

An aerial photograph of a residential area, likely a caravan park or a small town, with numerous houses and buildings. A river or lake is visible in the background, and the sky is a mix of green and blue. The text is overlaid on the right side of the image.

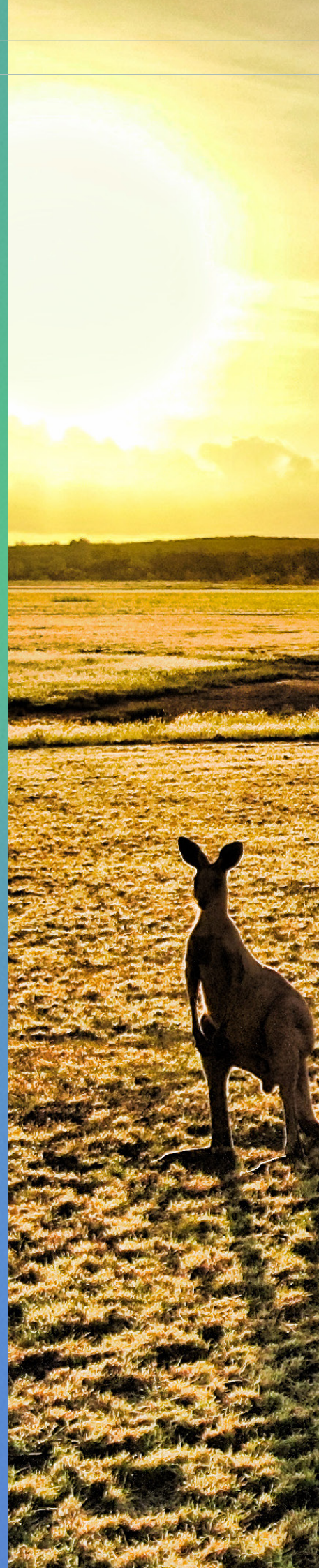
Burdekin Shire Council Annual Report 2024-2025

Burdekin Shire Council Annual Report 2024/2025

Burdekin Shire Council is pleased to present the Annual Report for 2024/2025, which provides a comprehensive overview of Council's performance, challenges, and achievements throughout the financial year.

Council is committed to providing the community with a report that is open, transparent, accurate and easy to understand. It outlines the key activities undertaken to deliver on the objectives of the Corporate Plan 2022-2027 and the Operational Plan 2024/2025, demonstrating our progress in meeting the community's priorities.

This report provides an account of the broad range of services and projects delivered to the Burdekin Shire community throughout the 2024/2025 financial year.





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About Our Shire

Situated in North Queensland's Dry Tropics region, just an hour south of Townsville in the fertile Burdekin River delta, the Burdekin Shire is renowned for its rich soils, reliable water supply, and around 300 days of sunshine each year. These natural advantages underpin a thriving agricultural industry - our largest economic driver with an estimated export value of \$837 million. The Shire spans 5,060 square kilometres and is home to approximately 17,204 residents. More than 65% of the population lives in the main townships of Ayr and Home Hill, with the remainder residing in smaller communities including Alva, Brandon, Clare, Dalbeg, Giru, Groper Creek, Inkerman, Jerona, Millaroo, and Wunjunga.

The Burdekin Shire combines natural beauty with a vibrant rural lifestyle. Its resilience against drought is strengthened by the Burdekin River, a vast underground aquifer, and the Burdekin Falls Dam. While sugar cane remains the Shire's most prominent crop, the region is equally recognised for its flourishing horticultural, aquaculture, and manufacturing sectors. The four local sugar mills process harvested cane into raw sugar, molasses, and bagasse - a by-product used as renewable fuel. From June to November, the traditional burning of cane fields creates striking seasonal vistas across the landscape.

Beyond sugar cane, the Burdekin produces a diverse array of crops, including achachas, mangoes, melons, pumpkins, zucchini, soybeans, mung beans, sweet corn, beans, capsicums, chillies, sorghum and maize. Complementing its productive farmlands are stunning wetlands and unspoiled stretches of coastline.

Residents and visitors alike enjoy more than 30 kilometres of pristine beaches, nine public boat ramps, nine major parks, four public swimming pools, two libraries, a celebrated public art trail, and a range of cultural facilities including the impressive 472-seat Burdekin Theatre. Together, these features highlight the Shire's unique blend of industry, lifestyle, and community spirit, making the Burdekin a distinctive and welcoming place to live, work, visit and invest.



\$1.64 billion
gross regional product



5,060km²
land area



\$609.6 million
annual agriculture
output



8,198
local jobs



17,204
residents



\$39.7 million
building approvals in 24/25



Agriculture
largest industry



It is with great pride that I present the Burdekin Shire Council Annual Report for 2024/2025, a year which once again highlighted the strength, determination, and spirit of our community.

This report outlines the significant achievements delivered by Council across the five strategic priority areas of our Corporate Plan, Vibrant Community, Prosperous Economy, Resilient Infrastructure, Sustainable Environment, and High Performing Organisation. Despite challenges presented by severe weather events early in the year, our community has remained united and focused on recovery and growth.

One of the defining moments of the year was the flooding experienced in January and February, which again tested our Shire. Our Local Disaster Management Group and staff worked tirelessly alongside emergency services and community volunteers to ensure residents were kept safe and well-informed. I am deeply proud of the professionalism, commitment, and care demonstrated during this time.

Beyond disaster response, Council has continued to invest in the services and infrastructure that underpin our quality of life. This year saw the practical completion of the RegenAqua Macroalgae Bioremediation Facility, a world-leading initiative in sustainable wastewater treatment. We also celebrated milestones in the Be-Active Trail network, the installation of new water and sewerage infrastructure, and the delivery of community renewal projects across the Shire. These investments ensure we are well-positioned to meet the needs of both current and future generations.

Council has continued to advocate strongly for the Burdekin, highlighting the importance of regional housing supply, the expansion of the Ayr Industrial Estate, and investment in health

Mayor's Report

services. Through constructive engagement with State and Federal representatives, we have elevated local priorities and sought funding support for projects that will deliver long-term economic and social benefits.

Equally important has been our focus on community connection. Our region's cultural calendar remains vibrant, with events such as Sweet Days Hot Nights Festival, the Burdekin Water Festival, and the Home Hill Harvest Festival, all showcasing the unique identity of the Burdekin. These occasions not only strengthen community pride but also attract visitors to our region, supporting our local economy.

Council has also continued to invest in our community's wellbeing. Initiatives such as the Seniors Expo, Youth Council programs, and free first aid training for young people have created opportunities for all ages to learn, connect, and thrive. The Australia Day Awards once again provided us with the opportunity to recognise the outstanding contributions of our citizens, who inspire us with their commitment to the community.

Internally, Council welcomed our new Chief Executive Officer, Mr Matthew Magin, who commenced in September. Under his leadership, and with the support of a capable Executive Team and dedicated staff, Council has taken further steps to strengthen governance, digital transformation, and long-term workforce planning. These improvements will ensure Council remains responsive, transparent, and financially sustainable.

I would like to sincerely thank my fellow Councillors for their commitment, collaboration, and representation of our diverse community. I also acknowledge the professionalism and dedication of our Council staff, who deliver essential services, projects, and support every single day. Finally, I thank the people of the Burdekin for your ongoing strength, engagement, and pride in our region. It is your spirit that makes our community so special.

As we look ahead to 2025/2026, Council remains focused on ensuring the Burdekin continues to be a great place to live, work, and visit. Together, we will continue to build on our strengths, embrace new opportunities, and deliver positive outcomes for all who call the Burdekin home.

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

Burdekin Shire Council Mayor
Pierina Dalle Cort

CEO Report

The 2024/2025 financial year has been one of both challenge and achievement, with Council continuing to deliver essential services, capital works, and community initiatives while responding to significant weather events and advancing a range of strategic projects.

The year commenced with Council transitioning to half-yearly rate notices, a change aimed at providing greater flexibility for households and businesses in managing their finances. This operational adjustment was delivered smoothly, supported by clear communication to ratepayers, and reflects Council's ongoing commitment to improving customer service.

Council's capital works program progressed steadily throughout the year, despite interruptions caused by major flooding in January and February. Our teams worked diligently to restore access, repair infrastructure, and support recovery efforts across the community. At the same time, we continued to advance long-term infrastructure priorities, including upgrades to water and wastewater networks, road renewals, and the staged delivery of the Home Hill Be-Active Trail.

A milestone achievement this year was the practical completion of the RegenAqua Macroalgae Bioremediation Facility. This innovative, nature-based wastewater treatment project is the first of its kind in the world and positions the Burdekin as a leader in sustainable environmental management. In addition, Council delivered important works such as the extension of potable water supply to the Ayr Industrial Estate, installation of smart water meters, sewerage rehabilitation, and renewal of drainage and pump assets.

Internally, Council has continued to invest in organisational performance and service delivery. The adoption of a new Strategic Workforce Plan, supported by the outcomes of the 2024 Staff Engagement Survey, will guide future workforce development and cultural improvements. Council also reinstated the ICT Steering Committee and commenced work on a three-year ICT Strategy, ensuring our technology platforms remain fit-for-purpose and resilient to disruption. A major upgrade of Council's website was completed in June 2025, significantly improving accessibility, functionality, and digital communication with the community.

Governance and accountability remain central to our operations. During the year, Council welcomed a refreshed Audit and Risk Committee and commenced a new three-year internal audit program with BDO. These functions provide assurance that our risk, compliance, and financial management frameworks are sound and operating effectively.



In December, Council appointed two new Directors to the Executive Leadership Team, providing fresh perspectives and leadership to guide the organisation into the future. This renewal of senior leadership has strengthened our capacity to deliver on strategic priorities while supporting a culture of collaboration and accountability.

Community engagement has also been a key focus. Council supported a wide range of cultural, youth, and community events while progressing important planning projects, including the review of the 2022 Planning Scheme and preparation of a Local Government Infrastructure Plan. Work also commenced on a residential growth master plan for Ayr, made possible through State Government funding.

In my first year with Burdekin Shire Council, I have been impressed by the dedication and professionalism of our staff and the strong sense of community that underpins our region. I extend my sincere thanks to our Directors for their leadership, and to all staff across the organisation for their commitment, hard work, and service to the community. Council's achievements this year are a direct result of your efforts.

As we move into 2025/2026, our focus remains on delivering value for money, maintaining financial sustainability, and ensuring that the Burdekin is well-placed to grow and prosper into the future.

Burdekin Shire Council Chief Executive Officer
Matthew Magin

Our Councillors



Mayor

Cr Pierina Dalle Cort

- Burdekin Local Disaster Management Group (LDMG) (Chair)
- Burdekin Shire Rivers Improvement Trust
- Burdekin Water Futures
- CopperString Regional Reference Group
- North Queensland Regional Organisation of Councils (NQROC)
- North Queensland Regional Roads and Transport Group
- Reef Guardian Councils
- Townsville District Disaster Management Group (DDMG)



Deputy Mayor

Cr Max Musumeci

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



Councillor

Michael Detenon

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



Councillor

John Furnell

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



Councillor

Amanda Hall

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



Councillor

Callan Oar

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



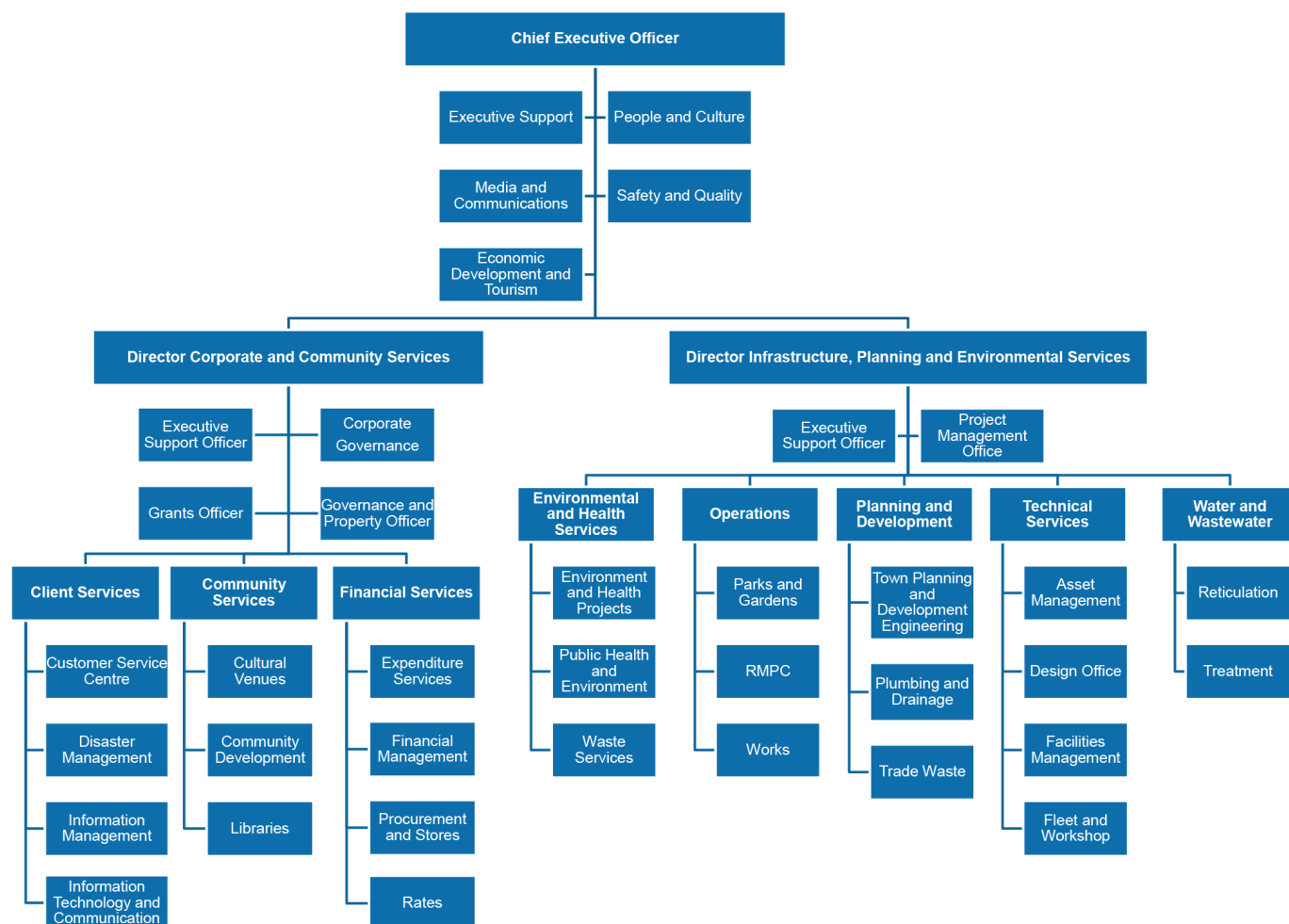
Councillor

Fina Vasta

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

Organisational Structure

Adopted 24 June 2025



Corporate Plan 2025–2030

Prior to the end of the 2024/2025 financial year, Council adopted its new Corporate Plan 2025–2030. This Plan replaces the 2022–2027 Corporate Plan and sets the strategic direction for the organisation over the next five years.

