



Burdekin Shire Council

Annual Report - 2012/13

Table of Contents

Shire Profile	3
Economic Development	4
 Governance	6
Mayor's Review	6
Councillors	8
Council's Mission and Values	10
Corporate Governance	11
Organisational Structure	16
Elected Members & Senior Executive Officers	17
 Council at a Glance	18
Activity Statistics	18
 Our Achievers	19
Burdekin Shire Recognises Achievers at Australia Day	
Celebrations	19
 Programme Achievements	32
Administrative & Financial Services	32
Community & Cultural	37
Planning & Development	40
Environment & Health	42
Operations	44
Technical Services	49
 Financial Summary	50
Community Financial Report	50

Statutory Information	57
Policies on Rebates and Concessions	57
Particulars of Rebates and Concessions Allowed in Respect of Rates & Charges	57
Library Statistics.....	57
Elected Members' Meeting Attendances	57
Resolution on Elected Members' Remuneration	59
Total Remuneration and Superannuation Contributions paid to Councillors	61
Expenses incurred and Facilities provided to Councillors.....	61
Councillor Conduct.....	62
Administrative Action Complaints	63
Integrity and Accountability.....	64
Remuneration Packages to Senior Contract Employees	65
Equal Employment Opportunity	65
Donations – Other.....	65
Land & Reserves.....	66
Revenue Assistance Policy	66
Grants for Excellence in Sports & Cultural Activities	67
Expenditure on Grants to Community Organisations	68
Regional Arts Development Fund.....	69
Expenditure on Overseas Travel	70
Business Activities	70
Registers Kept Open for Inspection	71
 Operational Plans	 72
 Financial Statements	 119
• Financial Reports Not Forming Part of the Financial Statements	
• Current Year Financial Sustainability Statement	
• Long Term Financial Sustainability Statement	

Shire Profile

Local Government

Burdekin Shire.

Location

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

Status

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

Area

5,053 sq kms.

Population

17,914 estimated resident population as at 30th June, 2012.

Rateable Assessments

8,795 as at June, 2013

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, Wun Junga, 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 that 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.

Burdekin Shire Council is committed to healthy planning and healthy places for people to live, work and visit. Council has almost half completed an 8.5km Burdekin Be Active Walking/Cycling Trail which consists of a 2.5 m wide concrete walk/cycle path. The project provides 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).

A large-scale cassava plantation is being planted in the district, which will see a starch factory and stockfeed plant established on a large parcel of land south-west of Home Hill. Cassava is a native American shrub with starchy tuberous roots. It is a staple food in much of Africa, and tapioca starch is used widely in processed foods, paper manufacturing, bioplastics and many other industries. The initial investment totals \$12 million and, should it progress to the second stage, will employ as many as 100 full-time, skilled personnel.

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.

KFSU recently successfully received \$1.8 million in funding through the Federal Government's Commercialisation Australia grant programme to support expansion into commercial scale production. The expansion will create a world-first manufacturing plant that will produce 1.32 million kilograms of dietary fibre per annum.

Blue Ribbon has been trading since February 2000. Blue Ribbon Rice, Pulses and Grain have been in the Burdekin district for the past five 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. The company is in the midst of a five year expansion strategy to develop a strong export market out of the Port of Townsville for a range of alternative seed and grain products.

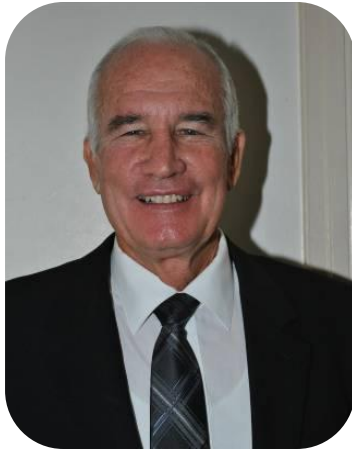
Tropical Forestry Services have purchased 759 hectares of cane land at Dalbeg and 140 hectares at Millaroo to grow sandalwood. Indian sandalwood is renowned for its fragrant and medicinal properties. The company commenced planting in March 2012. Seed pods are picked each year for their oil content. It is a labour intensive industry that 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).

Pacific Reef Fisheries (PRF) is a large, fully integrated prawn farming operation, with grow-out and processing facilities near Ayr. Having commenced operations in the Burdekin in 1998, the family-owned business is capable of growing up to 900 tonnes of premium Black Tiger Prawns annually. PRF won two gold medals in the Sydney Fine Foods Show and the Champion Prawn Product for 2012 and supplies fresh prawns to the Coles supermarket chain. PRF employs a wide range of people including marine science graduates from James Cook University in Townsville. During the growing season staff numbers swell from a base of about 50 to anything up to 100 once processing gets underway. PRF is currently seeking to expand its nearby Guthalungra operations in order to become the largest single prawn farming operation in Australia.

The Macroalgal Biofuels and Bioproducts project is located at Pacific Reef Fisheries, Trent Road, Ayr. The project will provide research, development and demonstration of macroalgal biofuels (focused on biocrude production for Jet fuel conversion) and co-products (fertiliser, animal feed, human food and nutraceuticals). This \$1.5 million investment project is the first in Australia to demonstrate the use of freshwater and marine macroalgae (large multicellular algae including seaweed) for biofuel development. James Cook University founded Australian company MBD Energy and Burdekin company Pacific Reef Fisheries will grow seaweed in the waste water from prawn ponds. Macroalgae offer exceptional opportunities for the supply of biomass feedstock for biofuel.

Governance

Mayor's Review



As you can see from the table of contents listed at the beginning of this Annual Report for 2012/2013 this document contains extensive information about Burdekin Shire Council's achievements, governance and financial situation. I will therefore not go into specific details of Council's performance over the last financial year, but will focus on a few matters I feel are worthy of reporting in this my second 'Mayor's Review'

I am now in the second year of the current four-year term as Mayor, and am very proud of what the Councillors, employees and I have achieved since our election in April 2012. Council has endeavoured to manage this local government area within a very strict budget, and has made some very difficult decisions over the last twelve months. Councillors have remained vigilant in their desire to minimise rate increases whilst ensuring Council has sufficient funds to deliver essential services to the community. Councillors were mindful of the need to maintain the level of services currently provided, and the need to invest in infrastructure within the Shire - not only to protect existing assets, but also to meet the community's expectation for Council to provide infrastructure to allow for economic and social growth within the community.

Burdekin Shire, like all local governments throughout Queensland, has faced many challenges because of decreasing subsidies and grants from State and Federal Governments, and the increasing devolution of responsibilities to councils for programmes, compliance and regulation. Council has in the past and will continue in the future to pressure State and Federal Governments to provide more financial and other assistance to local governments to meet their obligations.

In April this year, the Queensland Government honoured our community with its decision to hold a Community Cabinet Meeting in Ayr. Council was pleased to welcome the Cabinet Ministers for this meeting, and I thank the State Government for affording Council and residents the opportunity to make personal representations to Parliamentarians during the visit. Of course, Council took the opportunity to discuss a number of community issues, including the need for more support for local governments.

Residents would be aware that council's main investment in the community in this financial year was for maintenance and capital works on roads, drainage and reseals. Council allocated approximately \$9.3 million for this work, and \$8.4 million for flood damage restoration works. I am aware of the

disruption to the community with the roadworks, and I thank residents for their patience and understanding during construction.

Other significant and clearly 'visible to the community' projects include an upgrade to the Home Hill Comfort Stop, sewerage works and the continuation of the bitumen-widening programme.

I would like to thank each of the Councillors for their efforts during the year, and acknowledge the contributions they have made to manage this community. I also take the opportunity to thank management and staff of Burdekin Shire Council for their dedication and commitment to their roles. Council places much responsibility on management to deliver programmes and implement decisions made by Council.

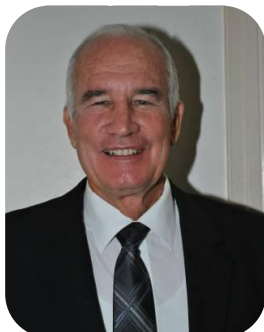
Since my election in 2012, I have endeavoured to fulfil my obligations and do my best for this community. I have enjoyed my time as Mayor and I believe the Burdekin is a great place to live and a wonderful community to raise a family. The area is asset rich with abundant supplies of underground water, fertile agricultural soils, almost 300 days of sunshine, and unlimited opportunities for economic, agricultural and industrial development. However, the greatest assets in this community are the people! We are rich in talent and diversity, and I am ever inspired by the youth in the district.

In closing, I once again thank the councillors, management and staff for their efforts over the last twelve months and look forward to working together into the future to ensure the Burdekin remains the best community in Australia in which to live!

Cr. Bill Lewis

Mayor

Councillors – Delegations from Council



CR. BILL LEWIS

The Mayor, Cr. Bill Lewis is Chairman of the Burdekin Cultural Complex Board, the Burdekin Local Disaster Management Group 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 Organisation of Councils, North Queensland Regional Roads Group, the Regional Economic Development Sub-Committee of NQROC, and the Reef Guardian Council's Steering Committee.



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. 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.

Council's Mission and Values (as adopted by Council on 25th June, 2013)

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. Agendas and Minutes are available on Council's website.

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. Council resolved on 28 May 2013 to establish an Audit Committee to receive and consider matters in accordance with legislation.

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, Community Recovery and Resilience 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 to deal with a councillor who engages in 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. The Register of Interests is accessible on Council's website.

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 Crowe Horwath. 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 Queensland 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 Programme titled SafePlan 3.
- 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. Council resolved on 28 May 2013 to establish an Audit Committee. The first meeting of the Audit Committee was held on 25 September 2013. An Internal Audit Plan for the organisation was completed in June 2013.
- Council has a quality management system for its Environment and Operations Division which is currently certified to Australian Standard ISO 9001:2008 for the purposes of civil engineering in works design, works construction, works maintenance and plant management. Certification is provided by the Department of Transport and Main Roads. As part of this system, Council has a systematic programme of internal audit undertaken on activities and processes.
- Council has also developed a basic Enterprise Risk Register including existing risk treatments.

Legislative Administration and Compliance

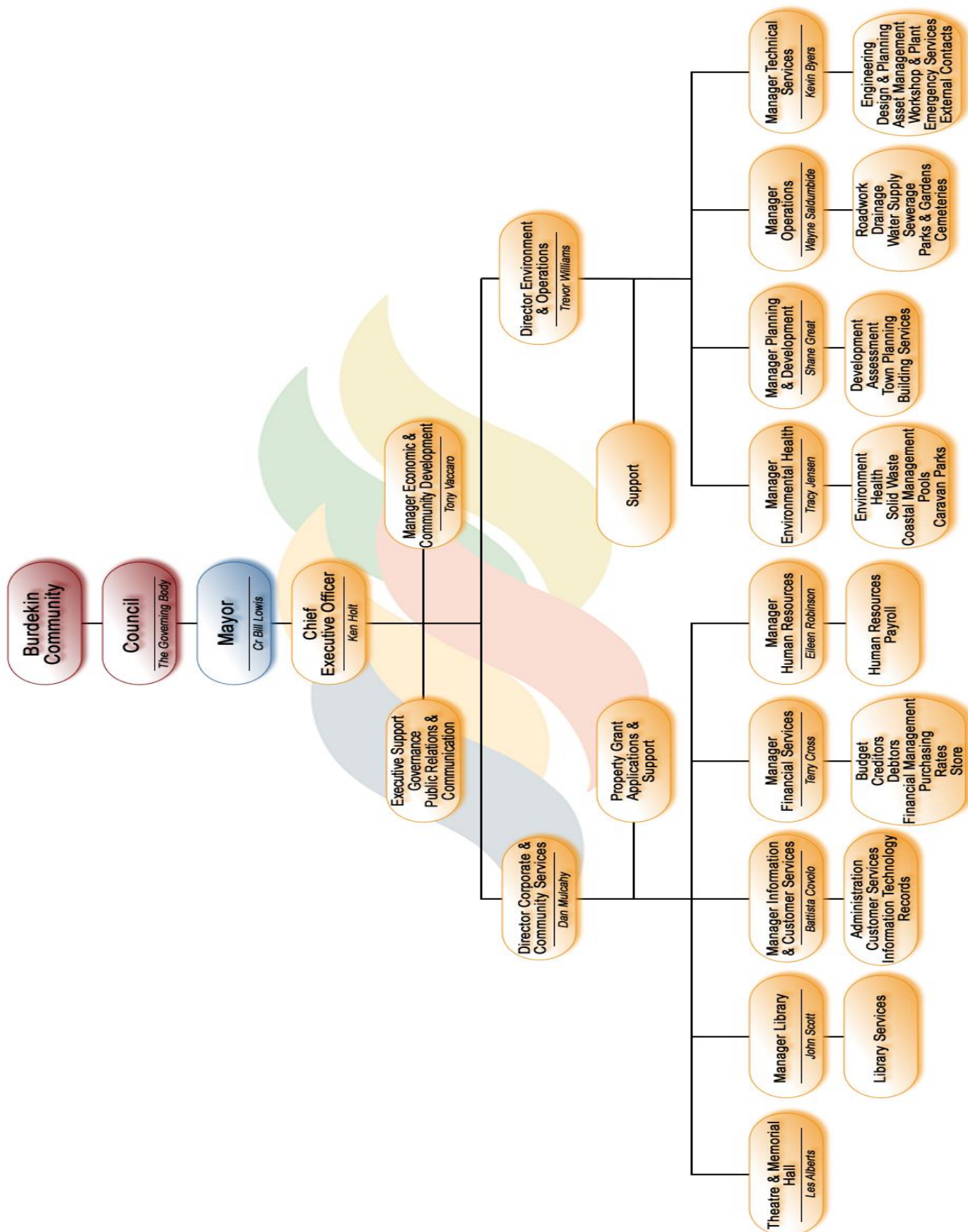
Legislative Responsibility

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, Community Recovery and Resilience play a significant role in communicating legislative requirements and changes.

Organisational Structure



Elected Members & Senior Executive Officers

Elected Members as at 30th June, 2013



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 Lewis (Mayor), Cr. Ross Lewis (Deputy Mayor), Cr. Pierina Dalle Cort.

NAME	ADDRESS	CONTACT NUMBER
Cr Bill Lewis (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 47832122 - Business
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.

	2012/13	2011/12
Average Net Rates Per Residential Property (Excluding Fire Levy)		
- Ayr	\$2,524	\$2,433
- Home Hill	\$2,317	\$2,075
- Brandon	\$2,253	\$2,078
- Giru	\$1,701	\$1,605
Level of Gross Rates Arrears (Excluding Fire Levy)	\$1,179,859	\$1,060,373
Number of Building Approvals	180	292
Dollar Value of Building Approvals	\$16,833,980	\$24,488,916
Number of Building Approvals (Private Certifiers)	102	121
Dollar Value of Building Approvals	\$12,756,922	\$12,857,935
Number of Building Approvals (other Local Government Areas).	599	681
Dollar value of Building Approvals.	\$58,963,765	\$79,506,272
Number of Material Change of Use Impact Assessments	15	5
Number of Material Change of Use Code Assessments	7	32
Number of Reconfiguration Applications	27	46
Number of Operational Works	1	5

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 Saturday, 26th January 2013 and acknowledged the achievements, dedication and outstanding service of some of its prominent citizens and community groups.

- **Pat Nuttall – Citizen of the Year**
- **Lorna Hogenelst – Citizen of the Year Achievement Award**
- **Joshua Great and Brianne Rossato – Young Citizens of the Year**
- **Brittany Falco – Young Citizen of the Year Achievement Award**
- **Sacred Heart Parish 2012 Centenary Celebrations – Community Event of the Year**
- **Monica Licciardello – Senior Cultural Award**
- **Reece D'Alessandro – Junior Cultural Award**
- **Shannyn Pattinson – Junior Cultural Achievement Award**
- **Karina Johnson - Sports Administrator Award**
- **Michelle Scott – Senior Sports Person of the Year**
- **Jarrold Langford – Junior Sports Person of the Year**
- **Jack Brock & Kurt Perry – Junior Sportspersons of the Year (Achievement Award)**

Citizen of the Year

The 2013 Citizen of the Year, **Mrs Pat Nuttall** is known for her love of the Burdekin; her dedication to the community; and her ability to bring the best out of anyone who is in her charge. She has made an outstanding contribution to the local community through her involvement with the Ayr Amateur Basketball Association back in the 70's which saw her involved at all levels – local, regional and state as a coach and a manager. In the 80's Pat and her husband opened their home weekly to young people in the Antioch Youth Group. However, her greatest contribution to our community has come through the Burdekin Singers and Theatre Company's productions.

She has given tirelessly of her time, energy and creative talents over several decades to continually direct and produce shows of an incredibly high standard. Her productions have involved thousands of local community members in the cast and crew and have been witnessed by tens of thousands of people. These theatrical productions help to define the cultural fabric of the entire Burdekin district and bring our community together. Pat is committed to the success of other people and empowering them through many different channels. She has dedicated her life to others and consideration of others' achievements is what makes a truly 'Great Citizen'.



Left: Mayor, Bill Lewis and Citizen of the Year for 2013 Pat Nutall

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.

The Citizen of the Year Achievement Awardee, **Mrs Lorna Hogenelst** has devoted 30 years to helping others through her work with St Vincent de Paul.

Aside from working with her husband to empty charity bins, and sort and distribute donated goods, the recipient assisted the needy by providing referrals and access to local support agencies, arranging crisis accommodation and often used personal funds to feed the hungry. She also took it upon herself to follow-up with individuals who sought assistance from St Vincent de Paul and find out if they required any further support. Before she retired from St Vincent de Paul in 2009 she implemented a Counter Disaster Planning Committee that assisted in relocating a distressed family to new accommodation following a cyclone and provided them with physical, psychosocial and emotional support.

As well as volunteering for St Vincent de Paul, the recipient also supports the PCYC; the Variety Club; volunteers at Cootharinga, an organisation that supports people who live with disabilities; and makes hospital and home visits to sick and lonely residents. Her exceptional work earned her an Australian Volunteer Award and again today we honour her compassion and the selfless sacrifices she has made to assist the downtrodden within our community.



Above: Lorna Hogenelst (Citizen of the Year Achievement Awardee) & Pat Nutall (Citizen of the Year Awardee)

Young Citizens of the Year

This year judges again awarded the Young Citizen of the Year Award to two recipients, both of whom have made an outstanding contribution to the Burdekin Community. The Australia Day Council also 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.

Joshua Great was the first recipient named 2013 Young Citizen of the Year. Joshua was nominated for his outstanding contribution to the local community through his involvement in school, sporting and community activities. As School Captain at Ayr State High School he led by example and was very active in all aspects of school life.

In his final year of school he was awarded Senior Dux, the Caltex All Rounder Award and gained an OP 1. He also received the Australian Defence Force Long Tan Leadership and Teamwork Award which recognises students who demonstrate leadership and teamwork within the school and wider community. He was selected for his display of respect for others, mateship and doing one's best; which are all integral to Australian society.

The recipient has also served the community as an active member of the Ayr Surf Lifesaving Club where he undertakes volunteer surf patrols and participates in many activities that promote the club throughout the wider community. Additionally, he referees soccer and touch football and has been selected in the development squad for the North Queensland Hurricanes Touch Football Referee Academy. He is also a Bronze and Silver Awardee of the 'Duke of Edinburgh' Award Scheme and a Red Shield Appeal volunteer.

Unfortunately, Josh was unable to attend the Australia Day Awards to receive his award, as he was attending the National Youth Science Forum in Perth. His sister Keely Great was presented with the award on his behalf.

Brianne Rossato, the second recipient named **2013 Young Citizen of the Year Award** is a well-rounded individual who has made great academic, cultural, sporting and social contributions to the Burdekin community.

She fulfilled many executive roles during her final year at high school and participated in numerous community service events, including Clean Up Australia Day, the Red Shield Doorknock Appeal and attended the dawn and church services and ANZAC Day parade as a flag bearer. She was also selected to represent the Home Hill Lions Club at the Regional Lions Youth of the Year Quest where she was awarded the prestigious Kate Lemmon Award for Community Service. She also took part in Toastmasters, Rostrum Voice of Youth and Lions Youth of the Year where she won the Public Speaking Award. Last year at her school awards night she received the Senior Australian Defence Force Leadership and Teamwork Award; School Leadership Award; Rotary Community Service Award; Piere de Coubertin Award; and the Order of Australia Student Citizenship Award.

She is a valued member of the Burdekin Netball, Burdekin Touch, Burdekin Track & Field and Ayr Surf Lifesaving clubs. In 2012 she was nominated by NQ School Sport as a Future State Great for the second year in a row and received an Award of Distinction – the first of its kind – in recognition of an extraordinary record of participating in 28 state championships over the past eight years. She also received the Home Hill State High School Senior and Overall Sportsman of the Year awards.

No matter how far out of her comfort zone the job is, she strongly believes that something positive will always come from the experience.

Young Citizen of the Year Achievement Award

2013 Young Citizen of the Year Achievement Awardee, **Brittany Falco** was nominated for the passion and pride she has for her community and her willingness to contribute whenever and wherever she can to assist in its growth.

In 2012 she concluded her school education holding a variety of senior executive roles, including School Captain, Sporting House Vice-Captain, Student Council Treasurer and Interact Club Community Service Officer. She received the Dawson Medal for demonstrating leadership and excellence in attitude and achievement with a strong and consistent role in school and community activities. She also received an Order of Australia Association Award; Student Citizenship Award; and the Rotary Club of Home Hill Community Service Award for her contribution and participation in events such as Relay for Life, Red Shield and Leukaemia Foundation Doorknock Appeals, Clean Up Australia Day and Growers' Race Day Clean Up. She also coordinated the Shave for Cure event and Operation Christmas Child Appeals during her senior years at high school.

The recipient has enthusiastically participated in many other activities including being Interschool Drama Festival master of ceremonies, Toastmasters' International Youth Leadership Programme, gaining the Rostrum Commander of the English Language Award, and winning the coveted Lions Youth of the Year Award, Pierre de Coubertin Award and an Australian Defence Force Bursary.

Her quiet but determined efforts are an inspiration and her ability to play such a large part in community affairs while remaining an avid sportsperson, retaining an excellent academic record and holding down a part-time swimming coach job is something to be admired.



Above: Brittany Falco (Young Citizen of the Year Achievement Awardee), Keely Great (on behalf of her brother Josh Great Young Citizen of the Year Awardee) Brianne Rossato (Young Citizen of the Year Awardee) and Mayor, Bill Lewis

Community Event of the Year

The 2013 Community Event of the Year, **The Sacred Heart Parish Centenary Celebrations** received many accolades from those who partook in the variety of celebrations honouring the 2013 Community Event of the Year. After three years of dedicated planning, the Sacred Heart Parish Centenary Celebrations' Committee began an 18 month event awareness campaign that involved a history stall at St Francis Primary School market day, a car rally around the district, the production of a centenary information booklet, a 'Life from the Yesteryear' expo and pioneer family story-telling sessions to mention a few.

Through these activities, the committee was able to raise awareness of the Sacred Heart Parish's rich historical background; recreate its founding activities for today's generation to enjoy; foster community bonding; and promote a preservation of this strong sense of community for the next 100 years.

Week-long celebrations in March began with the blessing of pioneer family graves at the Ayr Cemetery before a Filipino Mass and a number of other Masses. On Friday 16th March, past parishioners and pupils were among 400 guests who celebrated the special milestone at the Sacred Heart Parish Centenary Dinner at the Memorial Hall in Home Hill. There was also a tour of St Francis Primary School and a symbolic procession transporting pioneer families from Brandon, where Parish began on 17th March 1912 to the present site in Ayr created in 1918.

This was followed by a centenary mass in the Samaritan Centre with a blessing of the commemorative plaque and a barbecue and concert attended by 700 people. The celebrations for St Francis Primary School took place in September with a school fun day, wine and cheese evening, tour of the school, re-enactment of past decades of school life, centenary mass followed by a family barbecue and a family fun day.



Above: Charles Derlagen, Anne Escribe & Ellen Lund representing the Sacred Heart Parish Centenary Celebrations Committee (Community Event of the Year) and Mayor, Bill Lewis

The committee enjoyed great community support and the event was a fine demonstration of the Burdekin catholic community's spirit of remembering the past and looking forward to the future.

Senior Cultural Award

2013 Senior Cultural Awardee, **Monica Licciardello** has for many years made an outstanding contribution to the Burdekin community's culture through her involvement with Burdekin Junior Eisteddfod, the Burdekin Singers and Theatre Company; local church services; and music lessons for school students.

She has been a central figure in Burdekin Singers and Theatre Company productions, organising musical arrangements, accompanying singing rehearsals, recruiting musicians for the orchestra and conducting and performing in the orchestra. She has also organised and led the band for all of the company's *'It Takes Two'* charity events and last year she organised, conducted and sang in the Burdekin Singers Ladies' Choir at the Community Christmas Carols on the Green in Home Hill. The recipient also recently made her debut appearance as a cabaret singer, performing with 'Attori' at the Burdekin Theatre.

