

The background of the cover is a photograph of a rural landscape. It features a large, leafy green tree on the left, a white fence running across the middle ground, and a kangaroo in the foreground on the right. The sky is a clear, pale blue. Overlaid on the right side of the image is a large, dark teal triangle pointing towards the bottom right. On the left side, there is a smaller orange triangle pointing towards the center.

2017-18

ANNUAL REPORT

The information in this report demonstrates accountability to stakeholders, who include residents and ratepayers, staff, councillors, investors, community groups, government departments and other interested parties.

COPIES OF THE ANNUAL REPORT

Copies of both the Corporate Plan and this Annual Report are available free of charge electronically on council's website, visit:

www.northburnett.qld.gov.au

CONTACT US

All written communications to be addressed to:

"The Chief Executive Officer"

PO Box 390

34-36 Capper Street

GAYNDAH QLD 4625

Phone: 1300 696 272 (1300 MY NBRC)

Fax: (07) 4161 1425

Email: admin@northburnett.qld.gov.au

Twitter: @NorthBurnettRC

[Facebook.com/north.burnett.regional.council](https://www.facebook.com/north.burnett.regional.council)

ABN: 23 439 388 197

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A message from Mayor *Cr Rachel Chambers*



Two words describe this past year. Continual improvement.

The desire to have smooth, bitumen roads, safe water on tap, sewerage, recreational opportunities, events, beautiful spaces and places does not diminish the further you live away from the coast, it simply becomes less achievable due to both the limited corporate spending in the region and a lack of population affecting councils financial resourcing.

With only 10,340 people (at last count) it is vital to note that we are expected to deliver and report on the same things as our council cousins. Just because we may only have a fraction of their service usage, our reporting requirements to other authorities are the same and our legislative requirements are the same (there are around 150 different pieces of legislation applicable to local government). To complicate matters further (because we love a good challenge) the size of our region necessitates we have to double up on some services for customer convenience and travel costs.

Doing more with less is now a local government catch phrase and this year we have been planning exactly how we can achieve this.

We have reviewed our assets (\$836 million in infrastructure) and are currently examining our current and future needs of these to ensure we are spending money in the right areas. Much of our infrastructure was built in a different era, with different social needs. We are working towards a livable community where community needs are addressed in the most cost effective manner.

We are using data to tell the story to the other two levels of government. After doing a road gap analysis we acknowledge that we

are 33% underfunded on our road maintenance.

I don't have to tell anyone in the region how important it is to have this issue rectified however explaining the importance of our road network to people outside the region is an ongoing battle. As part of our battle plan this year we have teamed up with USQ, QUT and LGAQ to gather data to prove the value of our roads network to both the State and National economies.

Roads are just one piece of the economic puzzle of the region with water playing another huge part. Even though the State owns and operates water, local government is in the trenches daily making sure our future needs for our industry are being considered.

This is by no means an easy task with water being a very political and scarce resource.

There are many more initiatives that council has worked on this year but I will let this annual report tell you the story.

To my fellow Councillors and staff, thank you for your friendship and support over yet another busy, challenging yet exciting year.

When all is said and done, a positive plan and a positive attitude doesn't fix things. A positive plan, a positive attitude and positive action does. I look forward to seeing the fruits of our labour in the next twelve months and hold my head high knowing that this council is doing the best it can with the resources it has available to provide a better future for our community and is passionate, proactive and genuinely caring in doing so.

Rachel Chambers
Mayor

A message from CEO

Gary Rinehart



On behalf of North Burnett Regional Council it is a great pleasure to present Council's Annual Report for the year 2017-18.

I was not in this role during 2017-2018 and I thank Council, former Chief Executive Officer Mark Pitt and his team and all our hard working community groups for the dedicated work done in delivering the 2017-2018 Annual Operational Plan. In the short time I have been in the role I have come to appreciate the work that was undertaken throughout the year and I am looking to build on that work during this year.

The following are highlights of achievements from the year and each are discussed in greater detail within the report.

- ONE TEAM organisational review
- Works programme and delivery of capital works (bridge replacement and drainage works)
- Efficient and effective use of grant funding across a variety of Council functions and programs,
- Improvements in Enterprise Risk Management
- Annual inspections of North Burnett aerodromes and rectification plans
- Collaborative projects with neighbouring Councils

At the end of June 2018, Council's financial position while relatively strong also presents significant challenges and the elected members, management and staff are working diligently to meet those

challenges.

Across all financial reporting indicators Council achieved solid results however the results are greatly influenced by the pre-payment of \$5.8 million payment from the Local Government Grants Commission (prior to 30 June 2018) for the coming 2018-19 year.

It's really tough for small Councils like the North Burnett too fund infrastructure renewal let alone provide new infrastructure. Council is actively lobbying the Federal Government to restore local government funding to 1% of the total Federal Government Taxation.

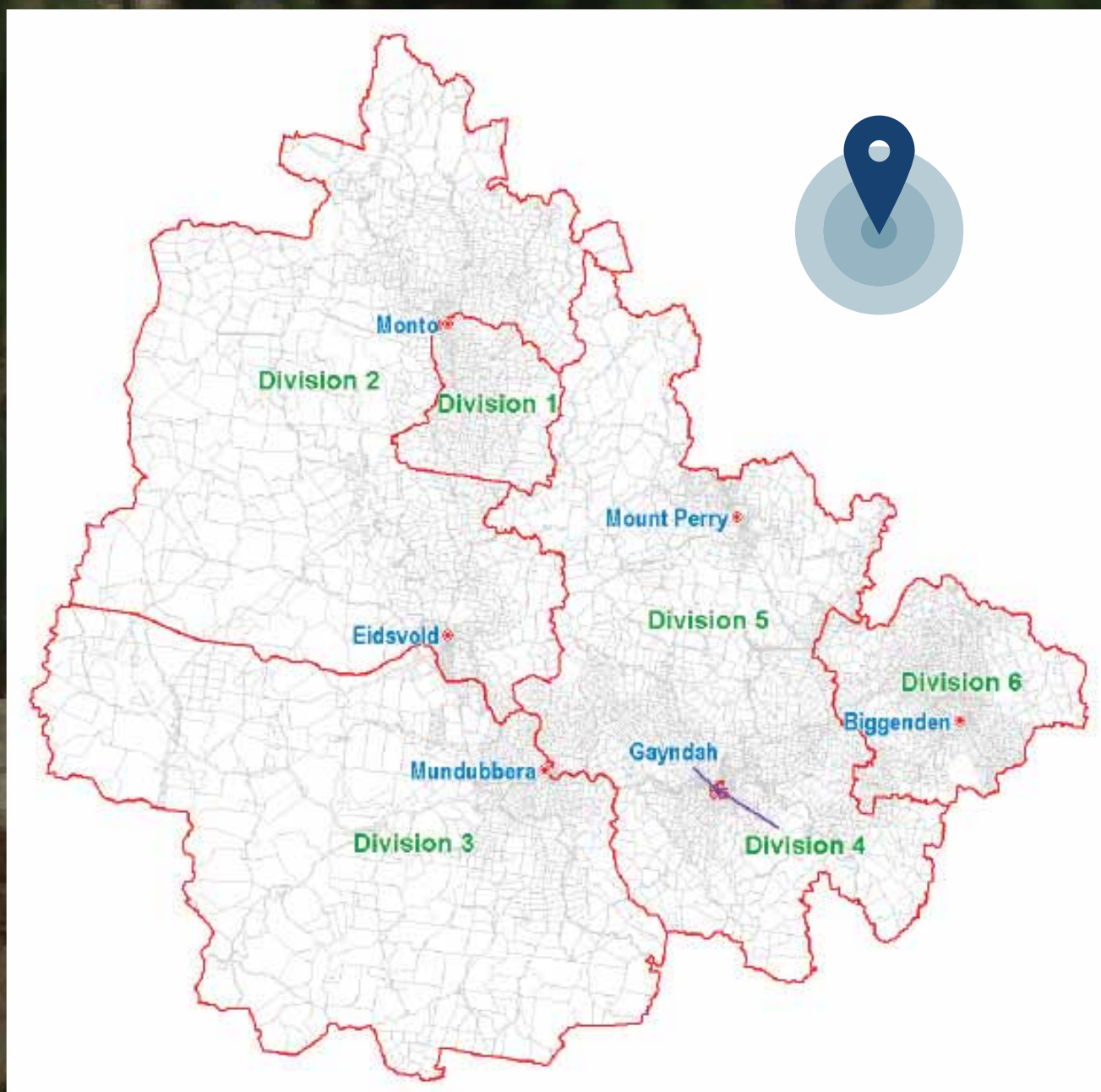
This would give us the capacity to not only maintain Council's existing assets but would create the opportunity to provide essential infrastructure needed to genuinely grow the local economy. Advocacy work is paramount across governments and key stakeholders for a greater share of the overall tax pie.

Council will continue the development of Asset Management Plans to ensure that our limited financial resources are used to the best advantage.

I am excited to be here in the North Burnett and really looking forward to the year ahead.

Gary Rinehart
Chief Executive Officer

Divisional boundaries *of the North Burnett*





Cr Faye Whelan
Deputy Mayor (Division 3)

P: 0409 625 956

E: Faye.Whelan@northburnett.qld.gov.au

Born at Gayndah and having lived all of my life in North Burnett, with the last 47 years at Mundubbera, I have a great passion for our region. Many of my mother's extended family descendants still live in the Gayndah through to Monto area with our family dating back to the early 1850's so you can appreciate that sometimes I think I'm related to half of the population.

I am lucky to have a supportive family who looks after my private businesses to allow me the time to devote to community in my role of Councillor.

I have seen many changes to Local Government over my long career in the sector and unfortunately some of the issues identified in the recent Belcarra Report as happening in some Councils has tarnished the reputation of many hard working innocent representatives that I have had the privilege to work alongside

across the State of Queensland. I can assure the ratepayers of North Burnett that we have governance procedures in place to make sure that both Council and staff are held accountable.

Towards the end of the year, Council bid farewell to its Chief Executive Officer, Mark Pitt who took up the same role in neighbouring South Burnett Regional Council. I personally want to acknowledge his long service to North Burnett and the support he gave me.

Many challenges face North Burnett as a region for example but not limited to low population growth and long road lengths to maintain. This Council is up for the challenge and we will continue to work diligently lobbying for more money to come into our region and protect our agriculture industries that are so important to North Burnett.



Cr Paul Lobegeier
Division 1

P: 0458 625 952

E: Paul.Lobegeier@northburnett.qld.gov.au

The past twelve months has, once again, been productive and positive for our region. Council is continually improving the Portfolio system to achieve better outcomes across the board for both staff and community. The time old story still remains of not enough funds to cover demand, which will always be the real issue.

Our road network, I believe, is getting much better but the demand on the network is higher. Meeting the challenge is the issue, as well as taking the community with us as we try to meet the challenges in the year ahead.

I would like to thank my fellow Councillors and the staff who work together on the Arts and Cultural portfolio group of the Council. The Regional Arts Development Fund, a partnership between Council and the Queensland Government through Arts Queensland, has supported local and aspiring artists to hold events, workshops, professional development and community arts and cultural projects throughout the region. Community members have also been involved with

training weekends, producing better outcomes and building a bright future for arts throughout the North Burnett region.

The Drive Inlands Promotion Assoc (DIPA) self-drive route in the North Burnett is proving to be a step in the right direction for our tourism efforts and is continually improving the roads for our traveling public. We are still working to encourage these travelers to stay and take time to explore our 'Naturally Beautiful' region to achieve the best outcome. The work upgrades we are doing with RV stops and caravan parks is a step in the right direction, with Council completing the RM Williams Australian Bush Learning Centre Tourism Enhancement Project and commencing the Mingo Crossing Master Plan. Our Council must continue to work with group like DIPA, Bundaberg & North Burnett Tourism and Tourism and Events Queensland to build this important industry in the North Burnett.

Council has been busy once again but enjoyable and I look forward to serving the community.