The vision, mission, and values outlined in this Annual Report reflect the newly adopted Corporate Plan 2025–2030, ensuring Council's priorities and performance reporting are aligned with our community's current aspirations.

Our Vision

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

Our Mission

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

Our Values



Our Customers

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



Our Culture

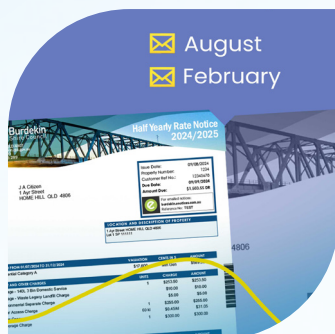
Our way of life and how we conduct ourselves which is demonstrated daily by our behaviour, our habits, our attitudes toward each other, and our moral beliefs.



Our Credibility

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

Annual Report Highlights



July 2024

Council made the switch to half-yearly rate notices

In July 2024, Council introduced half-yearly rates billing, providing greater flexibility and budgeting options for ratepayers.

This change was well-communicated through Council's engagement channels and reflected Council's focus on making payments simpler for residents.



July 2024

Plantation Park Nature Play Space maintenance and upgrades

Upgrades and maintenance works were undertaken at Plantation Park's Nature Play Space.

Enhancements included improved amenities and play facilities, reinforcing Council's commitment to family-friendly, inclusive community spaces.



November 2024

New Community Christmas Tree erected in the Burdekin Theatre Forecourt and Home Hill Comfort Stop

Council unveiled a new Community Christmas Tree in the Burdekin Theatre Forecourt which was celebrated through the "Lights Camera Christmas" event.

A second celebration was held at Home Hill Comfort Stop, spreading festive cheer across the Shire.



December 2024

Community Bank Home Hill Community Christmas Carols

Held at Watson's Green, the free community event featured live performances, face painting, a photo booth, local entertainers, and a special guest, René Le Feuvre.

The evening concluded with a fireworks finale, creating a magical festive atmosphere.



January 2025

Construction completed on the Burdekin Be-Active Trail in Home Hill
Construction was completed on the Home Hill section of the Burdekin Be-Active Trail in January 2025.

The trail expansion supports community health, recreation, and connectivity, linking key community spaces.



January 2025

Australia Day Awards

The Burdekin celebrated the achievements of its local champions at the 2025 Australia Day Awards.

From dedicated volunteers and cultural leaders to outstanding young achievers and sporting stars, the awards honoured the people who give so much to our community.



March 2025

NQ Fasttrack Talent Showcase

The Fasttrack Talent Showcase was hosted by Burdekin Shire Youth Council at the Burdekin Theatre. The event featured 55+ acts across music, dance, and performance, attracting a record crowd and industry judges.

Guest judge and performer Hugh Sheridan (Logie Award-winning actor) was a highlight where winners shared in over \$7,000 in cash and prizes, with the top act receiving the "Fast Track to Fame" professional development opportunity.

The event remains the only regional showcase of its kind in Australia.



May 2025

Sweet Days Hot Nights Festival

Council successfully delivered the Sweet Days Hot Nights Festival at the Home Hill Showgrounds. Headline attractions included the Burdekin Cultural Fair featuring First Fire and the Australian Hand Cane Cutting Championships.

The festival achieved record attendance with strong community and visitor participation and showcased Burdekin's agricultural heritage, culture, and community pride, boosting tourism and the regional economy.



June 2025

RegenAqua Macroalgae Bioremediation Facility Official Opening

The facility is a world-leading initiative in sustainable wastewater management, enhancing environmental protection while supporting innovation in infrastructure.

The official opening was held as well as a Community Open Day which showcased Council's investment in resilient, sustainable water and wastewater solutions.

Community Financial Report

The Community Financial Report is prepared to present a summary of Council's financial statements for the year ended 30 June 2025. The purpose of this report is to provide the community with a clear understanding of the Council's financial position and performance.

The Community Financial Report is prepared in accordance with section 179 of the Local Government Regulation 2012. The report provides a summary of Council's:

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

Council's Result at a Glance - 2025

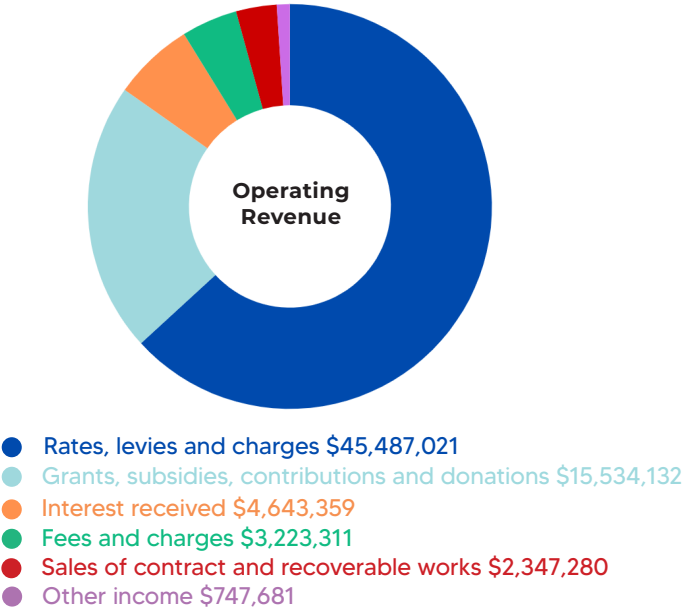
Statement of Comprehensive Income	
Recurrent (operating) revenue	\$71,982,784
Capital Income	\$21,536,589
Total Income	\$93,519,373
Recurrent (operating) expenses	\$64,623,153
Capital expenses	\$2,999,593
Total Expenses	\$67,622,746
Net Result	\$25,896,627
Statement of Financial Position	
Total Assets	\$799,464,146
Total Liabilities	\$41,560,994
Net Community Assets	\$757,903,152
Capital Works Expenditure	\$34,776,775

1. Statement of Comprehensive Income

The Statement of Comprehensive Income is a summary of Council's revenue and expenditure during the financial year.

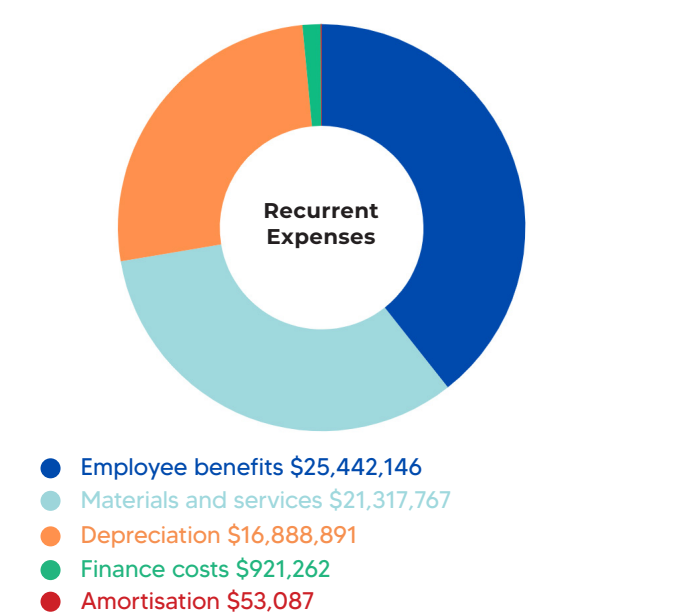
The day-to-day operations of Council are considered recurrent revenue and expenses. Capital revenue and expenses relate mainly to Council renewing, upgrading, building or purchasing new community assets.

Operating Revenue - Where did the money come from?



Own source revenue is income from Council's rates, levies, and charges and fees and charges. This year 67.67% of operating revenue was generated from Council's own source revenue. The continued support of grant funding provided to Council from the State and Federal Governments reduces the financial burden on ratepayers.

Recurrent Expenses – Where was the money spent?



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

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

2. Statement of Financial Position

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









Council's Financial Position as at 30 June 2025:	
What we own	\$799,464,146
Current Assets	\$98,945,752
Non-current Assets	\$700,518,394
What we owe	\$41,560,994
Current Liabilities	\$23,061,690
Non-current Liabilities	\$18,499,304
Total Community Equity	\$757,903,152

Assets – What do we own?

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

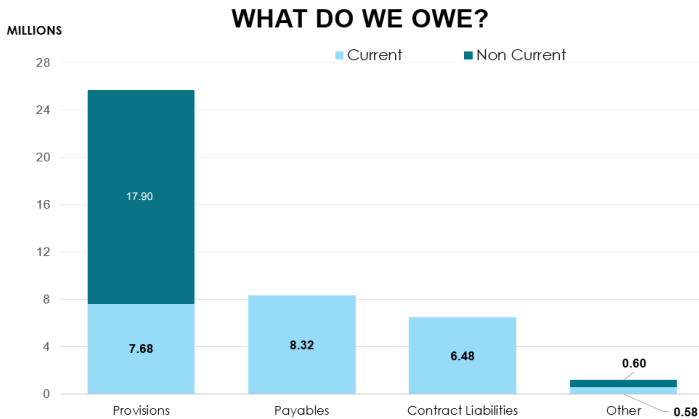
At 30 June 2025, Council's assets totalled \$799,464,146. Council's most significant asset class is property, plant and equipment, which equates to 87.6% of Council's total assets. In 2024/2025, Council spent \$34,776,775 to renew, upgrade and build new community assets.

Capital Expenditure by Asset Class

	Water \$13,840,473
	Other Assets \$1,295,495
	Transport \$11,751,700
	Property, Plant and Equipment \$2,809,555
	Sewerage \$2,318,776
	Buildings \$613,812
	Drainage \$1,035,124
	Land and Improvements \$1,111,840

Liabilities – What do we owe?

Council's liabilities include accounts payable (money owed to suppliers), contract liabilities (grants received for works not yet undertaken), provisions for future rehabilitation costs of landfill sites, amounts owed to employees both now and in the future and income received in advance. Council's liabilities decreased to \$41,560,994 in 2024/2025. This was mainly due to a decrease in contract liabilities, with a significant portion of grants received last financial year for South Ayr Water Filtration Plant construction expended this year.



3. Statement of Changes in Equity

The Statement of Changes in Equity illustrates how the net worth of Council has changed due to activities undertaken during the year. This statement is a summary of the movements in the asset revaluation surplus and retained surplus. The retained surplus increased to \$320,674,920 at 30 June 2025.

The asset revaluation surplus increased to \$437,228,232 due to an increase on the revaluation of Council's assets of \$31,205,187.

4. Statement of Cash Flows

The Statement of Cash Flows shows how Council has spent and received cash through the year. This statement differs to the other financial statements as it does not include non-cash items such as depreciation and amortisation. The cash transactions are categorised into operating, investing or financing activities.

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

In 2024/25 Council's cash and cash equivalents increased by \$38,712,327. This is due to a movement between Deposits at call and Term deposits reflecting a lesser amount held in term deposits with a term greater than three months. Investment types are selected based on the most advantageous interest rates.

5. Financial Sustainability Measures

Financial sustainability is achieved through Council's ability to maintain infrastructure and remain financially viable over the long term. The Local Government Regulation 2012 s178 requires Council to report on the measures of financial sustainability as described in the financial management (sustainability) guideline. Burdekin Shire Council is required to report on eight of the measures of financial sustainability this financial year.

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

Audited Ratios

Liquidity

Unrestricted Cash Expense Cover Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
More than 4 months	20.7 months	N/A	✓

Council is currently exceeding the target which indicates council has sufficient cash to continue operating for an extended period of time based on current monthly expenses. This is testament to Council's careful management of operating costs.

