount paid in the period	(222,713)	(141,637)
Balance at end of the financial year	2,135,498	1,843,741
Refuse sites		
Balance at the beginning of financial year	7,930,532	7,753,107
Increase in provision - due to change in time	62,225	394,633
Increase in provision - change in discount rate	353,393	(50,693)
Increase (decrease) in estimate of future cost	6,597,509	(166,515)
Balance at end of the financial year	14,943,659	7,930,532
Current portion	-	-
Non-current portion	14,943,659	7,930,532
	14,943,659	7,930,532

This is the present value of the estimated future cost of restoring the refuse sites under the State Government environmental regulations at the end of its useful life.
The projected cost of remediation is $25,528,183. The majority of this cost is expected to be incurred in 2030 after closing the site.

22 Borrowings 1.21

(a) Bank overdraft

The council does not have a bank overdraft facility.
The council does have a general approval up to $150,000 to enter into a financial arrangement with a financial institution to obtain an overdraft facility if needed (Gov. Gaz., 26 June 1998, No. 73, Page 1026)

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	Note	2012 $	2011 $
(b) Unsecured borrowings			
Unsecured borrowings are provided by the Queensland Treasury Corporation. All borrowings are in $A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 18 September 2012 to 22 February 2022.			
There have been no defaults or breaches of the loan agreement during the period.			
Principal and interest repayments are made quarterly in arrears.			
Details of borrowings at balance date are:			
Current			
Queensland Treasury Corporation		1,563,923	1,817,903
Non Current			
Queensland Treasury Corporation		6,837,723	7,033,657
Details of movements in borrowings:			
Queensland Treasury Corporation			
Balance at the beginning of financial year		8,851,560	7,330,265
Loans raised		1,400,000	3,243,000
Principal repayments		(1,849,914)	(1,721,705)
Balance at end of the financial year		8,401,646	8,851,560
Classified as:			
Current		1,563,923	1,817,903
Non-current		6,837,723	7,033,657
		8,401,646	8,851,560

The loan market value at the reporting date was $8,923,589. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the council for any liabilities.

Borrowings are all in $A and are underwritten by the Queensland State Government.

23 Other liabilities			
Current			
Unearned revenue		52,922	1,197
		52,922	1,197
24 Council capital	1.23		
(i) Calculation of capital value and retained surplus:			
Cash and cash equivalents		26,275,937	24,706,412
Less restricted cash:			
Reserves (excluding the asset revaluation)		(11,737,625)	(10,787,637)
Capital sustainability reserve		(11,477,143)	(10,172,651)
Unspent loan capital fund reserve		(1,266,144)	(1,514,217)
Revenue received in advance		(52,922)	(1,197)
Cash funds allocated for future rehabilitation costs		(31,623)	(21,082)
Working capital cash (including employee entitlements)		(1,687,891)	(2,188,703)
Retained surplus (deficit) available for distribution	26	22,589	20,925
Total council capital value	24 (ii)	164,309,828	146,218,668
Total capital and retained surplus at end of period		164,332,417	146,239,593

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	Note	2012 $	2011 $
(ii)(a) Movement in council capital account			
Balance at beginning of the financial year		146,218,668	144,251,594
Adjustments from (to) retained surplus:			
Transfer of capital income in the period		6,771,743	723,592
Transfer of capital expenses in the period		(2,147,733)	(1,101,698)
Transfer of non monetary capital revenue		869,579	1,514,100
Transfer of revenue expended on capital assets		539,933	552,570
Transfer of the working capital cash		(62,225)	(394,633)
Total transfers (to) from retained surplus		5,971,297	1,293,931
Transfer (to) from restricted reserves:			
Net transfer (to) from Future capital sustainability reserve	27 (a)(i)	(1,304,492)	(996,419)
Net transfer (to) from Unspent loan cash reserve	27 (a)(ii)	248,073	(1,121,152)
Grants, subsidies and contributions reserve	27 (a)(iii)	12,469,723	2,058,207
Transfer (to) from general reserves:	27 (b)(1)		
Grants, Subsidies and Contributions Reimbursed Reserve		-	739
Water Reserve		55,433	-
Sewerage Reserve		124,577	13,500
Capital Maintenance Reserve		5,400	-
Carryover Capital Works Reserve		521,149	718,268
Total transfers (to) from reserves		12,119,863	673,143
Total council capital at end of the financial year		164,309,828	146,218,668
The amount by which the Council has increased (decreased) its capital capacity to deliver future services to the community before inflation adjustments		18,091,160	1,967,074
25 (i) Asset revaluation surplus	1.24		
Movements in the asset revaluation surplus were as follows:			
Balance at the beginning of financial year		245,863,899	248,045,690
(a) Adjustments to property, plant and equipment through revaluations:	18		
Land & Improvements		(6,549,882)	999,900
Buildings		1,111,408	(2,671,395)
Road and Bridge Network		(11,787,204)	847,221
Water		136,763	393,079
Sewerage		375,948	(503,142)
Other Assets		187,595	604,406
		(16,525,372)	(329,931)
(b) Adjustments to property, plant and equipment through impairments:			
Road and Bridge Network		1,863,767	(1,863,767)
Change in value of future rehabilitation costs charged to the surplus		(307,713)	11,907
Balance at end of the financial year		230,894,581	245,863,899
(ii) Asset revaluation surplus analysis			
The closing balance of the asset revaluation surplus is comprised of the following asset categories:			
Land & Improvements		1,535,948	8,393,543
Buildings		16,788,026	15,676,618
Road and Bridge Network		175,434,002	185,357,439
Water		10,509,422	10,372,659
Sewerage		20,620,620	20,244,672
Drainage		162,877	162,877
Other Assets		5,843,686	5,656,091
		230,894,581	245,863,899