Her musical talents also have been well received beyond the Burdekin, when three years ago she composed a song that was performed at the Pope's visit to Sydney.

The recipient has shown a great commitment to music; maintaining her own high standard of performance whilst also encouraging others to do their best. Aside from her commitment to these many cultural activities, she has remained a devoted wife and mother, cared for her extended family, supported her church and been heavily involved with the local soccer club. The Burdekin is fortunate to have such a talented and dedicated individual supporting the community's cultural activities.

Junior Cultural Award

2013 Junior Cultural Awardee **Reece D'Alessandro** has culturally contributed to the community in many ways. He has been an active member of the Burdekin Singers and Theatre Company for six years and is currently rehearsing his lead role as 'Mungo-Jerrie' in the company's current musical, *'Cats'*. His love of dance and four years training at Karen Healy's School of Dance has prepared him for the complex choreography involved in his current theatrical role. His acting, singing and dancing talents also earned him the 'Best Actor' award at the 2012 Burdekin Drama Festival.

He was crowned the 2009 Burdekin Water Festival Junior Ambassador Winner and has since been compere at the festival's mardi gras. Last year 2012 he joined local identity John Furnell as compere at 'Tastes of the Burdekin'. He was also master of ceremonies at the 2012 Mental Health Fundraiser held at the Ayr Bowls Club. All these speaking roles undoubtedly benefited from the recipient's ongoing involvement in the Rostrum's Voice of Youth Public Speaking Competition, from which he was selected to represent North Queensland in the State Final.

In September 2012 Reece was chosen from 1300 applicants to partake in the State Honours Ensemble Programme which provides participants with vocal and instrumental training. Along with only 30 other students, he was mentored by Dr Robert Sinclair before performing at the Griffith University Queensland Conservatorium.

Despite the demands of his cultural commitments, the recipient is also dedicated to achieving a high standard of academic success which resulted in being awarded Home Hill State High School's Junior Dux in 2012. He is an outstanding role model for his peers and a dedicated young man who has tirelessly contributed to the culture of the Burdekin community.

Junior Cultural Achievement Award

Shannyn Pattinson, recipient of the Junior Cultural Achievement Award was nominated for her outstanding contribution to the cultural life of her school and the Burdekin community. As a member of the Burdekin Singers and Theatre Company, she has performed in an astonishing collection of stage productions and is currently rehearsing in 'Cats'. She has also volunteered her time to entertain crowds at a variety of community events.

The recipient has been a member of the Burdekin Catholic High School choir since grade eight and was appointed the role of Cultural Captain last year. In this role she provided encouragement and support to all cultural endeavours of the school's students and successfully coached and conducted a junior choir at the Burdekin Junior Eisteddfod receiving first place in its category. Shannyn also had a lead role in her school's musical production 'The Wizard of Oz' and won the Director's Award for her part in Burdekin Catholic High School's entry in the 2012 Burdekin Drama Festival.

As a member of her school's St Vincent de Paul Society, she volunteered on Saturday mornings at the local 'Vinnies' and distributed Rotary phone books as part of a fundraising event. She organised, captained and motivated a Burdekin Relay for Life team and joined other Burdekin Catholic High School students in providing regular entertainment to residents of the Lower Burdekin Home for the Aged throughout 2012.



Above: Shannyn Pattinson (Junior Cultural Achievement Awardee), Reece D'Alessandro (Junior Cultural Awardee), Monica Licciardello (Senior Cultural Awardee) and Pat Nutall (Citizen of the Year Awardee)

Her love of music, singing and acting, along with qualities of leadership and responsibility make her a great cultural ambassador for the Burdekin community.

Sports Administrator Award

Karina Johnson, Sports Administrator Awardee is an avid touch football player who, as a member of the Burdekin Touch Association Executive Committee, undertakes the role of Games and Referees' Coordinator.

The Association's Executive Committee commented that without the recipient's dedication to her position, the Burdekin touch competition would not occur. It is a position that previously enlisted the efforts of two or three people, however for the past few years the recipient has independently organised the draw for all weekly games and promptly advertised them in the local newspaper and online, graded up to 50 touch teams per season into the appropriate competitive divisions and arranged multiple referees for up to seven games in each of the four evening timeslots every week of the season.

However her efforts do not stop there. She is always the first official to arrive at the touch football fields, positioning sideline markers on up to seven playing fields, arranging equipment at the reception area, organising the competition cards, updating the notice board and ensuring the game bells ring on time. On occasion, she may also have to source replacement referees at short notice or complete the task herself.

The recipient's contribution to Burdekin touch football has had a positive effect on the smooth running of club operations, the introduction and development of younger players and the increased involvement of Burdekin Touch Association members as referees. With her assistance, the Burdekin's touch football competition has truly prospered with hundreds of locals, of all ages, enjoying the great game of touch football every Wednesday night.

Senior Sports Person of the Year Award

2013 Senior Sports Person of the Year Awardee, **Michelle Scott** represents the commitment, determination and true grit of an Aussie sporting champion. Her willingness to give so freely of her time to others, captures the quintessential nature of Aussie mateship.

Her name has appeared for more than 30 years in sporting records both locally and across the state. Throughout her school days, she swam in the North Queensland competition and collected countless medals and trophies as she set new records at swimming venues from Cairns to Mackay. As an 11-year-old she swam in the State Primary School Swimming Titles in Brisbane. In 1981, she wrote herself into the record books at both the Queensland Sprint Championships and the Queensland Secondary Schools' Swimming Championships. She was invited to train with legendary swim coach Ken Wood as part of the training squad for the 1982 Commonwealth Games.

She is doggedly determined to excel in whatever she takes on but also is willing to share her experiences to the benefit of others. She is involved with the local unit of the Australian Army Reserve and has helped in the training and development of the Australian Air Force Cadets Burdekin Squadron. She has also undertaken Australian Defence Force officer training at Duntroon Royal Military College in Canberra.

Last year she returned to competitive swimming at the Pan Pacific Masters' Games where she won gold in her first swim, the 200m Individual Medley, and took four seconds off the Games record. Despite only returning to serious training five months prior to the games, she managed to secure three gold and two silver medals in individual events, broke Pan Pacific Games and Queensland records in two of those events, and collected another two silver medals for mixed relay events.

The recipient of this award has contributed much to her community through her personal, professional and sporting endeavours and she remains one of our exceptional athletes and a great ambassador for the local community.



**Above: Mayor, Bill Lewis and Michelle Scott
(Senior Sports Person of the Year Awardee)**

Junior Sports Person of the Year

2013 Junior Sports Person Awardee, **Jarrold Langford** has excelled in his chosen sport of ten pin bowling and has competed for regional, state, national and international representative honours.

As a regional representative of the sport in 2012, he competed for state titles at the Kegel Open where he finished 16th, the B & T Junior Open and Sharp Champions where he placed 2nd, and he won the Classic Cup and the Cairns Open. This victory in Cairns made him the youngest individual and only junior bowler to win the event in its 22-year history. At the Sydney Junior Cup he again won 1st place and became the first male from North Queensland to win the prestigious junior event in its 33-year history.



**Above: Mayor, Bill Lewis and Jarrold Langford
(Junior Sports Person of the Year Awardee)**

The 2012 President Shield Trials saw the recipient compete against the top 12 junior male and top 12 junior female bowlers from each state for one of five positions on the 2012 All-Star Team. He finished the competition as the top qualifier with the highest average of the entire competition. As a result, the recipient then competed as part of the All-Star Team in the 2012 Australian Junior Interstate Series where he placed 1st. He also received gold medals in the singles, doubles and team categories of the 2012 Junior National Championships where he won 17 games from the 17 games contested.

The recipient has supported and mentored younger Burdekin Bowlers and members of the North Queensland President Shield Team throughout 2012. This keen and dedicated sports person's next goal is to study coaching and preparation of bowling equipment with a goal to one day assist others in their bowling endeavours both in his own home centre and other centres throughout North Queensland.

Junior Sports Persons of the Year (Achievement Award)

This year judges decided to present two achievement awards in the Junior Sports Person of the Year category.

The first recipient of the Achievement Award, **Jack Brock** excels in every sport he participates in. Between 2009 and 2012 he represented North Queensland in cricket, rugby union and rugby league. It is his rugby league talents however, that have earned his highest accolades. He has proudly represented the Burdekin Roosters in the Townsville District Rugby League competition since 2008. Since that time he has been selected in a number of Townsville, North Queensland and Queensland representative teams and obtained a Cowboys Young Guns' Scholarship. He also participated in the Australian Institute of Sport Recognition Programme on the Rugby League Training Squad.

In 2012 he attended camps in Canberra with the AIS Rugby League Squad and was part of the Queensland Championship winning Townsville Stingers Under-18 side. He played in the National Competition against New South Wales and was also the only Burdekin Open-Age School Boy to be selected in the North Queensland Rugby League School Boys Side to play in the State Championships. Last year he also accepted a three-year contract with the Cowboys Young Guns Under 20 Side.

Despite all his sporting commitments, he managed to maintain an excellent academic record which included two subject dux awards. He also participated in mathematics and science competitions and the science engineering challenge between 2008 and 2012.

Jack has managed to play at elite levels, but also maintains strong connections with local clubs through supporting fellow team mates and mentoring younger players.

Kurt Perry received the second Achievement Award. Kurt is an active member of the Ayr Surf Life Savers. He patrols the beach every three weeks and to do this he had to attain his Surf Rescue Certificate, Bronze Medallion and demonstrate proficiency each year. He was also the Schools' North Queensland Region Open Boys' Champion and the Ayr Open Male Club Champion. He attended the Australian Lifesaving Championships and placed 5th in the Under17 Beach Flags event and 6th in the Under17 Beach Sprint event. At the North Barrier Branch Lifesaving Competition, he was both Under 17 and Open Division Fastest Man on the Sand Champion.

In addition to his Surf Lifesaving successes, the recipient was also the 2012 Open Age Champion for athletics at the Burdekin Secondary School Sports' Carnival. He then competed in the North Queensland Athletic Trials, reaching the finals in the 100m and 200m sprints, long jump and triple jump. The recipient was also selected in the North Queensland Open School Boys' Rugby Union Team which won the Queensland Secondary Schools' Competition on the Gold Coast.

At school, he was a member of the High Performance Unit and gained the Pierre de Coubertin Award for an attitude to sport and competition in a way consistent with the ideals of the Olympic movement. The recipient also successfully fulfilled his appointment as 2012 School Vice-Captain.

In Rugby League, Kurt assisted in coaching the Under 15 Burdekin Rugby League Team, was North West Open School Boys' Rugby League team captain and was awarded Players' Player and Player of Year for the Burdekin Roosters' Under 18 Team. In 2012, he was selected in the Under 20 North Queensland Cowboys' National Youth Competition Squad and offered a three-year contract.



Above: Mayor Bill Lewis, Karina Johnson (Sports Administrator Awardee), Michelle Scott (Senior Sports Person of the Year Awardee), Jarrod Langford (Junior Sports Person of the Year Awardee), Kurt Perry and Jack Brock (Junior Sportspersons of the Year Achievement Awardees)

Programme Achievements

Administrative & Financial Services

- Relevant statistics from the Customer Service Centre include:
 - 31,953 phone calls answered with an average answer delay of 12 seconds;
 - 6,885 customer requests recorded;
 - The majority of the customer requests concerned animal control (26.52%), water supply (14.7%), roads and drainage (13.65%) and waste management (9.82%).
 - Achieved overall Service Level of 87.27%.
- Major upgrade of Council's records management system (ECM) to version 4.02. ECM now incorporates a function-based business classification scheme in line with the Queensland State Archives' requirements for compliant recordkeeping.
- Staff training programme overhauled to accommodate the new ECM version and all staff trained on the new functions and features.
- Continual 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.
- Imported historical minutes from 1995 into ECM 4.02.
- Deployed wireless access points throughout chambers.
- Deployed Guardian emergency management software using Citrix - XenApps.
- Deployed Citrix – XenApps to enable remote employees to access organisational network.
- Completed Stage 2 – GovCloud RSDS Project which involved duplication of council's website in a cloud environment.
- Completed Cabling Project Stage 1- Chambers (Engineering, Design, Administration, Meeting Rooms and Burdekin Theatre).
- Helpdesk tickets opened between 01/07/2012 and 30/06/2013 were 2525; tickets closed between 01/07/2012 and 30/06/2013 were 2507 resulting in 99.3% completion.

- Upgraded from Archive Manager 4.6 to 4.7.
- Website enhancements – Calendar of Events and Business, Tender and Purchasing Functionality, Employment Application Submission.
- Rating analysis and drafting and adoption of Council's 2012/13 budget, policies and two year forward estimates with a 10 year forecast to provide 10 year forward estimated financial ratios completed by 9 July 2013.
- Total operating grants, subsidies and contributions obtained from the state and commonwealth governments and other sources totalled \$6,558,419 which included an advance payment of \$1,612,461 for 2014 from the Commonwealth Grants Commission.
- Total capital grants, subsidies and contributions obtained from the state and commonwealth governments and other sources totalled \$14,230,332.
- Obtained Federal employment grants of \$29,000 in respect of trainees and continuing apprenticeships.
- 55 meetings minuted and 1,141 general debtor invoices issued for \$5.03M.
- Debt redemption of \$1.56M and new loan borrowings of \$0.42M for 2012/13.
- Annual rates season collections of \$29.5M from a \$32.8M levy of Council rates and State Government fire levies for 9,088 properties with 1,826 properties paid at Council Chambers and 6,303 properties paid at collection agencies.
- Rates arrears of 3.7% (\$1,179,860) compared with total net levies (\$32.08M) 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 \$592M.
- Annual financial statements for 2012/13 were qualified for the comparative year 2011/12 results (previously qualified) and were unqualified for the current year 2012/13 results in the 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 1,089 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 Theatre and Burdekin Memorial Hall.
- 1,194 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 246 members including trainees and councillors.
- 50 staff and workforce vacancies and 11 workers' compensation claims processed through the year.
- Implemented electronic timesheet entry for employees under the Queensland Local Government Officers' Award 1998.
- Developed the Performance Development Programme for all employees under the Queensland Local Government Officers' Award 1998.
- On-line training was made available for all Council Employees – Learning Seat
- Successful review of all Council Position Descriptions

Funding Applications and Nominations

- **Local Government Energy Efficiency Programme:**
Replacing quick recovery hot water units with solar split systems at Home Hill Comfort Stop and Jones Street Depot : \$9,979
- **Department of Local Government Community Recovery and Resilience -**
Get Ready Resilience Initiative – \$11,700
- **Local Government Grants and Subsidies' Programme Infrastructure Subsidy**
Alternative Water Supply Sites – Ayr-Brandon Water Supply Scheme : \$325,000

➤ **Local Government Grants and Subsidies' Programme Infrastructure Subsidy**

Detailed Design for Refurbishment of Ayr Swimming Pool : \$108,000

➤ **Local Government Grants and Subsidies' Programme Flood Mitigation Projects**

Construction of Burdekin Cyclone Shelter - \$7,612,500

➤ **Natural Disaster Relief Programme - Flood Mitigation Projects:**

Flood Mitigation Works – Home Hill CBD – Stage 1 : \$1,680,000

➤ **Local Government Grants and Subsidies' Programme Infrastructure Subsidy**

Upgrade of Home Hill Comfort Stop : \$64,000

➤ **Local Government Grants and Subsidies' Programme Local Government Floods Response Subsidy**

Installation of Backflow Prevention Devices at Beach Road, Ayr : \$38,720

➤ **Local Government Grants and Subsidies' Programme Local Government Floods Response Subsidy**

Burdekin Cyclone Shelter: \$4,000,000 (over 2 years)



Above: Home Hill Comfort Stop

Economic and Community Development Section – Funding Applications – 2012/2013

- Regional Arts Development Fund (RADF)
 - Interpretation of Burdekin flora and fauna by renowned Indigenous artist, Mr Aicey Zaro, – Lions Diorama - \$4,738
- Tourism & Events Queensland
 - Australian Hand Cane-cutting Championships - \$6,250.
- Regional Development Australia
 - Extension of Burdekin PCYC - \$500,000 (Pending Government Approval)



Above: Lions Diorama

Community and Cultural

- \$179,353 was spent on Development and Tourism; contribution to the Burdekin Tourism Association; and contribution to the production of the Bountiful Burdekin booklet.
- Assistance provided to Burdekin Tourism Association, Burdekin Water Festival Committee, Tastes of the Burdekin, Home Hill Harvest Festival Committee, Burdekin Grower Race Day, Burdekin Craft Spectacular, 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.
- Participation in Northern Agricultural Business Exposure.
- Co-ordinated events including an industry capabilities' workshop with Townsville Enterprise Limited, 4-week Get Fit for Free Programme and 10,000 Steps Financial Services Challenge.
- Participated in Townsville Tourism Expo's in October 2012 and May 2013; and Defence Expo in March 2013.
- 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; Carols by Candlelight; Youth Council Unplugged Concert.
- Organised Building Safer Communities' Action Team 'Burdekin Crime Prevention and Community Safety Conference' 6/7 September, 2012.
- Sought funding for installation of drinking fountains and exercise equipment in Ayr and Home Hill parks – September, 2012.
- Facilitated visits by Consulate-General of Japan, Malaysia, Papua New Guinea and Adani Mining Group.
- Production of update Burdekin Investment Profile and Fast Facts brochures on Tourism and Lifestyle, and Doing Business in the Burdekin.
- Arranged North Queensland Sports Foundation Sports Education Tour. Visited Ayr and Home Hill schools 17-19 April, 2013.
- Produced 4 editions of Council's 'Infocus' newsletter.

- Council has continued with its generous donations to welfare, cultural, sporting and community based organisations. \$863,000 was provided to various organisations in the Shire in the form of cash, or provision of in kind services or sewerage charge rebates. (\$114,644)
- Major building upgrades included: bar and amenities refurbishment at Burdekin Memorial Hall; fish pond renovation and rejuvenation of Mirka Mora Mural at Ayr Library; and new caretaker's residence at Ayr Showgrounds.
- Minor building upgrades included: replace floor coverings at The Support Centre; Power Control building; Ayr Aerodrome Dwelling; Ayr Water Treatment Plant residence; upgrade of Burdekin Theatre kitchen; and refurbishment of the Clare Pool Amenities to include a new publicly accessible unisex facility.
- Maintenance and upkeep was undertaken on the Burdekin Theatre, Memorial Hall, Library and The Support Centre.
- Continuation of Rationalisation of Land Programme with sale of last lot at Ayr Industrial Estate and marketing of 4 vacant lots for sale.
- Subsidies for sporting and cultural excellence were offered in accordance with Council's policy. 10 grants were provided from this subsidy totalling \$2,700.
- Counter Disaster/SES operations were funded in the amount of \$224,663 net of subsidies and contributions.
- Regional Arts Development Fund (RADF) Grants totalling \$37,983 were provided in respect of 14 applications.
- Total number of visits to the Burdekin Library in Ayr was 63,576. Each person visiting may have been reading a paper, looking at a display, browsing the shelves looking for a book, surfing the internet on their mobile device to name some of the varied possible activities at the library.
- The Burdekin Library has 7,798 registered users in the Shire. Library members borrowed a total of 108,151 items in the last 12 months. A total of 6,560 items were purchased for the Burdekin Library.
- The free Public WIFI service for Library members continues to be a great success with over 8,000 sessions resulting in the provision of 16,000 hours of WIFI.
- The library introduced kindles for loan, ebooks and indieflix movies available both in the library and from home, these services have been well received by borrowers.

- SMS messaging was introduced to borrowers to give them immediate notification of reservations and advising of overdue books. We currently send out 100 messages per month, this improves communication with borrowers and cuts down on postage costs for council.
- The Burdekin Library scanned and indexed an additional 157 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.
- 234 programmes were run throughout the year attended by 2,304 people. These programmes ranged from Book week activities with school children, story times and Baby Rhyme time.
- 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.
- Also introduced was a one hour one-on-one individual computer training programme available to those who want quick help.
- Social networking tools continue to be an important means of communicating with the community. Our Facebook page has over 250 followers almost double from last year. Our Twitter feed has some 123 followers up by 30% on last year.



Above: New Burdekin Library space following removal of the fish pond area

Planning & Development

- 2012/2013 has seen no changes in staffing levels. The Planning and Development Department has continued to provide a high level of service and professional advice to all of its customers with regard to urban and regional Town Planning, Building and Plumbing related matters.
- The Plumbing Department has two qualified staff members that are now designing and inspecting on-site effluent systems. This new service is developing into a potential new income stream for the Plumbing Department. Since commencing, officers have designed 5 new systems and have given preliminary advice on many more potential on-site effluent design systems. The Department also continues to offer the service of inspecting back flow prevention devices. The Department's operations continue to provide professional plumbing related technical advice in a timely manner to all of 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. Council now has two qualified building certifiers, with Council's remaining cadet due to complete qualifications in 2014.
- Council's Town Planning Department has continued to assess, control and manage all areas of development assessment. In total, 19 Material Change of Use and 24 Reconfiguring of a Lot Development Applications have been assessed. In addition, on-going Operational Works compliance checks have ensured that all residential and commercial projects are constructed in accordance with their respective design plans to meet Council's specifications. Approximately 21 new residential lots have been approved this financial year with many rural ROL's also gaining approval.
- Council's Priority Infrastructure Plan (PIP) and associated Regulated Infrastructure Charges Schedule (RICS) have been implemented to ensure developers contribute more towards achieving full cost recovery in providing appropriate infrastructure to all new development in the Priority Infrastructure Area (PIA).
- The commencement of the Sustainable Planning Act 2009 (SPA), the Queensland Planning Provisions (QPP), and more recently, new planning reform initiatives, commencing 1 July 2013 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.

- 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: several natural coal seam gas mining camps in the south-western mineral province of Queensland; several school buildings at Palm Island; and Rio Tinto buildings in Weipa. Council's Building Certification Team has managed to maintain competitiveness in the field to allow the team to provide a quality service in many parts of the state.
- In total, 431 building applications were generated within the Burdekin Shire. Of these, 102 applications were from external certifiers. The dollar value of such works totalled \$29,590,902. The number of applications was down on last year's total with the overall value of work decreasing by \$7,755,949.
- Private certification services for Building Works in neighbouring local authorities have decreased from 681 to 599 approvals issued. This equates to the total value of work decreasing from \$79,506,272 to \$58,963,765. The slowing down of the building industry and in particular, the building of new homes throughout the region has contributed to this decrease.
- Council's Building Department continues to have three officers with appropriate qualifications to inspect pool fences under swimming pool fencing legislation. Council's Swimming Pool Safety Inspectors continue to give important advice to ensure the Shire's pool fencing requirements are being met.
- Once again, Council has been successful in achieving an exemption from specific water saving 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 being required to install either electric heat pumps, solar or gas hot water heating systems.

Environment & Health

- Staff turnover and shortages have impacted on the department's ability to undertake all aspects of the Environment and Health programme activities. Council continued to advertise to fill vacant positions and all positions were filled by the end of the year.
- An animal and mosquito authorised inspection programme was conducted from April to June 2013. The programme was undertaken in towns to monitor mosquito species and in particular the mosquito that transmits dengue fever. The animal programme was to identify unregistered animals, non-compliance with enclosures, and other issues under the local law.
- The cabins were renovated at Home Hill Caravan Park and new BBQ shelters were erected at Home Hill and Burdekin Cascades Caravan Parks improving the amenity of the parks.
- Council officers represented Council on a number of regional groups to provide Council input into projects, policy, and new initiatives for Regional Pest Management, LAWMAC, Landcare, LGAQ Think Tank and BBIFMAC.
- Officers liaised with and obtained approvals from the state government, and coordinated and commenced operations to remove the flying foxes from Lloyd Mann Park in Home Hill.
- Council partnered with North Queensland Dry Tropics Natural Resource Management to undertake a number of projects such as the revegetation and fencing project on riparian areas, feral animal and weed control, artificial wetland enhancement, wetlands maintenance and coastal and wetlands management.
- Free Food Hygiene and Safety training courses have been conducted for food premises in the Burdekin, including stall holders for the Water Festival and 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.
- Organised and participated in National Tree Day, Clean Up Australia Day, Toad Day Out, Mobile Muster and National Recycling Week.
- The new off-leash dog area, adjacent to Kennedy Street in Ayr, was launched on 26 August 2012 with a free sausage sizzle, competitions for participants, and free micro-chipping.

- Several school-based education programmes were undertaken on responsible pet ownership, waste minimisation and recycling.
- Council held several free mulch days at Ayr and Home Hill waste transfer stations. Council made a loader available to assist people to fill trailers, trucks and utes over a number of weekends.
- Officers 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 gazetted and commenced on 1 July 2012. New application forms and letters were drafted to meet the new local law requirements and implementation of the new local law commenced. Several amendments were made to the local law to achieve better outcomes for the community.
- The Coordinated Wild Dog and Feral Pig programme continued to be developed through a project working group to coordinate regional programmes and utilise new baiting stations.