Cr Peter Webster

Division 2

P: 0458 625 951

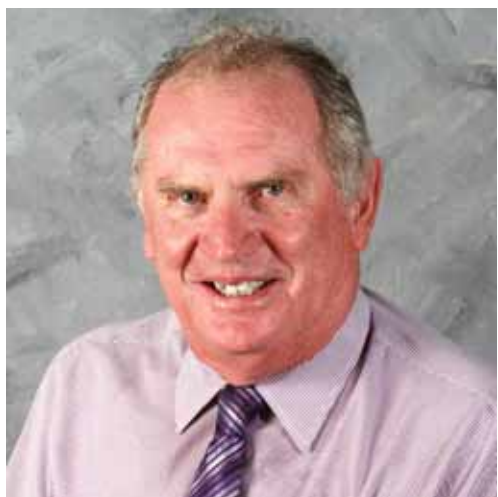
E: Peter.Webster@northburnett.qld.gov.au

This year, as in previous years, has been quite a challenge to maintain Council's road network and deliver services across the region.

In Eidsvold, the new gymnasium has been completed which is proving very popular with residents. The long awaited planter boxes have been installed which has brightened up the Main Street. The RM Williams Australian Bush Learning Centre upgrades have been completed with the playground being a big hit with the local children. It is great to see the outdoor kitchen and eatery being used by local families. The light show is being

enjoyed by tourists with very positive feedback.

Going forward the maintenance and upgrades of our road network will be a high priority for next year while still delivering an acceptable level of service to our communities.



Cr John Zahl

Division 4

P: 0458 625 005

E: John.Zahl@northburnett.qld.gov.au

The last twelve months has seemingly passed very quickly, and I believe during this time we have seen some very positive changes and improvements occur within our Council region.

It is pleasing to report that many projects have been completed in our communities to enhance our standards and infrastructure, particularly in our Parks and Open Spaces areas. The past year has seen completion of improvements to our main streets in Monto and Mount Perry, along with the completion of the RM Williams Australian Bush Learning Centre tourism enhancement project in Eidsvold, to name but a few.

Our Council has continued to pursue State and Federal governments for funding to undertake, for example, the replacement of the Boyne River Bridge, the sealing of the remaining sections of the Gayndah - Mount Perry Road and the Monto - Mount Perry Road, and the upgrade of the Mundubbera - Boondooma Road. Council would also like to reassure residents that all opportunities to seek funding for upgrade of Council's assets, such as roads, bridges, airports and the like, are pursued wherever possible.

Across our region our Council, through

our Mayor, my fellow Councillors, and our dedicated staff, continue to be involved on a daily basis in the sporting and community events within our region, and assisting wherever possible; in addition, being a voice seeking to be heard in the areas of health, arts and culture, and tourism on behalf of our communities.

Our direction in the coming year shall continue on as usual, and remain focused strongly on the area of road maintenance and improvement generally; our road network is in fact the fifth largest in the State. Our financial stability is of utmost importance, and must be maintained and built on from the work done in the past, whilst at the same time ensuring that our capital and works plans are carried out.

I believe that the past year has been productive, that being in no small part due to the efforts of the dedicated staff of our Council. I would thank you all for your input and efforts.

In closing I would thank my fellow Councillors for their support, and state simply that we as a group would propose to continue to improve all areas over which we have some influence to ensure that the North Burnett remains a great place to reside.



Cr John Bowen

Division 5

P: 0458 625 961

E: John.Bowen@northburnett.qld.gov.au

Having resided in the North Burnett for 55 years and living in the vicinity of Mingo Crossing and Ban Ban Springs I am pleased to report that the last 12 months has seen continual improvements to Council and its operations.

Being the Division 5 representative of Council, I have made every effort to spend time talking to ratepayers and listening to their concerns. This also involves my time in assisting local community and sporting events. One of my favorite pastimes is finding sites of many one teacher schools that were once dotted around the area, and I continue to do this when time permits.

I am happy to report that work carried out on our roads is still of a high standard, including that of flood works.

The Aranbanga (Deep) Creek bridge

replacement has been funded by both the Federal and State governments and is progressing well. The upgrade of the foot path in Mt Perry Main Street, funded through the State Governments Works for Queensland and North Burnett Regional Council is now complete and looks great. Council continues to hold a strong cash position.

I will continue to advocate for the residents of the North Burnett and believe the North Burnett is a great place to live.



Cr Robbie Radel

Division 6

P: 0458 625 950

E: Robert.Radel@northburnett.qld.gov.au

Council has undergone an organisational restructure in the recent months, which has brought about some challenges and some opportunities for change and improvement within our Council. As we all continue to work with the new structure, we have also seen some changes in key management roles and staffing. The changes in structure have been made to fit the direction the current council believe to be the best way forward for our region.

As always, the decision to raise rates is not a popular one, but one that is forced on us by the State Government. In keeping this rise lower than the recommendation made by State Government, we try to walk the fine line of remaining viable as an organisation whilst inflicting as little financial burden on the ratepayers of our region as possible. All councillors are ratepayers

themselves, so understand fully the financial strain that rate rises can cause.

Council will continue to seek savings wherever possible and implement these in the most effective way we can, an example being the installation of solar power on several of our largest power using facilities, courtesy of the 'Works for Queensland' funding received.

OFFICE OF THE CEO

People & Culture

Traineeship & Apprenticeship Program

Council continues to invest in entry level employment opportunities enabling its workforce to cultivate new generations of local government specialists. Council has again been successful in attaining subsidised traineeship and apprenticeship positions via the Queensland Government's Skilling Queenslanders for Work Initiative – First Start Program, and attracting additional funding for community recovery as a Local Government area affected by ex-Tropical Cyclone Debbie.

Traineeship and apprenticeship positions supported in 2017-18:

- 2 Apprentice Mechanics (Certificate III in Mobile Plant Technology/ Engineering Mechanical – Diesel)
- 4 Trainee Administration Officers (Certificate III in Business Administration)
- 1 Trainee Labourer - Parks and Open Spaces (Certificate II in Parks and Gardens)
- 4 Trainee Labourers - Civil Works (Certificate II in Civil Construction)



'One Team' Organisational Review



In late June 2017, Council resolved to receive an organisational review report and create three (3) new Departments, Corporate and Community Services, Works, and Strategy, Innovation and Assets.

Council considered that a three (3) department structure was considered appropriate for the next stage of its organisational development as it would enable Council to achieve the ambitious vision articulated in the 2017-2022 Corporate Plan. More specifically, "One Team" aims to:

- Deliver a structure capable of delivering strategic objectives;
- Expand or improve strategic capability;
- Allow for leadership development of senior executives; and
- Establish career path options for employees.

A project plan was developed and in August 2017 the project commenced with the former CEO informing staff of the "One Team" restructure project via a Skype team meeting and face to face at all Council depots.

Staff were informed that their input into the restructure would be welcomed and a comprehensive consultation program was undertaken. Staff were able to provide feedback face to face, via the "One Team" email and via phone. Staff were also invited to participate in individual or team interviews and regular updates were sent out to staff via the 'All Staff' email and staff newsletter. Additional visits to depots were also undertaken to ensure all outside staff had the opportunity to be involved and put forward their views.

At the conclusion of the consultation period over 50% of the staff had been involved in face to face discussions with steering group members, or had provided feedback via phone or email to the team. A number of staff also provided proposed organisational charts.

The proposed model consists of the 3 streams identified by Council; General Manager Corporate and Communities, General Manager Strategy, Innovation and Assets and General Manager Works. Under these three streams the model proposes

8 Managers. The rationale for the organisation of this third tier management level is given below.

CORPORATE AND COMMUNITY

The Department of Corporate and Community manages Council's finances, public relations, governance and business systems and provides a range of community support, community services and engagement activities to enhance the lifestyle and liveability of the North Burnett Region. The new General Manager, Brad Duke commenced work at Council on 13 November 2017.

STRATEGY INNOVATION AND ASSETS

The Department of Strategy, Innovation and Assets develops, maintains and delivers Council's Strategy, Innovation and Asset Management services across all of Council's operations and provides a range of services and facilities to enhance the lifestyle and liveability of the North Burnett Region.

In determining the composition of this Department, considerable thought was given to Council's aim to improve the strategic operation of Council; creating a work area with the skill sets to develop and manage plans for the future including; Asset Management plans, Planning Schemes, Environmental Management Plans and Economic Development Plans. All of these planning processes will deliver a future focused council that allows for more strategic and efficient use of council's assets (including staff) to enhance the economic viability of the region and improve Council's strategic capability. The new General Manager, Trevor Harvey commenced this role on 2 November 2017.

WORKS

The Department of Works manages Council's infrastructure and technical systems and provides a range of services and facilities to enhance the lifestyle and liveability of the North Burnett Region. The main role changes will be the transition of planning and strategic direction functions to the Department of Strategy, Innovation and Assets. Council is in the process of finalising the recruitment of the new General Manager Works.

Learning & Development

Council's commitment to promoting a culture that trains and develops its workforce, has seen the following outcomes during the year:

- Increase retention rates through professional development;
- Mitigate risk of financial and non-financial pressure associated with retraining;
- Increase return on investment to the region and the community;
- Increase retention of corporate knowledge during times of turnover;
- Provide opportunities for staff to gain professional development which will extend their capacity for the greater benefit of the organisation;
- Promotion as employer of choice – development opportunities.

During 2017-18, the Council staff training budget was primarily focussed on compliance and safety with additional system and individual professional development courses delivered. These included:

- Traffic Management Implementation Program
- First Aid & CPR
- WH&S Due Diligence for Supervisors
- Microsoft Office Outlook
- Records Management System
- Public Information Disclosures
- Risk Management
- Chemical Handling
- Certificate IV in Library and Information Services
- Conferences and Forums
- Disaster Management
- Certificate IV in Water Operations



Staff Turnover

10.14%	11.45%	9.8%	21.4%	12.6%
2017/18	2016/17	2015/16	2014/15	2013/14
26.9%	9.58%	23.3%	18.61%	14.29%
2012/13	2011/12	2010/11	2009/10	2008/09

Full Time Equivalent (FTE) employees

excluding trainees and apprentices

207.69	194	202	204	204
30/06/18	30/06/17	30/06/16	30/06/15	30/06/14
203.3	214.69	216.9	240.3	224.5
30/06/13	30/06/12	30/06/11	30/06/10	15/03/08

Work Health & Safety (WHS)

Safety doesn't happen by accident

Workers Compensation

Local Government Workcare (LGW)

LGW Workers Compensation Claim costs for 2017-18 have remained low. Council can continue to look forward to premium reduction in future years.

Benchmarking Performance Comparison

Following comparison with other Councils of Lost Time Injury Frequency Ratio (LTIFR - Lost Time Injuries per million hours worked), Council has a recommended target of 15 for 2017-18. A LTIFR of 19.1 maintaining the overall downward trend.

Health and Safety Committee

The committee, including executive management and nominated staff representatives has proved effective in the consultation process and promoting work health and safety throughout Council.

Work Health and Safety Audit

LGW conducted a work health and safety audit of Council during 2017-18. Council achieved a score of 72.8% exceeding the required benchmark of 70% and qualifying Council for a 'Bronze Award' that was presented to Council.

The Audit Report provided a number of recommendations, the majority have been addressed.

Drug and Alcohol Testing

During 2017-18 Council introduced random Drug and Alcohol testing with establishment and training conducted during 2017 and random testing implemented during 2018. As at 30 June 2018, there has been 3 rounds of random drug and alcohol testing with all results being negative.

Statistics

	2017-18	2016-17	2015-16	2014-15	2013-14
Days Lost	24	4	39	79	80
Lost Time Injuries (LTI)	8	2	9	10	9
Lost Time Injury Frequency Ratio (LTIFR)	19.01	4.65	20.9	23.76	21.75
Duration Rate	3	2	4.88	7.9	8.8

48%
Injuries
Near misses, LTIs

39%
Plant
Damage

13%
Other
Damage



For the 2017-18 year Council had 93 reported WHS Incidents slightly down from 95 in 2016-17; 30 being injuries including 8 Lost Time Injuries (LTIs) and 1 Illness. The remainder were 15 near misses as well as 36 plant damage and 12 other damage. Council's goal is to best eliminate incidents and injuries with the overall trend improving. Regular reporting of Near Miss Incidents is positive and encouraged.