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	Note	2012 $	2011 $
26 Retained surplus	1.25		
Movement in retained surplus			
Balance at the beginning of financial year		20,925	18,831
Net result		20,099,231	6,954,513
		20,120,156	6,973,344
Transfers (to) from capital account:			
Transfer of capital income	5	(6,771,743)	(723,592)
Transfer of capital expenses	11	2,147,733	1,101,698
Non monetary capital revenue	4	(869,579)	(1,514,100)
General revenue used for capital funding purposes		(539,933)	(552,570)
Transfer to adjust the working capital cash		62,225	394,633
Net capital account transfers		(5,971,297)	(1,293,931)
Transfers (to) capital reserves for future capital project funding, or from reserves funds that have been expended:			
Constrained grants and subsidy contributions reserve		(11,764,389)	(2,700,214)
Grants, subsidies and contributions reimbursed reserve		(207,706)	(53,285)
Water reserve		(1,424,141)	(27,415)
Sewerage reserve		(746,761)	(544,577)
		(14,142,997)	(3,325,491)
Transfers (to) recurrent reserves for future project funding, or from reserves funds that have been expended:			
Recurrent maintenance reserve		16,727	(2,332,997)
		16,727	(2,332,997)
Balance at end of the financial year		22,589	20,925

27 Reserves 1.26

(a) Restricted capital reserves

(i) Future Capital Sustainability Reserve

This cash forms part of council's capital value as the balance represents accumulated funded unspent depreciation cash plus additional cash funding, if required, to maintain the council's capital value under its' long term asset management plans.

Balance at the beginning of financial year	10,172,651	9,176,232
Funded depreciation on capital assets in period	7,933,262	7,351,455
Less: Funds utilised in the period	(6,628,770)	(6,355,036)
Balance at end of the financial year	11,477,143	10,172,651

(ii) Unspent Loan Cash Reserve

This cash forms part of council's capital value as the balance represents loan cash drawn down but unspent at balance date. The cash is restricted to specific project funding.

Balance at the beginning of financial year	1,514,217	393,065
Loan funds drawn down in period.	1,400,000	3,243,000
Loan cash expended in period.	(1,648,073)	(2,121,848)
Balance at end of the financial year	1,266,144	1,514,217

(iii) Constrained Grants and Subsidy Contributions Reserve

Balance at the beginning of financial year	943,970	301,963
Transfer from retained earnings non reciprocal grants, subsidies and contributions received and allocated to specific capital projects	11,878,559	2,700,214
Transfers to the capital account funds expended in the period	(12,469,723)	(2,058,207)
Transfer to retained earnings funds expended	(114,170)	-
Balance at end of the financial year	238,636	943,970
Total restricted capital reserves	12,981,923	12,630,838

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	Note	2012 $	2011 $
(b) Other reserves			
(1) Summary of capital reserves held for funding future projects:			
(i) Grants, Subsidies and Contributions Reimbursed Reserve		-	-
(ii) Water Reserve		3,880,870	2,512,162
(iii) Sewerage Reserve		2,927,060	2,304,876
(iv) Capital Maintenance Reserve		33,336	38,736
(v) Carryover Capital Works Reserve		17,427	330,870
		6,858,693	5,186,644
(2) Summary of recurrent reserves held for funding future projects:			
(i) Recurrent Maintenance Reserve		4,640,296	4,657,023
		4,640,296	4,657,023
Total general reserves		11,498,989	9,843,667

(1) Movements in capital reserves are analysed as follows:

	2012 $	2011 $
(i) Grants, Subsidies and Contributions Reimbursed Reserve		
Transfer from retained earnings grants, subsidies and contributions received in the period which are a reimbursement	207,706	53,285
Transfer to the capital account funds expended in the period	-	(739)
Reallocation of funds to other capital reserves	(207,706)	(52,546)
Balance at end of the financial year	-	-
(ii) Water Reserve		
Balance at the beginning of financial year	2,512,162	2,484,747
Transfer from retained earnings for future expenditure	1,424,141	27,415
Transfer to the capital account funds expended in the period	(55,433)	-
Balance at end of the financial year	3,880,870	2,512,162
(iii) Sewerage Reserve		
Balance at the beginning of financial year	2,304,876	1,773,799
Transfer from retained earnings for future expenditure	746,761	544,577
Transfer to the capital account funds expended in the period	(124,577)	(13,500)
Balance at end of the financial year	2,927,060	2,304,876
(iv) Capital Maintenance Reserve		
Balance at the beginning of financial year	38,736	38,736
Transfer to the capital account funds expended in the period	(5,400)	-
Balance at end of the financial year	33,336	38,736
(v) Carryover Capital Works Reserve		
Balance at the beginning of financial year	330,870	996,592
Transfer from the grants, subsidies and contributions reimbursed reserve	207,706	52,546
Transfer to the capital account funds expended in the period	(521,149)	(718,268)
Balance at end of the financial year	17,427	330,870

(2) Movements in recurrent reserves are analysed as follows:

	2012 $	2011 $
(i) Recurrent Maintenance Reserve		
Balance at the beginning of financial year	4,657,023	2,324,026
Transfer from retained earnings for future expenditure	3,414,852	3,278,447
Transfer to retained earnings funds expended	(3,431,579)	(945,450)
Balance at end of the financial year	4,640,296	4,657,023

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	Note	2012 $	2011 $
28 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 - per year		11,915,638	14,182,483
		11,915,638	14,182,483
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		1,200,305	346,815
		1,200,305	346,815
These expenditures are payable:			
Within one year		1,200,305	346,815
		1,200,305	346,815

29 Events after balance date

Council experienced some minor flood damage from Cyclone Oswald in January 2013. The claim cannot yet be reliably estimated. It is expected that rectification costs will be covered by the Queensland Reconstruction Authority.

30 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 the potential loss on all claims at 30 June, 2012 should not exceed:	27,410	5,500

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 2012 should not exceed:	2,186	28,696

Local Government Workcare

The Burdekin Shire Council is a member of the Queensland local government workers compensation 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 and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise.

The Council's maximum exposure to the bank guarantee is:	253,338	234,934

Local Government Mutual

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

As at 30 June 2011 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

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	Note	2012 $	2011 $

31 Superannuation

The Burdekin Shire Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-employer Plan as defined in the Australian Accounting Standard AASB119 Employee Benefits.

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation. The scheme has two elements referred to as the Defined Benefits Fund (DBF) and the Accumulation Benefits Fund (ABF). The ABF is a defined contribution scheme as defined in AASB119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the Local Government Act 2009.

The DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which either fund is over or under funded would only affect future benefits and contributions to the DBF, and is not an asset or liability of the Council. Accordingly there is no recognition in the financial statements of any over or under funding of the scheme.

The audited general purpose financial report of the scheme as at 30 June 2011 (the most recent available) which was not subject to any audit qualification, indicates that the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2009. The actuary indicated that "the DBF is in a very modest financial position with regard to the net asset coverage of vested liabilities. Investment returns will be volatile under the required investment strategy, particularly over short periods. The DBF therefore needs sufficient reserves to be able to withstand a reasonable range of such influences. Because the DBF is now running down and cash flows are negative, the VBI (vested benefit index) should not be allowed whenever possible to retreat below 100%. Once below 100%, benefits drawn reduce the available assets for remaining members and hence the net asset coverage of vested benefits declines further.

In order to withstand a one in ten 'low return' outcome, the DBF would need reserves of the order of 8% to 10% having regard to the investment strategy adopted. Given the current position of the DBF, such reserve can essentially only eventuate from either excess investment returns over salary increases or additional employer contributions."

Council has been advised by the trustee of the scheme, following advice from the scheme's actuary, that additional contributions may be imposed in the future at a level necessary to protect the entitlements of DBF members. Under the Local Government Act 2009 the trustee of the scheme has the power to levy additional contributions on councils which have employees in the DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.

The next actuarial investigation will be made as at 1 July 2012.