Environmental Levy

- Council's Environmental Levy helped fund projects such as the chemical subsidy to farmers for weed control, controlling water weeds in lagoons and creeks throughout the shire and the construction of a gross pollutant trap at Nelsons Lagoon in Ayr. Quotes are being obtained for an energy audit of all Council facilities to reduce the operational costs of Council facilities. This project will be completed next year. Actual expenditure of the Environmental Levy during 2012-13 is as follows:

Herbicide subsidy scheme	\$ 32,596
Waterway	\$ 24,850
Nelsons Lagoon Gross Pollutant Trap	\$128,217



(Above) Flying Foxes in trees in Lloyd Mann Park, Home Hill prior to their removal



(Above) Council Loader being used to assist people on one of several free mulch days held throughout the year

Operations

- Council completed approximately \$5.12 million in new road works and reseals in 2012/2013.
- 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 \$2.486 million.
- 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 \$3.01 million.
- Operated and maintained the Wastewater Systems for Ayr/Brandon and Home Hill within the requirements of Environmental Licence for a total cost of approximately \$3.496 million.
- All Systems performed in compliance with Customer Service Standards.
- Continued with the adopted Levels of Service Standards for Roads, Drainage and Waste Water.
- Continued programme 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 \$1.83 million in a four year package under the Roads to Recovery Programme. Council commenced construction on the following projects under this programme:-
 - Completion of bitumen surfacing on Sayers Road;
 - Bitumen widening and reconstruction of Ivory Road including widening of Pearce's Bridge.

Drainage

- Upgrade of culverts under Beach Road, Ayr at Brice's crossing.
- Commenced design of Home Hill Urban Area Drainage Scheme.
- First year of drainage maintenance partnerships between Burdekin Shire Council and North and South Burdekin Water Boards utilising the "Mud Boss" swamp excavator.
- Drainage maintenance of approximately \$375,400 was carried out throughout the shire.

Footpath and Bikeway Construction

- St Colman's Catholic Primary School, Home Hill footpath construction along Eleventh Avenue.
 - Continuation of Burdekin Be Active Trail from Anzac Park, Ayr along Wickham Street to Edwards Street and along Edwards Street to Nelson's Lagoon.
- Bitumen Reconstruction and Widening and Drainage Upgrades
- Sections of Baker, Corica, Liebrecht and Donaghue Roads were upgraded to improve standards in these areas.
 - Carried out reseals to the Shire roads to the value of approximately \$1.04 million.
 - Carried out general maintenance to roads to the value of \$2.66 million.

Kerbing and Channelling

- Thirteenth Avenue Home Hill – completion of kerbing and channeling between Twelfth and Fourteenth Streets.
- Twelfth Street Home Hill – kerbing and channeling between Thirteenth and Fourteenth Avenue.
- Clayton Street Ayr – kerbing and channeling western side between Ross and Cox Streets.

Roundabouts

- Construction of new roundabout at the intersection of Young and Munro Streets, Ayr with funding from the Department of Transport and Main Roads Transport Infrastructure Development Scheme.
- Construction of new roundabout at the intersection of Cox and Gibson Streets, Ayr with funding from the Department of Transport and Main Roads Transport Infrastructure Development Scheme.

Public and Recreational Facilities

- Commenced \$160,000 upgrade of the Home Hill Comfort Stop with \$64,000 funding coming from the Department of Local Government - Infrastructure Grants and Subsidies Scheme.
- Replacement of public amenities in Coutts Park, Ayr.
- Stage 1 of upgraded Skate Park facility in Watson's Green, Home Hill

- Construction of new Sextons' Hut at Ayr Cemetery.

Boat Ramps

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

Water

- Continued programme of air scouring the water distribution network in Ayr and Brandon.
- Installed scour injection points into 250 mm main servicing Rossiters Hill to allow regular cleaning.
- Installed baffle system in South Ayr storage basis as first stage of iron and Manganese removal strategy.
- Ongoing replacement/refurbishment of various water supply assets including pumps and reticulation components.

Wastewater

- Commenced annual programme to upgrade existing telemetry installations at sewerage pump stations to digital technology.
- Ongoing replacement/refurbishment of components at Wastewater Treatment Plants including the commissioning of sludge dewatering presses at both Ayr and Home Hill at a cost of \$342,000.
- Continuation of annual sewer relining project for sewers in Ayr, Home Hill and Brandon at a cost of \$718,000.

NDRRA – National Disaster Relief & Recovery Arrangements.

- Completed restoration of \$7,950 million of roads and essential public infrastructure throughout the shire as part of NDRRA claims for 2010, 2011, 2012 and 2013 flooding and cyclone events. Sections of Donaghue Road, Burke Street, Wallace Road, Groper Creek Road, Burstall Road and Iona Road were restored to pre-event standards.
- Completed restoration of Burdekin and Haughton River banks at a cost of \$420,000.



(Above) Scouring 250 mm Water Main from South Ayr to Rossiters Hill Ayr



New Roundabout being constructed at Corner of Cox & Gibson Streets Ayr



New Kerbing & Channelling in Thirteenth Avenue Home Hill



Bitumen Resealing works in Chippendale Street, Ayr



Tree removal in Macmillan Street Ayr to enable road reconstruction works to be carried out



Sayers Road, Barratta - Lime Stabilisation of subgrade prior to bitumen construction



Laying Asphalt in Burke Street Ayr



Road Reconstruction works being carried out on Ey Road Airville (NDRRA)



Road Reconstruction works being carried out on Mill Street Giru (NDRRA)



Road Reconstruction works being carried out on Donaghue Road Giru (NDRRA)



Road Reconstruction works being carried out on Seaforth Road Jarvisfield (NDRRA)



Constructing concrete foundations for new Flood Reporting Station at Yellow Gin Creek



New Flood Reporting Station at Yellow Gin Creek

Technical Services

- Commenced development of Asset Management Strategy and 5 year programme to assist in the ongoing development and improvement of Council's Asset Management framework to provide Council with the most cost effective processes to manage over \$650 million worth of assets.
- Improved condition assessment, depreciation and valuation procedures developed to assist in the estimation of the fair value of Council owned assets to fulfil the requirements of legislation and accounting.
- Completed the Sewerage Asset Management Plan.
- Completed annual returns for the Department of Environment and Heritage Protection (Sewage Treatment Plants) and the Statewide Water Information Management system.
- Commenced preliminary design for the upgrade of the Home Hill urban stormwater drainage network.
- Commenced preliminary design work on Ayr drainage projects to improve the capacity of the urban drainage network.
- Council has completed its 2 year Road Maintenance Performance Contract (RMPC) with the Department of Main Roads and negotiated a new 1 year contract for 2013-14. The RMPC services a total of 186 km covering sections of the Bruce Highway, Kirknie, Dalbeg and Ravenswood Roads and provides employment for approximately 4 equivalent full time operations staff and utilises local sub-contractors to assist Council in the completion of the required works.
- Approximately \$1.8 million maintenance works were carried out during the 2012/2013 financial year (includes \$170,000 flood damage to State controlled roads).
- All profits derived from contract works and the RMPC have been returned to Council for distribution to fund Shire roadworks and drainage projects, purchase of plant and equipment, and training.
- Facilitated delivery of Burdekin Shire Rivers Improvement Trust 2012-13 annual works programme.

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

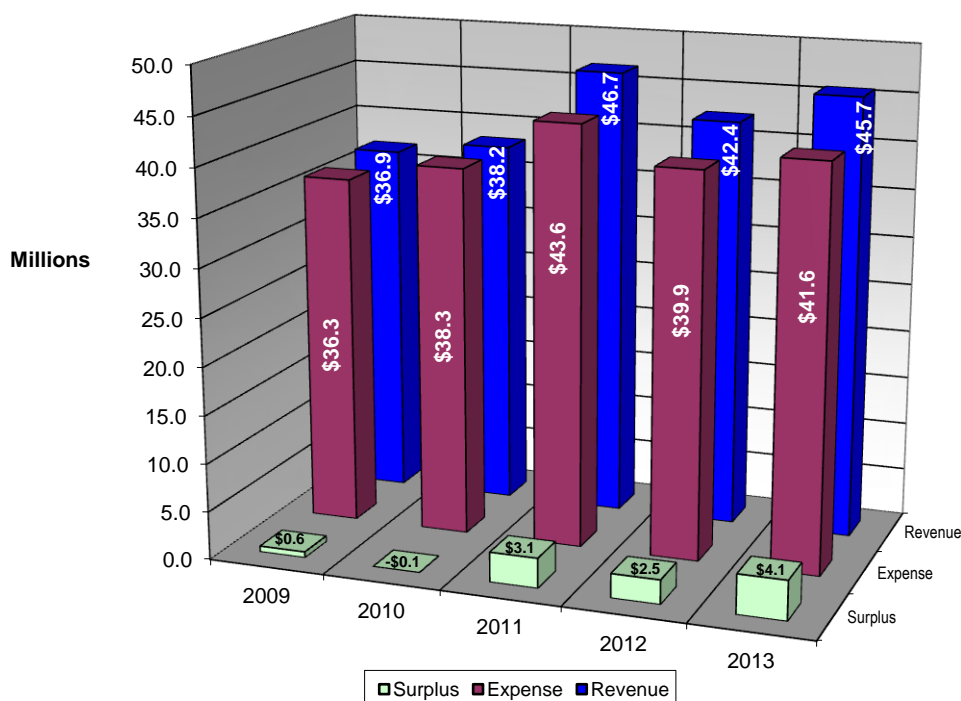
This community financial report is a simplified summary and analysis of Council's financial performance and position for the financial year ended 30 June 2013.

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. Council's financial picture fits together in this way.

Council's Financial Management

Council has aimed for a surplus to provide for future community needs during the 5 years from 2009 to 2013. Reassessing asset depreciation expense and aiming to fully fund this usage of assets to help with future upkeep of Council's infrastructure and to provide identified service levels for the community is how this is achieved.

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



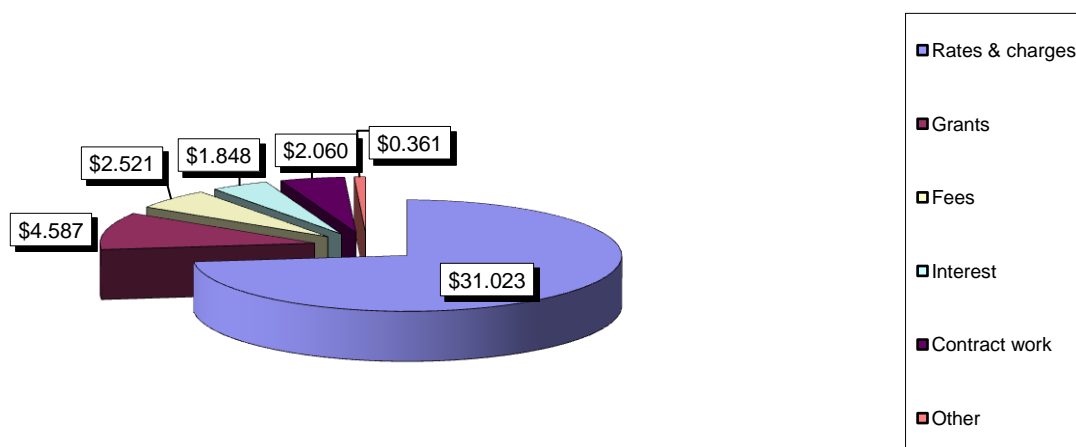
Where the Money Comes From

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

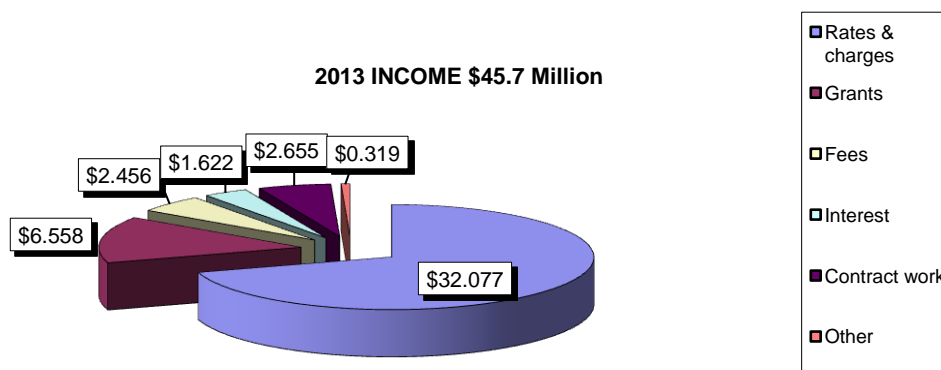
Grants are provided by State and Federal governments to assist in natural disaster restoration in addition to improving services and facilities. Council also performs contract road works for the State government.

Restoration grants this year, as in last year, are at historically high levels due to the multiple natural disaster events of recent years commencing in 2010.

2012 INCOME \$42.4 Million



2013 INCOME \$45.7 Million



Where The Money Is Spent

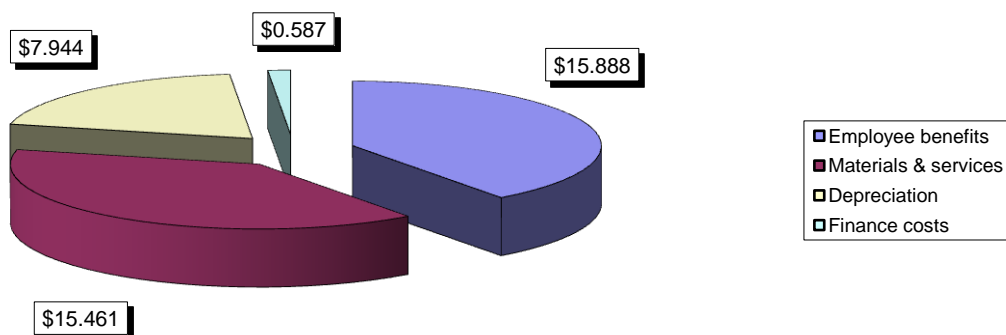
Council provides a wide range of services to the community.

Many of these services rely on and result from community infrastructure such as park lands, community and cultural buildings, plant and equipment, roads and bridges, water and sewerage, drainage and other assets.

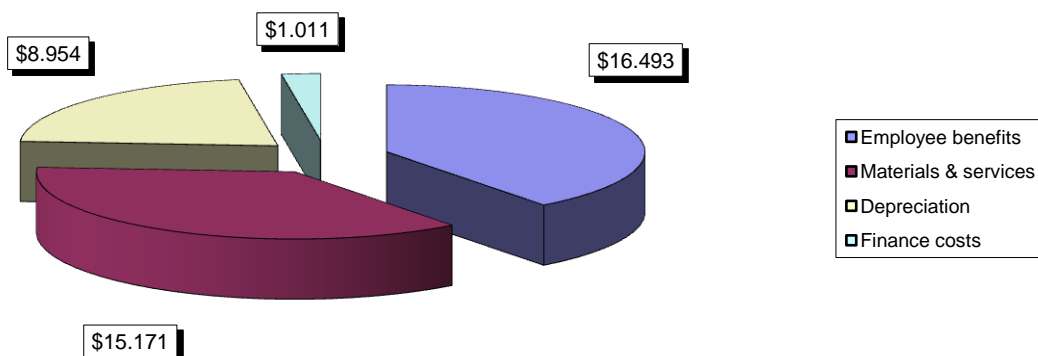
Works and services are performed by Council employees and by contractors. Wherever possible, local suppliers and contractors are engaged so the money flows back into the local economy.

Asset restoration maintenance works continued at historically high levels due to the multiple natural disaster events of recent years commencing in 2010. Reviews of asset replacement values and useful lives resulted in higher assessed depreciation expense for infra structure assets in all classes.

2012 EXPENSES \$39.9 Million



2013 EXPENSES \$41.6 Million



What Council Owns

Community asset values increase steadily as new infrastructure is built and existing infrastructure is renewed or restored to provide services.

Roads, drainage, buildings, water and sewerage need refurbishment and upgrading as the assets age, are used up or where demand increases. This monitoring and pro-active approach also aims to build in future community resilience.

Standards change and this requires the improving or rehabilitation of facilities such as refuse sites to meet community expectations for the environment for now and the future.

Asset values change up or down by revaluation and impairment assessments which are done from year to year.

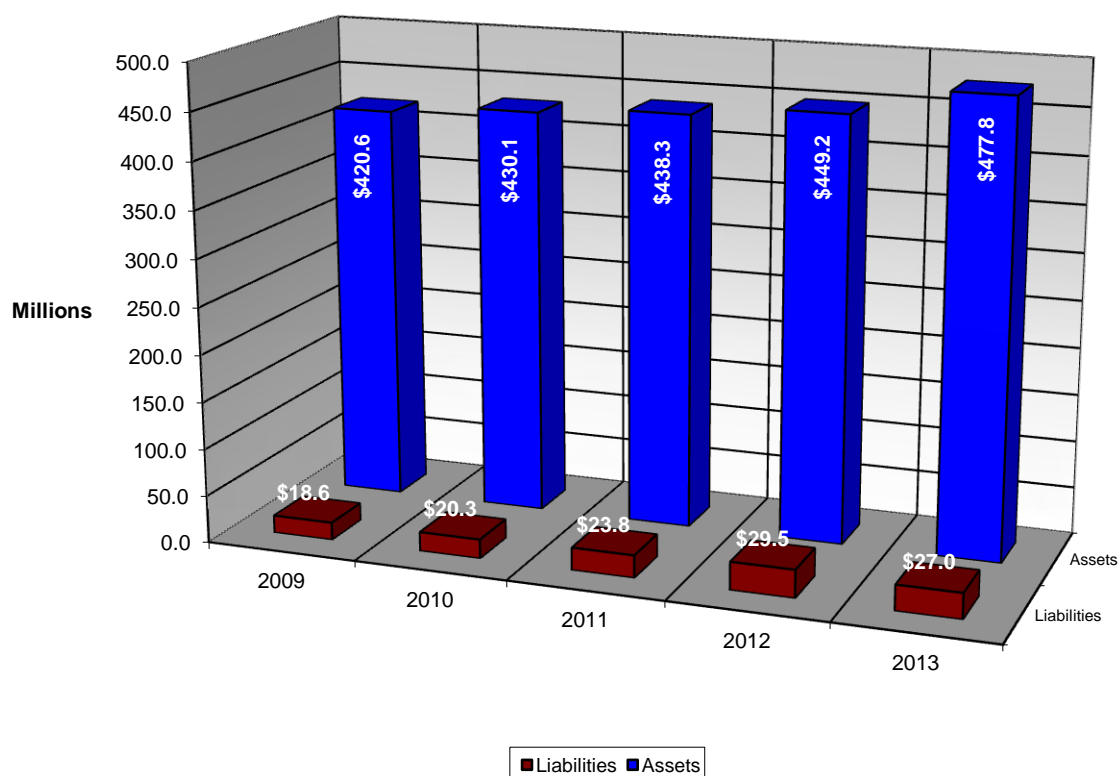
What Council Owes

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.

ASSETS & LIABILITIES



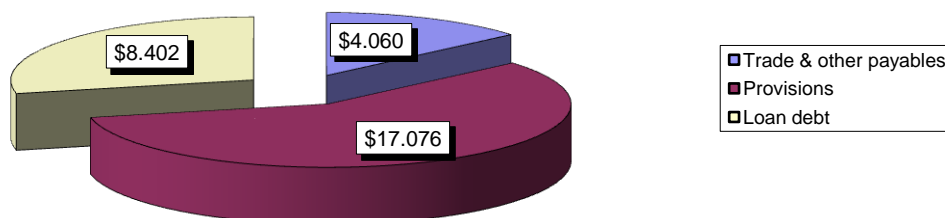
Managing Debt

New loan borrowings of \$0.415M for infrastructure works were required in 2013. The loan debt level is managed to ensure a sound balance between the use of Council's own money and loans.

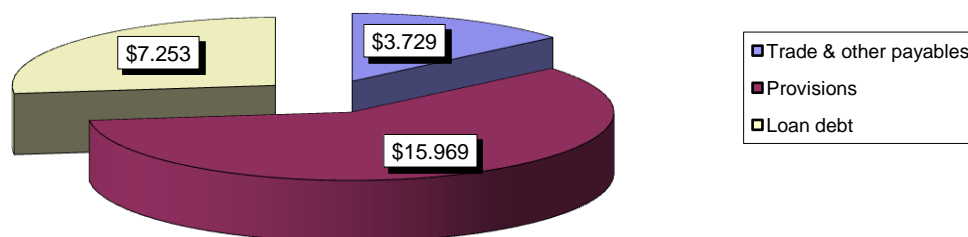
The loan debt level is sound and Council is in the strong position of having more funds in the bank than is owed.

Council's provision liability for future rehabilitation of refuse sites 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.

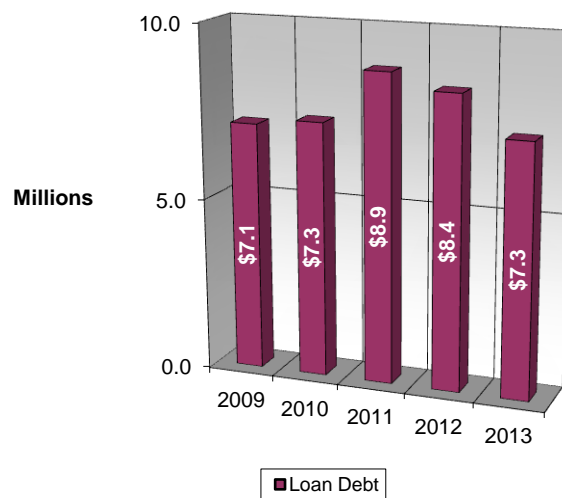
2012 OTHER LIABILITIES COMPARED WITH LOAN DEBT
Millions



2013 OTHER LIABILITIES COMPARED WITH LOAN DEBT
Millions



LOAN DEBT



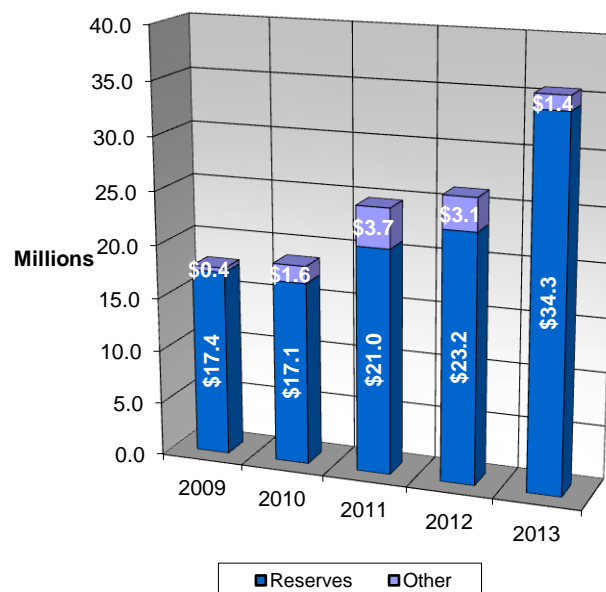
Cash

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.

CASH



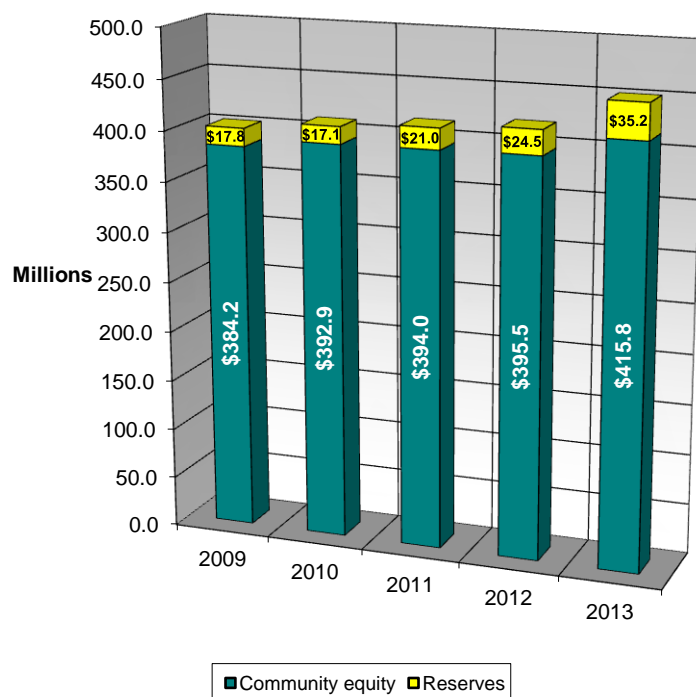
What Council Is Worth

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.