CORPORATE AND COMMUNITY

Information Communications Technology

The delivery of Council ICT roles and responsibilities are underpinned by the following principles:

1. **Strategic Alignment** - ICT strategic decisions will be driven by and aligned with corporate strategies and requirements.
2. **Engage with the Internal Clients** - ICT will engage early with internal clients to ensure that ICT requirements for business initiatives are captured, clearly defined and adequately budgeted.
3. **ICT Infrastructure** - On current capacity, the ICT infrastructure will be simple, well architected, integrated, reliable and secure.
4. **Service Excellence** - ICT will deliver timely, reliable and consistent support service to internal clients.

During 2018-19 preliminary work will commence on an ICT Strategic Plan.

This plan's goal is to align Council's investment in ICT with its corporate objectives, while ensuring community expectations are met. The aim of the Strategy is to drive improved customer service by delivering ICT services that increase efficiencies while maximising effectiveness and minimising costs.

The ICT Strategic Plan is focused on pragmatic actions that Council can take over the next five years.

During 2017-18 Councils ICT stream has been undertaking a range of projects assisting efficiency of Council processes, and ensuring consistent, reliable and effective access to the resources staff need to achieve their objectives.

Computer Replacements

Staff have continued the rollout of energy efficient, high performance small form factor computers. These computers use a fraction of the power a traditional desktop computers. They however provide comparable, often better, performance than the traditional desktop computer.



Video Conferencing

Enhancements have been made to Councils video conferencing system, providing a rich high definition audio and video solution. The system provides connectivity not only internally between Council offices, but externally to third parties such as State Government agencies like the Public Safety Business Agency.



Core Software Updates

Upgrade to core software packages continued to ensure that systems are secure, current and compatible with current standards. Updated software included;

- Microsoft Office Suite
- Adobe AutoCAD
- GIS Solutions including MapInfo and IntraMaps
- Skype for Business
- Citrix XenApp

Digital Radio Project

The new digital radios for Councils fleet were continued to be rolled out as part of the multi-year project.

An upgraded communication site was established to provide better coverage in the area south of Gayndah and Mundubbera.

Planning for additional sites was undertaken to enhance coverage in areas west of Mundubbera and south of Eidsvold, and north of Monto.



Security Audit

A company specializing in information technology security was engaged to test Councils external facing systems. This was to ensure there were no known vulnerabilities and to provide guidance on how Council can improve its security.

Risk Management Framework

The components of the Risk Management Framework provide the foundations and organisational arrangements for designing, implementing, monitoring, reviewing and continually improving risk management throughout the organisation. The development of the North Burnett Regional Council Risk Management Framework is being undertaken in a way that aligns with ISO 31000 – Risk Management and included the following five (5) components:

1. Risk Management Policy
2. Risk Management Plan
3. Accountability Mechanisms
4. Resourcing
5. Communication

The endorsement of this framework and plan commits Council to a programme to embrace risk management philosophies within the business as second nature via ongoing training, development and awareness strategies.

Council adopted its Risk Management Policy at the Planning and Policy Committee meeting on 5 July 2017 as well as a Risk Management Process Procedure and Fact Sheet.

The next step in implementing the adopted Risk Management Framework was a focus on training awareness and communications.

1. Staff Training Program
2. Communication and consultation with staff through team meetings
3. Continue to raise the profile of Risk Management with volunteers and community groups.

From November 2017, specific Risk Management Training with key operational staff has occurred that included a familiarisation with Council's adopted Plan and conducting risk assessment scenario exercises with approximately 40 participants.

In addition the development of a revised Strategic Risk Register including a review of current policies, framework and recommending amendments where necessary and facilitating the development of a formal central risk register for review and adoption by Council

Towards the end of the year a draft Business Continuity Plan

has been prepared that will put in place procedures for Council and staff to follow in the event of an incident or crisis.

There will be response plans put in place that will map out incident responsibilities for nominated staff members to follow both during and after an incident occurs, as well as for remaining staff members to maintain normal operations. The four (4) elements include:

1. Prevention
2. Preparedness
3. Response
4. Recovery



CONTINUOUS IMPROVEMENT - PERFORMANCE MANAGEMENT

During the year Council sought expressions of interest from suitably qualified suppliers for the purchase of fully integrated performance management software to improve existing strategic and operational reporting as required by the theme 5: 'Our Efficient and Effective Council' included in the 2017-2022 Corporate Plan.

The solution software was to be customer focus, provide future financial sustainability and good governance now and into the future. There was also the requirements of having direct linkages to the annual Operational Plan, Budget, monthly and quarterly reporting platforms and finally the main reporting component of the Annual Report.

On 18 April 2018, Council supported that Local Government Software Solutions (LGSS) and MagIQ Performance be shortlisted for an on-site presentation to the executive leadership team, Mayor and Councillors on each of their proposals.

Demonstrations took place in Gayndah on 19 and 21 June 2018 with a cross section of key Council staff and elected members being present.

Any decision in recommending a preferred supplier was to be based on the "ONE TEAM" philosophy and allowing full participation and buy-in on any purchase.

Those present at the demonstration sessions were asked to complete an evaluation table to aid in the selection of the preferred product. Council supported the purchase of the Local Government Software Solutions (LGSS), PULSE Corporate Planning & Reporting modules for implementation early in 2018-19.

Records Management

Local Government is often considered the tier of government 'closest to the people' and is involved in many activities that affect the everyday lives of the community.

With such a broad scope of responsibilities, effective records management by Council's is critical.

A systematic approach to the management of records is essential to protect and preserve records as evidence of business activity, decisions and actions. Council operates MagiQ docs as its records management system. This e-system is a major source of information about business activities that can support subsequent activities and business decisions, as well as ensuring accountability to present and future stakeholders. In March 2018, key staff had a behind the scenes tour of the Queensland State Archives (QSA). QSA promote the implementation of appropriate recordkeeping principles and practices across public authorities and regulate the retention and disposal of public records.

Staff were given first hand advice and experience on how to store and preserve our records, transfer permanent records, record retention and disposal, and online training for all employees.



Information Awareness Month

In May 2018, the Records team hosted Information Awareness Month. It was an opportunity to promote records and information management in our organisation and raise awareness of the industry and the important role it plays.

Over 100 Council employees received training in our electronic document records management system. Better recordkeeping practices improve our efficiency, customer service and fulfill our statutory requirements.

Important Stats for 2017-2018

5,247

letters received via mail

14,669

emails received to admin@northburnett.qld.gov.au

2,602

customer services requests

North Burnett Transport Service

The North Burnett Transport Service is operated by the North Burnett Regional Council under contract with TransLink (Queensland Government).

The service operates four (4) days per week and residents and visitors can travel to and from Bundaberg and Maryborough where additional TransLink services such as the Tilt Train can provide transport to larger centres.

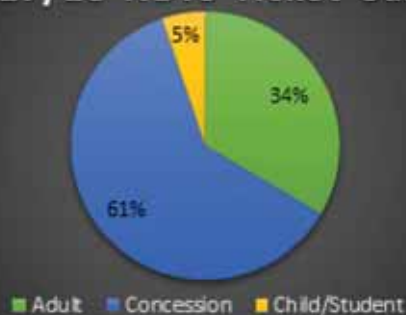
As the figures below indicate, patronage on the service is growing annually.

Total passenger numbers for the last three years :

- 2015-16 – 2,921
- 2016-17 – 3,055
- 2017-18 – 3,243

Council strives to provide a quality transport service for the community and the majority of feedback from customers has been positive.

2017/18 NBTS Ticket Sales



North Burnett Transport Service

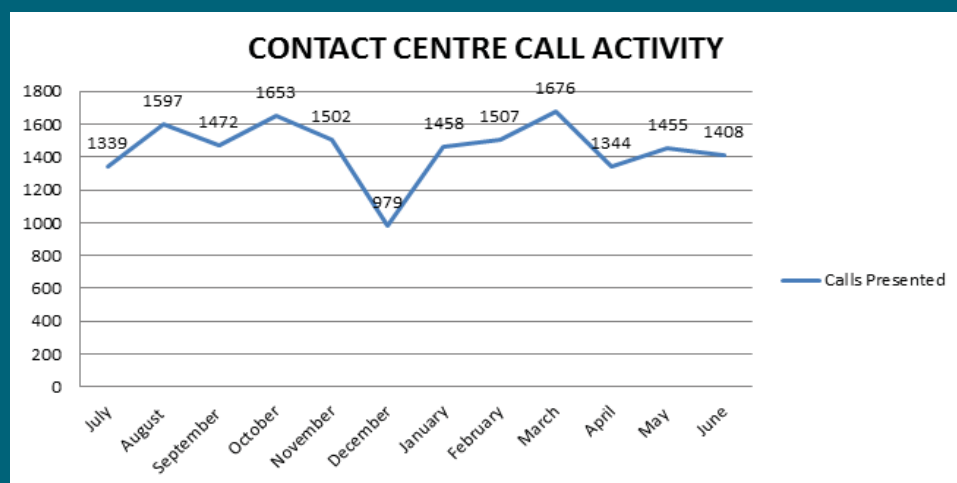


Contact Centre

Your link to Council

The Contact Centre was established in November 2014 acting as Council's main link between the customer and the rest of the organisation - providing timely, up-to-date and accurate information and advice to the community.

Contact Centre Call Activity - July 2017 to June 2018



17,390



Total calls
1 July 2017 to
30 June 2018

Customer Service

Streamlined Service

North Burnett Regional Council is committed to delivering professional and friendly service to the public, through the six Customer Service Centres.

Customer Service Statistics

- People Counter Numbers – **120,621**
- QGAP Transactions – **3,721**
- Centrelink Transactions – **1,674**



Eidsvold Customer Service Centre Re-design

In early February 2018, the Eidsvold Customer Service Centre received a re-vamp which involved the movement of the adult fiction, non-fiction, Eidsvold Norwegian display and the addition of two (2) computers to utilise the space more effectively.



Customer Service Centres



Libraries

Library programs

Council's libraries hosted a range of children programs and activities throughout the year to support language and literacy development, engagement with libraries and to build lifelong learning habits. Programs included the summer reading club, holiday craft programs by local artist Rachel Koster, North Burnett Bush Bots tournament and the Discover your senses road show during Science week.



*School Holiday craft -
Monto Library*



*Discover your senses –
Mundubbera Library*

Blue Gum Farm Kids Christmas concerts

Blue Gum Farm Kids Christmas concerts, performed by local artist Cila Slack, toured the region in December 2017, funded by First Five Forever program. The concerts were interactive and celebrated life in the Australian bush in a fun and entertaining way by incorporating songs, dance, puppets and storytelling. The concerts were well attended across the region with 330 attendees.



Blue Gum Farm concert - Biggenden



Blue Gum Farm concert - Monto

First Five Forever program

Council has continued to offer weekly Storytime sessions at each library branch thanks to the First Five forever program, an initiative of the State Library of Queensland and Queensland Government, with 203 sessions offered and 845 participants.

The program is designed to help support families with developing early literacy capabilities for all Queensland children aged 0-5 years old. Storytime was previously offered throughout the region at the same day and time. In response to community feedback and consultation alternate dates and times for Eidsvold, Gayndah and Mt Perry were implemented. The change of dates have been well received by the community with attendance increasing. Eidsvold Storytime is now delivered by the Library staff at the local kindergarten to promote the first five forever program and to introduce children to the facilities available at their local Library.



CHILDREN'S
Storytime & Craft Sessions

For ages 0 - 5 with parents

DATE	THEME
Tues, 4 July 2017	NAIDOC Week
Tues, 11 July 2017	Under the sea
Tues, 18 July 2017	Outdoors
Tues, 25 July 2017	On the farm

BIGGENDEN - EIDSVOLD - GAYNDAH - MONTA - MUNDUBBERA - PERRY

P: 1300 696 272 (1300 MY NBRC)
E: admin@northburnett.qld.gov.au
W: northburnett.qld.gov.au
Facebook: admin@northburnett.qld.gov.au

"Truly supported by the Queensland State Government, First Five Forever Funding"

SL State Library of Queensland | Queensland Government | first5forever | NORTH BURNETT REGIONAL COUNCIL

Library statistics 2017-2018

38,834 physical items borrowed across the region.

3,196 eResource transactions which include eBook and eAudio books and electronic service downloads e.g. music. This is an increase of 30% from the previous financial year.

3,114 current Library members in 2017/2018, which is an increase of 19.36% from the previous financial year.

297 programs were offered in 2017-2018 with **1,752** participants.

Program and events include digital literacy programs, early and family literacy programs and other library run public events and learning programs.