Operating Performance

Operating Surplus Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
More than -2%	10.22%	4.25%	✓

Council is exceeding the target as 50% prepayment of the 2025/2026 Financial Assistance Grant and its' entire 2024/2025 allocation was received which is reflected in the increase in operating revenue.

Operating Cash Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
More than 0%	33.76%	29.11%	✓

Council has the ability to meet its core operational expenses comfortably and fund capital expenditure. This is mainly due to receiving 50% prepayment of the Financial Assistance Grant for 2025/2026, in addition to receiving the entire 2024/2025 allocation.

Asset Management

Asset Sustainability Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
More than 90%	87.92%	85.46%	✗

Council was marginally below the target however assets have been renewed within appropriate timeframes. Council regularly reviews its capital program to ensure that service levels are maintained, and renewal of assets is optimised.

Asset Consumption Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
More than 60%	63.64%	65.06%	✓

Council is exceeding the target which indicates Council's assets are being consumed in line with the assets estimated useful life.

Financial Capacity

Leverage Ratio

This is an indicator of a council's ability to repay its existing debt.

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
0 to 3 times	0.00 times	0.00 times	✓

Council is required to report on the five year average of this ratio. Council repaid the loan in 2020 which is within the five year reporting period.

Unaudited Ratios

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

Council Controlled Revenue Ratio

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
N/A	67.67%	77.89%	N/A

Council's controlled revenue includes net rates, levies and charges and fees and charges.

Population Growth

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

Target	Actual 2025	5 Yr Av. 2021-2025	Target Met
N/A	0.90%	-0.20%	N/A

Although there is a slight decrease in growth over the five year period, the results for this financial year indicates stable growth.



📍 2024 Community Christmas Carols



Vibrant Community

HEALTHY, INCLUSIVE, AND SOCIALLY ENGAGED COMMUNITY

Council continued to foster community wellbeing and social inclusion through a diverse program of cultural events and community engagement activities. Over the 2024/2025 financial year, Council's cultural venues hosted more than 150 events, ranging from concerts and performances to meetings, dinners, and presentations. These events served as inclusive platforms that encouraged community connection, celebrated creativity, and supported social cohesion. Local performance groups were also provided opportunities to showcase their talents, with over 20 performances by community organisations hosted in Council venues, contributing to the cultural vibrancy and liveability of the Burdekin.

The Burdekin Shire Youth Council celebrated 30 years on 12 October 2024 at the Burdekin Theatre Foyer. The Burdekin Shire Youth Council has played a pivotal role in providing a voice for young people in the Burdekin and the celebration was an opportunity for current and past Youth Council members to come together to recognise and celebrate the contributions of Burdekin's youth over the last three decades.

The Connect and Celebrate free community health & wellbeing event was held in conjunction with Queensland Mental Health Week on 12 October 2024. The event was combined with the 30 year Burdekin Shire Youth Council celebrations and offered a variety of health and wellness information stalls, a free sausage sizzle and face painting, live music and an outdoor family movie night.

Our Senior community members were invited to attend the Seniors Expo and Luncheon held at the Burdekin Memorial Hall on 16 October 2024. The event included information stalls, activities, live entertainment, prizes and giveaways and a roast lunch with dessert. Members of the Burdekin Shire Youth Council also attended this event to assist with serving the meals and clearing tables providing a wonderful opportunity for our youth to give back to the seniors in our community. Amongst the stallholders were displays from health services, Burdekin Community Association, Burdekin Neighbourhood Centre, Regis Aged Care and Equip U to name a few. Over 180 seniors attended the sold-out event.

The Sound Waves Youth Pool Party was held on 6 April 2025 at the Burdekin Aquatic Centre. Held in conjunction with Queensland Youth Week, this free event open to 12 – 18 year olds hosted by Burdekin Shire Youth Council included access to the pool and water park, a sausage sizzle, prizes and giveaways and a live DJ.

Burdekin Shire Youth Council hosted a free Youth focused First Aid and CPR training course on 15 April 2025. Approximately 20 high school aged children completed the training with a huge waiting list of eager high school children interested in completing the training. Morning tea and lunch was provided.

A monthly newsletter is sent via the community directory platform to over 700 community groups, organisations and individuals providing information about community events and activities, and specialised grants programs.

A SAFE AND RESILIENT COMMUNITY

Council continued to strengthen community safety and resilience through strategic investments, inter-agency collaboration, and effective service delivery. Enhancements to Council's camera surveillance system were undertaken, including the installation of a new, scalable storage asset designed to meet the demands of current operations while allowing for future expansion.

Council actively contributed to regional disaster preparedness and response by participating in the Queensland Police Service Disaster Management Stakeholder Workshop, where staff provided feedback on the state's disaster management doctrine and helped shape future improvements. Attendance at the Local Government Association of Queensland's Disaster Management Conference enabled staff to network across all levels of government, stay informed on best practices, and explore emerging technologies in the disaster and emergency management sector.

Following the North Queensland Floods in early 2025, Council representatives engaged in debrief meetings with the Bureau of Meteorology, National Emergency Management Agency, and the State Recovery Coordinator. These discussions focused on evaluating response activities and identifying opportunities for improvement ahead of future events.

Council also supported field training exercises at Hervey Range, where staff met with the developers of Humanihut, an innovative, redeployable infrastructure designed for emergency accommodation. Humanihuts feature a unique folding wall system, allowing eight units to be packed into a single shipping container for efficient transport and storage.

In support of safe and sustainable development, Council's Planning and Development Department received and assessed 45 town planning applications (all approved), 170 building work applications (150 approved), and 55 plumbing and drainage work applications (83 approved) during the reporting period.

The Let's Get Ready Free Waste Disposal Day was held on 1 December 2024. This event is to assist residents clean-up for the approaching Cyclone season for debris that could become hazardous during severe weather.

Burdekin residents had the opportunity to clean up their backyards for free during a special waste disposal weekend held on Saturday 24 and Sunday 25 May 2025. The free backyard waste weekend was aimed at assisting residents in the ongoing clean-up and recovery efforts following the February weather events. This initiative was supported through the jointly funded Australian and Queensland Governments' Disaster Recovery Funding Arrangements.

CELEBRATE OUR UNIQUE IDENTITY

Throughout the year Council has proudly promoted the Burdekin as an ideal place to live, work, play and invest through several marketing channels. Burdekin editorial content and images have been forwarded to publications such as the Townsville North Queensland Visitor Guide, Caravanning Australia and Townsville Enterprise for regional and national promotion. In house promotion activities include: an updated version of 101 Things to do in the Burdekin, half page advertisements in Tripping Magazine, updated version of the Visit Burdekin Fishing Guide, coordination of talent for the TODAY Show Weather broadcast at the Burdekin Theatre, the 2025 Destination Events Calendar and social media. Economic Development team members have also promoted the Burdekin at the 2025 Townsville Defence Expo and provided Visit Burdekin Packs at the North Queensland Disaster Management Conference and to visiting sporting teams.

Council also successfully delivered the 2025 Sweet Days Hot Nights Festival, bringing the community and visitors together for a vibrant celebration of culture, tradition, and local pride. Held at the Home Hill Showgrounds, the two-day event showcased headline attractions including the Burdekin Cultural Fair featuring First Fire and the Australian Hand Cane Cutting Championships. Council worked closely with local stakeholders, volunteers, and sponsors to deliver a well-organised and safe event that attracted strong crowds, boosted local tourism, and highlighted the region's rich agricultural heritage. The festival achieved record attendance numbers, positive community feedback, and increased visibility for the Burdekin as a unique destination in North Queensland.

The Burdekin region has a number of major local events throughout the year that showcase what the Burdekin is all about. Cultural Venues plays an important role in these events supplying professional audio, lighting and event support where required. This support helps these events grow year on year bringing the community together to celebrate our unique identity. These events include Sweet Days Hot Nights Festival, Water Festival, Harvest Festival, Annual Show, and the Annual Community Christmas Carols.

The Community, Sporting and Cultural Advisory Group (CSCAG) which comprises of two Councillors, Council officers and representatives from local community, sporting and cultural organisations met twice during the financial year. The group serves in an advisory capacity to Council, providing guidance and support on strategies, projects, and initiatives that enhance community development, sport and recreation, and arts and culture in the Burdekin Shire.

Council hosted "Lights Camera Christmas" on 1 December 2024 at the Burdekin Theatre Forecourt and 2 December 2024 at the Home Hill Comfort Stop to celebrate and light the new Burdekin Christmas Trees. There was also an opportunity for families to come along and have a free photo taken with Santa.

Council hosted the Community Christmas Carols at Watson's Green on 8 December 2024, bringing festive cheer to all who attended. This free event featured a variety of activities including face painting, a Christmas photo booth and lively performances by local entertainers and special guest performer Rene' Le Feuvre. The highlight for many was, of course, a visit from Santa. The evening culminated in a breathtaking fireworks display, capturing the true magic of Christmas.

In January, Council hosted the annual Australia Day Awards Ceremony which provided an opportunity to recognise the achievements and contributions of award recipients across an array of categories.

- 2025 Citizen of the Year - Scott McLean
- 2025 Young Citizen of the Year - Nicole Cervoni
- 2025 Young Citizen of the Year Achievement Award - Jacob Machin
- Community Event of the Year - Giru State School for their 100-year Fete
- Community Event Achievement Award - Burdekin Water Festival for the 2024 "Bring It Back" Water Festival
- Volunteer of the Year - Ben, Kellie and Bella Lawry
- Volunteer of the Year Achievement Award - Mark Vass
- Junior Cultural Award - Jacob Machin
- Junior Sportsperson of the Year - Ashlee Colls
- Senior Sportsperson of the Year - Jennifer Fotinos and Kristy Wassmuth
- Silver Lifetime Service Award - 30+ years of service - Joan Andersen, Shirley Gilmore and Linda Scott
- Gold Lifetime Service Award - 40+ years of service - Betty Durrant and Gwen Marshall

The 2025 North Queensland Fasttrack Talent Showcase, hosted by the Burdekin Shire Youth Council, was a highlight of the regional arts calendar. Held at the Burdekin Theatre in March, the event featured over 55 acts and attracted record audience numbers. Logie award-winning performer Hugh Sheridan joined as both guest judge and performer, supported by Burdekin Motors. Thanks to generous sponsors, winners shared in more than \$7,000 in cash and prizes, including the prestigious Fasttrack to Fame professional development opportunity delivered in partnership with YoYo Management. Since 2015, Burdekin Shire Council and the Youth Council have proudly hosted this unique showcase, which continues to grow as an important platform for young and emerging artists.

STRONG COMMUNITY ORGANISATIONS

Council's Community Grants Program offered four separate rounds of funding for community, sporting and not-for profit groups and organisations within the community. The program provided grants of up to \$3,000 to a wide range of eligible community organisations including service clubs, sporting clubs, Parents and Citizens Associations and performing arts organisations. Through this targeted financial and in-kind support, Council continues to strengthen the capacity and resilience of local organisations, helping them to deliver valuable services and initiatives that enrich the Burdekin community.

Following the extended wet weather event during January and February, Council liaised with local sporting organisations who were impacted and provided them with information regarding funding opportunities to assist with clean-up efforts.

ENGAGING PUBLIC SPACES

This year, Council extended the Burdekin Be-Active Trail in both Alva and Home Hill, enhancing connectivity and promoting active lifestyles. A 500-metre dual-purpose bikeway and footpath was constructed from the Lifesaver's Clubhouse to the Causeway at Alva, while a new footpath along Eleventh Street in Home Hill now links the Home Hill Bakery to the main street.

Council's cultural venues welcomed more than 24,000 guests throughout the year, reaffirming these public facilities as inclusive and vibrant spaces for community connection, entertainment, and recreation. Guided by thoughtful planning and ongoing engagement with community stakeholders, these venues continue to evolve in ways that foster social interaction and local pride.

Upgrades to amenities at several parks and public facilities, including Millaroo, Spiller Street Park in Brandon, and Courtts Park, further enhanced the quality, accessibility, and appeal of public spaces across the Shire.

2024 Seniors Expo and Luncheon





Prosperous Economy

DIVERSE AND INNOVATIVE INDUSTRY

Council supported business development and innovation through its continued partnership with Smart Precinct NQ, offering free mentoring to local entrepreneurs. As part of Queensland Small Business Month, Council collaborated with the Burdekin Chamber of Commerce to deliver “AI for Small Business” workshops, equipping local businesses with tools to stay competitive in a rapidly changing market. Council also hosted a Manufacturing Industry Roundtable in May 2025, attended by sixteen industry stakeholders and the Minister for Manufacturing, to discuss local challenges and future opportunities. These initiatives helped promote industry diversification, research, and digital readiness across the region.

STRONG NETWORKS

Council facilitated strong industry and business networks through regular events and targeted advocacy. The Burdekin Industry Breakfast series continued across 2024/2025, attracting over 190 participants across three events. Guest speakers included representatives from Jet Zero Australia, Midway (Rio Tinto), Local Buy, Sky Renewables, and Townsville Enterprise. The events provided a platform for information exchange, regional collaboration, and networking across diverse sectors, including manufacturing, renewables, and social services.

Council also prepared advocacy documents for priority projects to assist with State and Federal Government engagement and showcased local strengths to visiting stakeholders. Highlights included hosting the Townsville Enterprise Future Leaders program, which provided an opportunity to promote the region’s strengths in water security and agriculture. These efforts reflect Council’s commitment to fostering a collaborative economic environment that supports local business resilience and long-term sustainability.