COMMUNITY RESERVES & EQUITY



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	\$277,337
Number of Applications	835

Donations

Standing Donations to Churches, Sporting Bodies etc	\$114,644
Number of Applications	49

Library Statistics

	2012/2013	2011/2012
Membership	7,798	7,695
Membership as % of population	42.95	42.5%
Total book stock	39,336	45,272
Door Counter People Visits Ayr	63,576	63,000
Annual circulation – Issues (excluding renewals)	108,151	115,112

Elected Members' Meeting Attendances

Councillor	Ordinary and Special Meetings Held	Ordinary and Special Meetings Attended	Meetings absent whilst on Council business	Leave of Absence
W.C. Lowis	22	22	-	-
R.H. Lewis	22	17	-	5
L.D. McCathie	22	21	-	-
L. Loizou	22	19	-	3
U.E. Liessmann	22	22	-	-
P.M. Dalle Cort	22	19	-	3
E.J. Bawden	22	21	-	1

Meetings for period 1st July 2012 to 30th June 2013

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.

Amendments have since been made to the Local Government Act 2009 and the Local Government Regulation 2012 which will introduce changes effective from 1 July 2014. The key changes include the following:

- The Local Government Remuneration and Discipline Tribunal (Tribunal) will now determine the maximum amount of remuneration that is payable to mayors, deputy mayors and councillors within each category.
- The Tribunal will make annual determinations before 1 December each year for salaries to be payable from 1 July in the following year.
- Local governments may, by resolution, determine a lower amount to be paid to mayors, deputy mayors and councillors than that determined by the Tribunal. If they elect to do so it must be resolved within 90 days of the Tribunal handing down its determinations.
- A provision remains in the regulation enabling councils to make a submission to the Tribunal based on exceptional circumstances and seeking the payment of a higher amount to councillors than the maximum amount determined by the Tribunal.
- There will be no variation in the salaries currently being paid to mayors, deputy mayors and councillors for the financial year 2013-14. The determinations to be made by the Tribunal before 1 December 2013 will take effect on 1 July 2014.

In summary, the amended regulations return the functions of the Tribunal to the pre November 2012 arrangements with the Tribunal making annual determinations. However, these determinations will apply from the following 1 July and not 1 January. Also, there will be no direct nexus for annual variations being tied to movements in salaries paid to State MPs. It will be a matter for the Tribunal to determine the relevant factors applying to the annual determinations – a situation which existed from its establishment in 2008 until November 2012. In short, the State Government has broken its nexus with the Federal Government and the Local Government nexus with the State Government has also been broken. It will be a matter for the respective tribunals to determine salaries by the factors each considers relevant.

Elected Members' Remuneration

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 31st December, 2012 was as follows:

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

At its meeting held on 22nd January 2013, 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 – 2012 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 2013.

Remuneration from 1st January, 2013 to 31st December, 2013 was as follows:

Mayor Allowance	\$91,376 p.a.
Deputy Mayor	\$52,717 p.a.
Councillor	\$45,688 p.a.

Local Government Expenses Reimbursement Policy

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

- o reimbursement for councillors and mayor of legitimate expenses incurred, or to be incurred; and
- o 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 2012 – 30th June 2013

Councillor	Mayor's Allowance	Deputy Mayor's Allowance	Councillors' Allowance	Car Allowance	Total	Council's 12% Superannuation Contributions Paid
Bawden, Edward			45,113.52		45,113.52	5,413.66
Dalle Cort, Pierina			45,113.52		45,113.52	5,413.66
Lewis, Ross		52,054.06			52,054.06	6,246.50
Liessmann, Ulrich			45,113.52		45,113.52	5,413.66
Loizou, Loizos			50,526.34	240.00	50,766.34	
Lowis, William	90,227.05				90,227.05	10,827.28
McCathie, Lyndy			45,113.52		45,113.52	5,413.66
TOTAL	\$90,227.05	\$52,054.06	\$230,980.42	\$240.00	\$373,501.53	\$38,728.42

Expenses Incurred and Facilities Provided to Councillors

1st July 2012 – 30th June 2013

Councillor	Facility Laptop	Facility Mobile Phone	Facility Vehicle and Fuel	Facility Secretarial Assistance	Expenses Conferences and Workshops	Travel/ Accommodation
Bawden, Edward	✓				\$136.36	\$0.00
Dalle Cort, Pierina	✓				\$624.36	\$956.68
Lewis, Ross	✓				\$1,845.46	\$2,450.51
Liessmann, Ulrich	✓				\$136.36	\$0.00
Loizou, Loizos	✓				\$136.36	\$311.88
Lowis, William	✓	✓	✓	✓	\$1,136.38	\$2,587.65
McCathie, Lyndy	✓				\$454.54	\$313.36
TOTAL	✓				\$4,469.82	\$6,620.08

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 for which no further action was taken under section 176C(2) of the Act;
2. referred to the Department of Local Government, Community Recovery and Resilience's chief executive under section 176C(3)(a)(i) of the Act;
3. referred to the mayor under section 176C(3)(a)(ii) or (b)(i) of the Act;
4. referred to the Department of Local Government, Community Recovery and Resilience's chief executive under section 176C(4)(a) of the Act;
5. assessed by the chief executive officer as being about official misconduct;
6. heard by a regional conduct review panel;
7. heard by the tribunal;
8. to which section 176C(6) of the Act applied.

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 make a decision, including 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 1st July 2011 to 30th June 2012.

Number of Administrative Action Complaints Made	7
Number of Administrative Action Complaints Resolved	3
Number of Administrative Action Complaints Not Resolved	4

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 2012/13 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. The Code of Conduct can be viewed on Council's intranet site and is readily available for supervisors and managers.

Education and training (Section 21) – Code of Conduct training continues to be incorporated into the induction training for all new Council Employees, and includes information regarding the rights and responsibilities of all public service employees under the Public Sector Ethics Act. Additionally the induction training will, in future, include an introduction on the Public Interest Disclosures Act and the rights and responsibilities of employees in regards to this Act. Council conducts regular "Take 5" quizzes to ensure that employees are aware of and compliant with various requirements. A "Take 5" was distributed to all internal employees in 2011 and another 'Take 5' has been scheduled for the 2013/2014 financial year.

Procedures and practices (Section 22) – Human resource management procedures and practices have been reviewed with reference to the Code of Conduct for Employees and a number of policies have been updated, including the Bullying and Harassment Policy.

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.

On the 1st January 2013, the Queensland Ombudsman became the agency responsible for the oversight of public interest disclosures. Public sector entities are required to report certain information about any public interest disclosures to Queensland Ombudsman for inclusion in the annual report on the operation of the PID Act. Council has a complaints management system in place which also includes a process for handling any public interest disclosures and Council has a PID coordinator to manage this process.

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	\$220,000 - \$320,000
Senior Executive Employees (2)	\$120,000 - \$220,000

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 summarises the extent of donations and in-kind assistance made during 2012/13. These donations are in addition to the rebates and concessions allowed in respect of rates and charges and contributions under the Regional Australia Development Fund (RADF) programme.

Donations - Welfare Associations	\$ 57,852
Donations - Cultural Activities	\$ 18,376
Donations – Burdekin Cultural Complex Board	\$307,019
Donations - Sporting Clubs/Associations	\$ 15,381
Donations - Life Saving/Beach Patrol	\$ 10,182
Donations – Public Order & Safety	\$ 10,300
Donations - Economic Development, Tourism and Promotions	\$ 30,098
In-kind – Community Assistance	\$ 51,231

Land and Reserves

Burdekin Shire Council has control of:

1. 1,143 km of constructed roads excluding 269 km of constructed roads not controlled by the Council.
2. 2,645 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.

No applications were received from sporting bodies and community based organisations during the 2012-2013 financial year.

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 2012/2013 were as follows:

Emily Cannavan Under 12 Queensland School Sport Primary Golf Team competing in National Golf Championships held in Sydney from 18-22 November 2012	\$225
Jordan Zabel Queensland Football Under 14 Country State Team competing at 2012 Football Federal Australia (FFA) National Youth Championships (NYC) held at Coffs Harbour, NSW from 1-5 October 2012.	\$225
Matthew Wight 2012 Queensland North Under 16 Men's State Basketball Team competing at the Australian Under 16 Basketball Championships held in Tamworth NSW from 7-14 July 2013.	\$225
Lachlan Harding Queensland Under 14 Boys' Team competing at the FFA National Futsal Championships held in Canberra from 7-11 January 2013.	\$225
Connor Johansen Queensland Under 12 Boys' Team competing at the FFA National Futsal Championships held in Canberra from 7-11 January 2013.	\$225
Connor Johansen Australian 12 Boys' Futsal Team competing in New Zealand against New Zealand representative teams from 16-28 November 2012	\$450
Jeremy Dal Santo Queensland Under 12 Boys' Team competing at the FFA National Futsal Championships held in Canberra from 7-11 January 2013.	\$225
Jeremy Dal Santo Australian 12 Boys' Futsal Team competing in New Zealand against New Zealand representative teams from 16-28 November 2012.	\$450
Adam Walton 18 Years & Under Queensland Secondary School Open Tennis Team competing in the School Sport Australia National Championships "Pizzey Cup" held in Adelaide, from 4-11 May 2013	\$225
Alicia Kirk 2013 Queensland North Under 17 Women's Emerging Basketball Team competing at the Nunawading Spectres Tournament held in Victoria from 7-10 June, 2013.	\$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 and contributions towards the Regional Arts Development Fund (RADF) are shown separately in this report. During the year \$472,070 was expended on grants and in-kind support to community organisations as follows:

Cash Grants

Burdekin Cultural Complex Board	\$307,019	Zonta Club	\$500
Burdekin Community Association	\$37,560	Burdekin Volleyball Association	\$500
Burdekin Neighbourhood Centre	\$13,592	Women in Sugar	\$500
Burdekin Tourism Association Inc	\$11,855	Lower Burdekin Celtic	\$500
Volunteer Marine Rescue Burdekin	\$10,000	Radio Sweet FM 97.1	\$434
Burdekin Water Festival	\$9,000	BSRIT Conference	\$300
Giru State School	\$6,271	Giru Agricultural, Horticultural & Industrial Soc. Inc.	\$300
Giru School of the Arts	\$5,000	Clare Cricket Club Inc	\$250
Home Hill Harvest Festival	\$4,000	St. Francis School	\$250
Burdekin Machinery Preservationists	\$3,510	Burdekin Cruisers' Car Club Inc	\$200
Burdekin Junior Eisteddfod	\$3,000	McGrath Foundation	\$100
Burdekin Brass Band	\$1,500	Relay for Life	\$100
Lower Burdekin Caledonian Pipe Band	\$1,500	Home Hill State High School	\$100
Qld Country Women's Assoc – Giru	\$1,000	Ayr State High School	\$100
Burdekin Art Society	\$1,000	Burdekin Catholic High School	\$100
Home Hill Swimming Club	\$800		
		SUB TOTAL	\$420,840

In Kind Support

General	\$17,099	Giru Agricultural, Horticultural & Industrial Society Inc	\$1,741
Burdekin Water Festival	\$7,264	Returned Services League (Anzac Day)	\$2,284
Ayr Pastoral, Agricultural & Industrial Society Inc.	\$1,869	Burdekin Tourism Association	\$9,446
Burdekin Race Club	\$3,718	Landcare	\$710
Ayr Ski Club	\$1,596	State Emergency Service	\$431
Home Hill Harvest Festival	\$2,663	Cromarty Wetlands	\$1,535
Christmas Carols	\$874	SUB TOTAL	\$51,230
		TOTAL	\$472,070

Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) Programme, established in 1991, is a highly successful state and local government partnership that supports professional artists and arts practitioners living in regional Queensland. The programme focuses on the development of quality art and arts practice for, and with, regional communities.

Applications approved in the two rounds for 2012-13 are as follows:

Applicant	Project	Requested Funding	Approved Funding
Round 1			
Zonta Burdekin	Engaging two bush poets for workshops	\$1,600	\$1,600
Burdekin Singers & Theatre Company	Hire professional lighting engineer and specialised equipment for production of the musical "Cats"	\$8,402	\$8,402
1900 Home Hill Centenary Ball Committee	Teaching old time dance steps and classic dances culminating in performance at 1900 Home Hill Centenary Ball	\$2,000	Withdrawn
Lions Club of Home Hill	Engaging professional indigenous artist, Aicey Zaro, to interpret Burdekin flora and fauna in display at Lions Diorama	\$4,738	\$4,738
Writers in Townsville Society Inc	Producing high quality anthology of non-fictional stories/anecdotes and articles (including stories from Burdekin residents)	\$2,850	\$2,850
Burdekin Patchwork & Quilters Guild	Employing tutor to teach "Deerfield Embroidery"	\$855	\$855
Burdekin Shire Council	Undertaking feasibility study into establishment of art space at Music Loft	\$7,000	\$7,000
Round 2			
Burdekin Cultural Complex Board	Conducting youth workshops with cast of 360 Allstars	\$3,000	\$3,000
Sacred Heart Parish Pastoral Council	Towards collection of data and printing costs of centenary booklet	\$1,500	\$1,500
Zaro Cultural Gallery	Establish display as part of 150 years of South Sea Islanders in the Burdekin district	\$3,980	\$3,000
Burdekin Woodcrafts Association	Conduct workshop in scroll saw techniques	\$945	\$945
Burdekin Woodcrafts Association	Conduct workshop in bandsaw techniques	\$450	\$450
Burdekin Potters	Conduct workshop on clay decoration techniques	\$1,245	\$1,245
Burdekin Shire Council	Towards costs of attending RADF Conference in Rockhampton 21-23 August 2013	\$4,873	\$4,873
TOTAL		\$43,438	\$40,458

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 business activities in accordance with Section 47 of the Local Government Act 2009. No decision was made to apply the Code of Competitive Conduct to any business activities for the 2012-13 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 2012-13.

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 2012/13:

Access Charge	\$413 for zero allocation
Consumption Charges	16 cents per kilolitre for usage from 0 to 1,000 kls
	80 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)
(LGR – Local Government Regulation 2012)
(SPA – Sustainable Planning Act 2009)

- Register of Local Laws (\$31 LGA)
- Register of Fees and Charges (\$98 LGA)
- Register of Councillors' Interests (\$290 LGR)
- Register of Delegations by Local Government (\$260 LGA)
- Register of Delegations by Chief Executive Officer (\$260 LGA)
- Register of Roads (\$74 LGA)
- Register of Development Applications (\$730 SPA)

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 2013
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						
		Gather and provide estimates for first amended budget 2012-13	Manager Finance & Financial Management	Dir/Managers, Financial Management	Draft estimates	Oct-2012	Timeliness and accuracy	Completed.
		Co-ordinate officer review of estimates for first amended budget 2012-13	Manager Finance & Financial Management	Dir/Managers, Financial Management	Amended estimates review	Nov-2012	Timeliness and accuracy	Completed.
		Submit first amended budget 2012-13 for Council adoption	Manager Finance & Financial Management	Dir/Managers, Financial Management	Adopted amended budget	Dec-2012	Date of Achievement	Completed and adopted at Cnl Meeting 22-1-13.
		To prepare second and final revised budget.						
		Gather and provide estimates for second amended budget 2012-13	Manager Finance	Dir/Managers, Financial Management	Draft estimates	Mar-2013	Timeliness and accuracy	Completed.
		Co-ordinate officer review of estimates for second amended budget 2012-13	Manager Finance	Dir/Managers, Financial Management	Revised estimates review	Apr-2013	Timeliness and accuracy	Completed.
		Submit second amended budget 2012-13 for Council review and adoption	Manager Finance	Dir/Managers, Financial Management	Adopted revised budget	Apr-2013	Date of Achievement	Completed and adopted at Cnl Meeting 14-5-13.
		To prepare original budget and forward forecasts.						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Commence budget planning discussions with Council	Manager Finance	Dir/Managers, Financial Management, Rates	Budget workshops and actions plan	Jan-2013	Date of achievement	Completed
		Gather and provide estimates for original budget 2013-14 and forecasts for years 2014-15 to 2022-23	Manager Finance	Dir/Managers, Financial Management	Draft estimates	Mar-2013	Timeliness and accuracy	Completed
		Review Policies for inclusion in Budget Papers.	Manager Finance	Dir/Managers, Financial Management and Rates	Reviewed policy and statement	Apr-2013	Date of Achievement	Completed before budget adoption
		Co-ordinate officer review of estimates for original budget 2013-14	Manager Finance	Dir/Managers, Financial Management	Original estimates review	Apr-2013	Timeliness and accuracy	Completed
		Co-ordinate officer review of forecasts for years 2014-15 to 2022-23	Manager Finance	Dir/Managers, Financial Management	Forecast estimates review	May-2013	Timeliness and accuracy	Completed
		Submit draft original budget 2013-14 and forecasts for years 2014-15 to 2022-23 for Council review	Manager Finance	Dir/Managers, Financial Management	Original and forecast estimates review	May-2013	Date of Achievement	Completed
		Submit original budget and forecast estimates 2013-14 for Council adoption	Manager Finance	Financial Management	Adopted original budget and forecast estimates	Jun-2013	Date of Achievement	Completed and adopted 09-07-13
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.	Electronic Timesheet entry for indoor staff implemented and approval times brought forward (Tues 1pm) to ensure smooth payroll processing.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Maintain and Support Electronic timesheets Programme for indoor staff	HR Manager	HR staff	All Internal Council Staff competent with Electronic Timesheet Programme	30-Dec-12	Date of achievement.	HR rolled out the electronic timesheets with Finance undertaking testing of the processes with Customer Services coming on board in April 2013 and Design Office shortly after. The rest of Council was rolled out between May and June 2013.
		External Time Sheet Review - Review cost codes and activity numbers for the outside workforce. Benchmark other "similar" size Councils and compare recording of timesheet practices.	HR Manager	HR staff	Reduced costing numbers and simplified timesheet entry for outside staff.	30-Dec-12	Date of achievement.	Benchmarking complete. No improved result. Results found other Council's also enter daily timesheets based on asset numbers and cost codes. This project will speed up once the Asset Management Programme is completed and HR have a better understanding of the implications to the timesheet entry based on the new asset numbering.
		Maintain and Support Performance Appraisal module.	HR Manager	HR staff	Functioning Performance Appraisal module.	28-Feb-13	Date of achievement.	Rolled out May 2013 to all internal staff members and Supervisors. Training sessions have been carried out. Supervisors and staff now in process of conducting initial interviews for first review period due 31st August 2013.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Process fortnightly payroll effectively	HR Manager	HR staff	Successful payroll run.	Ongoing	Payroll errors and time delivered.	Successful payroll run. Percentage error margin is less than 2% which is based on industry standard.
		Manage recruitment process across council	HR Manager	HR staff	Effective and timely recruitment processes.	Ongoing	Timeframe from close of applications to appointment.	1) Recruitment process improved - Online application forms and improved assessments for applicants. 2) On-line replies to applicants (cost savings). 3) Introduced shorter time frame for letter (email) to go out for unsuccessful applicants. This letter (email) to go out prior to conducting interviews. At present the scheduled time frame between the applications closing to when the successful applicant starts with Council is 3 weeks. We are pushing to reduce this turn around to 2 weeks and would like to set this as our benchmark.
		Review need for HR policies and implement where required	HR Manager	HR Manager	Review of policies.	Ongoing	No of policies reviewed or implemented.	Ongoing. Most Policies regarding Staff have now been reviewed and updated. WHS Policy, Quality Policy, PPE Policy, Workplace Rehabilitation and Return to Work Policy have all been reviewed in past 12 months.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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.	All of Council reporting (Monthly and Quarterly) - Staff numbers, gender, length of service, A/L, LSL, Sick Leave, Overtime
		Conduct council workplace WH&S audit	HR Manager	HR Manager & WH&S Officer	Completed WH&S audit.	31-Dec-12	Audit conducted with recommendations made and improvements implemented	Continual audits to be conducted. WPHS Annual Plan 2013 established and Audit schedules to be followed. 15 Hazard Inspections on Road Construction and Council Buildings have been conducted since October 2012. 2 internal audits conducted in April 2013 and May 2013 by the Internal Audit Committee. Most of the findings have been completed.
		Manage workers compensation and return to work programmes	HR Manager	HR staff	Successful management of claims and programmes.	Ongoing	No of workers comp claims and RTW programmes	2012/2013 - Workers Compensation Claims = 12 Claims
		Maintain and Review WH&S systems (Safe Plan 3) and all procedures	HR Manager	HR staff, WH&S Officer	System and process improvements in relation to WH&S	Ongoing	Improvements implemented	Ongoing. Continual updating of all Safe Plan documents as required (change to legislation, new work method statements etc)

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Training and Development of all Burdekin Shire Staff - Learning Seat	HR Manager	HR staff	Successful completion of on-line training. Staff statistics.	30-Dec-12	Number of staff undertaking training. Statistics for monthly, quarterly, 6 monthly and annual.	(Jan to June) - 40 Enrolments for individual courses not including introduction.
	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	All Departments within Council - Internal and External	Department Meetings. Identification of tasks and issues to improves service delivery.	Ongoing - Each meeting to take place with a different department each month	Quarterly Reviews - On feedback and any process improvements/ changes.	No more meetings to take place at this stage - having an open line of communication as issues arise they are dealt with instead of waiting each month for comments from a department. Meetings will commence again if required.
		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	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 programme to begin again after Rates season.
		Identify and implement backfill positions for other staff on leave as part of professional development and training programme.	Customer Services Team Leader	All CSO Officers; various Section Heads.	Backfill positions identified and planned to be filled.	31-Dec-12	Date achieved.	Bruna Saxby currently spending 1 day/fortnight at Workshop in preparation for backfill that may arise. Rebecca Donovan currently backfilling in the Executive Office

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Review and Update Training Manual, 'On-Line' CSC Officer Training Programme, CSC Induction Programme and the Professional Development and Training Programme.	Customer Services Team Leader	All CSO Officers, HR Manager	Update the current Training manuals, 'on-line' training programme, and induction programme to reflect the new CI upgrade. The professional development and training programme will also be looked at for improvements.	31-Mar-13	Updated manuals. Ready for Staff training or new Employee Training.	Majority of procedures have been updated. Project teams working on tidying up a few items that are outstanding. All procedures will be approved in SharePoint by mid July.
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	All CSO Officers; various sections dealing with CR's.	Efficient Call Centre Operations 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.	Number of phone calls for 2012/2013 were 31,953. Average answer delay 12 seconds with average length of phone call being 1 minute 45 seconds. Service level reached was 87.27%.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Administer the Customer Request Module component of the Customer Service Centre.	Customer Services Team Leader	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	Total number of CRMs completed 6716 - 19 open within target and 154 open outside of target. A review of CRM categories was undertaken earlier in the year with some departments opting to make some changes to improve on reporting. Number of CRMs in 2012/2013 is 6885 CRMs. Animal Control is at the top with 26.52% followed by Water 14.7%, Roads & Drainage 13.65% and Waste Bins 9.82%.
		Monitoring and development of new public website to ensure the information is current, the links are active and the website is regularly updated.	Customer Services Team Leader	Web Coordinator, HR Manager	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.	Ongoing project checked on a daily basis. Contact is made with the responsible officer if information found to be out of date.
		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	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 2013.	1-Oct-12	All staff competent with new CI upgrade by implementation date March 2013. All procedures, fact sheets, cheat sheets, forms are current and in the new format.	Majority of procedures have been updated. Project teams working on tidying up a few items that are outstanding. All procedures will be approved in SharePoint by mid July.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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. 4 hot fixes applied.
		Upgrade DataWorks 3.6 to ECM 4.2	Manager ICS	IT Staff, Records Staff	Functional Testing/Training and Production Environment	31-Mar-13	Successful upgrade and Go-Live	DataWorks 3.6 successfully upgraded to ECM 4.02 and operational. Projected completed March 2013.
		Import into ECM the Historical Minutes	Manager ICS	IT Staff	Minutes successfully imported and indexed in ECM	31-Mar-13	Date of achievement	Historical Minutes successfully imported into ECM 4.02. Project completed June 2013.
		Installation, management and support of the Windows server infrastructure providing application, file and print and web services.						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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
		Consolidate 2012 Infrastructure Upgrade - Test and deploy wireless access points throughout Chambers.	Manager ICS	IT Staff	Functioning wireless access points throughout Chambers.	30-Jun-13	Date of achievement	Project completed and the wireless access points throughout Chambers are operational. Project completed May 2013.
		Installation, management and maintenance of client desktop hardware or mobile client devices (PC's, Laptops & PDA's)						
		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-13	Date of Achievement	Due to a change in supplier which resulted in a saving of \$20,000 the deployment is 29% completed.
		Dispose of redundant IT equipment	Manager ICS	IT Staff	Listing, advertising and sale of redundant IT equipment	30-Jun-13	Date of Achievement	Redundant equipment was appropriately disposed - September 2012.
		Installation and support of client device operating systems and approved office productivity software applications (Windows Professional Operating system, Microsoft Office, AutoCad, SeatAdvisor - Theatre)						