STEM.I.AM

Council was successful in receiving grant funding from State Libraries Queensland to deliver a STEM.I.AM project to staff, teachers and students in the North Burnett, focusing on Eidsvold due to its high indigenous population. The project was delivered in 4 parts:

Part 1: Professional Development

School teachers and staff, Council Community Development Officers and Library staff participated in two professional development workshops. Workshops were delivered by Coder Kidz, a not for profit organisation, who demonstrated the use of Arduino kits, Robotics and Coding programs to allow participants to become mentors in their schools, libraries and communities.



Professional development workshop for NBRC staff

Part 2: Eidsvold State School workshops

Coder Kidz delivered 4 sessions to Eidsvold State School students focusing on coding and Robotics. Students also observed the 3D printer at work. The majority of these students had little exposure to these topics previously and thoroughly enjoyed the opportunity to explore and create with new technology and opportunities.



Eidsvold State School Student workshop

Part 3: Coding club programs

Seven North Burnett Schools elected to participate in the Coding Club programs held during lunch breaks. Teaching and Council staff assisted in the delivery of the program. The Coding Club program was used to educate and prepare students for participation in a STEM Tournament to be held at the end of the 2017 school year. Coder Kidz was able to present a workshop to a cluster of small Schools at Binjour Plateau State Primary School. Three (3) schools were in attendance and worked on a rotational basis on a variety of STEM projects.



Binjour Plateau Cluster Schools workshop

Part 4: Bush Bots Tournament

A North Burnett Bush Bots STEM.I.AM Tournament was held at Eidsvold State School on 7 December 2017. 8 teams participated in the Tournament, 6 primary school teams and 2 senior teams. Students were challenged to produce a Scratch coding game and animation as well as construct and successfully code a Robot. Teams were also judged on best team work and coolest team name. A variety of prizes were awarded for each of the categories, enabling schools to go home with Arduino kits, drones, robots and an overall team prize of a 3D printer.



Bush Bots Tournament Team

Community Connection

Social Cohesion

Community Garden

- 13 Leichhardt Street (ongoing)

A local Mundubbera community group has been granted a permit to occupy vacant land in Leichhardt Street, Mundubbera. The Tongan Community group are using the vacant land as a community garden for people to come and socialise, while bringing them a sense of familiarity while they visit the region.

Mundubbera Welcome Event

110 people attended this event held on Tuesday night 24 April 2018 to welcome seasonal (citrus) workers to the region. The event involved local Mundubbera community groups providing Australian and multi cultural cuisines while watching some authentic Australian recreational activities.



Mundubbera Welcome Event - 24 April 2018

Gayndah Welcome Event

180 people attended this event held on Friday night 27 April 2018 to welcome seasonal (citrus) workers to the region. The event involved local Gayndah community groups providing Australian and multicultural cuisines while watching soccer between Gayndah and the 'rest of the world'.



Gayndah Welcome Event - 27 April 2018

Operation Rebuild Tonga

This event occurred on Saturday, 28 April 2018 to help raise funds for the Kingdom of Tonga following the destruction caused by Tropical Cyclone Gita. The initiative was driven by the local Social Cohesion Standing Committee. Over \$13,000 was raised during the night and through donations post event. The funding was used to purchase items that were sent to the Kingdom of Tonga to be distributed to those who were most affected by the Cyclone.



*Operation Rebuild Tonga Fundraiser
28 April 2018*

Sport & Recreation

Get Out Get Active Program

Council was successful in obtaining a grant from the Queensland Government, to develop and deliver a series of programs to encourage and increase the participation of women in active sport and recreational activities. The North Burnett “Get Out Get Active” program consisted of two components:

1. **“Walk off The K’s”** – a 10,000 steps initiative promoting the benefit of active recreation and being more active within community open spaces. This program encouraged women to participate in a ‘Team Challenge’ across the North Burnett, providing a group environment for support and encouragement.
2. **“Activate you”** – a program which promoted the benefits of healthy lifestyles, mental health improvement, and improving lifestyles of those at risk of or with Chronic illness including being active as an individual or group. This twelve (12) week program provided women with one-on-one specialized training to actively work towards their key health improvement outcomes.

This program was a huge success with 100% positive feedback from both participants and the trainers involved. Many participants decided to continue with the activities post-program, which has led to long term benefits for both participants and trainers.

As part of the project a series of Walking Maps throughout the Region in each major town has been developed. All maps include 3 levels – easy, medium and hard - color coded to match and are mapped to take in Cafés, local sights, footpaths, all parks and open spaces.



High Level Infrastructure and Facility Plan

Wide Bay Burnett Regional Organisation of Councils (WBBROC) is currently in the final stages of the High Level Infrastructure and Facility Plan (ongoing since 2017) with North Burnett having several items included such as Motocross, Scampers cricket grounds, Campdraft and Polocrosse falling into the high level facilities category.

All North Burnett National Parks, State Forest and water ways have also been shown as part of the water trails (Wide Bay best assets).

The Water Trails publication has been distributed widely across and outside the North Burnett region, aiming to not only promote the natural beauty to tourists, but also to local residents.

Sport and Recreation Strategy and Infrastructure Plans

A collaborative project involving North Burnett Regional Council, South Burnett Regional Council and Cherbourg Aboriginal Shire Council. During the year Council appointed a Sport and Recreation Officer that, among other responsibilities, would lead the Sport and Recreation Strategy and Infrastructure Project involving the South Burnett Regional Council and the Cherbourg Aboriginal Shire Council.

The project, funded through the State Government, will produce a strategy and plan for each local government as well as identifying cross regional opportunities for the furthering of sport and recreation for the next 10 years.

The Plan involved significant community consultation and is expected to be completed by the end of 2018.



Swimming pools

The Monto, Gayndah, Biggenden, and Mundubbera public swimming pool contracts were offered for expressions of interest and tender for a four (4) year contract. These arrangements are nearing completion. Tenderers will be asked to develop a variety of programs and activities for all age groups.



Fitness Centres

The 2018 financial year saw the addition of a new Fitness Centre in Eidsvold. The North Burnett Fitness Centre includes a community gym and boxing club area. The front area of the facility will be used for exercise class sessions. Since opening, gym membership has been popular and the feedback from the Eidsvold Community has been very positive.

The Mundubbera Community Gym also benefited from a Capital Works Budget budget, with significant repairs and maintenance conducted during the year. The Gym memberships continue to increase each year.



Regional Group Support

North Burnett Regional Council supported the following sport and recreational clubs, groups and organisations throughout the 2017-18 year:

- Biggenden Tennis
- Biggenden Combined Sport group
- Musco Lighting Application for users and Management – Gayndah, Monto, Mundubbera
- Monto Netball (grant application site planning)
- Gayndah Athletics (New Long jump – Regional Athletics Carnival)
- Gayndah Sports Field Development / Management Plan (under development) testing, coring and sanding all under way
- Gayndah Swimming Club (site planning and grants)
- Biggenden Swimming Club
- Central Burnett Motocross (site planning and group assistance)
- Sporting Facility Management planning

Sports Libraries

New sports equipment was purchased for the 2017-18 summer season. This investment increases public use equipment provided for the sports equipment library in all six (6) Council libraries.

Some items included in the kits are:

- Inflatable SUP Paddle Boards
- New Tennis Equipment
- Street Soccer – Football – Basket Ball
- Softball Kits
- General recreational type equipment

Game On Queensland Program

The Queensland Government, through the Embracing 2018 Legacy Program for the Gold Coast 2018 Commonwealth Games, provided \$40,000 to Council to deliver a 'Game On Queensland' Program.

This project comprised of 2 main aspects:

- The North Burnett Mini-Commonwealth Games
- The Small Halls Come and Try component.

During March 2018, schools within the North Burnett region participated in the 'Game On Queensland' program during the lead up to the Gold Coast Commonwealth Games. Over 1,000 students were involved in making this program a success.

Schools that participated included:

- Biggenden State School
- Mundubbera State School
- Boynewood State School – including Monogorilby and Binjour State Schools
- St Joseph's State School
- Gayndah State School
- Monto Combined Schools – Monto State School, Abercorn State School, Mulgildie State School, St Therese's Primary School and Monto State High School.

Six (6) satellite communities were nominated by Councillors to host a 'Come and Try' day in their local community halls. The participating community halls were Mungungo hosting a dance night, Dallarnil come and try Cattle cutting classes, Mt. Perry Tai Chi lessons and Coalstoun Lakes Dance lessons. The community hall committees expressed sincere gratitude to be given the opportunity to try something new in their halls.

The Come and Try days were conducted in June with continuing lessons occurring on a weekly basis thereafter.



Australia Day 2018

Award Recipients - Biggenden

Citizen of the Year	Mr Phillip Sharps
Young Citizen of the Year	Mr Gerry Houton
Community Event of the Year	Biggenden State School - 125th Anniversary & Gala Fete
Senior Sports Award	Miss Tamara Buczma
Junior Sports Award	Miss Emi Carlson
Sports Administrator Award	Mrs Nicole Gibbs
Senior Cultural Award	Woowonga Hall Committee
Junior Cultural Award	Biggenden Friends of Red Cross
Volunteer of the Year Award	Mr Brian Lowe

Award Recipients - Gayndah

Citizen of the Year	Mr Boyd Baker
Young Citizen of the Year	Mr Zane Ratcliff
Community Event of the Year	Cardigans and Caberbnnet
Junior Sports Award	Ms Sarah Duncan
Sports Administrator's Award	Mr Gavin Berrie
Junior Cultural Award	Ms Lauren Trott
Volunteer of the Year Award	Mr Brenden Harris Ms Stacey Duncan

Award Recipients - Mt Perry

Citizen of the Year	Ms Kym Cleary
Young Citizen of the Year	Miss Krystal Geddes
Community Event of the Year	Evolution Mining
Junior Sports Award	Miss Zoe Wallace
Senior Sports Award	Mr Clive Dingle
Sports Administrator's Award	Mr Michael Dingle
Junior Cultural Award	Casey Cleary
Senior Cultural Award	Mr Nigel French
Volunteer of the Year Award	Mr Trevor Stanley

Award Recipients - Eidsvold

Citizen of the Year	Mrs Lori & Mr Lyle Murray
Young Citizen of the Year	Mr Toby Hamilton
Community Event of the Year	Gold Rush Night - Mr Richard Roth & Mr Noel Thompson
Junior Sports Award	Miss Ella Fort
Senior Sports Award	Ms Leah Read
Sports Administrator	Ms Deb O'Rourke
Senior Cultural Award	Ms Laurel Bayles
Volunteer of the Year Award	Ms Rebecca Wicks

Award Recipients - Monto

Citizen of the Year	Mr Herbert & Mrs Gladys Brown
Young Citizen of the Year	Miss Lani Pickering
Community Event of the Year	Monto Sheriff's Trivia Night
Junior Sports Award	Miss Tara Staines
Senior Sports Award	Ms Taylah Steger
Sports Administrator Award	Ms Belinda Barnett
Junior Cultural Award	Ms Nanci Wilson
Senior Cultural Award	Mrs Elizabeth Robertson
Volunteer of the Year Award	Mrs Marge Myles
Local Hero Award	BCCA - Melinda Clarke, Katie Muller, Kendall Muller & Naomi Purcell - NBRC J Voigt

Award Recipients - Mundubbera

Citizen of the Year	Ms Lyn Serisier
Young Citizen of the Year	Latrell Combo - Graham & Bessi Luani
Community Event of the Year	Mundubbera RLFC - Intrust Cup
Junior Sports Award	Mundubbera State School - Girls Volleyball Team
Senior Sports Award	Mr Blake Augustine
Sports Administrator Award	Mrs Colleen Whelan
Junior Cultural Award	Mr Donald MacGregor
Senior Cultural Award	Mrs Kirsty & Mr Rick McGovern
Cultural Award	Cultural Award
Volunteer of the Year Award	Mr Barry Janke



From top left:

2018 Australia Day
Award recipients
from Monto,
Eidsvold, Gayndah,
Mundubbera,
and Mt Perry.



Community Grants & Donations

The Figures

In the financial year of 2017-18 Council distributed a record total of

\$121,091.00

in Community Grants across the North Burnett communities.



Support was provided to help community organisations to run events and activities and to individuals to access state and national level sporting opportunities.