The amount of superannuation contributions paid by Burdekin Shire Council to the scheme in this period for the benefit of employees was:		1,655,735	1,573,779

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	Note	2012 $	2011 $
32 Trust funds	1.29		
Trust funds held for outside parties:			
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities		2,256	2,159
Security deposits		48,938	34,913
		51,194	37,072

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

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

Net result		20,099,231	6,954,513
Non-cash operating items:			
Impairment of receivables and bad debts written off	9	(8,607)	11,885
Depreciation and amortisation	10	7,943,803	7,361,996
Change in restoration provisions expensed to finance costs		62,225	394,633
		7,997,421	7,768,514
Investing and development activities:			
Capital grants, subsidies and contributions	4	(12,955,844)	(4,267,599)
Capital income	5	(6,771,743)	(723,592)
Capital expenses	11	2,147,733	1,101,698
		(17,579,854)	(3,889,493)
Changes in operating assets and liabilities:			
(Increase) decrease in receivables		12,823	(611,292)
(Increase) decrease in inventories (excluding land)		47,218	143,111
Increase (decrease) in payables		(804,302)	1,291,908
Increase (decrease) in provisions		291,757	216,197
Increase (decrease) in other liabilities		51,725	(1,885)
		(400,779)	1,038,039
Net cash inflow from operating activities		10,116,019	11,871,573

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	Note	2012 $	2011 $

34 Controlled Entity

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 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 2011 to 30th April 2012, 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:-

Income			
Council Contributions		343,301	331,084
Other Income		272,658	257,360
Promotions/Rentals		226,577	230,013
		842,536	818,457
Expenditure			
Administration		144,604	168,158
Depreciation		1,271	2,730
Operating Expenditure		314,287	341,284
Promotions/Rentals		268,249	313,139
		728,411	825,311
Operating Surplus (Deficit)		114,125	(6,854)
Accumulated Funds			
Balance at beginning of period		105,145	111,999
Plus(less) Surplus(deficit) for period		114,125	(6,854)
		219,270	105,145
Represented by:			
Assets			
Current		265,369	158,274
Non-Current		12,326	13,597
		277,695	171,871
Liabilities			
Current		47,150	59,361
Non-Current		11,275	7,365
		58,425	66,726
Net Assets		219,270	105,145

35 Minor correction for assets not previously recognised

During the financial year Council became aware of some assets in property plant and equipment that were not previously recognised as well as some assets previously recognised that should not have been recognised.
The asset classes affected are disclosed in notes indicated

Summary details of assets not previously recognised are as follows:

Gross value of property, plant and equipment	18	1,357,106	770,040
Less: Accumulated depreciation	18	(174,269)	(263,510)
Gain from assets not previously recognised	5	1,182,837	506,530

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

36 Financial Instruments

Burdekin Shire Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk. Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council.

The Council minimises its exposure to financial risk in the following ways:

- Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia. The Council does not invest in derivatives or other high risk investments.

- When the Council borrows, it borrows from the Queensland Treasury Corporation unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the Statutory Bodies Financial Arrangements Act 1982.

Burdekin Shire Council measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Maturity analysis
Interest rate risk	Sensitivity analysis

(i) Credit Risk

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations.

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of these debts. In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The Council is exposed to credit risk through its investments with the Queensland Treasury Corporation (QTC) and deposits held with banks or other financial institutions. The QTC Cash Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties. Deposits are capital guaranteed. Other investments are held with highly rated/regulated banks/financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is remote.

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

The maximum exposure to credit risk at balance date in relation to each class of recognized financial asset is the gross carrying amount of those assets inclusive of any provisions for impairment. No collateral is held as security relating to the financial assets held by the Council.

The following table represents the Council's maximum exposure to credit risk:

	Note	2012 $	2011 $
Financial Assets			
Cash and cash equivalents - Bank	13	1,500,464	2,958,005
Cash and cash equivalents - QTC	13	14,775,473	9,748,407
Investments with approved deposit taking institutions	13&16	10,000,000	12,000,000
Receivables - rates	14	1,613,955	1,243,340
Receivables - other	14	1,857,514	2,192,645
Other credit exposure			
Guarantee	30	253,338	234,934
Total		30,000,744	28,377,331

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2012

36 Financial instruments - continued

Past due or impaired

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

The following table represents an analysis of the age of the Council's financial assets that are either fully performing, past due or impaired:

	Fully Performing	Past due				Less Impaired	Total
		Less than 30 days	31 to 60 days	61 to 90 days	Over 90 days		
	$	$	$	$	$	$	$
Receivables:							
2012	1,241,256	636,110	477,522	8,985	1,113,256	(5,660)	3,471,469
2011	1,412,908	975,578	8,291	27,428	1,026,240	(14,460)	3,435,985

(ii) Liquidity risk

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation for capital works.

The Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in the borrowings note 22.