INVESTMENT GROWTH AND OPPORTUNITIES

Council worked to attract investment and support economic expansion by implementing actions from the Burdekin Shire Economic Development Strategy. The Planning and Development team introduced monthly “Planning and Development Open Days”, enabling developers, business owners, and residents to have direct access to Council staff for tailored advice and support. This initiative was well received, with strong participation from industry and the public.

Council also provided letters of support to proponents exploring new ventures in the region, including Sky Renewables and its partnership with Burdekin Renewable Fuels. The proposed project will use sugarcane trash to produce renewable energy for export, positioning the Burdekin at the forefront of the biofutures economy. Meanwhile, the release of Stage 1 land within the expanded Ayr Industrial Precinct to market marked a key milestone in supporting industrial growth and job creation.

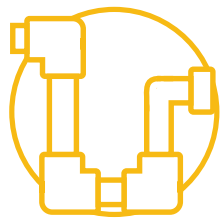
RESILIENT ADAPTIVE BUSINESS

Council made significant progress toward building strong relationships with educational institutions to better understand local gaps in skills, qualifications, and training programs valued in the Burdekin. A key initiative has been the investigation into establishing a Country Universities Centre in the region, aimed at increasing access to tertiary education and addressing workforce needs. In February 2025, Council hosted a public workshop to engage the community and gather input on local education and training priorities. This was followed by the commencement of a dedicated management committee in April 2025 to drive the project forward. Council is now actively conducting research and developing a comprehensive business case, ensuring it will be ready to act when an appropriate funding opportunity is announced.

Additionally, Council facilitated youth engagement in innovation through the 2024 Big Ideas Youth Challenge, which attracted participation from 34 students from Burdekin Catholic High School and Burdekin Christian College. These efforts reflect Council's continued commitment to promoting local employment, nurturing entrepreneurial thinking, and ensuring the region is well-positioned to adapt to future workforce needs.

📍 Cultural Performance at Burdekin's Destination Event - Sweet Days Hot Nights Festival





Resilient Infrastructure

EFFECTIVE TRANSPORT AND DRAINAGE NETWORKS

Council continued to improve the safety and connectivity of its transport network through planned road and drainage upgrades, renewals, and maintenance. Significant works were completed across the Shire, including targeted upgrades to improve traffic flow and resilience. These projects were informed by Council's asset management planning and designed to support safe access to homes, businesses, and community facilities.

SUSTAINABLE WATER RESOURCES

Construction of the South Ayr Water Filtration Plant has progressed significantly this financial year. Once complete, the filtration plant will contribute to a safe, clean and reliable drinking water supply for the Ayr community. In addition to progressing construction of the filtration plant, Council also commenced investigations into options for rejuvenating the South Ayr Bore Fields to improve water supply.

Council delivered a range of capital and renewal projects in 2024/2025 to enhance the sustainability, efficiency, and resilience of the Burdekin's water and wastewater networks. In a major step forward, potable water supply infrastructure was extended into the Ayr Industrial Estate expansion area, supporting growth in the region's industrial sector. The installation of an additional water bore at Conlan Street increased water security, while the construction of a new break tank at Mount Kelly, supported by the Queensland Resilient Roads and Recovery Fund (QRRRF), improved water availability and pressure management in rural areas.

Significant investment also supported renewal of core infrastructure, including \$627,890 in the ongoing water meter upgrade and replacement program. This multi-year initiative is progressively rolling out smart water meters across the Shire to improve consumption monitoring and support early leak detection. Additionally, Council invested \$217,552 in its annual water pump and valve replacement program, ensuring continued reliability of the network.

On the wastewater side, Council completed \$432,505 in sewer relining and manhole rehabilitation works, along with the upgrade and replacement of sewer pumps valued at \$124,794. A new sewer main was installed in Munro and Cunningham Streets, while a new dump point was constructed at the Home Hill Showgrounds to improve convenience for visitors and reduce environmental risk. The finalisation of Stage 2 of the Macroalgae Bioremediation Facility marked a significant step in Council's investment in nature-based wastewater treatment. Through RegenAqua's innovative technology, the facility harnesses native freshwater algae to naturally purify water, capture carbon and produce a sustainable liquid fertiliser for agriculture. The multi-year project showcases regional innovation, addressing global environmental challenges through a low-cost, carbon-neutral and fully circular approach. Council also completed a condition assessment of the trickling filter at the Home Hill Wastewater Treatment Plant and upgraded telemetry systems for the sewerage SCADA network, improving real-time operational control and monitoring.

Together, these projects reflect Council's commitment to delivering reliable and future-focused water services while protecting environmental and public health outcomes across the region.

VIBRANT COMMUNITY ASSETS

Council continued to invest in the maintenance and enhancement of its community facilities to promote liveability and access to services. In April and May 2025, Council commenced refurbishment projects at public amenities located in Millaroo, Spiller Street Park, Brandon, and Coutts Park, improving the amenity and usability of these spaces. Meanwhile, Burdekin's cultural venues remained vibrant community hubs, hosting over 24,000 guests across a wide variety of events, reinforcing their value as inclusive, multi-use public assets.

Council was successful in February 2025 in securing funding from the State Government under its Housing Supply Fund to commence actions associated with developing a master plan for residential growth in Ayr, being one of the initiatives listed in Councils Local Master Plan for Housing.

WELL-PLANNED COMMUNITIES

Council made significant strides in advancing strategic planning initiatives to ensure that future growth is underpinned by robust land use and infrastructure planning. Progress continued on the development of a new Local Government Infrastructure Plan (LGIP), with the first State Interest Review successfully completed in May 2025. Once finalised, the LGIP will offer a clear and transparent framework for delivering trunk infrastructure that supports planned development.

In parallel, Council commenced a comprehensive two-year review of the 2022 Planning Scheme, beginning with early engagement with the development industry in April 2025. To further support residential and economic expansion, Council also secured funding through the State Government's Housing Supply Fund to initiate a residential growth master plan for Ayr.

📍 Macroalgae Bioremediation Facility





Sustainable Environment

A SUSTAINABLE AND HEALTHY ENVIRONMENT

Council continued to improve environmental sustainability outcomes through education, community engagement, infrastructure initiatives, and regional partnerships. Throughout 2024/2025, Council delivered a series of community programs focused on waste reduction and environmental awareness. Two free mulch weekends were held in October 2024 and May 2025, with staff on site to assist residents in collecting large volumes of mulch. In June 2025, Council launched an illegal dumping media campaign in response to increased incidents across the region. This awareness initiative was supported through Council's ongoing participation in the Department of Environment, Tourism, Science and Innovation's (DETSI) Illegal Dumping Partnership Program, which has been extended for a further 12 months. Council's Illegal Dumping Officer also presented at DETSI's Waste Partnership Camera Surveillance Forum in May 2025, sharing expertise on managing remote surveillance infrastructure using solar and long-term battery solutions.

Education and outreach remained a key focus. Council staff delivered recycling talks, interactive presentations, and games at local schools, kindergartens, and community events, including the Burdekin Water Festival.

BALANCED ENVIRONMENTAL OUTCOMES

Council delivered several targeted initiatives to achieve environmentally sustainable waste services while balancing operational efficiency and community access. Major capital works included the reconstruction of green waste pads at both the Home Hill Transfer Station and Kirknie Landfill, improving site safety, drainage, and operational resilience. At the Kirknie Landfill, Council also constructed a new washdown bay and shelter, and a leachate plant shed, enhancing environmental compliance and site hygiene. The existing leachate pump was also replaced, ensuring more effective leachate management in line with regulatory expectations.

In October 2024, the Ayr Transfer Station resale shed was extended to encourage the recovery and resale of second-hand items, diverting waste from landfill. The DrumMUSTER service at Ayr was discontinued due to low participation and high cost, with services consolidated at Home Hill where higher uptake and appointment-free access offered a more cost-effective and user-friendly model for the farming community.

Council also trialled revised operating hours at the Clare Transfer Station in June 2025 to better reflect usage patterns and improve accessibility for rural residents. These adjustments were based on 12-month usage data and reflect Council's commitment to ongoing service evaluation. In addition, Council integrated the Recycle Mate app into its website to support residents in making informed recycling decisions and installed cigarette butt bins at high-use smoking locations to reduce littering.

In October 2024 Council partnered with COEX (container exchange) to install Containers for Change bins in local public spaces including parks and boat ramps. The scheme encourages the community to recycle eligible drink containers by placing them in designated green bins and channels. This initiative helps reduce landfill waste, promotes a circular economy and keeps public spaces clean.

Council commenced a Cultural Heritage Study in November 2024 to document and protect the Shire's historical assets in a way that balances conservation with appropriate development. Once complete, the study will inform planning decisions and align with future updates to Council's Planning Scheme and legislative obligations.

Council conducted "health checks" on 250 recycling bins across the Burdekin to assess local recycling practices. Funded by DETSI's Let's Get it Sorted program, the initiative ran from June to July 2025 and aimed to educate residents on the correct use of yellow-lidded recycling bins.



High Performing Organisation

ENGAGED COMMUNITY AND STAKEHOLDERS

Council remains committed to fostering a well-informed and resilient community through clear communication, inclusive engagement, and collaborative partnerships. Our approach to engagement prioritises timely information-sharing and meaningful dialogue with residents, stakeholders, and partner agencies, particularly during times of crisis.

Throughout the financial year, Council's Customer Service Centre received 18,963 calls from customers and 7,628 customer requests were raised. Council's dedication to excellence in customer service was further demonstrated with 96% of customer requests completed within the financial year.

During the North Queensland Floods (January-February 2025) the Burdekin Local Disaster Management Group (LDMG) played a crucial role in keeping the community informed. Regular updates, aligned with the Australian Warning System, ensured that messages were accurate, relevant, and easy to understand—enabling residents to make informed decisions in rapidly changing circumstances. Council's professional and consistent messaging attracted positive feedback from community members, the Australian Warning System team, and emergency management practitioners, highlighting our capacity to deliver high-quality, responsive communication in times of need.

Supporting this were two electronic variable message boards located in Home Hill and Giru. These boards proved to be highly effective in disseminating up-to-date safety and flood information to residents, and passing travellers, further strengthening Council's reach during the emergency.

In addition, the Burdekin Disaster Dashboard became a critical tool for situational awareness throughout the event. Council issued over 100 updates via the platform, which received more than 100,000 views—demonstrating the community's strong engagement and reliance on timely, centralised information.

Council continued to engage with the community and key stakeholders throughout the year to inform decision-making and guide strategic priorities. The Terms of Reference and membership for the Economic Development Advisory Group were finalised, with the group meeting four times during the financial year. These meetings provided Council with valuable advice and insight on a range of economic issues affecting the Burdekin and resulted in the identification of several priority projects aligned with Council's economic development goals. These projects will continue to be progressed in the coming year.

Community input was also sought through CBD community consultations in Ayr and Home Hill as part of the Activating our CBDs campaign. Feedback received during these consultations was reviewed and considered by Council to support planning and activation initiatives within the town centres.

Further stakeholder engagement activities included hosting a Queensland Housing Finance Loan Information Session for local real estate agents on 11 February 2025 to raise awareness of home ownership support options.



📍 Parks and Gardens Officers

TRANSPARENT AND ACCOUNTABLE GOVERNANCE

Council's plumbing and drainage team assisted the water and wastewater team in providing early warning to ratepayers where higher than 'normal use' water consumptions were identified.

This year, Council have entered into an agreement with a local scrap metal recycling company to provide scrap metal bins for Council's four waste facilities which will save on transport costs to Kirknie Landfill.

Council engaged Ethos Resources to review, submit and evaluate Council's Waste Management Services Contract Tender Documentation. In October 2024 a tender was released for Council's Waste management Services. In December 2024, Council accepted Cleanaway's tender for a 10 year period commencing 1 July 2025.

EMBRACE TECHNOLOGY

Leveraging innovative technologies remains a key focus in enhancing operational efficiency, strengthening digital connectivity, and improving service delivery to the community.

To ensure continuity of operations during adverse events, Council installed a satellite internet service (Starlink) as a tertiary backup. This additional internet pathway is more resilient to natural disasters, significantly improving Council's disaster preparedness and operational reliability.

The ICT Steering Committee was reinstated during the year to provide strategic oversight and ensure that digital initiatives are aligned with organisational objectives and community needs. The Committee plays a key role in guiding Council's technology direction, including efforts to enhance digital connectivity across the Shire.

A robust three-year hardware replacement program remains in place to ensure staff have access to up-to-date and efficient devices. This program covers computers, laptops, tablets, and mobile phones, supporting productivity and service delivery across the organisation.

Council's online presence received a significant boost in June 2025 through a major upgrade to its website platform. In partnership with the Local Government Association of Queensland (LGAQ) and Granicus, a global leader in digital services, Council transitioned to a world-class content management system. This upgrade will allow for further enhancements in future years, supporting improved access to information and more effective community interaction through digital channels.

AN ENVIABLE ORGANISATIONAL CULTURE THAT ACTIVELY DEMONSTRATES OUR VALUES

Council continues to invest in building a capable, supported, and values-driven workforce that is equipped to meet the needs of the community now and into the future. Key initiatives this year have focused on strengthening leadership, supporting employee wellbeing, improving safety systems, and fostering a positive workplace culture.

An all-staff engagement survey was undertaken in December 2024 with several identified themes.

To ensure meaningful change, a Staff Engagement Survey Implementation Group (SESIG) was formed to drive initiatives arising from the survey. This group will play a central role in breaking down barriers and improving workplace culture through open dialogue, targeted actions, and ongoing monitoring.