During 2017-18, Council approved a record number of applications for community support being received by Council.

The financial and in-kind support was across the six (6) regional communities.

Council's total expenditure for Community Grants / fee waivers for the financial year was \$121,091 and consisted of the following:-

1. Elite Performance Grants

8 applications received - Total applications approved were 6 for a total of \$2750 spent. 2 from Mundubbera, 2 Biggenden, 2 Monto.

2. Major Events Grants

5 Received - Total applications approved were 4 for a total of \$10,369 (to 30 June 2018) – Monto Dairy Festival \$5000 and Eidsvold Cattle Drive \$5369.

3. Lifelong Community Grants

\$24,847 spent in donations to community. - Of these \$10,000 went to Rotary House Bundaberg, Action Rescue Helicopter \$13,004 and various other small amounts for school bursaries/awards.

4. Community Grants/Waivers

\$77,489 granted to community organisations for assistance with waivers/ various events/projects. 25 Community Grants were presented to Council, with 21 being approved. - Some examples of these across the region were:-

- **Biggenden** - Men's Shed – waiver of \$631 in Council building fees associated with cost of reroofing the old goods shed, and the Biggenden Show, "in kind" assistance totalling \$1,281
- **Eidsvold** - Eidsvold Rodeo and Campdraft, "in kind" assistance for Golden Bell Campdraft totalling \$3,621 and the Eidsvold Race Club Inc., "in kind" assistance with 130th Race Meeting totalling \$2,618
- **Gayndah** - Binjour Bowls Club – waiver of \$502 for Council development fees (new sign) and the Heartland Festival, "in kind" assistance totalling \$922
- **Mt Perry** - Men's Shed – site preparation for construction of new Men's Shed totalling \$8,613 and the Race Club – Site preparation for construction of new shed totalling \$5,377
- **Monto** - Monto Silver Buckle Campdraft, "in kind" assistance totalling \$3,257 and the Monto Show, "in kind" assistance totalling \$1,846
- **Mundubbera** - Mundubbera Enterprise Association – waiver of \$3,911 for Council building fees and infrastructure charges for construction of extension to Mundubbera Men's Shed and the Mundubbera and District Historical Society – Waiver of \$4,124 for Council planning and building fees for construction of new shed as an extension to existing museum.
- **Regional** - Community Christmas Decorations - \$5,636 was spent across the region on improving Christmas decorations.

STRATEGY, INNOVATION AND ASSETS

Development Services

41

Planning
Applications
2017-18



Planning

Development activity

Development activity in the North Burnett remains relatively stable, Council has seen a marked increase of 138% for applications approved in the past six months as compared to the first six months of the financial year. Development Services now register all enquiries, and follow-up to assist with the submissions of new applications. Enquiries are also referred to Council's Economic Development Section giving greater support to expanding and new development.

The team continues to focus on assisting intending applicants through the steps of obtaining and implementing approvals and assisting with procedures, development standards, and sourcing appropriate external expertise—often resolving potential difficulties before lodging a development application.

Application timeframes

The Development Section engages external consultants to provide development application assessment services to ensure timely and expert review. Pre-lodgement discussions continue to help resolve issues early, creating savings and to streamline processes for applicants, Council and the community.

Planning Legislation and Scheme

Council's Planning Scheme is consistent with the Planning Act 2016 and is considering amendments to integrate the latest iteration of the State Planning Policy. New information sheets and website upgrades are continually being undertaken to accommodate new legislation and to improve customer service.

Building & Plumbing Certification

Development Activity

The number of building and plumbing applications continue to reflect the state wide trend of a slow growing economy. However, Council has seen a 35% increase in applications in the last six (6) months compared to the first six (6) months of the year.

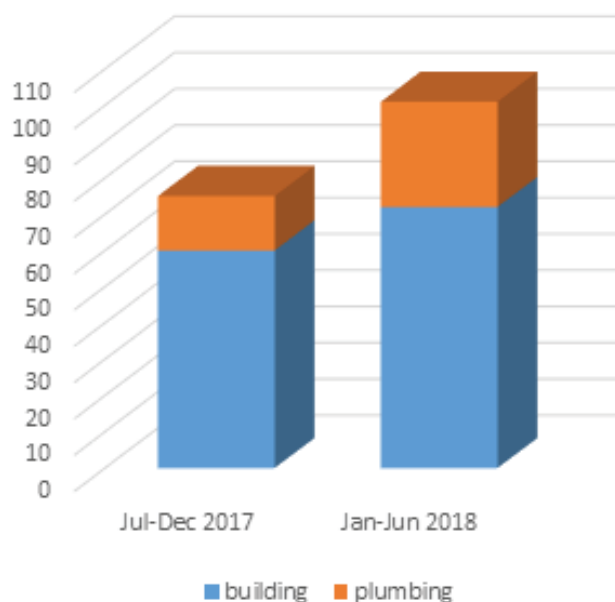


Legislative Changes

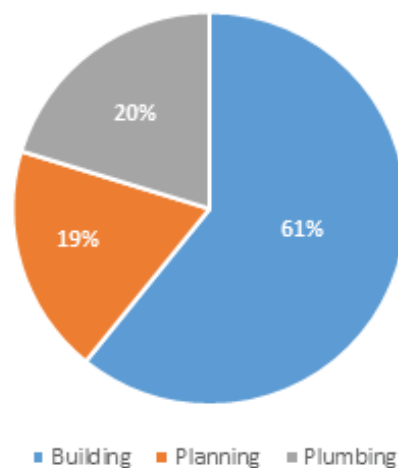
2017-18 saw minimal changes in Building/Plumbing legislation. The Commonwealth and States are currently reviewing standards and processes in response to fire safety issues for external cladding and non-conforming building products.

Development Records

In addition to the normal Development Service's activities, Council has continued the electronic scanning of all its planning, building and plumbing files/records. Budget allocation for the scanning of pre amalgamation development files has resulted in a marked improvement in response times to enquiries and availability of information for Development Services staff. The 2018-19 year will see Monto's records digitised, leaving only Biggenden to complete in 2019-20. The hard copy files are now stored within the new purpose built Development Services storage room at the Gayndah Works Depot.



Development Applications



\$9.03M

Building Applications

Compliance

ANIMAL MANAGEMENT

The Compliance team have conducted a clean-up of the current registration database, by way of proactively contacting owners with overdue registration renewals. Most advised that they no longer have the animal, resulting in a reduction of registrations in the system. As at the end of the 2017/18 period, we have 1,131 registrations – compared to 1,226 for the previous year.

Compliance Officers regularly patrol all areas of the region to ensure that residents are complying with Council's Local Laws. Our aim is to keep wandering dogs and dog related issues to a minimum. During these patrols, Compliance Officers are proactively looking for any other breaches of the Local Laws.

POUND OPERATIONS

Pound operations showed an increase of impoundments for the 2017/18 year with 176 dogs and cats impounded over the 12 months, compared with 152 from the previous year. An increase of impoundments is partly attributed to the continuation of the Feral Cat management program, and a joint action project alongside the RSPCA to remove over 25 cats from a premises.

SEASONAL WORKERS (BACKPACKERS)

Work continues to be done in the area of camping and accommodation for the seasonal workers that enter the region. Processes involving education of newcomers by way of distributing information pamphlets to workers and a new facility for campers in Gayndah has seen the decrease in Caution Advices issued for Unauthorised Camping. Our aim is to provide a more welcoming experience for our visitors.

20

ANIMALS
REHOMED

47

ANIMALS
RECLAIMED

62

FERAL CATS
REMOVED

47

UNSUITABLE
TO REHOME

14

CAUTIONARY
ADVISES

3

PENALTY
INFRINGEMENTS

Economic Development

The newly formed Economic Development section works closely with community members, local business, community organisations and other Council departments in developing and implementing economic and tourism initiatives to encourage sustainable growth in our Naturally Beautiful North Burnett region.

Active community forums and participation occurred during the Economic Development and Innovation Strategy Community Consultations which were held throughout the region in March 2018. The sessions provided the opportunity for community members to have their say regarding the region's future strategy and direction moving forward. The draft document will be available to view and make comment on prior to being finalised early in the new financial year.

TOURISM PROJECTS

Tourism Projects undertaken and commenced in 2017-2018 include:

The finalisation of the *RM Williams* Australian Bush Learning Centre Tourism Enhancement Project which includes Australia's first "son et illuminere" a magnificent illuminating light show projecting on a locally inspired custom designed steel sculpture, bush camp kitchen, children's adventure playground and dedicated workshop space for art and craft. These attractions are proving popular and are being well utilised by the region's travelling visitors and community alike.

The Mingo Crossing Caravan Recreational Area and Camping Park Upgrade commenced this year with major capital works occurring in 2018-19. These works include: upgrades to the water and sewerage systems, additional powered sites, demarcation of non- powered sites, a new amenities block, children's playground and the regions first glamping tents.





WORKING GROUPS

Strong levels of engagement and relationship building with neighbouring Councils, State and Federal Government Departments continue to be a focus of the Economic Development section. Maintaining these relationships are crucial as Council strives to ensure that our important regional infrastructure needs (present and future) are being heard and actioned.

Working Groups include:

- Wide Bay Burnett Regional Organisation of Councils
- Wide Bay Burnett Regional Economic Development Advisory Committee
- Mundubbera to Jandowae Roads Working Group
- North Burnett Community Agricultural Network
- Wide Bay Burnett Regional Water Strategy
- The Boyne Irrigators
- Coalstoun Lakes Development Group
- Bundaberg State Development Area and Port Infrastructure Project
- Wide Bay Burnett Minerals Province
- Boyne Burnett Inland Rail Trail
- Inland Drive

COLLABORATION

Collaboration with the following Government Departments and Organisations:

- Department of State Development, Manufacturing, Infrastructure and Planning
- Queensland Trade and Investment
- Department of Agricultural and Fisheries
- Department of Environment and Science
- Tourism and Events Queensland
- Bundaberg North Burnett Tourism
- Regional Development Australia Wide Bay Burnett
- Burnett Inland Economic Development Office (BEIDO)
- South Burnett Regional Council

The section continues to focus on promoting our region to ALL current and potential stakeholders. This is to ensure that our stakeholders have a better understanding of what is available throughout the North Burnett and what it is that we require. We are building upon existing strengths whilst looking at diversifying what Council is providing in the economic development space in order to sustainably expand industries and markets to create employment opportunities.

Environmental Services

WASTE MANAGEMENT

Council continues to operate six (6) waste facilities throughout the region. Of those six (6), Mt Perry is a transfer station with waste being transported to Mundubbera. Council's future waste strategy identifies Mundubbera as a principal landfill site. Water monitoring bores were sampled during the year with no exceptions being reported.

On 17 January 2018, Council introduced new Local Law No. 6 (Waste Management) 2018 to assist with regulatory and compliance obligations for Council and the community.



Total Waste Received

934.5 ton

Green waste

607.5 ton

Construction & demolition

5,021 ton

Municipal solid waste

1,137.3 ton

Commercial & industrial

6.1 ton

Tyres

8.7 ton

Asbestos

Total Waste Recycled

8.3 ton

Batteries

14.8 ton

Oil

111.5 ton

Cardboard

532.7 ton

Scrap Metal

1.4 ton

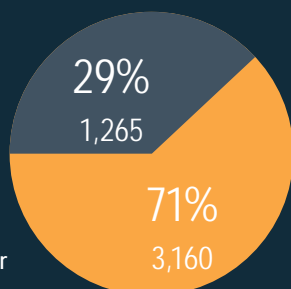
Plastics



Average No.
of Weekly
Services

Domestic

Commercial / Other



DRUM MUSTER

Agricultural drums labelled with the DrumMuster symbol can be deposited at Council's waste facilities by appointment. Containers must be triple rinsed and be inspected on delivery.

FOOD BUSINESS LICENCES

Food safety remains core a role of Council with sixty-eight (68) licence renewals, fourteen (14) new fixed premises and one (1) mobile operator. Licences for community and charity events are popular with an increased number issued during the year.

Number of Food Businesses as at 30 June 2018:

Biggenden	11
Eidsvold	8
Gayndah	25
Monto	22
Mount Perry	4
Mundubbera	16

86
TOTAL

*There are 4 Food Business Licence renewals still outstanding which are being followed up by the Environmental Health team. These 4 businesses have been included in the figures above.