The following table sets out the liquidity risk of financial liabilities held by the Council in a format as it might be provided to management. The amounts disclosed in the maturity analysis represent the contractual undiscounted cash flows at balance date (excluding employee entitlements as defined by AASB132 Financial Instruments para 4(b)):

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2012	$	$	$	$	$
Trade and other payables	2,134,267	-	-	2,134,267	2,134,267
Loans QTC	2,028,353	5,486,117	2,689,378	10,203,848	8,401,646
	4,162,620	5,486,117	2,689,378	12,338,115	10,535,913

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2011	$	$	$	$	$
Trade and other payables	3,059,123	-	-	3,059,123	3,059,123
Loans QTC	2,299,070	5,708,874	2,686,968	10,694,912	8,851,560
	5,358,193	5,708,874	2,686,968	13,754,035	11,910,683

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

Financing Arrangements

The council does not have a bank overdraft facility.

The council does have a general approval up to $150,000 to enter into a financial arrangement with a financial institution to obtain an overdraft facility if needed (Gov. Gaz., 26 June 1998, No. 73, Page 1026)

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2012

36 Financial instruments - continued

(iii) Interest rate risk

The Council is exposed to interest rate risk through its borrowings from the Queensland Treasury Corporation and investments held with financial institutions.

The risk in borrowing is effectively managed by borrowing mainly from the Queensland Treasury Corporation and having access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed. Interest rate risk in other areas is minimal.

The Council does not undertake any hedging of interest rate risk.

Interest Rate Sensitivity Analysis

The following interest rate sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates. The calculations assume that the rate would be held constant over the next financial year, with the change occurring at the beginning of that year. It is assumed that interest rates on overdue rates would not change. If the rates decreased by 1% the impact would be equal in amount in the reverse direction.

	Net carrying amount		Profit/(loss)		Equity	
Financial assets and liabilities that are held at variable interest rates total:	2012	2011	2012	2011	2012	2011
	$	$	$	$	$	$
Financial assets	14,775,473	9,748,407	147,755	97,484	147,755	97,484
Financial liabilities	8,401,646	8,851,560	(84,016)	(88,516)	(84,016)	(88,516)
Net total	6,373,827	896,847	63,739	8,968	63,739	8,968

(iv) Fair Value

Burdekin Shire Council does not recognise financial assets or liabilities at fair value in its Statement of Financial Position.

QAO CERTIFIED STATEMENTS

BURDEKIN SHIRE COUNCIL
Financial Statements
For the year ended 30 June 2012

MANAGEMENT CERTIFICATE

For the year ended 30 June 2012

These general purpose financial statements have been prepared pursuant to Section 102 of the Local Government (Finance, Plans and Reporting) Regulation 2010 (the Regulation) and other prescribed requirements.

In accordance with Section 161 of the Regulation we certify that these general purpose financial statements:

(i) have been prepared in accordance with the relevant accounting documents; and

(ii) accurately reflect the local government's financial performance and position for the financial year.

In addition we certify that, in our opinion:

(i) the prescribed requirements of the Local Government Act 2009 and associated Regulations for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements have been prepared in accordance with Australian accounting standards (including Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board); and

(iii) the general purpose financial statements present a true and fair view of the Council's financial position as at 30 June 2012 and of its financial performance and cash flows for the financial year ended on that date.

Mayor

Date: 2 / 4 / 13

Chief Executive Officer

Date: 2 / 4 / 13

QAO CERTIFIED STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Mayor of Burdekin Shire Council

Report on the Financial Report

I have audited the accompanying financial report of Burdekin Shire Council, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity, statement of cash flows, statement of appropriations and statement of capital funding for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and Chief Executive Officer.

The Council's Responsibility for the Financial Report

The Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government (Finance, Plans and Reporting) Regulation 2010*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards,* which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Basis for Qualified Opinion

The estimation of the fair value of assets in the Property, Plant and Equipment classes of Water, Sewerage and Drainage have been determined based on a depreciated replacement cost approach. In regards to this valuation approach , Council have been unable to provide sufficient appropriate audit evidence to enable me to evaluate whether the method of measurement used is appropriate in the circumstances and the assumptions used by management are reasonable in light of the measurement objectives of the applicable financial reporting framework. Specifically, there was a deficiency of evidence and supporting documentation in respect to the Council's assessment of the current physical condition and remaining useful lives of the assets within the Water, Sewerage and Drainage asset classes at the date of measurement . Consequently, the Council has been unable to demonstrate that the written down value of its water assets of $21,033,201, sewerage assets of $31,678,064 and Drainage Assets of $9,906,855 as at 30 June 2012 , did not differ materially from their fair value at that date, as required by Australian Accounting Standard AASB 116 *Property, Plant & Equipment.* I am therefore unable to and do not express an opinion on the reported written down value of these assets as disclosed in Note 18(a), and the associated asset revaluation surplus balances for water assets of $10,509,422 , sewerage assets of $20,620,620 and drainage assets of $162,877 as at 30 June 2012 as disclosed in Note 25(ii). The impact of this matter on the financial report was unable to be quantified due to the absence of reliable data.