Council also took steps to strengthen leadership and safety capabilities across the organisation. Supervisors participated in safety and incident management training, with advanced training delivered through the roll-out of Skytrust. All staff were supported to complete relevant modules to reinforce a consistent approach to inspections, investigations, and safety procedures.

To maintain high standards of workplace health and safety, Council successfully participated in and passed the National Audit Tool assessment conducted by Local Government Workcare (LGW). Ongoing attention was given to safe work practices, with a continued focus on ensuring staff complete risk assessments and Safe Work Method Statements (SWMS) when working in public areas.

Return-to-work processes were closely monitored and reviewed throughout the year to ensure that employees were supported in their recovery and reintegration into the workplace within appropriate timeframes.

Through these actions, Council is nurturing a high-performing organisational culture where employees feel valued, engaged, and supported to contribute their best.

Outdoor Crew working on the Queen Street Drainage Upgrades



Corporate Governance

Complaints management

Council acknowledges members of the public have a right to make a complaint if they are not satisfied with the actions taken or decisions made by Council. Council has an established system for identifying and managing administrative action complaints adopting an early resolution approach so wherever possible, matters are resolved before a formal administrative action complaint is lodged.

Council's Complaints Management Policy provides guidance for a clear and transparent process for managing complaints and is supported by the Administrative Action Complaints Management Procedure and a Guideline for Managing Unreasonable Complainant Customer Conduct. This framework provides a system to ensure complaints are handled equitably and fairly whilst ensuring the prudent management of staff resources and prioritising the health and safety of employees.

Assessment of performance in resolving complaints

The table below outlines the number of complaints received and resolved within the 2024/2025 financial year. Council's Governance Unit and Executive Leadership Team have maintained oversight of the complaints management process throughout the year.

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

Council also encourages customers to contact the Office of the Queensland Ombudsman if they are still unsatisfied with the outcome of the internal review process.

Administrative action complaints received 1 July 2024 – 30 June 2025	18
Administrative action complaints resolved 1 July 2024 – 30 June 2025	18
Administrative action complaints from previous financial years resolved within 2024/2025 financial year	2

Risk management

Effective risk management is integral to an organisation realising its objectives. Council's commitment to identifying, assessing, rating, and treating risk is evidenced through the implementation of the adopted Enterprise Risk Management Framework throughout the organisation. Risk registers are maintained for all identified operational and strategic risks and a review of the risks, their ratings and the identified controls is conducted annually.

Right to information and privacy

Council is committed to maintaining a culture that respects each individual's right to privacy. Council's Privacy Policy outlines this commitment and aims to ensure information is collected, maintained, and stored in compliance with regulatory requirements.

During this financial year Council received and processed five applications received under the *Right to Information Act 2009* within the required timeframes. Council has adopted a 'push model' which takes a proactive approach to the routine release of information. One of the ways Council achieves this is via publication of information to our public website. Council's Publication Scheme details what information is available freely.

Audit and Risk Committee

This year, following the appointment of a new Executive Leadership Team, the decision was made to combine the functions of the Risk Committee with the Audit Committee. This change reflects the organisations growth and maturity in the management of risk and provides the Audit Committee with an opportunity to be made more aware of strategic risks facing the organisation and the Enterprise Risk Management Framework.

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

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

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

- Financial Statements for the year ended 30 June 2024.
- Follow up on issues raised by the Queensland Audit Office in the 2024 financial audit.
- Annual report for the year ended 30 June 2024.
- Internal audit function, including oversight of the approved internal audit program.
- Council's Long-Term Financial Forecast.
- Council's Investment Policy.
- Risk Management updates and minutes from each risk management committee meeting.
- Disaster recovery and business continuity issues.
- Cyber security and Council's planned approach to risks.
- Audit and Risk Committee Charter.
- Council owned infrastructure and other asset valuations.

Internal Audit

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

Two internal audits were carried out during the 2024/2025 financial year:

- Planning and development review
- Payroll processes and controls

A report outlining the findings, implications and recommended management action items relating to each of these audits was presented to the Audit and Risk Committee during the financial year.

Public Interest Disclosures

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

♥ Equipment upgrades at Anzac All Abilities Playground



Statutory Information

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

Public Sector Ethics Act 1994

Section 23 of the *Public Sector Ethics Act 1994* (PSEA) requires each Annual Report to include an Implementation Statement giving details of the actions taken during the reporting period to comply with sections 15, 21 and 22 of the PSEA. Implementation Statement for the 2024/2025 reporting period is as follows:

s 15 Preparation of Codes of Conduct

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

s 21 Education and Training

Compulsory Code of Conduct training was provided to all new employees during their induction training.

s 22 Procedures and Practices of public sector entities

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

Local Government Act 2009

s 41 Identifying beneficial enterprises

Council did not conduct any beneficial enterprises within the 2024/2025 financial year.

s 45 Identifying significant business activities

- (a) During the 2024/2025 financial year, Council operated the following business activities:
 - Waste Collection
 - Water
 - Sewerage
 - Caravan Park
- (b) At the ordinary Council Meeting on 25 June 2024, Council determined by resolution that none of its business activities satisfy the statutory threshold for classification as a significant business activity.
- (c) Council also determined by resolution on 25 June 2024 that the code of competitive conduct should not apply to the Caravan Park as a prescribed business activity for the 2024/2025 financial year as Council considers the cost of applying the code will outweigh the benefits of applying the code.

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

s 201 Remuneration paid to Senior Management Employees

- (a) The value of remuneration packages of senior management employees was: \$1,370,582
- (b) The number of senior management employees who are being paid each band of remuneration:

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

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

Local Government Regulation 2012

s 185 Particular resolutions

- (a) A copy of resolutions made under section 250(1) of the Local Government Regulation 2012.
On 25 March 2025, Council adopted a resolution to update the Councillor Expenses Reimbursement Policy. The Policy was adopted with a 36-month review date.
- (b) A list of any resolutions made during the financial year under section 206(2) of the Local Government Regulation 2012.

On 22 April 2025, in accordance with section 206(2) of the Local Government Regulation 2012, Council resolved to adopt a revised Non-Current Asset Accounting Policy with a 24-month review period and an effective date of 1 July 2025. The policy details the classes of property, plant and equipment assets and sets the amount for each different type of physical asset below which the value of an asset must be treated as an expense.

The below table, from the adopted Non-Current Asset Accounting Policy, details the thresholds for each asset type:

Asset Type	Threshold (GST exclusive)
Land	\$1
Land Improvements	\$5,000
Buildings	\$5,000
Infrastructure (Roads and Bridges, Water, Sewerage)	\$5,000
Plant and Equipment	\$5,000
Office Equipment, Furniture and Fittings	\$5,000
All other assets (including intangible assets)	\$5,000

s 186 Councillors

(a) For each Councillor, the total remuneration, including superannuation contributions, paid to the Councillors during the 2024/25 financial year were:

Name	Mayor	Deputy Mayor	Councillor	Telephone/Data	Total	Council 12% Superannuation
Dalle Cort, Pierina	120,462.10	-	-	-	\$120,462.10	14,455.38
Detenon, Michael	-	-	59,967.83	600.00	\$60,567.83	7,196.15
Furnell, John	-	-	59,967.83	600.00	\$60,567.83	7,196.15
Hall, Amanda	-	-	59,967.83	450.00	\$60,417.83	7,196.15
Musumeci, Max	-	69,497.49	-	600.00	\$70,097.49	8,339.76
Oar, Callan	-	-	59,967.83	600.00	\$60,567.83	7,196.15
Vasta, Fina	-	-	59,967.83	600.00	\$60,567.83	7,196.15
Total	\$120,462.10	\$69,497.49	\$299,839.15	\$3,450.00	\$493,248.74	\$58,775.89

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

(b) the expenses incurred by, and the facilities provided to, each Councillor in accordance with Burdekin Shire Council's Councillor Expense Reimbursement Policy in 2024/2025 financial year were as follows:

Name	Food/Beverages	Conferences	Travel/ Accommodation	Functions	Total
Dalle Cort, Pierina	393.47	2,134.84	7,484.10	331.36	\$10,343.77
Detenon, Michael	-	-	-	-	-
Furnell, John	11.82	181.82	-	-	\$193.64
Hall, Amanda	132.06	613.03	2,035.96	195.00	\$2,976.05
Musumeci, Max	-	-	-	-	-
Oar, Callan	65.72	1,545.45	1,235.39	195.00	\$3,041.56
Vasta, Fina	65.91	613.03	954.88	-	\$1,633.82
Total	\$668.98	\$5,088.17	\$11,710.33	\$721.36	\$ 18,188.84

Each Councillor is provided with either a laptop computer or tablet device to be used for Council work. Each Councillor is provided with appropriate Personal Protective Equipment for use during Council inspections. Councillors have access to Council vehicles (including fuel provisions) for Council business such as travel to and from conferences and training.

(c) the number of meetings each Councillor attended during the 2024/2025 financial year were as follows:

Elected Member's Meeting Attendances 1 July 2024 to 30 June 2025				
Name	Ordinary and Special Meetings held	Ordinary and Special Meetings attended	Meetings absent while on Council business	Leave of absence
Dalle Cort, Pierina	23	22	Nil	1
Detenon, Michael	23	21	Nil	2
Furnell, John	23	22	Nil	1
Hall, Amanda	23	23	Nil	Nil
Musumeci, Max	23	22	Nil	1
Oar, Callan	23	23	Nil	Nil
Vasta, Fina	23	20	Nil	3

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

Orders	LGA Section	Number
(i) orders made by the Chairperson dealing with unsuitable meeting conduct.	150I(2)	Nil
(ii) decisions made by Council dealing with unsuitable meeting conduct of the chairperson.	150IA(2)(b)	Nil
(iii) orders made by the local government where the local government has decided that the Councillor has engaged in a conduct breach.	150AH(1)	Nil
(iv) decisions, orders and recommendations made by the conduct tribunal in relation to misconduct by a Councillor.	150AR(1)	Nil

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

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

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

Details	LGA Section	Number
(i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government, a councillor of the local government or the chief executive officer of the local government.	150P(2)(a)	3
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission.	150P(3)	Nil
(iii) notices given to the assessor about Councillor conduct.	150R(2)	3
(iv) notices given to the assessor about the Councillor's conduct and all information held by the local government that relates to the conduct.	150S(2)(a)	Nil
(v) occasions information was given under section 150AF (3)(a) of the Act.	150AF(3)(a)	Nil
(vi) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor.	Chapter 5A, part 3, division 5	Nil
(vii) applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach.	Chapter 5A, part 3, division 6	Nil
(g) the total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year.	Section 150AC (1)	Nil
(h) for suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) above (i) the total number of suspected conduct breaches; (ii) and the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA.	Section 150AEA	Nil
(i) the number of decisions made by the local government under section 150AG(1) of the LGA during the financial year.	Section 150AG(1)	Nil
(j) the number of matters not decided by the end of the financial year under section 150AG(1) of the LGA.	Section 150AG(1)	Nil
(k) the average time taken by the local government in making a decision under section 150AG(1) of the LGA.	Section 150AG(1)	Nil

s 188 Overseas Travel

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

s 189 Grants to community organisations and discretionary funds

(1) The local government's expenditure for 2024/2025 on grants to community organisations.

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

Category	Amount
Arts and Culture	\$400.00
Community Development	\$44,322.60
Recreation and Sport	\$21,899.64
Welfare	\$85,400.00
In-Kind	\$70,646.04
Standing Donations	\$85,001.08
Cash Grants	\$42,500.00
TOTAL	\$350,169.36

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

190 Other contents

Council did not operate any commercial business units.

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

Council issued no invitations to tenderers to change a tender due to a change of specifications under section 228(8) during the financial year.

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

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

Council granted concessions to pensioners in accordance with the Council resolution made at the Budget Meeting on 25 June 2024 as a pensioner rebate. The rebate was calculated as half the sum of the relevant General Rates up to a maximum rebate set at \$380.00. In total, Council received pensioner rebate applications for 1026 properties and remitted \$367,394.49 in concessions.

Council granted rebates (i.e. donations) equivalent to 45% of the sum of the relevant sewerage charges in respect of second and subsequent pedestals and/or urinals at premises or land used for private schools, churches, welfare and youth organisations, sporting purposes and public halls, excluding premises licensed under the *Liquor Act 1992* will be made to the relevant community organisations, on the basis that they are entities whose objects do not include making a profit, immediately upon payment in full of all levied rates and charges, together with any overdue rates and charges, if applicable. In total for the 2024/2025 financial year, Council remitted \$85,001.08 to 42 properties in rebates.