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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.	No downtime recorded during the period. Critical updates and security updates are performed automatically as Microsoft releases them.
		Maintain a helpdesk to coordinate support for users of the network.	Manager ICS	IT Staff	Operational Helpdesk	Ongoing	No of Helpdesk requests successfully completed.	2525 Open 2507 Closed 99.3% Completion
		Deploy Citrix - Xenapps for Guardian users	Manager ICS	IT Staff	Flexible working environment for Guardian users	31-Dec-12	No. of users deployed; feedback from users	Project completed November 2012 and operational. Waiting on feedback from the users.
		Deploy Citrix - Xenapps for remote users	Manager ICS	IT Staff	Flexible working environment for remote users	31-Dec-12	No. of users deployed; feedback from users	Project completed November 2012 and operational with 30 users. Users feedback has been positive.
		Mobility Pilot Project	Manager ICS	IT Staff	Functioning mobile application - e.g. Inspection or CRM	30-Jun-13	Feedback and success of the project	Due to Budget constraints, the project did not proceed.
		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 2013
		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	331 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	309 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.	143 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.
		Continue to support, develop and enhance the Public Website and Intranet						
		Complete Stage 2 of the GovCloud Project - RSDS	Web Coordinator	Web Coordinator, IT Staff	Replication, Add Database and file update from Slave Web Server, Online Forms and Facebook Updates	30-Jun-13	Reliability of Site, Usage Statistics and feedback	Replication is working, and GovCloud site is in Hot Standby mode. Full two way updating from GovCloud back to Council project cancelled.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Website Enhancements	Web Coordinator	Web Coordinator, IT Staff	Calendar of Events and Business Directory, Website Access Statistics, Tender and Purchasing, Employment Application Submission, RSS Feeds, Website Pages Approval Process and Road Closures	30-Jun-13	Usage Statistics and feedback	<p>Calendar of Events, Business Directory, Access Stats, Tender and Purchasing, Online Employment Applications, Website Pages Approval Process, Road Closures all completed. Road Closure summary page and RSS feeds to be carried over.</p> <p>338,685 web site page views during 12 months to 30th June 2013.</p> <p>Page views via tablets and mobiles increased from 8% in July 2012 to 16% in June 2013.</p> <p>Top ten page access stats -</p> <p>81,864 Home page</p> <p>16,488 Animals -Lost and Found</p> <p>10,555 Current Job Vacancies</p> <p>8,725 Burdekin Libraries</p> <p>8,134 Burial Register</p> <p>6,760 Employment</p> <p>6,200 Searches</p> <p>6,031 Visitor Information</p> <p>3,803 Contact Council</p> <p>2,951 Tenders, Quotes, For Sale</p>

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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. Investigated new mobile device offerings. Introduced Voice Mail for Customer Services.
		Cabling Project - Stage 1. Chambers and Burdekin Theatre	Manager ICS	IT Staff	Upgraded communication infrastructure capable of Gigabit transmission	30-Jun-13	Reliability and performance of communication infrastructure	Project completed April 2013 and operational.
Organisational Management and Corporate Governance	1.7 Ensure effective Corporate Governance through compliance with legislation and adoption of Risk Management strategies.	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.	12 policies updated and/or adopted. Work progressing on CEO Delegation register.
		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	Council Meetings – 23 Statutory and Other – 32
		Annual Report - preparation and submission to Council	DCCS	Manager - Fin & Dir/Managers	Annual Report	28-Feb-13	Date of Achievement	2011-12 Annual Report adopted on 23-4-13 due to extended audit process.
		Report on Operational Plans	DCCS	Manager - Fin & Manager - ITC	Quarterly Reports on Operational Plans	Quarterly	Date of Achievement	2012-13 Operational Plans adopted on 18-12-12. No reports during year.
		Consultation and adoption of organisational documents - Email and Internet Policy, Code of Conduct	DCCS	CEO, HR Officer & Manager - ITC	Adopted documents	30-Jun-13	Date of Achievement	No new organisational documents adopted other than policy documents.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		To prepare end of financial year accounts and statements						
		Provide end of year financial and asset information for annual financial statements for 2011-12	Manager Finance	Dirs/Managers , Financial Management	EOY information	Aug-2012	Timeliness and accuracy	Completed
		Prepare proposed annual financial statements for 2011-12 and submit to audit committee	Manager Finance	Financial Management and Dir/Managers	Proposed Financial Statements	Oct-2012	Date of Achievement	Completed
		Respond to final audit for 2011-12 financial statements	Financial Management	Dirs/Managers , Financial Services	Audited financial statements	Nov-2012	Audit opinion	Completed
		Prepare Community Financial Report	Manager Finance	Financial Management	Community Financial Report	Oct-2012	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	Sep-2012	Timeliness and accuracy	Annual Rates Levy issued on 07/09/12 (9,047 Notices)
		Issue half year water consumption levy	Rates Supervisor	Rates Officers	Half year water consumption levy	Jan-2013	Timeliness and accuracy	Half Year Water Consumption Levy issued on 17/12/12 (5,276 Notices)
		Issue supplementary rates and charges levy	Rates Supervisor	Rates Officers	Supplementary rates and charges levy	Ongoing	Timeliness and accuracy	Supplementary Levies issued on 11/7/12, 18/1/13 and 24/5/13 (275 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: 187 Valuation amendments, 39 Valuation Objections, 571 Property Transfers and 334 Service Address amendments

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Maximise recovery of outstanding rates and charges	Rates Supervisor	Rates Officers, Manager Finance	Rate arrears collection	Monthly	Rates arrears level and ratio	412 Final Notices issued 9/7/12, 6/2/13 and 15/3/13. 109 Properties in hands of Debt Management Collector with legal action commenced or pending. 149 Properties on Payment Arrangements.
		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-2012	Timeliness and accuracy and grant amount	Returned finalised 17/12/12
		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-2012	Date of Achievement	Completed
		Annual Fringe Benefits Tax return	Financial Accountant Reporting	Financial Management, Expenditure Services	Return lodgement	May-2013	Date of Achievement	Annual return finalised 26/04/13
		Monthly Business Activity Statement for Goods & Services Tax	Financial Accountant Reporting	Financial Management	Return lodgement	21st monthly	Date of Achievement	Monthly BAS statements submitted by deadline
		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	Ongoing	Improvements achieved.	Planning and implementation to continue after budget and financial statement and audit for 2012/13 completed

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Support asset management planning implementation	Manager Finance	Financial Accountant Assets, Asset Management Group	Asset Management Plans implementation	Ongoing	Improvements achieved.	Planning and implementation to continue after budget and financial statement and audit for 2012/13 completed
		Maximise recovery of outstanding general debtors	Debtors Clerk	Financial Management	General debtors collection	Monthly	General debtors arrears level and ratio	Progressing satisfactorily.
		Co-ordinate and produce Operating Statement and Capital Projects Reports	Financial Management	Directors	Financial reports	Monthly	Timeliness and accuracy	Monthly reports prepared and presented to Council
		Review financial administration policies and procedures as required by LG Act 2009 and LG Reg 2012	Manager Finance	Financial Services	Reviews of policies & procedures	Ongoing	Up-to-date policies and procedures	All reviews except Procurement Policy completed for adoption before budget 2013/14
		Monitor and maintain corporate financial systems for user operability	Financial Management	Financial system users	System operability	Ongoing	Action requests to software provider	Operating satisfactorily
		Administer existing and new external and internal loan borrowings	Financial Management	Manager Finance	Loan programme	Ongoing	Borrowings level and ratios	All loan transactions finalised for financial year
		Review GST and FBT taxation issues and processes	Manager Finance	Financial Management	Reviews	Ongoing	Issues and processes improved	GST on Fees and Charges currently being reviewed
		Prepare Burdekin Cultural Complex Board Inc financial statements and submit to audit	Financial Accountant Reporting	Expenditure Services staff	Audited financial statements	Jun-2013	Date achieved.	Financial statements sent to auditor 05/06/13
		Address management issues from audit recommendations	Manager Finance	CEO, Directors, Managers, Financial Management	Audit recommendations completed	Jun-2013	Date achieved.	Implementation of management issue ongoing

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		To complete prominent organisation tasks within Expenditure Services area						
		Maximise earnings on cash holdings	Expenditure Services	Finance Manager	Interest earnings	Monthly	Level of earnings	Annual averaged earnings 4.4%
		Administer purchasing financial delegations and purchase cards	Expenditure Services	Authorised purchasing officers	Update and monitoring of purchasing practices	Ongoing	Compliance levels	Ongoing.
		Monthly and quarterly review of purchase procedure variances	Expenditure Services	Authorised purchasing officers	Update and monitoring of purchasing practices	Ongoing	Compliance levels	Ongoing.
		Administer accounts payable and contract register	Expenditure Services	Authorised purchasing officers	Fortnightly creditor payments	Ongoing	Timeliness and accuracy	Number of Accounts Payable creditors paid for 2012/2013 = 1,089
		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 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-2013	Timeliness and accuracy	Annual tenders have been processed and reports submitted to Council for F/Y 2013 to 2015.
		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	Stocktake cycle completed, 24 independent progressive counts for F/Y 2012-2013. Final adjustment \$4,513.76 write-on

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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						
		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	31-Dec-12	Achieve completion by target date	Business Classification Scheme completed and downloaded into ECM on 20 December 2013. 845 files were downloaded. 183 extra files have been created after going live. Updating of new file structure is ongoing. Online Thesaurus available on Council's Intranet.
		Develop, scope and install new Function Index and Tender Index in ECM	Corporate Records Coordinator	CEO, Dir/Managers & Records Staff	New Function Index and Tender Index	31-Dec-12	Completion by target date	New Function and Tender Indexes installed into ECM on 20 December 2012.
		Develop and implement an End User Training Programme for new File Plan and Function and Tender Indexes	Corporate Records Officer	CEO, Dir/Managers & Records Staff	ECM End User Training on new File Plan and Function and Tender Indexes	30-Jun-13	Number of staff trained. User Feedback Survey.	Key user groups and majority of end users trained on new File Plan and Indexes by 12 February 2013.
		Upgrade of ECM from 3.06 to CI 4.02	Corporate Records Coordinator	CEO, Dir/Managers & Records Staff	New version of ECM working	30-Jun-13	Successful upgrade by target date	Upgrade to ECM version 4.02 successfully implemented on 18 February 2013.
		Develop and implement a Key & End User Training Programme for ECM CI 4.02 Upgrade	Corporate Records Officer	CEO, Dir/Managers & Records Staff	ECM CI 4.02 End User Training Programme	30-Jun-13	Number of staff trained. User Feedback Survey.	Majority of ECM users (110 staff) were given basic training on the 4.02 version during the period from 12 January to 12 February 2013 prior to go live day on 18 February 2013.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		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-13	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 Programme for all employees	Corporate Records Coordinator	Corporate Records Staff	Recordkeeping Awareness & Education Programme	Ongoing	Number of staff trained	A recordkeeping awareness and education presentation is delivered to new staff as part of the induction programme. A more comprehensive presentation will be included in ECM training sessions. A formal programme 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 processes for records specific to their functional areas. (43 archive boxes of records have been disposed of from the Council Chambers in past 12 months.)

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
		Implement systematic ECM CI and Browser training for all staff including feedback form	Corporate Records Coordinator	Corporate Records Staff	ECM DataWorks Training Programme	Ongoing	Number of staff trained.	ECM training sessions continuing and ECM version 4.02 added to training programme. (On average 2 users have a one-on-one training session per week - Regular weekly refresher training sessions will begin August 2013)
		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 the portal with new or amended recordkeeping information. Obsolete ECM users guides have been removed from Portal and preparation of new ECM user guides is in progress.
		Address compliance with Right to Information Act and Information Privacy Act.	DCCS	Corp Management Support Officer	Compliant with legislation.	Ongoing	Changes made. Applications processed.	1 Right to Information and 3 Information Privacy applications processed during the year.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
	2.8 To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, disposal and performance based on agreed service levels.	Undertake capital improvements and upgrades to building assets as per budget. New budget:- Replace timber deck and bathroom repair at Ayr Water Treatment Plant residence \$11,000; Reroof and external upgrade at Burdekin Gem Bld \$36,000; Refurb Clare community toilets \$35,000; Replace adult shelving in Burd Library \$81,800; Replace cabling in Chambers/Admin \$100,000; Replace cabling Library to Theatre \$26,000; Refurb deck Ayr Aerodrome dwelling \$14,000; Reroof Electric Control Bld Ayr Showgrounds \$12,000; Replace air con system Burd Basketball \$30,000; Replace floor coverings BCA Bld \$24,000.	DCCS	Building staff	Upgraded buildings	30-Jun-13	Date of achievement	Building projects completed except: - Burdekin Gem Building; replacement of adult shelving; Burdekin Basketball air conditioning.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2013
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-13	No of recommendations implemented.	ROL 51 Munro and 69 Spiller Streets, Brandon in progress. 55 Fourteenth Av, Home Hill, 67 & 69 Mackenzie St, 11 Paine St offered for Public Tender. No successful tenders received. For sale with all local Real Estate Agents. Sale of 35 McCathie Street, Ayr Industrial Estate. Demolition of Millaroo Hall complete. Removal and replacement of Ayr Showgrounds Caretakers Residence complete. Quotations sought for Demolition of National Fitness Hall, Home Hill. Application made to DNRM for Disposal of Clare Hall/Clare Clinic Reserve

Corporate and Community Services Division – 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 programme	DCCS		Donations provided	Ongoing	Donations provided & requests made	Donations made as per resolution or budget allocation. Council discussions on level and number of donations.
		Management of Council's RADF Scheme	Grants & Property Officer		Reports on RADF grants	June & December	Reports provided	June 2012 Round - 8 approved applications totalling \$13,410. December 2012 Round - 7 Applications received totalling \$27,445, 1 Application withdrawn, 6 Applications approved totalling \$25,445
		Management of Council's policy for Sporting Grants and Interest Free Loans	DCCS	Grants & Property Officer	Provision of funds in accordance with policy	Ongoing	Reports provided	10 Sporting Grant Applications approved. Nil interest free loans.
		Preparation of funding applications to develop programmes, services and facilities	Grants & Property Officer		Funding applications submitted	Ongoing	No. of funding applications submitted.	Total of 9 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	Ongoing	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 100 images which will be uploaded to SLQ at a later date.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Complete conservation work on Mirka Mora Mural	Manager Library Services		Mural cleaning completed	30-Nov-12	Date of Achievement	Project completed September 2012
		Public launch of refurbished area of Ayr Library	Manager Library Services	Library Staff	Public launch	31-Mar-13	Date of Achievement	Still to be held
		"Tech Talks with John" programmed from Feb 2013	Manager Library Services	Library Staff	Hosting of training sessions.	ongoing	No of sessions, bookings and feedback received.	10 sessions held with 200 participants attending
		Library education classes - 1 day per month for half hour on how to use the catalogue	Manager Library Services	Library Staff	Hosting of education sessions	1 session per month	No of sessions, bookings and feedback received.	This has been put on hold until 2nd quarter 2013-14
		One on one computer instruction - basic quick questions answered	Community Services Outreach Coordinator	Manager Library Services	Weekly sessions based on demand	Ongoing	No of sessions, bookings and feedback received.	277 Sessions held 1 July 2013 - 30 June 2013
		Storytelling sessions, School holiday activities and library visits	Manager Library Services	Community Services Outreach Coordinator, Library Staff	Public activities	Ongoing	No of activities held and participation	94 Storytelling Sessions, 40 School holiday Activities, 20 School visits to library
		Outreach Events	Community Services Outreach Coordinator	Manager Library Services, Library Staff	Quarterly event	1 event per quarter	Date of Achievement	3 Activities held 2012-13. 103 participants

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
		Burdekin Stories (oral histories)	Manager Library Services	Library Staff	Production of oral histories	2 stories per year	No of oral histories produced	This is still under development - ongoing project
	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	HR Manager	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 competent with the Guardian Software and regular training sessions prior to each 'wet' season is conducted.	Guardian Software Updated and tested. Roll out of refresher training for all staff October 2012. Guardian has been placed on Citrix and been tested to determine the efficiency of Citrix to be used during a disaster.
Community Development	6.4 Build and strengthen our community identity and acknowledge the diversity in our communities.	Finalise future direction for Ayr Showgrounds	DCCS	Corp Management Officer	Course of action for future direction of Ayr Showgrounds	31-Mar-13	Date of Achievement	Review of Land Management Plan in progress.
		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	Carols on the Green – Community Celebration – 9th December 2012 Australia Day Celebration held on 26th January 2013 People to People Home stay Tour 14th-16th July 2012 People to People Civic

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer(s)	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
								Welcomes – 7 welcomes held in July 2012 People to People Delegation Manager Training – Civic reception in May 2013
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 in-kind support to BCA and BNC.	DCCS		Donations provided	Ongoing	Donations provided	Donations made as per budget.
		Provide Information Technology support services to BCA under agreement.	Manager ICS	IT staff	Provision of IT support	Ongoing	IT support provided	IT support Provided with 56 HD received and 49 HD completed.

Environment and Operations Division – 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 Programme Roads as adopted to be 95% delivered within the financial year	MO	DEO & Works Overseer	Complete capital works to improve transport infrastructure	30-Jun-13	Date of Achievement	

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	NDRRA Programme to be identified and approved by QRA. Complete 2010 event. Continue 2011 event. Commence works for 2012 event.	Manager NDRRA	DEO, MO & Works Overseer	Complete 2010 NDRRA programme. Continue 2011 NDRRA programme. Commence 2012 NDRRA programme.	30-Jun-13	Date of Achievement	
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-Apr-13	Date of Achievement	
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	
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-13	Date of Achievement	

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/replace ment, disposal and performance based on agreed service levels.	Attend to maintenance matters raised in customer request system 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	
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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-13	Date of Achievement	
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Works Programme 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-13	Date of Achievement	Target not achieved. Some drainage projects carried over to 13/14.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Implement Reseal Programme as per budget	WO	DOM & Works Foremen	Complete reseal programme to provide ongoing pavement protection	30-Jun-13	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
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 Foremen	Provide properly maintained aerodrome and airstrip infrastructure at a sustainable level of service	30-Jun-13	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-13	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.	Continued improvement in work processes and service delivery	30-Jun-13	Date of Achievement	Target achieved.
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-13	Date of Achievement	Ongoing.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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-14	Date of achievement	Project commenced.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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-13	Date of Achievement	Target achieved.
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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-13	Date of achievement	Target achieved. Projects completed included:- Stage 1 iron & manganese removal south Ayr; modifying existing network to enable scouring; Breen street extension.

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.	Capital Works - relining of sewers - \$500,000 ; refurbishment of sludge disposal - \$500,000 ; Ayr & Home Hill STPs	MO	DOM & Field Supervisor - Water & Wastewater	Reliable sewerage infrastructure	30-Jun-13	Date of achievement	Target achieved.
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-13	Date of achievement	Target achieved. Projects included:- No1 Pump Station Ayr Switchboard; Upgrade of telemetry commenced.
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 programme to be completed	Target achieved. 1 st place for Ayr Water in State finals of Best of Best Qld Water Taste Test.
Parks and Recreation								

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.	Undertake maintenance of Shire Parks and Gardens Attend to maintenance matters raised in customer request system by required timeframe	MO	Coordinator Parks & Gardens & Parks Foreman	A high standard of park	Ongoing	75% of requests completed within timeframe	Target not achieved. 72% of requests completed within timeframe.
Environmental	Promote sustainable land and water management practices	Continuation of park irrigation programme	MO	Coordinator Parks & Gardens & Parks Foreman	Complete programme	30-Jun-13	Date of Achievement	Three more parks completed. Lloyd Mann, Rock shop Park & Ross Street.
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 programme	30-Jun-13	Date of Achievement	Programme removed from budget.
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	Ongoing	75% of requests completed within timeframe	Target not achieved. Priorities and timeframes to be reviewed 13/14.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Realign powerlines at Ayr cemetery. Construct new Sextons hut at Ayr cemetery.	MO	Coordinator Parks & Gardens & Parks Foreman	Improved facilities at the Ayr cemetery.	30-Jun-13	Date of Achievement	Project commenced. (Completed October 2013).

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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	Ongoing	75% of customer requests completed within timeframe	Target not achieved. Priorities and timeframes to be reviewed 13/14.
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Relocate Exceloo from Anzac Park to Coutts Park. Refurbish Home Hill Comfort Stop.	Coordinator Parks & Gardens	Parks Foreman	Provide a service that meets community needs	30-Jun-13	Date of Achievement	Target achieved.
Planning								
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce reseal programme for current year	DOM	Senior Technical Officer	Monitor and achieve a sustainable reseal cycle	31-Dec-12	Date of achievement	Target achieved
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce Five Year Works Improvement Programme for years 2012-2017	MTS	DEO, MO & DOM	Council adopts the Works Implementation programme including a commitment to the first two years	15-Apr-13	Date of Adoption	WIP adopted in June 2013

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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	Target achieved
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Produce Annual Works Programme and review monthly with Management	DEO	MO,MTS,MP D,MEH,DOM Works Overseer, Co-ordinator Parks & Gardens, Field Supervisor Water & Wastewater	Up to date works programme allowing greater efficiency in allocation of resources and improved staff accountability	Monthly	Number of updates (not less than 9)	Target achieved

Environment and Operations Division – Technical Programme

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-14	Date of achievement	Not commenced yet. Low priority
Infrastructure	Maintain a modern, effective, flexible and efficient plant fleet that matches organisational needs.	Update Plant replacement programme for 2013-2022 to reflect adopted standard renewal schedule	MTS	MTS, Workshop Superintendent & Workshop Admin Officer	Monitor and achieve a sustainable plant replacement cycle	30-Apr-13	Date of Achievement	Target achieved
Infrastructure	Maintain a modern, effective, flexible and efficient plant fleet that matches organisational needs.	Implement plant replacement programme as adopted within financial year	MTS	MTS, Workshop Superintendent & Workshop Admin Officer	Optimal replacement of plant in current year	30-Jun-13	Date of achievement	Not achieved. Significant delays in large plant deliveries
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-13	Date of achievement	Ongoing

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Assets and Design								
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, disposal and performance based on agreed service levels.	Prepare Asset Management Strategy for 2013-2018	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-Aug-13	Strategy adopted	Project commenced
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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 programmes.	30-Jun-13	Asset Management Plans adopted	Water and Stormwater only have draft plans To be presented to council for adoption in 13/14. All other classes complete
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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 programme.	31-Mar-13	Service Levels and Condition Assessment Criteria Adopted	Informal review of service levels carried out. Condition assessment criteria completed for 12/13.

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/replace ment, 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-Jun-13	Date of achievement	Target achieved
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 programme and natural disaster mitigation programme & drainage programmes	DOM	Senior Technical Officer & Design Office Staff	Improved flood mitigation for Ayr	30-Jun-13	Date of achievement	Target achieved
Water Supply and Sewerage								
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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 DEWS. 30/06/13	Date of achievement	No longer a requirement 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-13	Date of Achievement	No longer a requirement from state government

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
Infrastructure	To provide and maintain appropriate infrastructure to service the Shire's existing and future service levels	Complete detailed design of South Ayr system for precipitating 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-13	Date of Achievement	Iron and manganese sediment precipitation system design complete. Fluoridation not implemented
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-Mar-13	Date of Achievement	Draft submitted to DEWS for approval
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	2 small reviews undertaken
Environment	Promote sustainable land and water management practices	Monitor consumption and set up systems (if required) to ensure sustainable water use.	MTS	DEO, MO & Overseer WWW	Ensure long term sustainability of water supply	Ongoing	Number of systems established	Consumption monitoring ongoing
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-13	Date of achievement	Target achieved
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-12	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-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
Infrastructure	To implement a robust Asset Management framework and policy to ensure optimal decisions on asset creation, operation, maintenance, rehabilitation/replace ment, 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	No reviews undertaken this year as very little development occurred
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 Burdekin Shire Rivers Improvement Trust annual works programme and NDRRA repairs	DOM	MTS, MO BSRIT Patrolman	Preserve the integrity of the existing river banks and mitigate breakouts and flooding	30-Jun-13	Date of Achievement	Target Achieved

Environment and Operations Division – 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 programmes 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	68% of requests completed within timeframe. Due to the volume of requests during the animal inspection programme not all requests were completed in the required timeframe.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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 programmes undertaken	No of premises Inspected	All licensed premises inspected at least once during the year. Footpath licensing under the new local law commenced in December 2012.
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 programme to manage mosquito numbers	MEH	EHO VCU	Reduced mosquito numbers; develop mosquito management plan	tidal and freshwater control programme undertaken	Programme undertaken;	Additional mosquito aerial programmes undertaken due to tidal and wet season activity.
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	Mosquito approved inspection programme undertaken and 3 promotional activities of mosquito management undertaken.
Animal Management								

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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 CO	Increased responsible pet ownership	10 educational activities undertaken	Number of educational opportunities undertaken; number of proactive activities undertaken	8 activities undertaken. Animal approved inspection programme also undertaken.
Waste Management								
Environment	Operate and maintain Council's waste management facilities to comply with environmental standards	Operate and maintain Councils Waste Facilities	MEH	EHPO	Operate facilities to best practice within resources	Meet best practice standards	Facilities upgraded	Green waste pads upgraded, development of new waste management payment and operation system for implementation in the next financial year.
Environment	Operate and maintain Council's waste management facilities to comply with environmental standards	Implement waste facility development plans and install infrastructure.	MEH	EHPO	Infrastructure constructed	Construction completed by June 2013	Drainage works at Ayr Transfer Station complete, New site office constructed	Drainage system installed. Waiting advice on site office for Ayr transfer station.
	Promote waste and recycling services which encourage waste minimisation	Supervise waste collection contract	MEH	EHPO	Monitor contract performance	Compliance with contract Performance indicators	Level of achievement	Contractor met performance indicators for collection contract.
Environment	Promote waste and recycling services which encourage waste minimisation	Promote within available resources Waste Minimisation Measures	MEH	EHPO	Increase in materials recycled	7% increase in recycled materials	Level of Achievement	Bin audit conducted at the end of financial year, results not available at end of year to assess.
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 developed by 30 June 2013	Due to staff shortages plan has not been developed.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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	Work completed by June 2013	Cabins and BBQ area at Home Hill Caravan Park; BBQ area at Burdekin Cascades Park constructed	All projects completed.
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	Pools operational	Number of operational issues	The major issue this year with all pools was the supply of chlorine during the wet season with the pools having to close due to no chlorine being available.
Natural Resource Management								
Environment	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	Pools operational	Number of operational issues	The major issue this year with all pools was the supply of chlorine during the wet season with the pools having to close due to no chlorine being available.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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 - Alva and Wunjunga Beach Protection, wetland projects, water weed management groups, Prickly Acacia Project, Feral Pig and Dingo Project, Nelsons Lagoon gross pollutant trap, Barratta Creek, Woongaloo and 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	PMO	Improved land management practices	Reduced pest plant and animal infestations in the Shire	No of current pest management plans	There are 99 current pest management plans. This is up from an average of 25 current plans per year. Officers have worked with landholders to improve pest animal and plant control on properties throughout the year.
Environment	Continue to develop systems and support programmes that improve Council's environmental performance and provide sustainable outcomes	Review and implement Shire Pest Management Plan	MEH	PMO	Improved land management practices	Pest Management Plan approved by DAFF and actions implemented	Plan approved and actions implemented from plan	Ongoing negotiations with State Government regarding adoption of plan. Plan actions being implemented.