In undertaking the revaluation of Road and Bridge Network assets in the 2011-12 financial year, a number of significant errors in respect to data recorded in the Council's Asset Register were identified . While these errors have subsequently been addressed as a result of the revaluation process in the 2011-12 financial year, their identification has cast significant doubt over the completeness and accuracy of the depreciation expense of $3,078,397 for the year ended 30 June 2012 as disclosed in Note 10, which had been calculated based on depreciable amounts recorded in the Councils' Asset Register as at 30 June 2011. Further, given the identified errors, significant doubt has also been cast over the completeness and accuracy of the comparative balances of the Council's road and bridge network assets of $278,752,493 as at 30 June 2011 as disclosed in note 18(a), and associated asset revaluation surplus balance for road and bridge network assets of $185,357,439 as at 30 June 2011. As Council has failed to appropriately disclose the existence of this prior period error and retrospectively restate comparative balances and or identify the impracticability preventing restatement in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Error,* I am unable to and do not express an opinion in relation to these comparative balances as at 30 June 2012. Further, my opinion on the current periods financial report is also modified because of the possible effects of this matter on the comparability of current period figures and corresponding figures. The impact of this matter on the financial report was unable to be quantified due to the absence of reliable data.

Qualified Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

(a) I have received all the information and explanations which I have required; and

(b) in my opinion, except for the effect of the matters described in the Basis for Qualified Opinion above -

  (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and

  (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of Burdekin Shire Council for the financial year 1 July 2011 to 30 June 2012 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Burdekin Shire Council for the year ended 30 June 2012. Where the financial report is included on Burdekin Shire Council's website the Council is responsible for the integrity of Burdekin Shire Council's website and I have not been engaged to report on the integrity of Burdekin Shire Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

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

Karen Johnson

K JOHNSON FCA
(as Delegate of the Auditor-General of Queensland)

ASSISTANT AUDITOR-GENERAL
04 APR 2013
QUEENSLAND AUDIT OFFICE

Queensland Audit Office
Brisbane

BURDEKIN SHIRE COUNCIL
For the year ended 30 June 2012

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 2012

	Note	2012 $	2011 $
Operating Income			
Rates and utility charge revenue	3 (a)	34,396,705	32,246,816
Less: Discounts		(3,092,069)	(2,940,390)
Less: Pensioner remissions		(281,530)	(280,696)
Net rates and utility charges		31,023,106	29,025,730
Fees and charges	3 (b)	2,521,249	2,360,768
Interest received	3 (c)	1,848,003	1,632,573
Sales of contract and recoverable works	3 (d)	2,059,717	2,227,395
Other recurrent income	3 (e)	360,050	375,529
Grants, subsidies, contributions and donations	4 (i)	4,587,177	11,052,033
Total recurrent revenue		42,399,302	46,674,028
Operating Expenses			
Employee benefits	7	(15,887,840)	(16,057,573)
Materials and services	8	(15,461,008)	(19,325,408)
Finance costs	9	(587,274)	(864,031)
Depreciation and amortisation	10	(7,943,803)	(7,361,996)
Total recurrent expenses		(39,879,925)	(43,609,008)
Operating surplus (deficit) for the period		**2,519,377**	**3,065,020**
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	12,955,844	4,267,599
Capital income			
Gain on the sale of capital assets	6	-	11,761
Gain arising from recognising assets that were not previously recognised	35	1,182,837	506,530
Change arising from revision of the future restoration expenditure	5	5,588,906	166,515
Reduction in rehabilitation provision due to the change in the estimated future cost on land not controlled by council	1.22(a)&5	-	38,786
Total capital revenue and income		19,727,587	4,991,191
Capital expenses			
Loss on the sale of capital assets	6	(802,265)	-
Loss on write-off of capital assets	12	(1,299,788)	(1,101,698)
Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate	1.22(a)	(45,680)	-
Total capital expenses		(2,147,733)	(1,101,698)
Net result		**20,099,231**	**6,954,513**