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

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

9 Weedoo Harvester removing aquatic weeds from waterways





Burdekin Shire Council

Financial Statements
for the year ended 30 June 2025

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

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Management Certificate

Independent Auditor's Report

Current Year Financial Sustainability Statement

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Unaudited Long-Term Financial Sustainability Statement

Certificate of Accuracy - Long-Term Financial Sustainability Statement

Burdekin Shire Council

Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Income			
Recurrent revenue			
Rates, levies and charges	3a	45,487,021	44,439,005
Fees and charges	3b	3,223,311	3,279,155
Sales of contract and recoverable works		2,347,280	2,712,930
Grants, subsidies, contributions and donations	3c	15,534,132	2,598,951
Total recurrent revenue		<u>66,591,744</u>	<u>53,030,041</u>
Interest received		4,643,359	4,827,089
Other income		747,681	660,733
Total operating revenue		<u>71,982,784</u>	<u>58,517,863</u>
Capital income			
Grants, subsidies, contributions and donations	3c	19,609,676	11,660,052
Other capital income	4	1,926,913	270,396
Total capital income		<u>21,536,589</u>	<u>11,930,448</u>
Total income	2b	<u>93,519,373</u>	<u>70,448,311</u>
Expenses			
Recurrent expenses			
Employee benefits	5	25,442,146	23,868,912
Materials and services	6	21,317,767	20,109,606
Finance costs	7	921,262	839,512
Depreciation and amortisation:			
- Property, plant and equipment	12	16,888,891	16,067,300
- Intangible assets		53,087	62,740
Total recurrent expenses		<u>64,623,153</u>	<u>60,948,070</u>
Other expenses			
Capital expenses	8	2,999,593	3,557,928
Total other expenses		<u>2,999,593</u>	<u>3,557,928</u>
Total expenses	2b	<u>67,622,746</u>	<u>64,505,998</u>
Net Result	2b	<u>25,896,627</u>	<u>5,942,313</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	17	31,205,187	16,171,823
Total other comprehensive income for the year		<u>31,205,187</u>	<u>16,171,823</u>
Total comprehensive income for the year		<u>57,101,814</u>	<u>22,114,136</u>

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

Burdekin Shire Council

Statement of Financial Position

as at 30 June 2025

		2025	2024
	Notes	\$	\$
Assets			
Current assets			
Cash and cash equivalents	9	84,858,889	46,146,562
Financial assets	9	5,000,000	42,000,000
Receivables	10	2,550,272	1,723,619
Inventories		580,693	703,649
Contract assets	13	3,511,433	2,041,063
Other assets	11	2,444,465	2,557,194
Total current assets		98,945,752	95,172,087
Non-current assets			
Receivables	10	258,897	321,264
Property, plant and equipment	12	700,035,644	653,443,122
Intangible assets		190,408	243,495
Other assets	11	33,445	100,317
Total non-current assets		700,518,394	654,108,198
Total Assets		799,464,146	749,280,285
Liabilities			
Current liabilities			
Payables	14	8,319,995	7,393,813
Contract liabilities	13	6,481,123	13,498,096
Provisions	15	7,680,441	7,633,064
Other liabilities	16	580,131	556,108
Total current liabilities		23,061,690	29,081,081
Non-current liabilities			
Provisions	15	17,898,953	18,227,304
Other liabilities	16	600,351	1,177,159
Total non-current liabilities		18,499,304	19,404,463
Total Liabilities		41,560,994	48,485,544
Net community assets		757,903,152	700,794,741
Community equity			
Asset revaluation surplus	17	437,228,232	406,023,045
Retained surplus		320,674,920	294,771,696
Total community equity		757,903,152	700,794,741

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

Burdekin Shire Council

Statement of Changes in Equity
for the year ended 30 June 2025

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
Balance as at 1 July 2024		406,023,045	294,771,696	700,794,741
Correction to opening balances		—	6,597	6,597
Restated balance as at 1 July 2024		406,023,045	294,778,293	700,801,338
Net result		—	25,896,627	25,896,627
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	17	31,971,975	—	31,971,975
- Increase/(decrease) in future rehabilitation - land and improvements	17	(766,788)	—	(766,788)
Total comprehensive income for the year		31,205,187	25,896,627	57,101,814
Balance as at 30 June 2025		437,228,232	320,674,920	757,903,152
Balance as at 1 July 2023		389,851,222	288,829,383	678,680,605
Net result		—	5,942,313	5,942,313
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	17	16,280,705	—	16,280,705
- Increase/(decrease) in future rehabilitation - land and improvements	17	(108,882)	—	(108,882)
Other comprehensive income		16,171,823	—	16,171,823
Total comprehensive income for the year		16,171,823	5,942,313	22,114,136
Balance as at 30 June 2024		406,023,045	294,771,696	700,794,741

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

Burdekin Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		50,867,805	50,652,816
Payments to suppliers and employees		(51,322,306)	(47,483,685)
		(454,501)	3,169,131
Interest and investment revenue received		4,716,073	4,725,248
Operating grants, subsidies and contributions		15,939,520	2,301,745
Other		5,167,466	3,572,943
Net cash inflow (outflow) from operating activities	21	<u>25,368,558</u>	<u>13,769,067</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		343,212	295,992
Grants, subsidies, contributions and donations		10,716,945	15,918,386
Net movement in cash investments		37,000,000	(42,000,000)
Payments for property, plant and equipment		(34,776,775)	(25,405,802)
Payments for intangible assets		—	(5,520)
Community loans		60,387	62,367
Net cash inflow (outflow) from investing activities		<u>13,343,769</u>	<u>(51,134,577)</u>
Net increase (decrease) in cash and cash equivalents held		<u>38,712,327</u>	<u>(37,365,510)</u>
Cash and cash equivalents at the beginning of the financial year		46,146,562	83,512,072
Cash and cash equivalents at end of the financial year	9	<u>84,858,889</u>	<u>46,146,562</u>

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these financial statements

(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention, except for the revaluation of certain classes of property, plant and equipment.

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024.

The relevant standards for Burdekin Shire Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

Adoption of these standards had no material impact on these financial statements.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(d) Estimates and Judgements

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- Revenue recognition - note 3
- Valuation and depreciation of property, plant and equipment - note 12
- Provisions - note 15
- Contingent liabilities - note 19
- Financial instruments - note 23

(e) Rounding and Comparatives

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

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

(f) Taxation

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2. Analysis of results by function

(a) Components of Council functions

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

Administration

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

Community and cultural

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

Development

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

Environmental

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

Engineering

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

Waste

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

Sewerage

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

Water

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

Functions	Gross program income			Gross program expenses			Net result from recurring operations		Net result assets
	Recurring grants	Recurring other	Capital grants	Capital other	Total income	Recurring	Capital	Total expenses	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
2025									
Administration	10,773,146	32,972,146	—	—	43,745,292	(9,942,366)	(134,874)	(10,077,240)	33,668,052
Community and cultural	274,863	637,647	229,190	—	1,141,700	(6,059,232)	(34,908)	(6,094,140)	(4,952,440)
Development	30,000	594,403	—	—	624,403	(2,001,430)	—	(2,001,430)	(1,377,027)
Environmental	395,656	1,167,479	457,954	—	2,021,089	(8,817,417)	(611,015)	(2,150,984)	(7,407,343)
Engineering	3,912,281	2,493,445	6,124,538	68,875	12,599,139	(19,629,285)	(1,521,699)	(21,158,984)	(8,551,845)
Waste	12,540	6,010,237	—	1,859,038	7,880,815	(6,608,173)	(72,102)	(6,680,275)	1,200,540
Sewerage	77,260	5,819,146	353,823	—	6,250,229	(5,681,959)	(269,762)	(5,951,721)	298,508
Water	58,386	6,754,149	12,444,171	—	19,256,706	(5,883,291)	(355,233)	(6,238,524)	13,018,182
Total	15,534,132	56,448,652	19,609,676	1,926,913	93,519,373	(64,623,153)	(2,999,593)	(67,622,746)	25,896,627
2024									
Administration	256,816	32,913,161	11,800	—	33,181,777	(8,722,780)	(41,763)	(8,764,543)	24,417,234
Community and cultural	540,305	534,326	236,942	—	1,311,573	(5,750,978)	(108,256)	(5,859,234)	(4,547,661)
Development	—	580,224	—	—	580,224	(1,595,865)	—	(1,595,865)	(1,015,641)
Environmental	407,722	1,201,333	126,220	—	1,735,275	(8,126,155)	(89,538)	(8,215,693)	(6,517,100)
Engineering	1,383,132	2,755,429	6,230,006	76,077	10,444,644	(19,760,390)	(2,337,331)	(22,097,721)	(15,621,828)
Waste	—	5,977,477	—	194,318	6,171,795	(6,399,675)	(703,893)	(7,103,568)	(422,198)
Sewerage	5,488	5,635,092	3,937,092	—	9,578,473	(4,939,647)	(52,299)	(4,991,946)	701,734
Water	5,488	6,321,069	1,117,992	—	7,444,549	(5,652,579)	(224,848)	(5,877,427)	1,567,122
Total	2,598,951	55,918,912	11,660,052	270,395	70,448,310	(60,948,069)	(3,557,978)	(64,505,997)	7,430,206

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue

	2025 \$	2024 \$
(a) Rates, levies and charges		
Rates, levies and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	30,554,568	30,150,969
Separate rates	—	(42)
Water charges	5,692,761	5,674,669
Sewerage charges	4,839,306	4,443,959
Garbage charges	4,670,457	4,430,949
Special rates	9,963	6,708
Environmental levy	87,360	87,401
	45,854,415	44,794,613
Less: pensioner remissions	(367,394)	(355,608)
	45,487,021	44,439,005

(b) Fees and charges

Revenue arising from fees and charges is recognised at a point in time when the performance obligation is completed and the customer receives the benefit of the goods/services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

	2025 \$	2024 \$
Animal management	139,417	126,886
Building and development fees	480,116	501,453
Caravan parks	630,705	705,472
Cemetery fees	207,269	190,768
Cultural facilities	291,210	315,374
Other fees and charges	453,597	402,756
Trade waste	294,308	247,396
Waste disposal	726,689	789,050
	3,223,311	3,279,155

(c) Grants, subsidies, contributions and donations

Grant income under AASB 15 Revenue from Contracts with Customers

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

The performance obligations vary in each agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058 Income of Not-for-Profit Entities

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Donations and contributions

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

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

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

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

	2025	2024
	\$	\$
(i) Operating		
General purpose grants	13,838,780	241,938
State government subsidies and grants	982,343	2,034,051
Commonwealth government subsidies and grants	135,253	55,644
Contributions	577,756	267,318
	<u>15,534,132</u>	<u>2,598,951</u>

Council received no prepayment of the 2024/2025 Financial Assistance Grant in 2023/2024 and received 50% of the 2025/2026 grant in 2024/2025.

	2025	2024
	\$	\$
(ii) Capital		
State government subsidies and grants	16,613,237	6,455,684
Commonwealth government subsidies and grants	1,520,842	1,149,762
Contributions	1,475,597	337,636
Contribution of physical assets at fair value	—	3,711,970
Developer contribution of physical assets at fair value	—	5,000
	<u>19,609,676</u>	<u>11,660,052</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

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

	2025		2024	
	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies	14,445,798	18,644,657	1,636,894	8,300,185
Contributions	577,756	1,475,597	3,984,287	337,637
	15,023,554	20,120,254	5,621,181	8,637,822

Note 4. Other capital income

	2025 \$	2024 \$
Gain on disposal of non-current assets	68,875	76,078
Discount rate adjustment to refuse restoration provision	17,328	194,318
Revision of future restoration expenditure	1,840,710	—
	1,926,913	270,396

Note 5. Employee benefits

	Notes	2025 \$	2024 \$
Wages and salaries		19,948,455	18,885,993
Councillors' remuneration		496,234	472,757
Annual, sick and long service leave entitlements		4,010,128	3,852,302
Superannuation	20	2,681,741	2,535,166
		27,136,558	25,746,218
Other employee related expenses		809,266	604,997
		27,945,824	26,351,215
Less: Capitalised employee expenses		(2,503,678)	(2,482,303)
		25,442,146	23,868,912

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

	2025 Number	2024 Number
Total full time equivalent Council employees at 30 June:		
Elected members	7	7
Administration staff	126	124
Depot and outdoors staff	127	129
	260	260

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Materials and services

	2025	2024
	\$	\$
Audit of annual financial statements by the Auditor-General of Queensland	89,278	83,156
Communications and IT	1,767,939	1,623,577
Contract payments	3,189,296	3,234,484
Consultants	1,517,848	381,382
Electricity	1,732,899	1,523,583
Materials	1,521,425	1,852,629
Plant and equipment expenses	1,405,331	1,605,749
Plant hire external	2,555,107	3,036,242
Trade/contract services	2,508,023	1,922,401
Waste levy payment	892,064	906,193
Waste levy refund *	(548,363)	(525,616)
Other materials and services	4,686,920	4,465,826
	<u>21,317,767</u>	<u>20,109,606</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2024/2025 financial statements are \$92,000 (2023/2024: \$89,000).

(*) The State Government rebated \$553,265 in 2024/2025 (2023/2024: \$535,608) of the state waste levy to mitigate the direct impacts on households.

Note 7. Finance costs

	2025	2024
	\$	\$
Bank charges	78,695	85,903
Impairment of receivables	1,391	1,773
Restoration	841,594	751,418
Other	(418)	418
	<u>921,262</u>	<u>839,512</u>

Note 8. Capital expenses

	2025	2024
	\$	\$
Revision of future restoration expenditure	—	676,895
Loss on write-off of assets	2,999,593	2,881,033
	<u>2,999,593</u>	<u>3,557,928</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Cash, cash equivalents and financial assets

	2025	2024
	\$	\$
Cash and cash equivalents		
Cash at bank and on hand	5,861,445	3,473,192
Deposits at call	78,997,444	42,673,370
Balance as per Statement of Cash Flows	84,858,889	46,146,562
Financial assets - current		
Term deposits	5,000,000	42,000,000
Total financial assets	5,000,000	42,000,000

Restricted and internally allocated cash and cash equivalents

External restrictions on cash are disclosed as Contract Liabilities as per Note 13(b) and Other Liabilities as per Note 16.