Environment and Operations Division – 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 programmes delivered by the Department. (Planning, Building, Plumbing)	MPD	DEO / CSC / 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	Sustainable Planning Act and Regulation being reviewed. Compliance assessment checks on-going. Changes to Queensland Planning Provisions (QPP) being finalised. This will facilitate review of Council SPA Planning Scheme

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	On-going.
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 private 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 327 local and 559 external building approvals issued. Swimming pool approvals issued: 18 local and 82 external. Swimming pool compliance certificates issued: 23 local and 8 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 Programme - Part of Asset Management Process	MPD	Snr BC	Building Maintenance programme which identifies scheduled maintenance needs and works undertaken	100% Relevant Council buildings inspected and assessed.	Level of Achievement	Working within targets.

Corporate Plan Outcome	Corporate Plan Strategies	Activity	Responsible Officer / Team	Participating Officer(s)	Outputs	Targets	Performance Measures	Comments 30 June 2012
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 that are not "notifiable works" are in accordance with the <i>Plumbing and Drainage Act 2002</i> .	Ongoing	Number of relevant plumbing installations inspected. Backflow prevention devices inspected annually. On-site design for effluent disposal service.	Number of plumbing applications reduced due to changes associated with Notifiable Works. Plumbing approvals totalled 55 for the period. The number of requests for on-site sewerage design plans are increasing with approximately 6 plans completed and the same number in preliminary stage.

Burdekin Shire Council



Financial Statements and Notes to the Accounts for the financial year 2012/13

BURDEKIN SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2013

Table of Contents

Note

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

1	Significant accounting policies
2	Analysis of results by function
3	Revenue analysis
4	Grants, subsidies, contributions and donations
5	Capital income
6	Gain (loss) on the disposal of capital assets
7	Employee benefits
8	Materials and services
9	Finance costs
10	Depreciation and amortisation
11	Capital expenses
12	Loss on write-off of capital assets
13	Loss on impairments
14	Cash assets and cash equivalents
15	Trade and other receivables
16	Inventories
17	Cash investments
18	Non-current assets classified as held for sale
19	Property, plant and equipment
20	Intangible assets
21	Trade and other payables
22	Provisions
23	Borrowings
24	Other liabilities
25	Council capital
26	Asset revaluation surplus
27	Retained surplus
28	Reserves
29	Commitments for expenditure
30	Events after balance date
31	Contingent liabilities
32	Superannuation
33	Trust funds
34	Reconciliation of net result for the year to net cash inflow (outflow) from operating activities
35	Controlled entity
36	Natural disaster relief and recovery arrangements
37	Minor correction for assets not previously recognised
38	Financial instruments

Management Certificate

Independent Audit Report

BURDEKIN SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2013

Table of Contents - continued

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

Statement of Appropriations

Statement of Capital Funding

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 2013

	Note	2013 \$	2012 \$
Income			
Revenue			
Recurrent revenue			
Rates and levies	3 (a)	32,076,962	31,023,106
Fees and charges	3 (b)	2,455,796	2,521,249
Interest received	3 (c)	1,621,654	1,848,003
Sales of contract and recoverable works	3 (d)	2,655,009	2,059,717
Other recurrent income	3 (e)	318,977	360,050
Grants, subsidies, contributions and donations	4 (i)	6,558,419	4,587,177
Total operating revenue		<u>45,686,817</u>	<u>42,399,302</u>
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	14,230,332	12,955,844
		<u>14,230,332</u>	<u>12,955,844</u>
Total revenue		<u>59,917,149</u>	<u>55,355,146</u>
Capital income	5	954,422	6,771,743
Total income	2 (b)	<u>60,871,571</u>	<u>62,126,889</u>
Expenses			
Recurrent expenses			
Employee benefits	7	(16,493,068)	(15,887,840)
Materials and services	8	(15,170,844)	(15,461,008)
Finance costs	9	(1,011,083)	(587,274)
Depreciation and amortisation	10	<u>(8,953,737)</u>	<u>(7,943,803)</u>
Total operating expenses		<u>(41,628,732)</u>	<u>(39,879,925)</u>
Capital expenses			
Other capital expenses	11	(2,497,041)	(2,147,733)
Total expenses	2 (b)	<u>(44,125,773)</u>	<u>(42,027,658)</u>
Net result		<u>16,745,798</u>	<u>20,099,231</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus		14,399,588	(14,969,318)
Total other comprehensive income		<u>14,399,588</u>	<u>(14,969,318)</u>
Total comprehensive income for the period		<u>31,145,386</u>	<u>5,129,913</u>

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

BURDEKIN SHIRE COUNCIL**Statement of Financial Position**

As at 30 June 2013

	Note	2013 \$	2012 \$
Current Assets			
Cash assets and cash equivalents	14	28,600,827	24,275,937
Cash investments	17	7,000,000	2,000,000
Trade and other receivables	15 (a)	4,814,922	3,329,156
Inventories	16	1,078,025	967,587
		<u>41,493,774</u>	<u>30,572,680</u>
Non-current assets classified as held for sale	18	264,250	54,000
		<u>41,758,024</u>	<u>30,626,680</u>
Non-current Assets			
Trade and other receivables	15 (b)	261,602	326,137
Property, plant and equipment	19 (a)	434,958,141	417,418,910
Intangible assets	20	826,639	876,975
		<u>436,046,382</u>	<u>418,622,022</u>
TOTAL ASSETS		<u>477,804,406</u>	<u>449,248,702</u>
Current Liabilities			
Trade and other payables	21	3,156,910	3,463,309
Provisions	22	215,387	185,252
Borrowings	23	1,504,506	1,563,923
Other	24	25	52,922
		<u>4,876,828</u>	<u>5,265,406</u>
Non-current Liabilities			
Trade and other payables	21	572,077	543,758
Provisions	22	15,753,416	16,893,905
Borrowings	23	5,748,789	6,837,723
		<u>22,074,282</u>	<u>24,275,386</u>
TOTAL LIABILITIES		<u>26,951,110</u>	<u>29,540,792</u>
NET COMMUNITY ASSETS		<u>450,853,296</u>	<u>419,707,910</u>
Community Equity			
Council Capital	25	170,352,452	164,309,828
Asset revaluation surplus	26	245,294,169	230,894,581
Retained surplus (deficiency)	27	14,051	22,589
Reserves	28	35,192,624	24,480,912
TOTAL COMMUNITY EQUITY		<u>450,853,296</u>	<u>419,707,910</u>

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

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BURDEKIN SHIRE COUNCIL
Statement of Changes in Equity

For the year ended 30 June 2013

	Total		Retained surplus (deficit) Note 27		Reserves Note 28		Asset revaluation surplus Note 26		Council Capital Note 25	
	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$
Balance at beginning 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
Net result	16,745,798	20,099,231	16,745,798	20,099,231						
Other comprehensive income for the period										
Revaluations:										
Property, plant & equipment	12,660,978	(16,525,372)					12,660,978	(16,525,372)		
Impairments:										
Property, plant & equipment		1,863,767						1,863,767		
Change in value of future rehabilitation costs	1,738,610	(307,713)					1,738,610	(307,713)		
Total comprehensive income for period	31,145,386	5,129,913	16,745,798	20,099,231			14,399,588	(14,969,318)		
Transfers (to) from retained earnings to capital			(268,813)	(5,971,297)					268,813	5,971,297
Transfers (to) from retained earnings and recurrent reserves			(1,112,705)	16,727		(16,727)				
Transfers (to) from capital reserves and capital			(15,372,818)	(14,142,997)		2,023,134			5,773,811	12,119,863
Net transfers in the period			(16,754,336)	(20,097,567)		2,006,407			6,042,624	18,091,160
Balance at end of period	450,853,296	419,707,910	14,051	22,589	35,192,624	24,480,912	245,294,169	230,894,581	170,352,452	164,309,828

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

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BURDEKIN SHIRE COUNCIL**Statement of Cash Flows**

For the year ended 30 June 2013

	Note	2013 \$	2012 \$
Cash flows from operating activities:			
Receipts			
General rates and utility charges		32,037,982	30,652,491
Rental and levies, fees and charges		2,503,597	2,763,739
Grants, subsidies and contributions		5,148,721	4,587,177
Other income		2,631,452	2,472,235
GST received		2,013,623	3,548,444
Receipts from customers		44,335,375	44,024,086
Interest received		1,708,130	1,831,600
Payments			
Payments materials and services		(15,938,705)	(16,376,118)
Payment to employees		(16,008,029)	(15,469,451)
GST paid		(1,916,234)	(3,391,836)
Payments to suppliers		(33,862,968)	(35,237,405)
Interest expense		(465,711)	(502,262)
Net cash inflow (outflow) from operating activities	34	<u>11,714,826</u>	<u>10,116,019</u>
Cash flows from investing activities:			
Commonwealth government grants		457,560	480,876
State Government subsidies & grants		12,997,570	11,436,882
Capital contributions		208,619	168,507
Payments for property, plant and equipment		(15,410,113)	(20,478,698)
Payments for intangible assets		(63,641)	(194,004)
Net transfer (to) from cash investments	17	(5,000,000)	(1,000,000)
Proceeds from sale of property plant and equipment	6	502,120	529,557
Net movement in loans to community organisations		66,300	(39,700)
Net cash inflow (outflow) from investing activities		<u>(6,241,585)</u>	<u>(9,096,580)</u>
Cash flows from financing activities:			
Proceeds from borrowings	23	415,000	1,400,000
Repayment of borrowings	23	(1,563,351)	(1,849,914)
Net cash inflow (outflow) from financing activities		<u>(1,148,351)</u>	<u>(449,914)</u>
Net increase (decrease) in cash and cash equivalents held		<u>4,324,890</u>	<u>569,525</u>
Cash and cash equivalents at beginning of the financial year		24,275,937	23,706,412
Cash and cash equivalents at end of the financial year	14	<u>28,600,827</u>	<u>24,275,937</u>

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

1 Significant accounting policies

1.1 Basis of preparation

These general purpose financial statements are for the period 1 July 2012 to 30 June 2013 and have been prepared in compliance with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012. 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.

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

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 2015
AASB 13 Fair Value Measurement	1 January 2013
AASB 119 Employee Benefits (completely replaces existing standard)	1 January 2013
AASB 1053 Application of Tiers of Australian Accounting Standards	1 July 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 2015
AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13	1 January 2013
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 2012-1 Amendments to Australian Accounting Standards - Fair Value Measurement - Reduced Disclosure Requirements	1 July 2013
[AASB 3, AASB 7, AASB 13, AASB 140 & AASB 141]	
AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]	1 January 2014
AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009–2011 Cycle [AASB 1, AASB 101, AASB 116, AASB 132 & AASB 134 and Interpretation 2]	1 January 2013
AASB 2012-7 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 7, AASB 12, AASB 101 & AASB 127]	1 July 2013
AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]	1 January 2013
AASB 2012-11 Amendments to Australian Accounting Standards – Reduced Disclosure Requirements and Other Amendments [AASB 1, AASB 2, AASB 8, AASB 10, AASB 107, AASB 128, AASB 133, AASB 134 & AASB 2011-4]	1 July 2013
AASB 2013-3 Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets	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 2015 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 applies to reporting periods beginning on or after 1 January 2013 and will therefore be applied by Council in the 2013-14 reporting period. This standard is not required to be applied retrospectively, therefore there is no impact from the application of AASB 13 to values or other disclosures in the 2012-13 financial statements.

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 key changes will relate to the level of disclosures required.

The Burdekin Shire Council has commenced 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, the necessary changes will be implemented. 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 as from 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. The recognised fair values will be classified according to the following fair value hierarchy that reflects the significance of the inputs used in making these measurements:

- Level 1 - Fair values that reflect the unadjusted quoted prices in active markets for identical assets or liabilities
- Level 2 - Fair values that are based on inputs other than quoted prices that are directly or indirectly observable for the asset or liability
- Level 3 - Fair values that are derived from data not observable in a market.

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.

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 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 termination 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 32.

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 19 (b)
- Impairment of property, plant and equipment - note 1.18 and note 19 (a)
- Provisions - note 1.20, note 1.22 and note 22
- Contingencies - note 31

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.

(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.

(b) Grants and subsidies

Grants, subsidies and contributions that are non-reciprocal in nature 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 non-reciprocal 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.

(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.

(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.

(e) Interest

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

(f) Sales of contract and recoverable works

The Council generates revenues from contracts for construction and maintenance on roads, supporting infrastructure and vegetation management. Revenue from contracts and recoverable works generally comprises a recoupment of all costs associated with the completion of the project or activity as quantified. 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 for completed works or upon reaching an agreed work milestone as applicable. The contract work carried out is not subject to retentions.

(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.

The fair value of borrowings, as disclosed in note 23 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 38.

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 and 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.

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 asset's carrying amount and its 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 2013 Council had four (4) term deposits 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.

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 19 (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 physical 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 and Equipment. Plant and equipment, leasehold improvements 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 all assets specifically listed in 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 staff considering either actual rates of construction or first principles. First principles is based on the current plant hire and wage rates, material costs and agreed installation rates. Condition of these infrastructure assets is assessed by Council staff using a combination of methodology depending on the infrastructure asset. The condition can be assessed by either Council staff or a contractor physically sighting a sample of assets or by using age based analysis. Process guidelines, maintenance history and regular inspection reports are also considered.

In the intervening years, with respect to the valuation of land, buildings, other assets 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 to apply to each of these asset classes. Council staff assesses the cost assumptions associated with all other infrastructure assets taking into consideration additions, deletions and changes in assumptions such as useful life, residual value and condition rating. Council applies the external valuers indices to similar water and sewerage assets unless other overriding information is available from operational data or expert sources to form the basis of a management valuation for these infrastructure assets.

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 19 (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.

(e) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use 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 19 (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 is 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.

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 20.

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.

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 21 as a payable.

(b) **Annual leave**

A liability for annual leave is recognised. Amounts expected to be settled within twelve 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 twelve 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 21 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 32.

(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 22 as a provision.

1. 21 Borrowings and borrowing costs

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 Regulation 2012 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.

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 AASB 101 paragraphs 5 and 6 this disclosure is provided as the Council considers such presentation is 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 were 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. Therefore it has been separately identified and the change in value is reported in the Statement of Changes in Equity and note 25.

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.

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.

Further details can be found in note 28 (a).

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) which has been received in respect of approved loan funds from Queensland Treasury Corporation 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 14 and 28 (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 non-reciprocal 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 Council capital.

The closing balance is also identified as restricted cash held at balance date in note 14.

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 supply 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.

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 33.

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 Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

1. 31 Carbon pricing

Council has been, and will continue to be indirectly impacted through increased costs such as electricity and fuel arising from the carbon pricing mechanism. Taking this into consideration the Council has carefully regarded the current and immediate future political predictions on carbon tax pricing and considers that the impact on the Council's current financial position will not be materially affected. The Council will continue to monitor the impact of carbon pricing as future political policies are determined.

BURDEKIN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2013

2 Analysis of results by function

(a) Components of council functions

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

Administration 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.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

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				
	2013 \$	2013 \$				
Administration Services	2,412,509	23,201,655	25,614,164	7,860,303	17,753,861	61,486,564
Community & Cultural Services	220,491	49,917	270,408	3,443,149	(3,172,741)	20,716,283
Development Services	-	943,167	943,167	1,217,728	(274,561)	-
Environmental Services	1,000	1,189,841	1,190,841	5,311,863	(4,121,022)	8,112,471
Engineering Services	17,055,841	4,141,467	21,197,308	15,140,436	6,056,872	323,569,447
Waste	-	3,562,459	3,562,459	3,822,528	(260,069)	8,322,723
Sewerage	-	4,200,773	4,200,773	3,521,176	679,597	35,608,030
Water	-	3,892,451	3,892,451	3,808,590	83,861	19,988,888
Total	19,689,841	41,181,730	60,871,571	44,125,773	16,745,798	477,804,406

Prior Year

Functions	Income		Total income	Total expenses	Net result for period	Assets
	Grants	Other				
	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

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
3 Revenue analysis			
(a) Rates and levies	1.8(a)		
General rates		24,530,033	23,620,379
Separate rates		259,226	258,505
Environmental levy		144,859	144,241
Water		3,547,627	3,423,007
Sewerage		3,720,628	3,586,644
Garbage charges		3,437,197	3,363,929
Rates and utility charge revenue		35,639,570	34,396,705
Less: Discounts		(3,285,271)	(3,092,069)
Less: Pensioner remissions		(277,337)	(281,530)
Net rates and utility charges		32,076,962	31,023,106
(b) Statutory fees and charges			
User fees and charges		2,455,796	2,521,249
		2,455,796	2,521,249
(c) Interest received			
Investments		1,558,251	1,790,924
Over due rates and utility charges		63,403	57,079
		1,621,654	1,848,003
(d) Sales of contract and recoverable works			
Revenue		2,655,009	2,059,717
		2,655,009	2,059,717
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		318,977	360,050
		318,977	360,050
4 Grants, subsidies, contributions and donations	1.8(b)		
(i) Recurrent - grants, subsidies and contributions are analysed as follows:			
General purpose grants		2,375,509	2,592,636
State Government subsidies & grants		3,859,202	1,773,950
Contributions		323,708	220,591
Total recurrent revenue		6,558,419	4,587,177
The first two quarters of the 2013 Financial Assistance Grant for the amount of \$1,445,410 was paid to Council in June 2012. The first two quarters of the 2014 Financial Assistance Grant for the amount of \$1,612,461 was paid to Council in June 2013.			
Grant funds received under Natural Disaster Relief and Recovery Arrangements have been included in State Government subsidies and grants above and further details are provided in note 36.			
(ii) Capital - grants, subsidies, contributions and donations are analysed as follows:			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		457,560	480,876
State Government subsidies & grants		12,997,570	11,436,882
Contributions		208,619	168,507
		13,663,749	12,086,265

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BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
(b) Non-monetary revenue received is analysed as follows:	1.8(c)		
Developer assets contributed by developers at fair value		566,583	723,140
Donations from third parties at fair value		-	146,439
		<u>566,583</u>	<u>869,579</u>
Total capital revenue		<u>14,230,332</u>	<u>12,955,844</u>
Grant funds received under Natural Disaster Relief and Recovery Arrangements have been included in State Government subsidies and grants above and further details are provided in note 36.			
(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		7,381,365	85,776
Contributions for infrastructure		49,873	17,697
		<u>7,431,238</u>	<u>103,473</u>
Grants and contributions which were recognised as revenues during a previous reporting period and were expended during the current reporting period.			
Grants for infrastructure		50,000	781,349
Contributions for infrastructure		4,500	27,455
		<u>54,500</u>	<u>808,804</u>
5 Capital income			
Gain on the disposal of capital assets	6	53,462	-
Gain arising from recognising assets that were not previously recognised	37	897,266	1,182,837
Change arising from revision of the future restoration expenditure		-	5,588,906
Reduction in rehabilitation provision due to the change in the estimated future cost on land not controlled by council	1.22(a)	3,694	-
		<u>954,422</u>	<u>6,771,743</u>
6 Gain (loss) on the disposal of capital assets			
(a) Proceeds from sale of non-current assets held for sale		146,455	-
Less: Carrying value of asset sold		(54,000)	-
		<u>92,455</u>	<u>-</u>
(b) Proceeds from the sale of plant and equipment		312,483	362,057
Less: Book value of plant and equipment sold		(325,414)	(368,822)
		<u>(12,931)</u>	<u>(6,765)</u>
(c) Proceeds from the sale of land and buildings		43,182	167,500
Less: Book value of land and buildings sold		(69,244)	(963,000)
		<u>(26,062)</u>	<u>(795,500)</u>
Total gain (loss) on the disposal of capital assets	5 & 11	<u>53,462</u>	<u>(802,265)</u>
7 Employee benefits			
Total staff wages and salaries		13,137,618	12,894,919
Councillors' remuneration		373,501	349,117
Annual, sick and long service leave entitlements		2,696,555	2,471,603
Superannuation	32	1,689,594	1,655,735
		<u>17,897,268</u>	<u>17,371,374</u>
Other employee related expenses		473,022	488,289
		<u>18,370,290</u>	<u>17,859,663</u>
Less : Capitalised employee expenses		<u>(1,877,222)</u>	<u>(1,971,823)</u>
		<u>16,493,068</u>	<u>15,887,840</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees:			
Elected members		7	7
Administration staff		107	110
Depot and outdoors staff		126	126
Total full time equivalent employees		240	243
8 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland		101,455	52,971
Audit of projects by Brett Schreiber & Associates		-	1,250
Audit of projects by First Reserve Financial		687	-
Audit of Quality Management System by Certex International		15,919	-
Contract payments		2,281,741	2,239,349
Electricity		1,362,899	1,437,219
Materials		2,542,650	2,894,270
Plant hire external		3,977,701	3,817,892
Trade/contract services		1,074,467	1,425,433
Plant and equipment expenses		1,289,903	1,363,847
Other material and services		2,523,422	2,228,777
		15,170,844	15,461,008
Expenditure incurred under Natural Disaster Relief and Recovery Arrangements have been included in State Government subsidies and grants above and further details are provided in note 36.			
9 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		465,711	495,586
Bank charges		37,919	38,070
Impairment of receivables and bad debts written off		2,358	(8,607)
Refuse sites - change in PV over time		505,095	62,225
		1,011,083	587,274
10 Depreciation and amortisation	1.15(c)		
(a) Depreciation of non-current assets			
Land & Improvements		371,084	21,855
Buildings		1,619,674	1,543,252
Plant and Equipment		998,034	869,369
Leasehold Improvements		13,050	13,050
Road and Bridge Network		3,380,806	3,078,397
Water		508,411	500,129
Sewerage		1,127,486	1,080,949
Drainage		199,598	172,427
Other Assets		621,617	568,988
		8,839,760	7,848,416
(b) Amortisation of other intangible assets			
Computer Software		113,359	87,437
Other intangible asset		618	7,950
		113,977	95,387
Total depreciation and amortisation		8,953,737	7,943,803
11 Capital expenses			
Loss on the disposal of capital assets	6	-	802,265
Loss on write-off of capital assets	12	2,487,291	1,299,788
Loss on impairment of capital assets	13	9,750	-
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		2,497,041	2,147,733

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
12 Loss on write-off of capital assets are as follows:			
Buildings		57,074	-
Plant and Equipment		2,186	18,225
Road and Bridge Network		1,697,592	1,130,249
Water		618,207	61,676
Sewerage		25,171	43,019
Drainage		23,326	-
Other Assets		63,735	46,619
	11	<u>2,487,291</u>	<u>1,299,788</u>
13 Loss on impairments			
Impairment adjustment of assets classified as held for sale	18	<u>9,750</u>	<u>-</u>
The loss on impairment arises because on transfer of land from property, plant and equipment it is no longer measured at its fair value but at fair value less disposal costs. The impairment loss is the estimated amount of the disposal costs.			
14 Cash assets and cash equivalents	1.10		
Cash at bank and on hand		1,245,144	1,500,464
Deposits at call		25,355,683	14,775,473
Term deposits		2,000,000	8,000,000
Balance per statement of cash flows		<u>28,600,827</u>	<u>24,275,937</u>
Councils cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:			
Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
Unspent loan monies	28 (a)(ii)	941,945	1,266,144
Unspent government grants and subsidies	28 (a)(iii)	7,407,037	88,706
Unspent developer contributions	28 (a)(iii)	200,553	149,930
Total unspent restricted cash held in reserves		<u>8,549,535</u>	<u>1,504,780</u>
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.			
15 Trade and other receivables	1.11		
(a) Current			
Rateable revenue and utility charges		1,179,860	1,060,224
Water charges yet to be levied		473,075	553,731
Fees and charges		1,146,890	1,194,880
Accrued interest		10,137	96,613
GST recoverable		69,274	166,663
Other debtors		1,702,993	3,658
Less: Impairment provision		(7,829)	(5,660)
		<u>4,574,400</u>	<u>3,070,109</u>
Prepayments		166,222	182,247
Loans and advances to community organisations		74,300	76,800
		<u>4,814,922</u>	<u>3,329,156</u>
(b) Non-current			
Prepayments		842	1,577
Loans and advances to community organisations		260,760	324,560
		<u>261,602</u>	<u>326,137</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.			
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		5,660	14,460
Impairment adjustment in period		2,169	(8,800)
Closing balance		7,829	5,660
16 Inventories	1.12		
Current			
Inventories for internal use:			
Stores and raw materials		1,078,025	967,587
		1,078,025	967,587
Valued at cost, adjusted when applicable for any loss of service potential.			
17 Cash investments			
Fixed term held with other institutions realisable between 3 and 12 months - unrestricted		7,000,000	2,000,000
		7,000,000	2,000,000
A number of term deposits at fixed interest rates are held with National Australia Bank and Westpac. The maturity of all term deposits is 4 months, bearing interest between 4.15% and 4.20%.			
18 Non-current assets classified as held for sale			
Opening balance at valuation		54,000	-
Internal transfer from land and improvements		274,000	54,000
Disposal - value of asset sold		(54,000)	-
Impairment adjustment		(9,750)	-
		264,250	54,000
Council has decided to sell two parcels of land as they are no longer required and these have been transferred from Land to Non-current assets classified as held for sale. These parcels of land have been placed for sale with real estate agents and are expected to be sold within one year.			
The land is valued at the lower of carrying value and fair value less cost to sell.			