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

	2012	2011
Financial ratios of the accounts	%	%
Change in community equity ratio:		
The percentage change in the net wealth of the Council.	1.2%	1.2%
Interest cover:		
The percentage of interest costs to total recurrent revenue	1.2%	0.9%
Debt servicing ratio:		
The percentage that the Council's total recurrent revenue that is used to service loan interest and principal repayments	5.5%	4.6%
General rate revenue ratio:		
The Council's dependence on general rate revenue as a percentage of total recurrent revenue	55.7%	48.3%
Revenue ratio:		
The Council's dependence on net rates and utility charges as a percentage of total recurrent revenue	73.2%	62.2%
Debt exposure ratio:		
The percentage of Council's capital debt to total community equity	2.0%	2.1%
Working capital ratio:		
The ratio of unrestricted current assets available to meet current liabilities	5.5 : 1	4.2 : 1
Capital expenditure ratio		
The ratio of capital expenditure to depreciation	271.2%	163.6%
Rate arrears ratio		
The percentage of rates and charges receivable to net rate and charges revenue	3.4%	3.4%
The effectiveness of Council's collection of rates and charges		

BURDEKIN SHIRE COUNCIL
Statement of Actual Results
For the year ended 30 June 2012

	Note	Corporate Council Result	Eliminations on consolidation	General	Waste	Sewerage	Water
		Actual	Actual	Actual	Actual	Actual	Actual
Operating revenue		$	$	$	$	$	$
Rates and utility charges		34,396,705		24,023,125	3,363,929	3,586,644	3,423,007
Less: Discounts & pensioner remissions		(3,373,599)		(2,473,670)	(302,387)	(321,156)	(276,386)
Statutory fees and charges, rental and levies		2,521,249		1,925,102	367,490	119,033	109,624
Interest		1,848,003		918,513	61,250	476,923	391,317
Operational contributions and donations	4	220,591		190,960		13,081	16,550
Op Govt grants and subsidies for recurrent exp	4	4,366,586		4,366,586			
Sales of contract and recoverable works		2,059,717		2,059,717			
Internal service provider revenue			(1,306,000)	1,306,000			
Other operating revenue		360,050		253,786	59,043	1,267	45,954
Total operating revenue		42,399,302	(1,306,000)	32,570,119	3,549,325	3,875,792	3,710,066
Operating Expenses							
Employee benefits	7	15,887,840		14,193,225	19,794	915,708	759,113
Materials and services		15,461,008		10,795,711	2,645,770	763,155	1,256,372
Internal service provider expenditure			(1,306,000)		200,000	541,000	565,000
Depreciation	10	7,943,803		6,277,150	85,575	1,080,949	500,129
External finance costs		587,274		470,558	116,716		
Total operating costs		39,879,925	(1,306,000)	31,736,644	3,067,855	3,300,812	3,080,614
Surplus (deficit) from operations		**2,519,377**		**833,475**	**481,470**	**574,980**	**629,452**
Capital cash contributions received		168,507		94,077			74,430
Capital cash revenue from government sources		11,917,758		11,868,182		49,576	
Physical assets contributed		869,579		592,376		82,801	194,402
Other capital income	5	6,771,743		1,163,346	5,588,906	19,491	
Other capital expenses	11	(2,147,733)		(1,997,358)	(45,680)	(43,019)	(61,676)
Net result for the period		**20,099,231**		**12,554,098**	**6,024,696**	**683,829**	**836,608**
Retained surplus (deficit) brought fwd from prior year		20,925		20,925			
Net result from above		20,099,231		12,554,098	6,024,696	683,829	836,608
From (to) capital - items of capital income & expense		(5,493,589)		241,636	(5,543,226)	(59,273)	(132,726)
From (to) capital to adjust working capital cash		62,225			62,225		
Transfer (to) capital general revenue expended		(539,934)		(190,513)	(349,421)		
Other transfers between functions				(330,767)	(635,703)	171,781	794,689
Surplus/(deficit) available for transfer to reserves		14,148,858		12,295,379	(441,429)	796,337	1,498,571
Net transfers from (to) capital reserves	27	(14,142,997)		(11,853,244)	5,155	(796,337)	(1,498,571)
Net transfers from (to) recurrent reserves	27	16,727		(419,547)	436,274		
Retained surplus (deficit) funds at period end		**22,588**		**22,588**			
Capital Funding Sources							
General revenue used (excess funds provided)		539,934		190,513	349,421		
Disposal proceeds of capital assets	6	529,557		529,557			
Funded depreciation & amortisation expended		6,628,770		6,070,315	173,324	271,488	113,643
Government capital grants and subsidies	4	12,291,455		12,118,155	123,724	49,576	
Developer contributions and capital donations	4	1,047,847		696,214		82,801	268,832
Funds held in capital reserves	27	706,559		526,549		124,577	55,433
Loans for capital purposes	22	1,648,073		1,648,073			
Total capital funding sources		23,392,195		21,779,376	646,469	528,442	437,908
Capital Funding Applications							
Non-current assets		21,572,805		18,430,980	1,707,531	1,036,547	397,747
Movement in works in progress		(224,528)		1,586,751	(1,343,335)	(508,105)	40,161
Intangible assets		194,004		194,004			
Total capital asset acquisitions		21,542,281		20,211,735	364,196	528,442	437,908
Loan redemptions		1,849,914		1,567,641	282,273		
Total capital applications		23,392,195		21,779,376	646,469	528,442	437,908
Reserve balances held at beginning of period							
Capital reserve balances		6,130,614		1,184,697	128,879	2,304,876	2,512,162
Unspent loans and depreciation cash		11,686,868		2,889,227	98,290	5,593,884	3,105,467
Recurrent reserve balances		4,657,023		3,381,850	1,275,173		
Total reserve cash held at beginning of the period		**22,474,505**		**7,455,774**	**1,502,342**	**7,898,760**	**5,617,629**
Reserve balances held at the end of period							
Capital reserve balances		7,097,329		289,399		2,927,060	3,880,870
Unspent loan and depreciation cash held		12,743,287		2,847,989		6,403,345	3,491,953
Recurrent reserve balances		4,640,296		3,801,397	838,899		
Total reserve cash held at the end of the period		**24,480,912**		**6,938,785**	**838,899**	**9,330,405**	**7,372,823**