Council may be exposed to credit risk through its investments in the QTC Cash Fund and deposits held with banks and other financial institutions. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Other deposits and investments are held with financial institutions which have a short term rating between A-2 and A1+ and have a long term rating between BBB+ and A+ based on Standard and Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as low.

Trust Funds

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from sale of land for arrears in rates, security deposits lodged to guarantee performance and deposits for hire of Council facilities. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Trust funds held for outside parties

Monies collected or held on behalf of other entities	335,493	312,753
Security deposits	5,485	26,000
	340,978	338,753

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Receivables

Settlement of receivables is required within 30 days after the invoice is issued.

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

Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

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

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

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

	2025 \$	2024 \$
Current		
Rates, levies and charges	737,475	448,489
Other debtors	1,237,615	617,601
Loans and advances to community organisations	67,367	65,387
Accrued revenues		
- Interest on investments	476,741	549,455
- Other income accruals	33,729	44,456
Less: Credit loss allowance	(2,655)	(1,769)
	<u>2,550,272</u>	<u>1,723,619</u>
Non-current		
Loans and advances to community organisations	258,897	321,264
	<u>258,897</u>	<u>321,264</u>

Note 11. Other assets

	2025 \$	2024 \$
Current		
Water charges not yet levied	1,204,311	1,347,214
GST recoverable	651,419	678,934
Prepayments	354,235	331,046
Escrow	200,000	200,000
Performance security bond	34,500	—
	<u>2,444,465</u>	<u>2,557,194</u>
Non-current		
Prepayments	33,445	100,317
	<u>33,445</u>	<u>100,317</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment

	Land and improvements	Buildings	Plant and equipment	Transport	Water	Sewerage	Drainage	Other assets	Leasehold improvements	Works in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2025											
Basis of Measurement	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Fair value category	Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3	Level 3	Level 3			
Opening gross balance	28,507,539	97,157,638	20,310,255	546,504,363	80,849,930	101,240,990	62,261,349	44,388,689	81,600	27,677,580	1,008,979,933
Correction to opening balances	—	—	—	—	—	8,403	—	—	—	—	8,403
Additions - other	—	7,230	249,471	401,861	251,713	1,156,095	—	131,618	—	16,807,635	19,005,623
Additions - renewal	17,401	388,651	1,783,445	5,658,734	760,548	534,396	24,227	711,553	—	5,892,197	15,771,152
Disposals	—	(82,000)	(867,080)	—	—	—	—	—	—	—	(949,080)
Write-offs	(49,137)	(2,644,585)	(109,406)	(3,530,201)	(772,738)	(865,808)	—	(690,895)	—	—	(8,662,770)
Revaluation increments to equity (ARS)	1,430,560	3,243,078	—	30,706,584	3,085,592	4,908,358	2,482,388	1,667,650	—	—	47,524,230
Work in progress transfers	31,736	694,687	263,114	4,315,482	1,686,664	9,576,908	87,762	1,668,841	—	(18,325,194)	—
Closing gross value of property, plant and equipment	29,938,119	98,764,699	21,629,799	584,056,823	85,861,709	116,559,342	64,855,726	47,877,456	81,600	32,052,218	1,081,677,491
Opening accumulated depreciation and impairment	8,336,605	54,911,483	8,955,597	145,331,342	31,654,509	61,653,837	24,861,565	19,812,696	19,182	—	355,536,816
Correction to opening balances	—	—	—	—	—	1,806	—	—	—	—	1,806
Depreciation expense	359,272	2,343,141	1,444,521	7,379,159	1,294,164	1,761,084	829,338	1,470,052	8,160	—	16,888,891
Depreciation on disposals	—	(82,000)	(592,743)	—	—	—	—	—	—	—	(674,743)
Depreciation on write-offs	(7,985)	(2,026,548)	(102,641)	(2,094,901)	(417,505)	(596,046)	—	(417,552)	—	—	(5,663,178)
Revaluation increments to equity (ARS)	400,481	2,195,930	—	5,809,772	2,619,148	2,902,248	887,056	737,620	—	—	15,552,255
Closing accumulated depreciation and impairment property, plant and equipment	9,088,373	57,342,006	9,704,734	156,425,372	35,150,316	65,722,929	26,577,959	21,602,816	27,342	—	381,641,847
Closing net book value of property, plant and equipment	20,849,746	41,422,693	11,925,065	427,631,451	50,711,393	50,836,413	38,277,767	26,274,640	54,258	32,052,218	700,035,644
Other information											
Range of estimated useful life (years)	37 - 102	9 - 155	3 - 45	5 - 152	9 - 138	3 - 127	5 - 151	5 - 108	10		

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

	Land and improvements \$	Buildings \$	Plant and equipment \$	Transport \$	Water \$	Sewerage \$	Drainage \$	Other assets \$	Leasehold improvements \$	Works in progress \$	Total \$
2024											
Basis of Measurement	Fair Value Level 2 & 3	Fair Value Level 2 & 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	Cost	
Fair value category											
Opening gross balance	27,518,872	87,884,738	18,820,658	521,710,665	75,357,604	102,856,622	61,335,277	41,880,843	81,600	19,388,709	956,835,568
Correction to opening balances	—	—	—	—	—	—	—	—	—	—	—
Additions - other	7,422	60,285	183,314	293,348	49,497	10,141	—	192,552	—	13,070,695	13,867,254
Additions - renewal	—	257,011	1,869,361	1,472,523	73,803	267,008	51,793	613,963	—	6,933,088	11,538,550
Contributed assets	5,000	—	—	3,711,970	—	—	—	—	—	—	3,716,970
Disposals	—	(254,981)	(595,066)	—	—	—	—	—	—	—	(850,047)
Write-offs	—	(298,680)	(342,435)	(3,995,078)	(804,856)	(229,751)	(45,238)	(900,244)	—	—	(6,616,282)
Revaluation increments to equity (ARS)	966,995	8,350,531	—	16,782,349	4,358,577	(2,520,016)	876,228	1,673,245	—	—	30,487,909
Work in progress transfers	9,250	1,158,735	374,424	6,528,592	1,815,306	856,986	43,290	928,329	—	(11,714,912)	—
Closing gross value of property, plant and equipment	28,507,539	97,157,638	20,310,255	546,504,368	80,849,930	101,240,990	62,261,349	44,388,689	81,600	27,677,580	1,008,979,938
Opening accumulated depreciation and impairment	7,620,145	44,830,597	8,151,796	135,354,215	29,421,476	61,822,067	24,130,078	18,286,300	11,022	—	329,627,696
Correction to opening balances	—	—	—	—	—	—	—	—	—	—	—
Depreciation expense	344,330	2,144,349	1,456,057	7,023,342	1,237,997	1,689,691	799,156	1,364,218	8,160	—	16,067,300
Depreciation on disposals	—	(254,981)	(375,152)	—	—	—	—	—	—	—	(630,133)
Depreciation on write-offs	—	(178,712)	(277,103)	(1,957,436)	(580,009)	(177,452)	(32,360)	(532,176)	—	—	(3,735,248)
Revaluation increments to equity (ARS)	372,130	8,370,230	—	4,911,222	1,575,044	(1,880,468)	(35,308)	694,354	—	—	14,207,204
Closing accumulated depreciation and impairment property, plant and equipment	8,336,605	54,911,483	8,955,597	145,331,342	31,654,509	61,653,837	24,861,565	19,812,696	19,182	—	355,536,816
Closing net book value of property, plant and equipment	20,170,934	42,246,155	11,354,658	401,173,026	49,195,421	39,587,153	37,399,784	24,575,993	62,418	27,677,580	653,443,122
Other information											
Range of estimated useful life (years)	37 - 102	9 - 155	3 - 45	1 - 152	7 - 138	14 - 127	5 - 151	5 - 108			

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

(a) Recognition

The asset capitalisation thresholds for Council are:

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

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

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

(c) Depreciation

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

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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

Key judgements and estimates

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

(d) Valuation

Key judgements and estimates

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

(i) Processes

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

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

In the intervening years, with respect to the valuation of land, buildings, other assets, bridges and specific water and sewerage assets, a "desktop" valuation is undertaken. The desktop valuation involves management providing updated information to the valuer regarding additions, deletions, and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices to apply to each of these asset classes. Council staff assess the condition and cost assumptions associated with all other infrastructure assets and an appropriate cost index is derived from quotes and current actual costs incurred for wages, plant hire and materials.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

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

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

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

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2) 2025: \$12,728,000 2024: \$12,077,500	Market Value	31/03/2023	AVR Consulting	Market based evidence for properties of similar nature and specification in the same localities.	Variety of indices reflecting different use and zoning. 3% - 8.5%	Nil
Land and improvements (level 3) 2025: \$8,121,746 2024: \$8,093,434	Current Replacement Cost	31/03/2023	AVR Consulting	Replacement cost adopted is generally that of a modern equivalent asset, which is one that provides similar function and equivalent utility to the asset being valued, but which is of a current design and constructed using current cost-effective materials and techniques.	Variety of indices reflecting different use and zoning. 3% - 8.5%, Improvements - 4.0%	Nil
Buildings (level 2) 2025: \$1,590,555 2024: \$1,673,452	Market Value	31/03/2024	Marsh Pty Ltd T/A AssetVal	Inspection and analysis of sales evidence and comparisons with the subject property taking into account matters such as method of construction, building area, condition, age, land area and location.	Residential - 4% Industrial - 5%	Nil
Buildings (level 3) 2025: \$39,832,138 2024: \$40,572,703	Current Replacement Cost	31/03/2024	Marsh Pty Ltd T/A AssetVal	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	3.25%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Transport Assets - excluding Bridges (level 3)	Current Replacement Cost	30/04/2023	Unit Rates - Council Condition Survey - Shepherd Services Pty Ltd	Unit rates are determined using several methodologies including assessment of actual costs incurred, an index specific to Council's input costs developed using actual variations in material costs, wages, and plant hire rates, first principles matrix and comparison with current tender rates.	Unit Rate Movements -8.31% to 12.13%	Desktop review of condition based on maintenance costs and inspections.
Transport Assets - Bridges and Major Culverts (level 3)	Current Replacement Cost	31/03/2022	Marsh Pty Ltd T/A AssetVal	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Road and Bridge Index developed by the Australian Bureau of Statistics (ABS) - 3.7%	Nil
Drainage (level 3)	Current Replacement Cost	31/03/2023	Unit Rates - Council	Unit rates are developed using first principles methodology utilising current wages, plant hire rates, material costs and assumed installation rates based on experience and technical knowledge.	Unit Rate Movements -6.0% to 16.0%	40% Asset Base Condition Assessed
Water Assets - Above Ground (level 3)	Current Replacement Cost	31/03/2024	Marsh Pty Ltd T/A AssetVal	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Buildings - 3.25% Civil - 4.2% Mechanical - 3.8% Electrical - 2.7%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Water Assets - Mains (level 3)	Current Replacement Cost	31/03/2024	Unit Rates - Council	Unit rates are developed using first principles methodology incorporating current plant hire rates and wages rates, material costs and agreed installation rates to develop a valuation matrix.	Unit Rate Movements -20.26% to 22.39%	Review of condition based on CCTV and inspection data.
Sewerage Assets - Above Ground (level 3)	Current Replacement Cost	31/03/2024	Marsh Pty Ltd T/A AssetVal	Unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook. Remaining useful life has been assessed by analysing factors of obsolescence; including but not limited to physical deterioration, improvements in technology, changes in demand and changes in public policy and regulations.	Buildings - 3.25% Civil - 4.2% Mechanical - 3.8% Electrical - 2.7%	Nil
Sewerage Assets - Mains and Manholes (level 3)	Current Replacement Cost	31/03/2024	Unit Rates - Council	Unit rates are developed using first principles methodology incorporating current plant hire rates and wages rates, material costs and agreed installation rates to develop a valuation matrix.	Unit Rate Movements -10.14 to 11.44	Review of condition based on CCTV and inspection data.
Other Assets (level 3)	Current Replacement Cost	31/03/2023	AVR Consulting	Valuation is generally based on a modern equivalent asset, which is one that provides similar function and equivalent utility to the asset being valued, but which is of a current design and constructed using current cost-effective materials and techniques. Rawlinson's cost data and cost indices for the region, as well as consideration on size, material, type and structure have been used to derive the unit rates. Remaining useful lives are calculated using the age and condition of the asset.	4.0%	Nil

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Contract balances

	2025 \$	2024 \$
(a) Contract assets		
Contract assets	3,511,433	2,041,063
	<u>3,511,433</u>	<u>2,041,063</u>
(b) Contract liabilities		
Funds received upfront to construct and repair Council controlled assets	6,481,123	13,498,096
	<u>6,481,123</u>	<u>13,498,096</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct and repair Council controlled assets	11,535,973	1,584,309
	<u>11,535,973</u>	<u>1,584,309</u>

Satisfaction of contract liabilities

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

Note 14. Payables

	2025 \$	2024 \$
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
Current		
Creditors and accruals	4,069,463	3,639,631
Prepaid rates	2,796,586	3,299,187
Retentions	1,453,946	454,995
	<u>8,319,995</u>	<u>7,393,813</u>

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

Note 15. Provisions

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee oncosts. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates.