HUMPHREY BINJOUR VEGETATION OFFSET PROJECT

Humphrey Binjour Vegetation Offset Project is on-going having commenced in 2014 when remediation work after a landslide on Humphrey Binjour Road impacted populations of threatened species, *Pomaderris clivicola* and *Bertya pedicellata*.

Regular inspections and maintenance of the offset continues in accordance with the Offset Management Plan, including weed control and fire management. Due to a loss of juvenile plants, Monto Landcare has been commissioned to propagate replacement seedlings. Both species are establishing well at the site, with translocated plants and propagated seedlings flowering and some individuals producing seeds. Management of the site will continue until it is determined by Department of Environment and Science that all obligations of the original permit have been met.

FLYING FOXES

Flying foxes continue to be monitored throughout the region with colonies occurring around Coalstoun Lakes, Gayndah, Mundubbera, Eidsvold and rural surrounds of Monto. Council officers were successful in dispersing a roost from a caravan park in Mundubbera.

BIOSECURITY PLAN

During 2017-18, the development of Council's Biosecurity Plan commenced following a regional strategy being produced through the Wide Bay Regional Organisation of Councils. The new plan follows the risk based approach of the legislation and will attempt to focus attention on those invasive species not present in the area.

WILD DOGS, PIGS AND RABBITS

Coordinated biannual wild dog baiting programs continued with 1,415kg of bait being prepared. A total of 217 scalps were presented to Council for bounty. This is an increase from 53 scalps from the previous year.

Since a bounty on pig snouts was introduced as a trial in 2016, there have been 455 claims demonstrating an increase from the previous year. The trial is expected to end when the total number of claims reaches 1,000. Council Land Protection Officers still continue to work with landowners with trapping and pig baiting programs.

A new strain of Calicivirus (RHDV1-K5) was used for rabbit management with a coordinated program for release undertaken in 2018. Unfortunately, community participation was low.



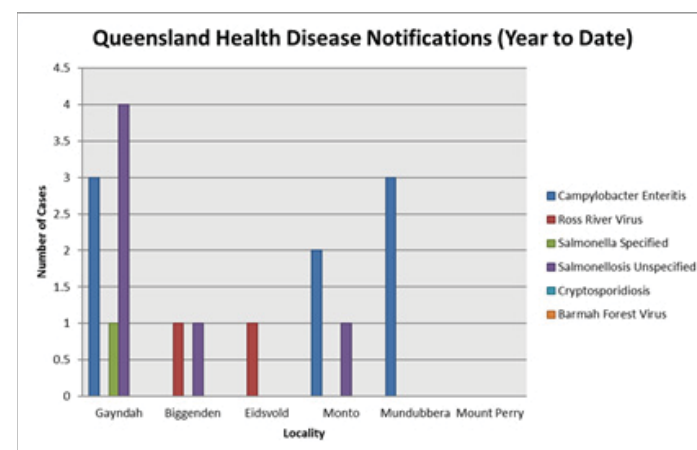
Feral Pig



Wild dog

NOTIFIABLE DISEASES

Council's Environmental Health section monitors notifiable reports from Queensland Health. Analysis of information and identification of trends enables a public health response to food and mosquito borne diseases.



MOSQUITO MANAGEMENT



Council's Environmental Services team continues to undertake surveillance activities and promote awareness of the risks of mosquito borne illness in the region.

RAPID SURVEILLANCE OF VECTOR PRESENCE (RSVP Program) - Council's Environmental Health Officers and Land Protection Officers participated in *Aedes aegypti* mosquito surveillance across the region in partnership with Queensland Health. This mosquito is responsible for the spread of Dengue Fever in Australia and Yellow Fever, Chikungunya and Zika virus overseas.

Mt Perry is the only town in the North Burnett free of this mosquito. Given the short light range of 400m for this mosquito, community participation to manage this disease vector in urban areas is essential. Active monitoring and management will continue into the future. Additional community education was also undertaken at the Mount Perry Community Health Meeting.

PEST MANAGEMENT - Council continues to work with local groups, and adjoining Councils, to assist property owners manage and prioritise pest and weed management across the North Burnett.

WBBROC AND NORTH BURNETT DENGUE MOSQUITO GENETICS AND POPULATION SURVEILLANCE - During the year the CSIRO and Council undertook a trapping and surveillance program in Biggenden, Gayndah, Mundubbera and Monto. Research has identified southern Queensland as a high risk landscape for the establishment of the Dengue and Asian Tiger mosquitoes. New populations of *Aedes aegypti* (the dengue mosquito) in Gin Gin and Childers suggest mosquitoes may have been moved by travellers from towns in central Queensland. Surveys in the WBBROC region have identified other populations of *Ae. aegypti* along major

transport corridors including Gin Gin, Monto, Mundubbera, Gayndah, Goomeri, Wondai, Murgon and Biggenden. To understand the history of these mosquito populations and any potential for further expansion south, CSIRO are using a DNA-based method that is powerful enough to compare family relationships between mosquito populations.

ENVIRONMENTAL DISPLAYS - Council held environmental, weed, pest, and mosquito displays at various shows and workshops across the North Burnett. These displays allow landholders and residents to view and ask for valuable information on these topics. Displays are a key component of Council's ongoing environmental education program.



Disaster Management

Communication has been the focus for the Disaster Management section during 2017-18 with the development of the Emergency Management Dashboard and Disaster Contact Project.

EMERGENCY MANAGEMENT DASHBOARD - The Emergency Management Dashboard will change the way people source information and prepare for disaster situations. The Dashboard provides the community with one location to find information by sharing data from all Disaster Management stakeholders in the one interactive website. Information such as road closures, weather warnings, power outages, fire incidents, flood level data, emergency information and much more can all be found in the one location, the Emergency Management Dashboard.

The dashboard has been designed to interact seamlessly with all technology from a computer or tablet to a smart phone. No matter what device is used it provides the same user friendly interface.



DISASTER MANAGEMENT PROJECT

During the year the Mundubbera community piloted a Community Contacts network. These Community Contacts became the eyes and ears on the ground and became the go between Council and the community. The network was tested during Ex Tropical Cyclone Oswald in 2013 and was a huge success. Building on this success, the Disaster Contact Project commenced during 2018 with pockets of vulnerable people and areas of high risk identified throughout the North Burnett region. Community representatives have been nominated to volunteer as a Disaster Contact. These volunteers will be equipped with training and a Council Digital "radio in a box" which provides them with communication back to the Local Disaster Management Group even during times of power and telephone outages.



CENTRAL QUEENSLAND SEVERE WEATHER EVENT

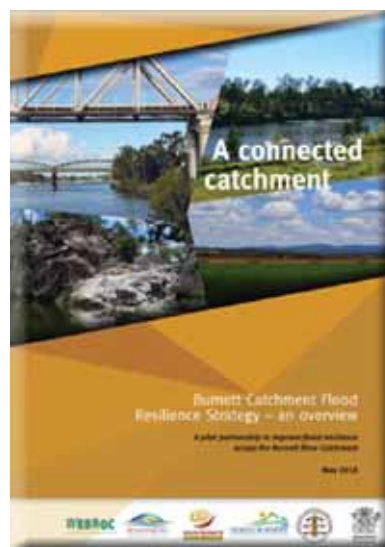
The Central Coast Queensland Severe Weather Event in October 2017 brought about significant, out of season rainfall which devastatingly impacted crops only a few days prior to harvest. This event proceeded 7 natural disaster events in a 7 year period which caused a cumulative effect of multiple disaster events causing major environmental, economic and psychological effects. The recovery of this event focuses on strengthening our community into the future.

BURNETT CATCHMENT FLOOD RESILIENCE STRATEGY

In recent years, repeated and severe flooding has impacted the properties and livelihoods of those living and working in the Burnett River Catchment. Households, communities and governments have worked together to recover well from these events. However, the region is not immune to floods of a similar, or possibly larger scale occurring in the future.

The Burnett Catchment Flood Resilience Strategy provides a coordinated blueprint for improving flood resilience across the catchment. It aims to 'change the game' in how to reduce flood risk and strengthen the resilience of individuals, communities, the economy and the environment.

This strategy was delivered in partnership with the Bundaberg, North Burnett, and South Burnett Regional Councils, Cherbourg Aboriginal Shire Council, Wide Bay Burnett Regional Organisation of Councils and the Queensland Reconstruction Authority.



Asset Services

During the year Council established of a stand-alone Asset Management section responsible for two (2) distinct functions. The first being the maintenance of Council's asset registers, asset valuations and capitalization road numbering, naming and mapping and the second being responsible for the asset condition assessments and strategic planning. This includes management of the road maintenance performance contract (RMPC) with the Department of Transport and Main Roads.

OPERATIONS

Work programs for civil works crews were developed for the last nine months of the 2017-18 year and programing has commenced for the 2018-19 year while the development of a Parks & Open Spaces program will be undertaken during the 2018-19 year.

Council mapping system (Intramaps) is continually being updated as asset verification and condition assessment reports are being generated.

Work has commenced on the development of a Parks & Open Spaces Asset Management Plan and the first review of the Generic and Roads and Bridges Asset Management Plans.

CAPITAL

Project scoping commenced for the purchase of vehicle mounted road condition monitoring equipment which will enable inspectors to assess more roads during the year while still producing a repeatable and consistent result. This project is expected to be approved by Council for inclusion in the 2018-19 Capital Budget.



WORKS

Civil Works

Roads, Drainage and Bridges

The 2017-2018 financial year was once again a busy year for Council's Civil Works department. The department continued to provide a broad range of community services in the areas of roads, parks and open spaces and airports.

FLOOD WORKS

Severe damage to roads occurred when Tropical Cyclone Debbie struck the region in February 2017. Following joint Council/QRA assessments and approvals, a two (2) year reconstruction program in conjunction with road maintenance has commenced on 211 roads affected by Tropical Cyclone Debbie.

Council was successful in obtaining additional external funds to construct more resilient roads in addition to the 'like for like' flood repairs.

Greentree Road in Mundubbera has been raised, 2 concrete floodways and a bitumen sealed-cement stabilized floodway constructed to better withstand future flood events.

WORKS FOR QUEENSLAND

Works for Queensland funding was also accessed to undertake several road projects across the North Burnett.

In Gayndah, the Warton Street project was completed to provide a smooth road surface for patients being transferred from the hospital to the airport for medivacs to larger hospitals. Crest widening on Beronne Road was undertaken to improve safety and the construction of a concrete floodway on Barlynes Road increased flood resilience and improved the road alignment.

In Mundubbera, the widening of the single width dual lane entrance to Archer Park should reduce the risk of head on accidents during a sporting event. Burnett Street was widened and sealed to improve road safety. Intersection and widening work at Mahoney Street should improve road safety.



Percy Hindmarsh Bridge on Glencoe Road, Monto damaged as a result of Tropical Cyclone Debbie



Greentree Road before works



Greentree Road post works

ROAD WORKS

The reconstruction and bitumen sealing of Swindon Road, Mt Perry should provide improved access to the gold mine for freight, workers and the travelling public.

Other major projects included the widening of a section of Bania Road at Mt Perry from a single width seal to a dual lane bitumen sealed road, bitumen seal widening of sections of Cannindah Road at Monto, bitumen sealing of a section of Berries Road at Biggenden, Ban Ban Road at Gayndah and School Lane at Mt Perry.

2017-18 also saw Council deliver a \$1.3 million bitumen reseal program on 15 rural roads and 20 urban streets, a \$970,000 gravel resheet program on 21 roads, and a \$200,000 bitumen rehabilitation program across the region.

FLOOD RESILIENCE

Council funded \$400,000 for minor flood resilience projects which enabled the workforce to undertake works on 51 roads across the region. This program enabled gully crossings and other similar storm affected trouble spots to have some additional works to minimize damage in future events.

DRAINAGE

Drainage projects delivered by the Civil Works department included major work on Dareen, Barram, Grosvenor, Sandy Creek and Kolonga Bridges and the replacement of a timber culvert with a concrete structure on Coonambula Road and replacement of concrete floodways on Derra Road and Sunday Creek Road.

BRIDGE WORKS

2017-18 also saw the completion of the Aranbanga (Deep Creek) Bridge replacement on the Gayndah Mundubbera Road. This project replaces the previous flood prone single lane bridge with an elevated dual lane concrete structure which will be less flood prone.