19(a) Property, plant and equipment

Accumulated depreciation and impairment

Net value at 30 June 2013

17,128,590	33,608,786	7,683,508	25,057	286,515,459	19,931,572	35,459,744	18,075,585	11,839,336	4,690,504	434,958,141
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-	296,400	2,693,884	-	178,550,376	-	-	197,708	-	-	181,738,368
	12.5 - 80	1.5 - 45	8							
-	215,378	1,066,015	-	4,910,630	33,172	779,630	154,093	138,011	2,999,585	10,296,514
-	111,481	366,626	-	2,711,659	153,930	403,496	653,020	251,811	1,028,159	5,680,182
-	326,859	1,432,641	-	7,622,289	187,102	1,183,126	807,113	389,822	4,027,744	15,976,696

* ARS denotes - Asset Revaluation Surplus

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BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements

For the year ended 30 June 2013

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

Basis of measurement	Land & Improvements	Buildings	Plant and Equipment	Leasehold Improvements	Road and Bridge Network	Water	Sewerage	Drainage	Other Assets	Works in progress	Total
	Valuation	Valuation	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Valuation	Cost	
Asset Values	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
Opening gross value	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Minor correction to opening balance	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
Additions at cost	-	-	-	-	1,327,979	-	29,127	-	-	-	1,357,106
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	20,672,702	20,672,702
Internal transfers from work in progress	1,357,602	72,000	-	-	509,176	194,402	82,801	-	11,200	-	869,579
Disposals	(963,000)	606,443	1,623,577	-	13,369,825	203,345	953,746	1,465,986	1,122,702	(20,897,230)	(194,004)
Write-offs	-	-	(830,414)	-	-	-	-	-	-	-	(1,793,414)
Revaluation adjustment to the ARS*	(261,900)	-	(246,295)	-	(1,978,531)	(123,501)	(101,498)	-	(61,068)	-	(2,510,893)
Internal transfers between asset classes	(54,000)	4,286,002	-	-	(27,116,140)	376,686	838,252	-	649,805	-	(21,227,295)
Recognition/change of future rehabilitation costs	12,186,415	-	-	-	-	-	-	-	-	-	(54,000)
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
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Residual value

	-	296,400	2,785,468	-	187,926,223	12,903	4,744	197,708	135,229	-	191,358,675
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

19 (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 for year ended 30 June 2013 as independently determined by AssetVal Pty Ltd. AssetVal Pty Ltd undertook a comprehensive revaluation as at 30 June 2011 and desktop reviews as at 30 June 2012 and 30 June 2013.

The price movement in the various Burdekin Shire property sectors were assessed by AssetVal Pty Ltd as nil as at 30 June 2013.

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

Land under infrastructure where the Council holds no title or a financial lease and reserve land does not have a value for the purpose of a Local Government's financial statements.

Improvements have been recorded at cost since construction in 2011-2012.

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 depreciated replacement cost.

The fair value of buildings was independently determined by AssetVal Pty Ltd with a comprehensive valuation as at 30 June 2011 and desktop reviews as at 30 June 2012 and 30 June 2013. AssetVal Pty Ltd provided indexed replacement costs and calculated fair values as at 30 June 2013. AssetVal Pty Ltd adopted an increase for civil construction costs of 0.5% and a reduction for mechanical assets of 3% and electrical assets of 2%. In addition to inspections carried out by AssetVal Pty. Ltd in 2011, Council officers have carried out condition inspections of Council buildings during 2011 and 2012. There were no significant events during 2012/13 that changed the recorded condition of any Council building.

Assets constructed during the 2013 financial year have been recorded at cost.

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 depreciated replacement cost.

Road and Bridge Network

The fair value of road infrastructure as at 30 June 2013 was determined by management based on the following key assumptions:

(a) Unit rates for each of the key components were:

	Scaled roads \$	Unsealed roads \$
Formation	16.00 m ²	16.00 m ²
Pavement	14.50 m ²	8.98 m ²
Pavement Stabilised	34.50 m ²	n/a
Seal Chip	6.50 m ²	n/a
Seal Asphalt	28.00 m ²	n/a
Footpath - Concrete	100.00 m ²	n/a
Kerb and Channel	120.00 m	n/a

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

A review of unit rates was undertaken by management taking into consideration the actual capital expenditure incurred during the 2013 financial year. The actual costs of construction include materials, labour, plant hire etc and exclude extraordinary projects.

(b) Council officers determined the condition of the roads as at 30 June 2012 based on physical inspections by Cardno Ltd and Council officers. Physical inspections were conducted by Council staff on assets affected by the flooding event experienced in January 2013 and this was taken into account when determining the fair value of these assets as at 30 June 2013. The conditions of roads damaged in 2012 were reflected in the register at 30 June 2012, some of these roads were fixed in 2012/13 and others will be completed during 2013/14. Any roads completed in 2012/13 have had the condition reassessed and changed back to new at 30 June 2013.

AssetVal Pty Ltd undertook a comprehensive valuation of bridge assets as at 30 June 2011 and desktop reviews as at 30 June 2012 and 30 June 2013. AssetVal Pty Ltd provided indexed replacement costs and fair values as at 30 June 2013. AssetVal Pty Ltd adopted an increase for civil construction assets of 0.5% for 30 June 2013.

Water and Sewerage

AssetVal Pty Ltd undertook an independent comprehensive valuation of specific water assets (inc boreholes, buildings, elevated storage, pumps, telemetry, aerator, chlorination equipment) and sewerage assets (inc treatment plants, buildings, pump stations) as at 30 June 2011 and desktop reviews as at 30 June 2012 and 30 June 2013. AssetVal Pty Ltd provided indexed replacement costs and fair values as at 30 June 2013. AssetVal Pty Ltd adopted an increase for civil construction costs of 0.5% and a reduction for mechanical assets of 3% and electrical assets of 2%.

The remaining water and sewerage infrastructure fair values were determined by management based on the following key assumptions:

- (a) Unit rates were determined using a first principles methodology incorporating current plant hire and wage rates, material costs and agreed installation rates.
- (b) Condition assessments -
 - (i) Water assets condition was assessed by Council officers as at 30 June 2013 taking into consideration age, monthly operational reports, evaluation of asset performance in accordance with adopted service standards, inspection reports, soil and water quality and physical inspection during maintenance activities.
 - (ii) A five year inspection program has commenced in 2012/13 to assess conditions of sewerage assets. Assets inspected were determined primarily by analysis of the hierarchy of asset types, geographical location, criticality, catchment type and effluent quality. As at 30 June 2013, 18% of the reticulation network and 90% of sewage pump stations were assessed to establish current condition.

Drainage

The fair value of drainage infrastructure as at 30 June 2013 was determined by management based on the following assumptions:

- (a) Unit rates for pipes, box culverts, manholes and inlets were derived from first principles using current material, labour and plant hire costs and an assumed installation rate based on Council experience and technical knowledge.
- (b) A five year inspection program has commenced in 2012/13 to assess conditions of drainage assets. Assets inspected were determined primarily by analysis of the hierarchy of asset types and age, size, depth, geographical location and criticality. As at 30 June 2013 20% of the drainage system was assessed to establish current condition.

Other Assets

The fair value of Other Assets was independently valued by AssetVal Pty Ltd with a comprehensive valuation as at 30 June 2011 and desktop reviews as at 30 June 2012 and 30 June 2013. AssetVal Pty Ltd provided indexed replacement costs and fair values as at 30 June 2013.

AssetVal Pty Ltd adopted an increase for civil construction costs of 0.5% and a reduction for mechanical assets of 3% and electrical assets of 2%.

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
20 Intangible assets			
Net carrying value at period end:			
(a) Computer Software		826,639	876,357
(b) Other intangible asset		-	618
		<u>826,639</u>	<u>876,975</u>
(a) Computer Software			
Opening gross carrying value		1,301,095	1,107,091
Acquired at cost		<u>63,641</u>	<u>194,004</u>
		<u>1,364,736</u>	<u>1,301,095</u>
Accumulated amortisation			
Opening balance		424,738	337,301
Amortisation in the period		<u>113,359</u>	<u>87,437</u>
		<u>538,097</u>	<u>424,738</u>
Net carrying value at end of the financial year		<u>826,639</u>	<u>876,357</u>
Computer software has a range of estimated useful life of 4 - 15 years. Straight line amortisation has been used with no residual value.			
(b) Other intangible asset			
Opening gross carrying value		39,545	39,545
Value of asset write off in the period		<u>(39,545)</u>	<u>-</u>
		<u>-</u>	<u>39,545</u>
Accumulated amortisation			
Opening balance		38,927	30,977
Amortisation in the period		<u>618</u>	<u>7,950</u>
Amortisation written off in period		<u>(39,545)</u>	<u>-</u>
		<u>-</u>	<u>38,927</u>
Net carrying value at end of the financial year		<u>-</u>	<u>618</u>
The other intangible asset has a finite life of 5 years. Straight line amortisation has been used with no residual value.			
21 Trade and other payables	1.19		
Current			
Creditors and accruals		1,324,348	1,960,612
Employee related accruals		<u>201,171</u>	<u>173,655</u>
Annual leave	1.20 (b)	<u>1,631,391</u>	<u>1,329,042</u>
		<u>3,156,910</u>	<u>3,463,309</u>
Non Current			
Annual leave	1.20 (b)	<u>572,077</u>	<u>543,758</u>
		<u>572,077</u>	<u>543,758</u>
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			
22 Provisions			
Current			
Long service leave	1.20 (e)	<u>215,387</u>	<u>185,252</u>
		<u>215,387</u>	<u>185,252</u>
Non-Current			
Long service leave	1.20 (e)	2,046,966	1,950,246
Property restoration:			
Refuse sites		<u>13,706,450</u>	<u>14,943,659</u>
		<u>15,753,416</u>	<u>16,893,905</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
Details of movements in provisions:			
Long service leave			
Balance at the beginning of financial year		2,135,498	1,843,741
Amount provided for in the period		333,940	514,470
Amount paid in the period		(207,085)	(222,713)
Balance at end of the financial year		<u>2,262,353</u>	<u>2,135,498</u>
Refuse sites			
Balance at the beginning of financial year		14,943,659	7,930,532
Increase in provision - due to change in time		505,095	62,225
Increase (decrease) in provision - change in discount rate		(1,742,304)	353,393
Increase (decrease) in estimate of future cost		-	6,597,509
Balance at end of the financial year		<u>13,706,450</u>	<u>14,943,659</u>
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.			
Cash funds committed to meet this liability at reporting date		<u>389,130</u>	<u>31,623</u>
23 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)			
(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 19 December 2013 to 21 May 2023.			
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		<u>1,504,506</u>	<u>1,563,923</u>
Non Current			
Queensland Treasury Corporation		<u>5,748,789</u>	<u>6,837,723</u>
Details of movements in borrowings:			
Queensland Treasury Corporation			
Balance at the beginning of financial year		8,401,646	8,851,560
Loans raised		415,000	1,400,000
Principal repayments		(1,563,351)	(1,849,914)
Balance at end of the financial year		<u>7,253,295</u>	<u>8,401,646</u>
Classified as:			
Current		1,504,506	1,563,923
Non-current		<u>5,748,789</u>	<u>6,837,723</u>
		<u>7,253,295</u>	<u>8,401,646</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
The loan market value at the reporting date was \$7,686,905. 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.			
24 Other liabilities			
Current			
Unearned revenue		25	52,922
		<u>25</u>	<u>52,922</u>
25 Council capital	1.23		
(i) Calculation of capital value and retained surplus:			
Cash and cash equivalents		35,600,827	26,275,937
Less restricted cash:			
Reserves (excluding the asset revaluation)		(21,711,846)	(11,737,625)
Capital sustainability reserve		(12,538,833)	(11,477,143)
Unspent loan capital fund reserve		(941,945)	(1,266,144)
Revenue received in advance		(25)	(52,922)
Cash funds allocated for future rehabilitation costs		(389,130)	(31,623)
Working capital cash (including employee entitlements)		(4,997)	(1,687,891)
Retained surplus (deficit) available for distribution	27	14,051	22,589
Total council capital value	25 (ii)	170,352,452	164,309,828
Total capital and retained surplus at end of period		<u>170,366,503</u>	<u>164,332,417</u>
(ii)(a) Movement in council capital account			
Balance at beginning of the financial year		164,309,828	146,218,668
Adjustments from (to) retained surplus:			
Transfer of capital income in the period		954,422	6,771,743
Transfer of capital expenses in the period		(2,497,041)	(2,147,733)
Transfer of non monetary capital revenue		566,583	869,579
Transfer of revenue expended on capital assets		1,749,945	539,933
Transfer of the working capital cash		(505,096)	(62,225)
Total transfers (to) from retained surplus		<u>268,813</u>	<u>5,971,297</u>
Transfer (to) from restricted reserves:			
Net transfer (to) from Future capital sustainability reserve	28 (a)(i)	(1,061,690)	(1,304,492)
Net transfer (to) from Unspent loan cash reserve	28 (a)(ii)	324,199	248,073
Grants, subsidies and contributions reserve	28 (a)(iii)	6,097,730	12,469,723
Transfer (to) from general reserves:	28 (b)(1)		
Water Reserve		33,253	55,433
Sewerage Reserve		267,049	124,577
Capital Maintenance Reserve		-	5,400
Carryover Capital Works Reserve		113,270	521,149
Total transfers (to) from reserves		<u>5,773,811</u>	<u>12,119,863</u>
Total council capital at end of the financial year		<u>170,352,452</u>	<u>164,309,828</u>
The amount by which the Council has increased (decreased) its capital capacity to deliver future services to the community before inflation adjustments			
		<u>6,042,624</u>	<u>18,091,160</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
26 (i) Asset revaluation surplus			
Movements in the asset revaluation surplus were as follows:			
Balance at the beginning of financial year		230,894,581	245,863,899
(a) Adjustments to property, plant and equipment through revaluations:	19		
Land & Improvements		-	(6,549,882)
Buildings		540,408	1,111,408
Road and Bridge Network		1,438,243	(11,787,204)
Water		(253,212)	136,763
Sewerage		3,457,570	375,948
Drainage		7,424,998	-
Other Assets		52,971	187,595
		<u>12,660,978</u>	<u>(16,525,372)</u>
(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		1,738,610	(307,713)
Balance at end of the financial year		<u>245,294,169</u>	<u>230,894,581</u>
(ii) Asset revaluation surplus analysis			
The closing balance of the asset revaluation surplus is comprised of the following asset categories:			
Land & Improvements		3,274,558	1,535,948
Buildings		17,328,434	16,788,026
Road and Bridge Network		176,872,245	175,434,002
Water		10,256,210	10,509,422
Sewerage		24,078,190	20,620,620
Drainage		7,587,875	162,877
Other Assets		5,896,657	5,843,686
		<u>245,294,169</u>	<u>230,894,581</u>
27 Retained surplus	1.25		
Movement in retained surplus			
Balance at the beginning of financial year		22,589	20,925
Net result		16,745,798	20,099,231
		<u>16,768,387</u>	<u>20,120,156</u>
Transfers (to) from capital account:			
Transfer of capital income	5	(954,422)	(6,771,743)
Transfer of capital expenses	11	2,497,041	2,147,733
Non monetary capital revenue	4	(566,583)	(869,579)
General revenue used for capital funding purposes		(1,749,945)	(539,933)
Transfer to adjust the working capital cash		505,096	62,225
Net capital account transfers		<u>(268,813)</u>	<u>(5,971,297)</u>
Transfers (to)/ from capital reserves for future capital project funding, or from reserves funds that have been expended:			
Constrained grants and subsidy contributions reserve		(13,466,684)	(11,764,389)
Grants, subsidies and contributions reimbursed reserve		(197,065)	(207,706)
Water reserve		(792,644)	(1,424,141)
Sewerage reserve		(726,789)	(746,761)
Carryover Capital Works reserve		(189,636)	-
		<u>(15,372,818)</u>	<u>(14,142,997)</u>
Transfers (to) recurrent reserves for future project funding, or from reserves funds that have been expended:			
Recurrent maintenance reserve		(1,112,705)	16,727
		<u>(1,112,705)</u>	<u>16,727</u>
Balance at end of the financial year		<u>14,051</u>	<u>22,589</u>

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

For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
28 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		11,477,143	10,172,651
Funded depreciation on capital assets in period		8,596,229	7,933,262
Less: Funds utilised in the period		(7,534,539)	(6,628,770)
Balance at end of the financial year		12,538,833	11,477,143
(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		1,266,144	1,514,217
Loan funds drawn down in period.		415,000	1,400,000
Loan cash expended in period.		(739,199)	(1,648,073)
Balance at end of the financial year		941,945	1,266,144
(iii) Constrained grants and subsidy contributions reserve			
Balance at the beginning of financial year		238,636	943,970
Transfer from retained earnings non reciprocal grants, subsidies and contributions received and allocated to specific capital projects		13,466,684	11,878,559
Transfers to the capital account funds expended in the period		(6,097,730)	(12,469,723)
Transfer to retained earnings funds expended		-	(114,170)
Balance at end of the financial year		7,607,590	238,636
Total restricted capital reserves		21,088,368	12,981,923
(b) Other reserves			
(1) Summary of capital reserves held for funding future projects:			
(i) Grants, subsidies and contributions reimbursed reserve		-	-
(ii) Water reserve		4,640,261	3,880,870
(iii) Sewerage reserve		3,386,800	2,927,060
(iv) Capital Maintenance reserve		33,336	33,336
(v) Carryover Capital Works reserve		290,858	17,427
		8,351,255	6,858,693
(2) Summary of recurrent reserves held for funding future projects:			
(i) Recurrent Maintenance reserve		5,753,001	4,640,296
		5,753,001	4,640,296
Total general reserves		14,104,256	11,498,989
Total reserves		35,192,624	24,480,912
(1) Movements in capital reserves are analysed as follows:			
(i) Grants, subsidies and contributions reimbursed reserve			
Transfer from retained earnings grants, subsidies and contributions received in the period which are a reimbursement			
		197,065	207,706
Reallocation of funds to other capital reserves		(197,065)	(207,706)
Balance at end of the financial year		-	-
(ii) Water reserve			
Balance at the beginning of financial year		3,880,870	2,512,162
Transfer from retained earnings for future expenditure		792,644	1,424,141
Transfer to the capital account funds expended in the period		(33,253)	(55,433)
Balance at end of the financial year		4,640,261	3,880,870

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BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

	2013	2012
Note	\$	\$
(iii) Sewerage reserve		
Balance at the beginning of financial year	2,927,060	2,304,876
Transfer from retained earnings for future expenditure	726,789	746,761
Transfer to the capital account funds expended in the period	(267,049)	(124,577)
Balance at end of the financial year	<u>3,386,800</u>	<u>2,927,060</u>
(iv) Capital Maintenance reserve		
Balance at the beginning of financial year	33,336	38,736
Transfer to the capital account funds expended in the period	-	(5,400)
Balance at end of the financial year	<u>33,336</u>	<u>33,336</u>
(v) Carryover Capital Works reserve		
Balance at the beginning of financial year	17,427	330,870
Transfer from the grants, subsidies and contributions reimbursed reserve	197,065	207,706
Transfer from retained earnings for future expenditure	189,636	-
Transfer to the capital account funds expended in the period	(113,270)	(521,149)
Balance at end of the financial year	<u>290,858</u>	<u>17,427</u>
(2) Movements in recurrent reserves are analysed as follows:		
(i) Recurrent Maintenance reserve		
Balance at the beginning of financial year	4,640,296	4,657,023
Transfer from retained earnings for future expenditure	5,346,374	3,414,852
Transfer to retained earnings funds expended	(4,233,669)	(3,431,579)
Balance at end of the financial year	<u>5,753,001</u>	<u>4,640,296</u>
29 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	<u>10,264,106</u>	<u>11,915,638</u>
	10,264,106	11,915,638
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	<u>222,325</u>	<u>1,200,305</u>
	222,325	1,200,305
These expenditures are payable:		
Within one year	<u>222,325</u>	<u>1,200,305</u>
	222,325	1,200,305
30 Events after balance date		
There were no material financial adjusting events after balance date.		
31 Contingent liabilities		
Details and estimates of maximum amounts of contingent liabilities are as follows:		
Various claims are pending against the Council. In the opinion of the Council's solicitors the potential loss on all claims at 30 June, 2013 should not exceed:	<u>68,650</u>	<u>27,410</u>
The Council has disclaimed liability and no provision has been made in the financial statements pertaining to these claims.		
Potential excess amounts payable against various insurance claims as at 30 June 2013 should not exceed:	<u>-</u>	<u>2,186</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
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:			
		320,161	253,338

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 2012 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

32 Superannuation

The 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 the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The scheme has three elements referred to as:

- The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits Fund
- The Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and
- The Accumulation Benefits Fund (ABF)

The ABF is a defined contribution scheme as defined in AASB 119. 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 Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional 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 Regional 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 2012 (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 2012. The actuary indicated that "the Regional DBF is currently in a satisfactory but modest financial position and remains vulnerable to adverse short and medium term experience."