Refuse restoration

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Provisions (continued)

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

Where refuse sites are on state reserve land which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

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

	2025	2024
	\$	\$
Current		
Annual leave	2,664,769	2,485,226
Long service leave	3,084,703	3,327,719
Refuse restoration	1,930,969	1,820,119
Total current provisions	7,680,441	7,633,064
Non-current		
Long service leave	398,436	366,281
Refuse restoration	17,500,517	17,861,023
Total non-current provisions	17,898,953	18,227,304

Details of movements in non-employee provisions

Refuse restoration

Balance at beginning of financial year	19,681,142	18,338,265
Increase/(decrease) in estimate of future cost and change in date of restoration	(1,301,845)	929,544
Increase due to change in time	841,594	751,418
Increase/(decrease) due to change in discount rate	210,595	(338,085)
Balance at end of financial year	19,431,486	19,681,142

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

Note 16. Other liabilities

	2025	2024
	\$	\$
Current		
Waste levy refund received in advance	576,808	553,265
Unearned revenue	3,323	2,843
	580,131	556,108
Non-current		
Waste levy refund received in advance	600,351	1,177,159
	600,351	1,177,159

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 17. Asset revaluation surplus

Movements in the asset revaluation surplus

	Notes	2025 \$	2024 \$
Balance at beginning of the year		406,023,045	389,851,222
Adjustments to the property, plant and equipment through revaluations	12	31,971,975	16,280,705
Adjustment to land and improvements arising from change in rehabilitation cost		(766,788)	(108,882)
		<u>437,228,232</u>	<u>406,023,045</u>

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

- Land and improvements	8,527,164	8,263,853
- Buildings	34,892,585	33,845,437
- Transport	301,000,489	276,103,677
- Water	20,401,549	19,935,105
- Sewerage	35,528,640	33,522,530
- Drainage	21,841,386	20,246,054
- Other assets	15,036,419	14,106,389
	<u>437,228,232</u>	<u>406,023,045</u>

Note 18. Commitments for expenditure

	2025 \$	2024 \$
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(a) Contractual commitments

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

Service contracts within the next year	4,232,997	2,957,364
Service contracts one to five years	9,523,671	1,810,032
Service contracts later than five years	9,005,971	—
	<u>22,762,639</u>	<u>4,767,396</u>

(b) Capital commitments

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

Infrastructure	26,724,452	39,143,116
Plant and equipment	1,270,850	2,072,501
Total commitments	<u>27,995,302</u>	<u>41,215,617</u>
Within the next year	27,995,302	6,959,786
Later than one year and not later than 5 years	—	34,255,831
Total payable	<u>27,995,302</u>	<u>41,215,617</u>

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 19. Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2025 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

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

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$417,749.

Security for grant funds

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

It is not envisaged that Council will breach the contract.

Industrial estate development

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

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

Council has commenced development works and anticipates completion of Stage 1 in the 2025/2026 financial year.

Note 20. Superannuation

Council contributes to the Brighter Super Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the Brighter Super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the Brighter Super trustee.

The scheme is a pooled defined benefit plan, and it is not in accordance with the deed to allocate obligations, plan assets and costs at the Council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of Council.

Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the Brighter Super trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position". The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme.

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 20. Superannuation (continued)

Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

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

The most significant risks that may result in Brighter Super increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

		2025	2024
	Notes	\$	\$
Superannuation contributions made to the Regional Defined Benefits Fund		81,812	96,805
Other superannuation contributions for employees		2,599,929	2,438,361
Total superannuation contributions paid by Council for employees	5	2,681,741	2,535,166

Note 21. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

		2025	2024
	Notes	\$	\$
Net result		25,896,627	5,942,313
Non-cash items			
Depreciation and amortisation		16,941,978	16,130,040
Impairment of receivables and bad debts written-off	7	1,391	1,773
Change in restoration provision expensed to finance costs	7	841,594	751,418
		17,784,963	16,883,231
Investing and development activities (non-cash)			
Capital grants and contributions		(19,609,676)	(11,660,052)
Other capital income	4	(1,926,913)	(270,396)
Other capital expenses	8	2,999,593	3,557,928
		(18,536,996)	(8,372,520)
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		(826,064)	(147,189)
(Increase)/decrease in inventories		122,956	(85,684)
(Increase)/decrease in contract assets		(105,831)	(239,909)
(Increase)/decrease in other assets		179,601	(831,735)
Increase/(decrease) in payables		(72,765)	1,015,523
Increase/(decrease) in contract liabilities		511,219	(57,297)
Increase/(decrease) in employee leave entitlements		(31,318)	156,355
Increase/(decrease) in other liabilities		446,166	(494,021)
		223,964	(683,957)
Net cash from operating activities		25,368,558	13,769,067

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 22. Events after the reporting period

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

Note 23. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

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

Risk management framework

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies. Council approves policies and registers for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies and registers are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council. Council does not enter into derivatives.

The Council's audit and risk committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council audit and risk committee is assisted in its oversight role by internal audit. Internal audit undertakes planned reviews in accordance with the endorsed three year internal audit plan, the results of which are reported to the audit and risk committee.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables.

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

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

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

Liquidity risk

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

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 23. Financial instruments and financial risk management (continued)

Market risk

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

Interest rate risk

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

Note 24. Transactions with related parties

(a) Transactions with Key Management Personnel (KMP)

Employee benefits include transactions with key management personnel and their close family members. The key management personnel include the Mayor, six Councillors, Chief Executive Officer and two Directors. During the financial year there were changes to the composition of the Executive Leadership personnel.

	2025	2024
	\$	\$
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,472,869	1,314,926
Post-employment benefits	162,732	137,726
Long-term benefits	101,151	35,439
Termination benefits *	230,918	—
Total	1,967,670	1,488,091

(*) Termination benefits represent amounts paid during the year as a result of settlement of employment contracts with three senior management staff including an ex-gratia payment made to one of those staff members.

Detailed remuneration disclosures are provided in the annual report.

Employee benefits for close family members of key management personnel for the reporting period is \$242,748

Council employs 260 full time equivalent staff of which only 2 are close family members of key management personnel. All close family members of key management personnel were employed through an arm's length process and are paid in accordance with the Award for the job they perform.

(b) Transactions with other related parties

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

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

Details of transactions	2025	2024
	\$	\$
Purchase of materials and services from entities controlled by key management personnel	3,279	—
	<u>3,279</u>	<u>—</u>

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

Burdekin Shire Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 24. Transactions with related parties (continued)

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

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

Council has not included these types of transactions in its disclosure, where they are made on the same terms and conditions available to the general public.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

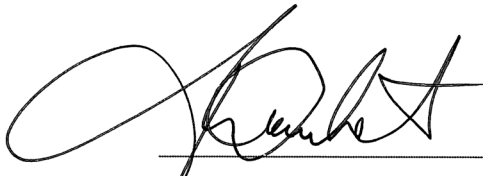
Management Certificate

for the year ended 30 June 2025

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

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

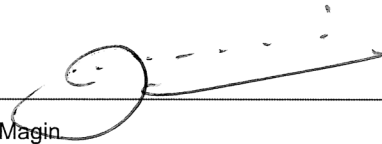
- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulations 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the general purpose financial statements, present a true and fair view, in accordance with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



Cr. P. Dalle Cort

Mayor

Date: 3 / 9 / 25



M. Magin

Chief Executive Officer

Date: 03 / 09 / 2025

INDEPENDENT AUDITOR'S REPORT

To the councillors of Burdekin Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Burdekin Shire Council

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Burdekin Shire Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios (unaudited) and the unaudited long-term financial sustainability statement.



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

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

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

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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



Prescribed requirements scope

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

A handwritten signature in black ink that reads "M. Claydon".

Michael Claydon
as delegate of the Auditor-General

8 September 2025

Queensland Audit Office
Brisbane

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement

	Target Tier 5	Actual 2025	5 Yr Av. 2021-25
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Audited ratios

Council's performance at 30 June 2025 against key financial ratios and targets.

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash	x 12	> 4.0 mths	20.7 months	N/A
Total operating expenditure less depreciation and amortisation less finance costs				

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

Operating Performance

2. Operating surplus ratio

Operating result				
Total operating revenue		> - 2%	10.22%	4.25%

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes. This ratio reflects the increase in operating revenue due to receiving 50% prepayment of the Financial Assistance Grant for 2025/2026, in addition to receiving the entire 2024/2025 allocation.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs				
Total operating revenue		> 0%	33.76%	29.11%

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. Council has the ability to meet its core operational expenses comfortably. This ratio increased due to the increase in operating revenue from receiving the 50% prepayment of the Financial Assistance Grant for 2025/2026, in addition to receiving the entire 2024/2025 allocation.

Asset management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)				
Depreciation expenditure on infrastructure assets		> 90%	87.92%	85.46%

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

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement (continued)

	Target Tier 5	Actual 2025	5 Yr Av. 2021-25
5. Asset consumption ratio			
Written down replacement cost of depreciable infrastructure assets			
Current replacement cost of depreciable infrastructure assets	> 60%	63.64%	65.06%

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

Debt servicing capacity

6. Leverage ratio

Book value of debt			
Total operating revenue less total operating expenditure add depreciation and amortisation	0 to 3 times	0.0 times	0.0 times

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

Council loans were paid out in 2020.

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the six 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 2025.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy - (audited ratios)

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


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



Cr. P. Dalle Cort

Mayor

Date: 3/9/25.



M. Magin

Chief Executive Officer

Date: 03/09/2025

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Burdekin Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Burdekin Shire Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Burdekin Shire Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Burdekin Shire Council's annual report for the year ended 30 June 2025 was the general-purpose financial report, current-year financial sustainability statement - contextual ratios (unaudited), and the unaudited long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.



However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

Auditor's responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.



I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

A handwritten signature in black ink that reads "M. Claydon".

Michael Claydon
as delegate of the Auditor-General

8 September 2025

Queensland Audit Office
Brisbane

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement

	Target Tier 5	Actual 2025	5 Yr Av. 2021-25
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Contextual ratios (unaudited)

Financial Capacity

1. Council controlled revenue

Net rates, levies and charges add fees and charges			
Total operating revenue	Na	67.67%	77.89%

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

2. Population growth

Prior year estimated population			
Previous year estimated population	- 1	Na	0.90%
			(0.20)%

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

The current year financial sustainability statement - Contextual ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the two reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2025.

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy - (contextual ratios - unaudited)

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

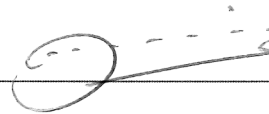
In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Cr. P. Dalle Cort

Mayor

Date: 31/9/25



M. Magin

Chief Executive Officer

Date: 03/09/2025

Burdekin Shire Council

Financial Statements

for the year ended 30 June 2025

Unaudited Long-Term Financial Sustainability Statement

	Target 2025	Actual 2025	2026	2027	2028	2029	Forecast 2030	2031	2032	2033	2034
Measures of financial sustainability											
Liquidity											
1. Unrestricted cash expense coverage ratio											
Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash											
Total operating expenditure less depreciation and amortisation less finance costs	x 12	20.7 months									
	> 4 months										
											N/A for long-term sustainability statement
Operating Performance											
2. Operating surplus ratio											
Operating result											
Total operating revenue	>-2%	10.22%	0.87%	0.66%	0.63%	0.56%	0.47%	0.36%	0.43%	0.37%	0.42%
3. Operating cash ratio											
Operating result add depreciation and amortisation add finance costs											
Total operating revenue	> 0%	33.76%	24.66%	28.44%	28.35%	28.25%	28.05%	27.85%	27.74%	27.57%	27.40%
Asset Management											
4. Asset sustainability ratio											
Capital expenditure on replacement of infrastructure assets (renewals)											
Depreciation expenditure on infrastructure assets	> 90%	87.92%	100.43%	117.98%	99.97%	124.48%	100.85%	93.06%	89.40%	64.41%	73.87%
5. Asset consumption ratio											
Written down replacement cost of depreciable infrastructure assets											
Current replacement cost of depreciable infrastructure assets	> 60%	63.64%	33.54%	62.92%	62.27%	61.65%	60.86%	59.98%	59.04%	57.93%	56.84%
Financial Capacity											
6. Council controlled revenue											
Net rates, levies and charges add fees and charges											
Total operating revenue	N/A	67.67%	56.74%	74.95%	75.38%	75.91%	76.32%	76.48%	76.37%	76.51%	76.39%

Burdekin Shire Council
Financial Statements
for the year ended 30 June 2025

	Target 2025	Actual 2025	Forecast									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	
7. Population growth												
Prior year estimated population												
Previous year estimated population	- 1	0.90%	0.89%	0.90%	0.89%	0.89%	0.89%	0.90%	0.89%	0.89%	0.90%	0.90%
Council has used the constant rate method to calculate the population growth ratio.												

Financial Management Strategy

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

Burdekin Shire Council

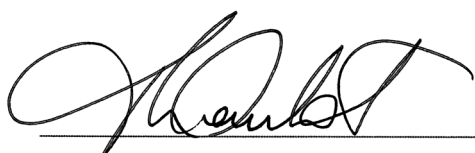
Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy - Long-Term Financial Sustainability Statement

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

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



Cr. P. Dalle Cort

Mayor

Date:

3, 9, 25.



M. Magin

Chief Executive Officer

Date:

03/09/2025



The background of the entire page is a photograph of a small motorboat on a body of water. A person in a blue jacket is visible in the boat. In the distance, a shoreline with some vehicles is visible. The entire image is covered with a semi-transparent green overlay.

Contact Council

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



Burdekin
Shire Council