Above - Bania Road, Mt Perry – widening from single to dual lane road

Below left - Old Deep Creek Bridge on Gayndah-Mundubbera Road

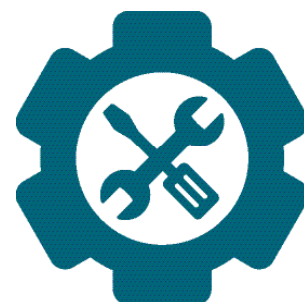
Below right - New Deep Creek Bridge on Gayndah-Mundubbera Road



Fleet

Council acquired a new fleet management program in 2017-18 to improve its fleet management capability. Other operational improvements include streamlining of ordering processes and booking of plant services.

To ensure Council maintains a modern, efficient and safe plant fleet and replaced plant at timely intervals to deliver lowest whole of life cost, the Civil Works department took delivery of two new loaders, a backhoe and a grader as well as other minor plant.



Aerodromes

Council's aerodromes underwent an annual inspection in early 2018. Several of the remedial actions identified during the inspections have been completed, in particular improvements to operations of Council's registered aerodrome at Gayndah. All remaining remedial actions identified are currently being reviewed for future implementation.



Parks & Open Spaces

A total of six trainees have completed their traineeships and are now employed with the North Burnett Regional Council as full time staff members.

During 2017-2018, Council's Parks and Open Spaces team delivered several projects, including:

- Moreton Street upgrade in Eidsvold - installation of planter boxes and planting of trees and shrubs at the *RM Williams* Australian Bush Learning Centre (playground).
- Tree planting at the Gayndah aerodrome.
- Newton Street upgrade in Monto - installation of new pavement and planter boxes.
- Tree planting at the 3Ways entry to Mundubbera-Durong Road.



Cemeteries

Council continued its maintenance and upkeep of the regional cemeteries, ensuring that the grounds and all graves are maintained to the requirement of Council policy. Maintenance activities were increased at the regional cemeteries including fencing maintenance, lawn mowing, watering and whipper snipping, hobb development, plaque installation, columbarium maintenance and internments, painting, grave excavation, tree and garden maintenance.



Technical Services

Water and Wastewater

\$1,860,000

capital plan completed



DRINKING WATER QUALITY PLAN (DWQMP)

During the course of the year the DWQMP was reviewed as required under the Water Supply (Safety and Reliability) Act 2008 with Council being compliant.

OPERATIONS AND MAINTENANCE

Routine Operations and Maintenance programs were completed throughout the year including:

- Valve and hydrant marking
- Valve and hydrant replacement
- Water Mains Flushing
- Meter Replacement Program
- Reservoir Inspections and Cleaning
- Online analyser service and calibration
- Sewer pump station inspections and servicing
- Sampling Programs

CAPITAL

A capital budget of \$690,000 delivered the following water projects as part of Council's 5 year plan:

- Upgrades to increase the water pressure to the North Side of Gayndah (Year 1 of 2)
- Installation of UV disinfection units at Gayndah and Monto Water Treatment Plants.
- Supernatant system upgrade for Mundubbera to ensure compliance
- Construction of workshop at the Mundubbera Water Treatment Plant
- The 2017-2018 Regional Water Mains replacement program was completed.

The Wastewater budget of \$455,000 delivered the following projects:

- Upgrades to the dissolved oxygen infrastructure at Biggenden and Eidsvold Sewerage Treatment Plants
- Mundubbera Sewerage Treatment Plant - upgrade designs and installation of monitoring bores
- Installation of a spiral screw screen at Mundubbera Sewerage Treatment Plant.
- The 2017-18 regional main and manhole replacement program was completed.
- The sewer relining project (\$180,000) was carried over to 2018-19.



Council Facilities



OPERATIONS AND MAINTENANCE

During the year Council's procedure for recording of internal maintenance tasks/requests was reviewed to ensure consistency and reportability of requests. The Panel of Providers for Facilities Maintenance was again advertised with successful contractors added to Council's panel for completion of any maintenance tasks for Council's buildings and facilities.

CAPITAL

A capital budget of \$715,000 delivered the following projects:

- Regional housing upgrades as part of Council's Housing 5 year plan. These works included kitchen and bathroom upgrades, painting, installation of new floor coverings and drainage works.
- Public convenience upgrades which included installation of epoxy flooring, installation of new fixtures including toilet suites and installation of paper towel holders etc. An upgrade was completed at Dowsett Park, Gayndah to vandal proof the walls and installation of lights to deter further vandalism occurring.
- Continuation of the regional lock standardisation project.
- Regional Playground upgrade which included the installation of new playground equipment and shade sail at Lyons Park, Gayndah. The Gayndah Lions Club made a contribution towards the shade sail costs.
- Regional Swimming Pool upgrades as part of Council's 5 year plan. These works included the filter replacement at Biggenden swimming pool and a pump replacement at the Gayndah swimming pool.

WORKD FOR QUEENSLAND (W4Q) - ROUND 1 AND 2

Council secured Works for QLD grant funding (round 1 and 2) and the following Projects were delivered:

- Biggenden Swimming Pool – Splash Park
- Mundubbera Community Hall – Air Conditioning Installation
- Ban Ban Springs - Signage
- Coalstoun Lakes - Information Kiosk
- Biggenden Main Street – Gazebo
- Gayndah - Claude Warton Weir Stage 1 Upgrade
- Mulgildie - Cow and Horse Seats
- Mundubbera – Archer Park – Change Room Refurbishment
- Monto – Jaycee Park - Upgrade
- Eidsvold – Gymnasium
- Gayndah – Zonhoven Park Upgrade
- Biggenden Lions Park – Amenities Upgrade
- Biggenden Hall Roof and Kitchen Upgrade
- Three Moon Historical Centre Deck Replacement

COMMUNITY FINANCIAL REPORT

This Community Financial Report aims to simplify and provide a summary of the financial statements into a plain English explanation for our residents, businesses and other stakeholders.

FINANCIAL STATEMENTS

Financial statements are formal records of the financial performance and position of Council.

There are four financial statements that assist in providing a high level picture of council finances - These include:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

These statements are accompanied by supporting notes which provided details on the transactions which are included in the line item balances in the four statements.

STATEMENT OF COMPREHENSIVE INCOME

Purpose: often referred to as the Profit & Loss or income statement. Shows all the revenue the council has earned and the expenses incurred for the financial year.

Operational Revenue

Council's operational income in 2017-18 was \$35.96 million. Grant income represents 35% of total income; with the remaining 65% of the operating income classed as own sourced income

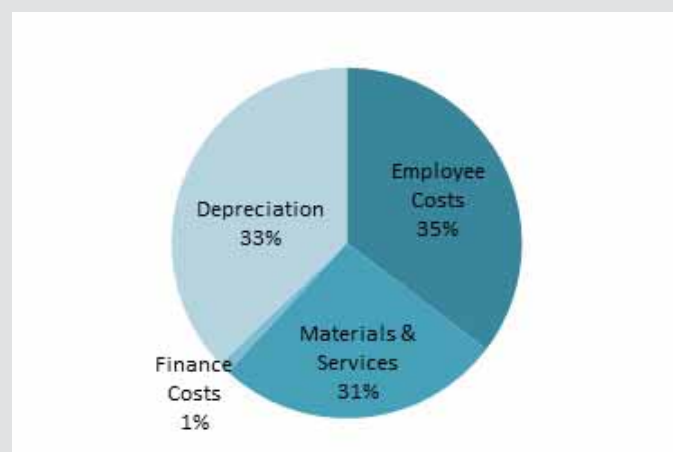
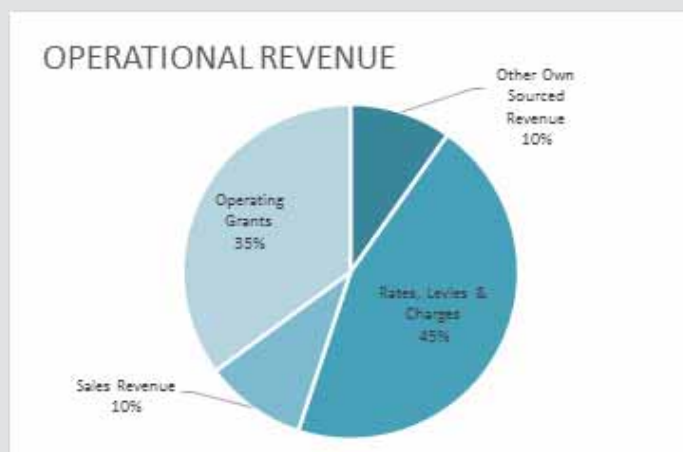
- Total rates and charges levied (less discount) \$16.284 million. This equates to 45% of Council's operating income;
- Included in Operating Grants is an advance payment of the 2017-2018 Financial Assistance Grant allocation to the value of \$5.95 million.

Operational Expenditure

Council spent \$27.40 million during the year on employee costs and materials and services. These items represent a cost to Council of providing services, operating facilities and maintaining assets.

Finance costs have decreased by \$50,000 from the previous period mainly due to a reduction in QTC Finance Costs and a reduction in bad debts being written off in this period.

Depreciation expenditure of \$14.10 million records the consumption of assets controlled by Council over the useful lives and provides an indication of what the level of expenditure on rehabilitation and renewal of existing assets is required annually.



STATEMENT OF FINANCIAL POSITION

Purpose: shows the assets and liabilities which make up community equity as at 30 June 2018.

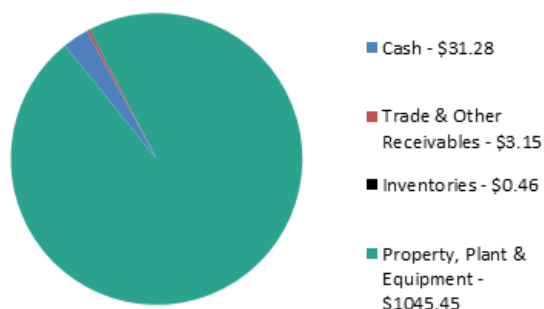
Net Current Assets

Council's net current assets (that is current assets less current liabilities) are \$26.06 million for 2017-18. Current assets and liabilities are those which are likely to be turned over during the next financial year.

Total Assets

Council's total assets are made up of current assets of \$34.889 million and non-current assets of \$1,045.576 million. The non-current assets are infrastructure assets such as roads, water and waste water which collectively represent the total of non-current assets.

2017-18 ASSET TYPES (\$M)

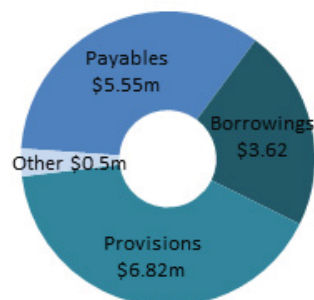


Total Liabilities

Council's total liabilities are made up of current liabilities of \$8.829 million and non-current liabilities of \$7.655 million.

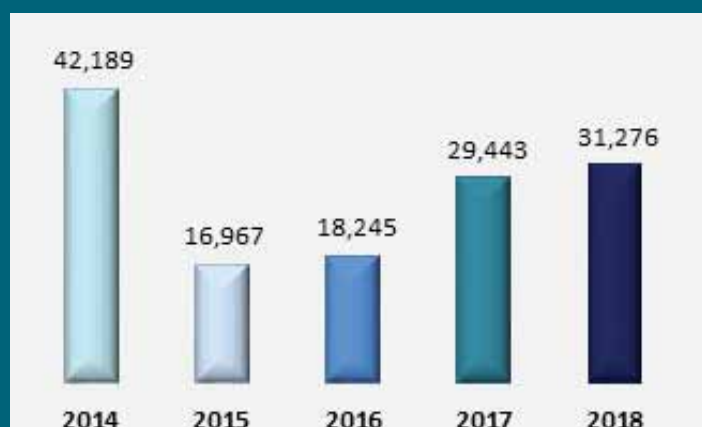
Borrowings are made up of \$0.63 million in current obligations and \$2.98 million in non-current obligations. Similarly Provisions are made up of \$2.46 million current and \$4.67 million non-current. The non-current provisions are primarily allocated to the future restoration of Council's waste management facilities.