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
<p>Following the previous actuarial assessment in 2009, councils were 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 Regional DBF members. In the 2012 actuarial report the actuary has recommended no change to the employer contribution levels at this time.</p> <p>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 Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.</p> <p>The next actuarial investigation will be conducted as at 1 July 2015.</p> <p>The amount of superannuation contributions paid by Burdekin Shire Council to the scheme in this period for the benefit of employees was:</p>			
		1,689,594	1,655,735
33 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		2,334	2,256
Security deposits		77,722	48,938
		80,056	51,194
<p>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.</p>			
34 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		16,745,798	20,099,231
Non-cash operating items:			
Impairment of receivables and bad debts written off	9	2,358	(8,607)
Depreciation and amortisation	10	8,953,737	7,943,803
Change in restoration provisions expensed to finance costs		505,095	62,225
		9,461,190	7,997,421
Investing and development activities:			
Capital grants, subsidies and contributions	4	(14,230,332)	(12,955,844)
Capital income	5	(954,422)	(6,771,743)
Capital expenses	11	2,497,041	2,147,733
		(12,687,713)	(17,579,854)
Changes in operating assets and liabilities :			
(Increase) decrease in receivables		(1,506,649)	12,823
(Increase) decrease in inventories (excluding land)		(110,438)	47,218
Increase (decrease) in payables		(261,320)	(804,302)
Increase (decrease) in provisions		126,855	291,757
Increase (decrease) in other liabilities		(52,897)	51,725
		(1,804,449)	(400,779)
Net cash inflow from operating activities		11,714,826	10,116,019

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

	2013	2012
Note	\$	\$
35 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 2012 to 30th April 2013, 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	308,091	343,301
Other Income	225,721	272,658
Promotions/Rentals	227,806	226,577
	<u>761,618</u>	<u>842,536</u>
Expenditure		
Administration	135,657	144,604
Depreciation	2,465	1,271
Operating Expenditure	328,402	314,287
Promotions/Rentals	300,160	268,249
	<u>766,684</u>	<u>728,411</u>
Operating Surplus (Deficit)	(5,066)	114,125
Accumulated Funds		
Balance at beginning of period	219,270	105,145
Plus(less) Surplus(deficit) for period	<u>(5,066)</u>	<u>114,125</u>
	<u>214,204</u>	<u>219,270</u>
Represented by:		
Assets		
Current	271,666	265,369
Non-Current	9,861	12,326
	<u>281,527</u>	<u>277,695</u>
Liabilities		
Current	52,546	47,150
Non-Current	14,777	11,275
	<u>67,323</u>	<u>58,425</u>
Net Assets	<u>214,204</u>	<u>219,270</u>

36 Natural Disaster Relief and Recovery Arrangements

The Queensland Government provides financial assistance to disaster affected communities in Queensland through the Natural Disaster Relief and Recovery Arrangements program (NDRRA). This program is jointly funded by the Australian Government. The funding is available subject to strict guidelines and only for declared disaster events.

The Council's net result for the financial year ended 30 June 2013 includes the effect of the following declared disaster events that have impacted the Burdekin local government area during the last 4 years.

Event	Year
Tropical Cyclone Oswald	2013
Heavy Rainfall and Flooding, Northern and FNQ	2012
Tropical Cyclone Yasi	2011
Qld Flooding and Tropical Cyclones Olga, Neville, Ului and Paul	2010

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

	2013	2012
Note	\$	\$
The following significant revenue and expense items related to NDRRA events, included in the net result, are relevant in explaining the financial performance of Council for the period.		
Recovery of expenditure incurred for NDRRA purposes:		
Grant funding received for operating expenditure incurred for NDRRA purposes	2,663,010	423,900
Grant funding received for capital expenditure incurred for NDRRA purposes	11,921,147	10,362,876
Total grant revenue received for recovery of capital and operating expenditure	14,584,157	10,786,776
Expenditure for costs incurred for NDRRA purposes:		
Operating expenditure incurred for NDRRA purposes	1,944,233	2,730,999
Capital expenditure incurred for NDRRA purposes	6,005,801	10,362,876
Total expenditure incurred for NDRRA purposes	7,950,034	13,093,875
Unspent NDRRA capital grants held in Constrained grants, subsidies and contributions reimbursed reserve	7,358,067	

37 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	19	1,013,916	1,357,106
Less: Accumulated depreciation	19	(116,650)	(174,269)
Gain from assets not previously recognised	5	897,266	1,182,837

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements

For the year ended 30 June 2013

38 Financial Instruments

Burdekin Shire Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial risk management

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

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

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

Burdekin Shire Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers. Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982.

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

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

	Note	2013 \$	2012 \$
Financial Assets			
Cash and cash equivalents - Bank	14	1,245,144	1,500,464
Cash investments held with - QTC	14	25,355,683	14,775,473
Cash investments held with other approved deposit taking institutions	14&17	9,000,000	10,000,000
Receivables - rates	15	1,652,935	1,613,955
Receivables - other	15	3,256,525	1,857,514
Other credit exposure			
Guarantee	31	320,161	253,338
Total		<u>40,830,448</u>	<u>30,000,744</u>

Cash and cash equivalents

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

Other financial assets

Other investments are held with financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

38 Financial instruments - continued

Trade and other receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

By the nature of the Council's 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.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	Fully Performing \$	Past due				Less Impaired \$	Total \$
		Less than 30 days \$	31 to 60 days \$	61 to 90 days \$	Over 90 days \$		
Receivables:							
2013	2,669,747	831,049	87,069	91,975	1,237,449	(7,829)	4,909,460
2012	1,241,256	636,110	477,522	8,985	1,113,256	(5,660)	3,471,469

Liquidity risk

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

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

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits. Burdekin Shire 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)

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

	0 to 1 year \$	1 to 5 years \$	Over 5 years \$	Total contractual cash flows \$	Carrying amount \$
2013					
Trade and other payables	1,525,519	-	-	1,525,519	1,525,519
Loans QTC	1,895,455	4,622,492	2,168,929	8,686,876	7,253,295
	3,420,974	4,622,492	2,168,929	10,212,395	8,778,814
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

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.

Market risk

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

38 Financial instruments - continued

Interest rate risk

Burdekin Shire Council is exposed to interest rate risk through investments and borrowings with QTC and investments with banks and other financial institutions.

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Sensitivity

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

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

2013

Financial assets and liabilities that are held at variable interest rates total:

QTC cash funds
Other investments
Loans - QTC
Net total

Net carrying amount	Change in profit & (loss) from		Change in equity from	
	1% increase	1% decrease	1% increase	1% decrease
\$	\$	\$	\$	\$
25,355,683	253,557	(253,557)	253,557	(253,557)
2,000,000	20,000	(20,000)	20,000	(20,000)
(7,253,295)	(72,533)	72,533	(72,533)	72,533
20,102,388	201,024	(201,024)	201,024	(201,024)

2012

QTC cash funds
Loans - QTC
Net total

14,775,473	147,755	(147,755)	147,755	(147,755)
(8,401,646)	(84,016)	84,016	(84,016)	84,016
6,373,827	63,739	(63,739)	63,739	(63,739)

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

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

The sensitivity analysis provided by QTC is currently based on a 1% change but this is subject to change.

Fair value

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

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is discussed below and disclosed in note 23.

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

BURDEKIN SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2013

MANAGEMENT CERTIFICATE

For the year ended 30 June 2013

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

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

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



Mayor

Cr. W.C. Lewis

Date: 28 / 10 / 2013



Chief Executive Officer

K. Holt

Date: 28 / 10 / 2013

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 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Chief Executive Officer and the Mayor.

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 Regulation 2012*, 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 – 2012 Comparatives

My report for 2011-12 was qualified on the following basis.

The estimation of fair value of assets in the Property, Plant and Equipment classes of Water, Sewerage and Drainage had been determined based on depreciated replacement cost approach. In regards to this valuation approach, Council were unable to provide sufficient and appropriate audit evidence to enable me to evaluate whether the method of measurement used was appropriate in the circumstances and the assumptions used by management were 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 was 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 the date as required by Australian Accounting Standard AASB 116 *Property, Plant and Equipment*. I was unable to and did not express an opinion on the reported written down value of these assets as disclosed in Note 19(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 26(ii). The impact of this matter on the financial report was unable to be quantified due to the absence of reliable data.

I am still unable to form an opinion on these 2012 comparative balances as reported in the financial report for the year ended 30 June 2013.

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 Council's Roads Asset Register were identified. While these errors were subsequently addressed as a result of the revaluation process in the 2011-12 financial year, their identification 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 Council's Asset Register as at 30 June 2011. The impact of this matter on the financial report was unable to be quantified due to the absence of reliable data.

I am still unable to form an opinion on the 2012 comparative balance as reported in the financial report for the year ended 30 June 2013.

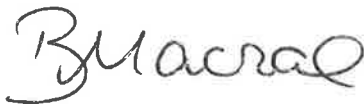
Qualified Opinion

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 paragraphs 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 2012 to 30 June 2013 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



B MACRAE FCPA
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office
Brisbane

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 2013

	Note	2013 \$	2012 \$
Operating Income			
Rates and utility charge revenue	3 (a)	35,639,570	34,396,705
Less: Discounts		(3,285,271)	(3,092,069)
Less: Pensioner remissions		(277,337)	(281,530)
Net rates and utility charges		32,076,962	31,023,106
Fees and charges	3 (b)	2,455,796	2,521,249
Interest received	3 (c)	1,621,654	1,848,003
Sales of contract and recoverable works	3 (d)	2,655,009	2,059,717
Other recurrent income	3 (e)	318,977	360,050
Grants, subsidies, contributions and donations	4 (i)	6,558,419	4,587,177
Total operating revenue		45,686,817	42,399,302
Operating Expenses			
Employee benefits	7	(16,493,068)	(15,887,840)
Materials and services	8	(15,170,844)	(15,461,008)
Finance costs	9	(1,011,083)	(587,274)
Depreciation and amortisation	10	(8,953,737)	(7,943,803)
Total operating expenses		(41,628,732)	(39,879,925)
Operating surplus (deficit) for the period		4,058,085	2,519,377
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	14,230,332	12,955,844
Capital income			
Gain on the sale of capital assets	6	53,462	-
Gain arising from recognising assets that were not previously recognised	37	897,266	1,182,837
Change arising from revision of the future restoration expenditure		-	5,588,906
estimated future cost on land not controlled by council	1.22(a)	3,694	-
Total capital revenue and income		15,184,754	19,727,587
Capital expenses			
Loss on the sale of capital assets	6	-	(802,265)
Loss on write-off of capital assets	12	(2,487,291)	(1,299,788)
Loss on impairment of property plant and equipment:	13	(9,750)	-
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		(2,497,041)	(2,147,733)
Net result		16,745,798	20,099,231

BURDEKIN SHIRE COUNCIL**Statement of Appropriations**

For the year ended 30 June 2013

		2013	2012
	Note	\$	\$
Retained surplus (deficiency) from prior years		22,589	20,925
Net result for the period		16,745,798	20,099,231
		<u>16,768,387</u>	<u>20,120,156</u>
Transfers (to) from capital account:			
Transfer of capital income	5	(954,422)	(6,771,743)
Transfer of capital expenses	11	2,497,041	2,147,733
Non monetary capital revenue	4 (ii)(b)	(566,583)	(869,579)
General revenue used for capital funding purposes	CFS*	(1,749,945)	(539,933)
Transfer to adjust the working capital cash		505,096	62,225
Net capital account transfers		<u>(268,813)</u>	<u>(5,971,297)</u>
Transfers (to) from restricted reserves			
Constrained grants and subsidy contributions reserve	28 (a)(iii)	(13,466,684)	(11,764,389)
Retained surplus (deficiency) available for transfer to reserves		<u>3,032,890</u>	<u>2,384,470</u>
Transfers (to) from reserves for future capital funding:			
Grants, subsidies and contributions reimbursed reserve	28 (b)1(i)	(197,065)	(207,706)
Water reserve	28 (b)1(ii)	(792,644)	(1,424,141)
Sewerage reserve	28 (b)1(iii)	(726,789)	(746,761)
Carryover capital works reserve	28 (b)1(v)	(189,636)	-
Transfers (to) from reserves for future recurrent funding purposes:			
Recurrent maintenance reserve	28 (2)(i)	(1,112,705)	16,727
Retained surplus (deficit) at end of period		<u><u>14,051</u></u>	<u><u>22,589</u></u>

* CFS denotes - Statement of Capital Funding

BURDEKIN SHIRE COUNCIL**Statement of Capital Funding**

For the year ended 30 June 2013

	Note	2013 \$	2012 \$
Sources of capital funding			
General revenue used for capital purposes		1,749,945	539,934
Loan monies expended		739,199	1,648,073
Funded depreciation and amortisation		7,534,539	6,628,770
Proceeds from the sale of capital assets	6	502,120	529,557
Donated and contributed physical assets		566,583	869,579
Constrained grants, subsidies and contributions		6,097,730	12,469,723
Water reserve		33,253	55,433
Sewerage reserve		267,049	124,577
Capital Maintenance reserve		-	5,400
Carryover Capital Works reserve		113,270	521,149
		<u>17,603,688</u>	<u>23,392,195</u>
Application of capital funding			
Non current capital assets:			
Land & Improvements		-	1,357,602
Buildings		422,078	678,443
Plant and Equipment		1,443,269	1,623,577
Road and Bridge Network		9,789,061	13,879,001
Water		205,712	397,747
Sewerage		1,389,667	1,036,547
Drainage		932,775	1,465,986
Other Assets		563,054	1,133,902
Movement in capital work in progress		1,231,080	(224,528)
Intangible assets		63,641	194,004
		<u>16,040,337</u>	<u>21,542,281</u>
Principal loan redemptions:			
Queensland Treasury Corporation		1,563,351	1,849,914
		<u>1,563,351</u>	<u>1,849,914</u>
		<u>17,603,688</u>	<u>23,392,195</u>

BURDEKIN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2013

	2013	2012
Financial ratios of the accounts	%	%
Change in community equity ratio:		
The percentage change in the net wealth of the Council.	7.4%	1.2%
Interest cover ratio:		
Net interest expense divided by total operating revenue	-2.5%	-3.2%
Debt servicing ratio:		
The percentage that the Council's total recurrent revenue that is used to service loan interest and principal repayments	4.4%	5.5%
General rate revenue ratio:		
The Council's dependence on general rate revenue as a percentage of total recurrent revenue	53.7%	55.7%
Revenue ratio:		
The Council's dependence on net rates and utility charges as a percentage of total recurrent revenue	70.2%	73.2%
Debt exposure ratio:		
The percentage of Council's capital debt to total community equity	1.6%	2.0%
Working capital ratio:		
The ratio of unrestricted current assets available to meet current liabilities	6.8 : 1	5.5 : 1
Capital expenditure ratio:		
The ratio of capital expenditure to depreciation	179.1%	271.2%
Rate arrears ratio:		
The percentage of rates and charges receivable to net rate and charges revenue	3.7%	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 2013

	Note	Corporate Council Result	Eliminations on consolidation	General	Waste	Sewerage	Water
		Actual \$	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$
Operating revenue							
Rates and utility charges		35,639,570		24,934,118	3,437,197	3,720,628	3,547,627
Less: Discounts & pensioner remissions		(3,562,608)		(2,583,848)	(314,264)	(339,150)	(325,346)
Statutory fees and charges, rental and levies &		2,455,796		1,934,335	320,504	124,149	76,808
Interest		1,621,654		723,748	77,406	448,953	371,547
Operational contributions and donations	4	323,708		165,588		94,234	63,886
Operational Government grants and subsidies for recurrent	4	6,234,711		6,234,711			
Sales of contract and recoverable works		2,655,009		2,655,009			
Internal service provider revenue			(1,371,300)	1,371,300			
Other operating revenue		318,977		227,675	37,922	2,916	50,464
Total operating revenue		45,686,817	(1,371,300)	35,662,636	3,558,765	4,051,730	3,784,986
Operating Expenses							
Employee benefits	7	16,493,068		14,634,952	178,497	886,030	793,589
Materials and services		15,170,844		10,518,037	2,443,235	914,439	1,295,133
Internal service provider expenditure			(1,371,300)		210,000	568,050	593,250
Depreciation	10	8,953,737		6,870,894	446,946	1,127,486	508,411
External finance costs		1,011,083		467,233	543,850		
Total operating costs		41,628,732	(1,371,300)	32,491,116	3,822,528	3,496,005	3,190,383
Surplus (deficit) from operations		4,058,085		3,171,520	(263,763)	555,725	594,603
Capital cash contributions received		208,619		208,619			
Capital cash revenue from government sources		13,455,130		13,455,130			
Physical assets contributed		566,583		469,664		61,943	34,976
Other capital income	5	954,422		791,139	3,694	87,100	72,489
Other capital expenses	11	(2,497,041)		(1,853,663)		(25,171)	(618,207)
Net result for the period		16,745,798		16,242,409	(260,069)	679,597	83,861
Retained surplus (deficit) brought fwd from prior year		22,589		22,589			
Net result from above		16,745,798		16,242,409	(260,069)	679,597	83,861
From (to) capital - items of capital income & expense		976,036		592,860	(3,694)	(123,872)	510,742
From (to) capital to adjust working capital cash		505,096			505,096		
Transfer (to) capital general revenue expended		(1,749,945)		(1,451,400)	(298,545)		
Other transfers between functions				(369,105)		171,064	198,041
Surplus/(deficit) available for transfer to reserves		16,499,574		15,037,353	(57,212)	726,789	792,644
Net transfers from (to) capital reserves	28	(15,372,818)		(13,853,385)		(726,789)	(792,644)
Net transfers from (to) recurrent reserves	28	(1,112,705)		(1,169,917)	57,212		
Retained surplus (deficit) funds at period end		14,051		14,051			
Capital Funding Sources							
General revenue used (excess funds provided)		1,749,945		1,451,400	298,545		
Disposal proceeds of capital assets	6	502,120		502,120			
Funded depreciation & amortisation expended		7,534,539		6,397,223	89,438	920,166	127,712
Government capital grants and subsidies	4	5,939,734		5,939,734			
Developer contributions and capital donations	4	724,579		627,660		61,943	34,976
Funds held in capital reserves	28	413,572		113,270		267,049	33,253
Loans for capital purposes	23	739,199		739,199			
Total capital funding sources		17,603,688		15,770,606	387,983	1,249,158	195,941
Capital Funding Applications							
Non-current assets		14,745,616		13,016,748	133,489	1,389,667	205,712
Movement in works in progress		1,231,080		1,414,631	(33,271)	(140,509)	(9,771)
Intangible assets		63,641		63,641			
Total capital asset acquisitions		16,040,337		14,495,020	100,218	1,249,158	195,941
Loan redemptions		1,563,351		1,275,586	287,765		
Total capital applications		17,603,688		15,770,606	387,983	1,249,158	195,941
Reserve balances held at beginning of period							
Capital reserve balances		7,097,329		289,399		2,927,060	3,880,870
Unspent loans and depreciation cash		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 beginning of the period		24,480,912		6,938,785	838,899	9,330,405	7,372,823
Reserve balances held at the end of period							
Capital reserve balances		15,958,845		7,931,784		3,386,800	4,640,261
Unspent loan and depreciation cash held		13,480,778		2,997,461		6,610,665	3,872,652
Recurrent reserve balances		5,753,001		4,971,314	781,687		
Total reserve cash held at the end of the period		35,192,624		15,900,559	781,687	9,997,465	8,512,913

BURDEKIN SHIRE COUNCIL

Analysis of Cash Holdings

As at 30 June 2013

As at 30 June 2013

2013					2012				
\$					\$				
CASH HOLDINGS AT PERIOD END					CASH HOLDINGS AT PERIOD END				
35,600,827					26,275,937				
Represented by :-									
Constrained grants and subsidy contributions reserve7,607,590					238,636				
Grants, subsidies and contributions reimbursed reserve-					-				
Water reserve4,640,261					3,880,870				
Sewerage reserve3,386,800					2,927,060				
Capital Maintenance reserve33,336					33,336				
Carryover Capital Works reserve290,858					17,427				
Recurrent Maintenance reserve5,753,001					4,640,296				
21,711,846					11,737,625				
Future capital sustainability reserve12,538,833					11,477,143				
Unspent Loan Cash Reserve941,945					1,266,144				
Other Cash Balances held :-									
Revenue received in advance25					52,922				
Retained surplus (deficit) at end of period14,051					22,589				
Cash backing of rehabilitation provisions					Cash backing of rehabilitation provisions				
	Cash to date	Provision balance	(Shortfall)	Cash held	Cash to date	Provision balance	(Shortfall)	Cash held	
Refuse sites	389,130	13,706,450	(13,317,320)	389,130	31,623	14,943,659	(14,912,036)	31,623	
Movement in Working Capital Cash					Movement in Working Capital Cash				
	2013					2012			
	Capital A/c	Current Period	Movement		Capital A/c	Current Period	Movement		
	Analysis	Balances			Analysis	Balances			
Assets					Assets				
Trade receivables	586,134	4,741,464	(4,155,330)		586,134	3,253,933	(2,667,799)		
Loans to community assoc.	423,544	335,060	88,484		423,544	401,360	22,184		
Inventories	253,803	1,078,025	(824,222)		253,803	967,587	(713,784)		
Inventory land for devel. & sale	70,689	-	70,689		70,689	-	70,689		
Net movement in assets	1,334,170	6,154,549	(4,820,379)		1,334,170	4,622,880	(3,288,710)		
Liabilities					Liabilities				
Creditors and accruals	337,062	1,525,519	1,188,457		337,062	2,134,267	1,797,205		
Employee entitle- current	828,901	1,846,778	1,017,877		828,901	1,514,294	685,393		
Entitlements - non current		2,619,043	2,619,043			2,494,004	2,494,004		
Net movement in liabilities	1,165,963	5,991,340	4,825,377		1,165,963	6,142,565	4,976,602		
Net Assets minus Liabilities	557,336	163,209			199,829	(1,519,685)			
Net working capital cash (deficit) at period end	4,997				Net working capital cash (deficit) at period end	1,687,891			
CASH HOLDINGS AT PERIOD END					CASH HOLDINGS AT PERIOD END				
35,600,827					26,275,937				
Analysis of the Council's Capital A/c					Analysis of the Council's Capital A/c				
Non current capital assets436,049,030					418,349,885				
Add - Unspent capital cash held13,480,778					12,743,287				
Total capital assets449,529,808					431,093,172				
Capital loans7,253,295					8,401,646				
Rehabilitation provisions13,706,450					14,943,659				
Net debt20,959,745					23,345,305				
Net capital assets minus net capital debtX428,570,063					X407,747,867				
Capital account 183,833,230					177,053,115				
Asset revaluation surplus245,294,169					230,894,581				
Total of Council capital valueY429,127,399					Y407,947,696				
Net working capital accounts balances in Capita Y - X = A557,336					Net working capital accounts balances in Capita Y - X = A199,829				

Burdekin Shire Council



Current Year Financial Sustainability Statement and Note for the financial year 2012/13

BURDEKIN SHIRE COUNCIL
Current Year Financial Sustainability Statement
For the year ended 30 June 2013

Measures of Financial Sustainability

(i) Operating surplus ratio

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

(ii) Asset sustainability ratio

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

(iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue

Council's performance at 30 June 2013 against key financial ratios:

Target
Actual

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
8.88%	116.46%	-31.83%

Note 1 - Basis of Preparation

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

Certificate of Accuracy
For the year ended 30 June 2013

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

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



Mayor

Cr. W.C. Lewis

Date: 12 / 11 / 13



Chief Executive Officer

K. Holt

Date: 12 / 11 / 13

INDEPENDENT AUDITOR'S REPORT

To the Mayor of Burdekin Shire Council

Report on the Current-Year Financial Sustainability Statement

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of Burdekin Shire Council for the year ended 30 June 2013, comprising the statement and explanatory notes, and certificates given by the Mayor and Chief Executive Officer.

The Council's Responsibility for the Current-Year Financial Sustainability Statement

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

Auditor's Responsibility

My responsibility is to express an opinion on the current-year financial sustainability statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. 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 statement.

My responsibility is to form an opinion as to whether the statement has been accurately calculated based on the Council's general purpose financial report. My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the Council's future sustainability.

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.

Opinion

In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Burdekin Shire Council, for the year ended 30 June 2013, has been accurately calculated.

Emphasis of Matter – Basis of Accounting

Without modifying my opinion, attention is drawn to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the *Financial Management (Sustainability) Guideline 2013* for the purpose of fulfilling the Council's reporting responsibilities under the *Local Government Regulation 2012*. As a result, the statement may not be suitable for another purpose.

Other Matters - Electronic Presentation of the Audited Statement

Those viewing an electronic presentation of this special purpose financial report should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



B MACRAE FCPA
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office
Brisbane

THE FOLLOWING REPORT DOES NOT FORM PART OF THE

AUDITED CURRENT YEAR FINANCIAL SUSTAINABILITY STATEMENT. IT IS

PROVIDED AS ADDITIONAL MANAGEMENT INFORMATION TO ASSIST THE

READER IN THEIR ANALYSIS OF THE COUNCIL'S FINANCIAL SUSTAINABILITY.

BURDEKIN SHIRE COUNCIL

Long Term Financial Sustainability Statement

Prepared as at 30 June 2013

Measures of Financial Sustainability

(i) Operating surplus ratio

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

(ii) Asset sustainability ratio

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

(iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue

Council's performance at 30 June 2013 against key financial ratios:

Target

Actuals at 30 June 2013

Projected for the years ended:

30 June 2014
30 June 2015
30 June 2016
30 June 2017
30 June 2018
30 June 2019
30 June 2020
30 June 2021
30 June 2022

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
8.88%	116.46%	-31.83%
2.20%	303.00%	-2.60%
1.40%	139.10%	2.60%
1.60%	91.50%	6.00%
1.40%	88.20%	4.00%
1.10%	105.30%	6.10%
1.30%	90.80%	8.20%
0.90%	92.30%	6.90%
0.90%	88.60%	4.60%
1.20%	89.90%	3.30%

Financial Management Strategy

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

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2013

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

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

Mayor

Cr. W.C. Lewis

Date: 12 / 11 / 13

Chief Executive Officer

K. Holt

Date: 12 / 11 / 13