BURDEKIN SHIRE COUNCIL
Analysis of Cash Holdings
As at 30 June 2012

				2012				2011
				$				$
CASH HOLDINGS AT PERIOD END				26,275,937				24,706,412
Represented by :-								
(iii) Constrained grants and subsidy contributions reserve			238,636				943,970	
(i) Grants, subsidies and contributions reimbursed reserve			-				-	
(ii) Water reserve			3,880,870				2,512,162	
(iii) Sewerage reserve			2,927,060				2,304,876	
(iv) Capital Maintenance reserve			33,336				38,736	
(v) Carryover Capital Works reserve			17,427				330,870	
(i) Recurrent Maintenance reserve			4,640,296				4,657,023	
				11,737,625				10,787,637
Future capital sustainability reserve				11,477,143				10,172,651
Unspent Loan Cash Reserve				1,266,144				1,514,217
Other Cash Balances held :-								
Revenue received in advance				52,922				1,197
Retained surplus (deficit) at end of period				22,589				20,925
Cash backing of rehabilitation provisions								
	Cash to date	Provision balance	(Shortfall)	Cash held	Cash to date	Provision balance	(Shortfall)	Cash held
Refuse sites	31,623	14,943,659	(14,912,036)	31,623	21,082	7,930,532	(7,909,450)	21,082
Movement in Working Capital Cash								
		2012				2011		
	Capital A/c	Current Period	Movement		Capital A/c	Current Period	Movement	
Assets	Analysis	Balances			Analysis	Balances		
Trade receivables	586,134	3,253,933	(2,667,799)		586,134	3,287,632	(2,701,498)	
Loans to community assoc.	423,544	401,360	22,184		423,544	361,660	61,884	
Inventories	253,803	967,587	(713,784)		253,803	1,014,805	(761,002)	
Inventory land for devel. & sale	70,689	-	70,689		70,689	-	70,689	
Net movement in assets	1,334,170	4,622,880	(3,288,710)		1,334,170	4,664,097	(3,329,927)	
Liabilities								
Creditors and accruals	337,062	2,134,267	1,797,205		337,062	3,059,123	2,722,061	
Employee entitle- current	828,901	1,514,294	685,393		828,901	1,413,773	584,872	
Entitlements - non current		2,494,004	2,494,004			2,211,697	2,211,697	
Net movement in liabilities	1,165,963	6,142,565	4,976,602		1,165,963	6,684,593	5,518,630	
Net Assets minus Liabilities	199,829	(1,519,685)			189,289	(2,020,496)		
Net working capital cash (deficit) at period end				1,687,891				2,188,703
CASH HOLDINGS AT PERIOD END				26,275,937				24,706,412
Analysis of the Council's Capital A/c								
Non current capital assets			418,349,885				408,675,370	
Add - Unspent capital cash held			12,743,287				11,686,868	
Total capital assets			431,093,172				420,362,238	
Capital loans			8,401,646				8,851,560	
Rehabilitation provisions			14,943,659				7,930,532	
Net debt			23,345,305				16,782,092	
Net capital assets minus net capital debt			407,747,867	X		X	403,580,146	
Capital account			177,053,115				157,905,536	
Asset revaluation surplus			230,894,581				245,863,899	
Total of Council capital value			407,947,696	Y		Y	403,769,435	
Net working capital accounts balances in Capital A/c			199,829	Y - X = A		Y - X = A	189,289	