2017-18 LIABILITIES TYPE (\$M)



CASH POSITION BY YEAR

Five year trend (\$M)



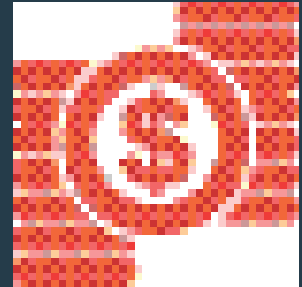
An increase of Council's cash position in 2017-18 is a direct result of early payment of grant funding related to the 18-19 financial year and Council's continued strategy to maintain a strong cash position. 2017-18 has shown an increase in Council's cash position by \$1.833 million from the 2016-17 financial year.

Overall Council has taken significant management action to manage costs and enhance its cash position. Council now aims to have a cash position of between \$15 – 20 million as a benchmark. This level of funds is important for financial sustainability – to provide perspective to Council's monthly expenditure of \$4.2 million.

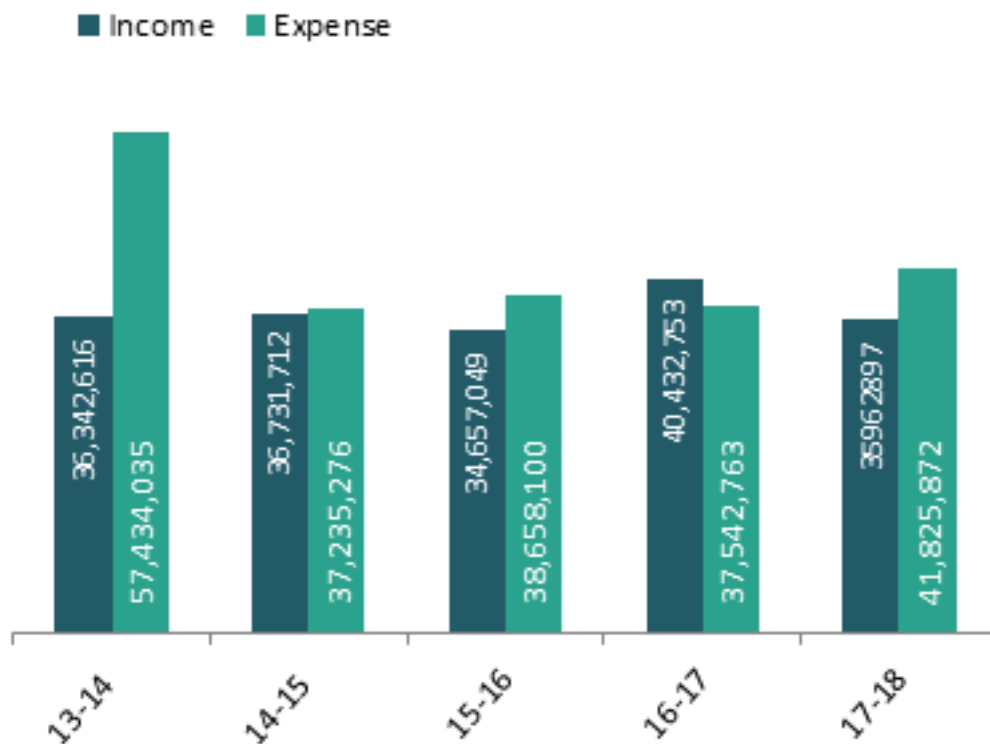
COMPARATIVE TREND ANALYSIS

Revenue and Expenses

The below chart depicts Council's operational revenues and expenditure performance over the last five years. This comparative information has been provided to assist stakeholders to gain a more comprehensive understanding of how Council is performing over a longer period of time than can be provided in a one year snap shot. It should be noted that on an operational basis Council is generally making a loss, this does not include capital income received as grants nor does it include any gain/(loss) on disposal of assets.



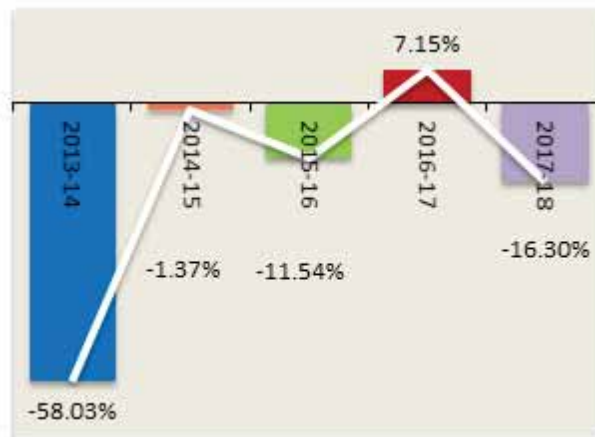
EXPENSES AGAINST REVENUE: FIVE- YEAR TREND



OPERATING SURPLUS RATIO

(Target between 0% and 10%)

The operating surplus ratio measures the extent to which revenues raised – to cover operating expenses only – are available for capital funding and other purposes. It is calculated as net operating result (presented in the income statement) divided by operating revenue. A positive ratio indicates that surplus revenue is available. A negative ratio indicates an operating deficit.



Operating surplus (deficit) ratio %

NET FINANCIAL LIABILITIES RATIO

(Target is not greater than 60%)

The net financial liabilities ratio measures the extent to which net financial liabilities can be serviced by operating revenues and is a short-term liquidity measure. The ratio determines how well placed we are to pay our liabilities out of current operating revenue and is calculated as the value of net financial liabilities (assets) divided by operating revenue. Net financial liabilities (assets) are calculated as total liabilities minus current assets, and a negative measure means that our current assets exceed total liabilities.

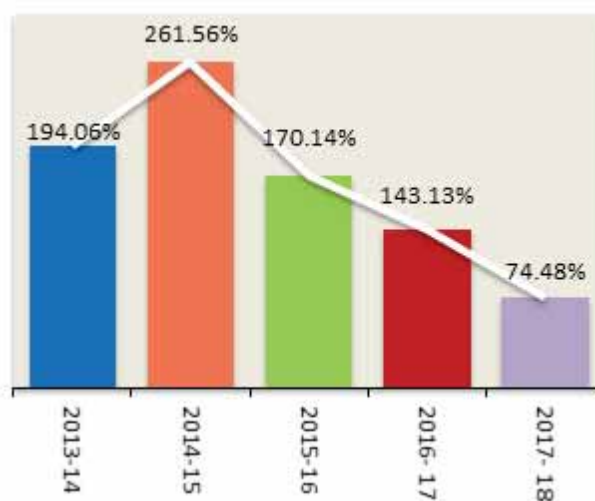


Net financial liabilities (assets) ratio %

ASSET SUSTAINABILITY RATIO

(Target is greater than 90%)

The asset sustainability ratio is an approximation of the extent to which the property, plant and equipment (PPE) assets that we manage are being replaced as these reach the end of their useful lives. The target ratio is > than 90%. In previous years there has been a significant increase in capital outlays as a result of natural disasters. The last 2 years has seen a reduction in capital expenditure.



Asset sustainability ratio %

FINANCIAL STATEMENTS

For the year ended 30 June 2018

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North Burnett Regional Council
Statement of Comprehensive Income
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Recurrent Revenue			
Rates, Levies and Charges	3(a)	16,283,977	15,740,077
Fees and Charges	3(b)	1,250,025	1,219,991
Interest Received	3(c)	840,224	547,367
Sales Revenue	3(d)	3,539,869	2,867,251
Other Income	3(e)	1,430,327	1,148,012
Grants, Subsidies, Contributions and Donations	4(a)	12,618,476	18,910,055
		35,962,898	40,432,753
Expenses			
Recurrent Expenses			
Employee Benefits	6	(14,520,870)	(13,275,544)
Materials and Services	7	(12,879,764)	(9,951,811)
Finance Costs	8	(323,289)	(373,756)
Depreciation	12	(14,101,948)	(13,941,652)
		(41,825,872)	(37,542,763)
Operating Result before Capital Items		(5,862,974)	2,889,990
Capital Income			
Grants, Subsidies, Contributions and Donations	4(b)	14,261,412	17,119,138
Gain/(loss) on the Disposal of Non-Current Assets	5	(4,691,940)	(1,448,096)
		9,569,472	15,671,042
Net Result		3,706,498	18,561,032
Other Comprehensive Income for the year			
Items that will not be reclassified to net results			
Increase/ (decrease) in Asset Revaluation Surplus	9	(6,157,177)	(5,062,823)
Total other comprehensive income for the year		(6,157,177)	(5,062,823)
Total Comprehensive Income for the Year		(2,450,679)	13,498,209

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

North Burnett Regional Council
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$	2017 \$	1st July 2016 \$
Current Assets				
Cash and cash equivalents	10	27,276,437	26,943,109	18,245,018
Cash Investments	10	4,000,000	2,500,000	-
Trade and Other Receivables	11	3,149,878	3,737,096	4,261,862
Inventories		462,712	471,021	653,271
Total Current Assets		34,889,027	33,651,226	23,160,151
Non-Current Assets				
Property, plant and equipment	12	1,045,576,146	1,048,556,653	1,045,975,108
Total Non-Current Assets		1,045,576,146	1,048,556,653	1,045,975,108
Total Assets		1,080,465,173	1,082,207,879	1,069,135,259
Current Liabilities				
Trade and Other Payables	14	5,554,641	4,520,067	5,455,413
Borrowings	15	633,390	601,605	523,137
Provisions	16	2,146,353	2,010,918	1,654,638
Other	17	494,695	359,555	309,078
Total Current Liabilities		8,829,079	7,492,145	7,942,266
Non-Current Liabilities				
Borrowings	15	2,983,030	3,618,233	3,399,038
Provisions	16	4,671,553	4,665,312	4,859,974
Total Non-Current Liabilities		7,654,583	8,283,545	8,259,012
Total Liabilities		16,483,662	15,775,690	16,201,278
Net Community Assets		1,063,981,511	1,066,432,189	1,052,933,981
Community Equity				
Capital		782,120,789	772,551,317	756,880,275
Asset revaluation surplus	18	302,612,422	308,769,598	313,832,422
Retained surplus/(deficiency)		(20,751,700)	(14,888,726)	(17,778,716)
Total Community Equity		1,063,981,511	1,066,432,189	1,052,933,981

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

North Burnett Regional Council
Statement of Changes in Equity
For the year ended 30 June 2018

Note	Capital		Asset Revaluation Surplus		Retained Surplus/(Deficiency)		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	772,551,317	756,880,275	308,769,599	313,832,422	(14,888,726)	(17,778,716)	1,066,432,190	1,052,933,981
Net Result								
Increase/(decrease) in revaluation surplus	-	-	-	-	3,706,498	18,561,032	3,706,498	18,561,032
	-	-	(6,157,177)	(5,062,823)	-	-	(6,157,177)	(5,062,823)
Total comprehensive income for the year	-	-	(6,157,177)	(5,062,823)	3,706,498	18,561,032	(2,450,679)	13,498,209
Transfers to and from reserves	-	-	-	-	-	-	-	-
Transfer to/from capital	9,569,472	15,671,042	-	-	(9,569,472)	(15,671,042)	-	-
Total transfers to and from reserves	9,569,472	15,671,042	-	-	(9,569,472)	(15,671,042)	-	-
Closing Balances	782,120,789	772,551,317	302,612,422	308,769,599	(20,751,700)	(14,888,726)	1,063,981,511	1,066,432,190

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

North Burnett Regional Council
Statement of Cash Flows
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from customers		22,608,245	20,953,778
Payments to suppliers and employees		(27,725,017)	(26,449,325)
		(5,116,772)	(5,495,547)
Interest Received		840,224	547,367
Rental Income		483,171	543,321
Non Capital Grants and Contributions	4 (a)	12,618,476	18,910,055
Borrowing Costs		(179,208)	(192,787)
Net cash inflow from operating activities	22	8,645,891	14,312,409
Cash flows from investing activities			
Payments for property, plant and equipment		(22,512,907)	(23,445,216)
Net movement on loans and advances		-	3,000
Proceeds from sale of property and equipment	5	542,351	411,097
Grants, subsidies, contribution and donations	4 (b)	14,261,412	17,119,138
Net cash (outflow) from investing activities		(7,709,144)	(5,911,981)
Cash flows from financing activities			
Proceeds from borrowings		-	813,195
Repayment of borrowings	15	(603,418)	(515,532)
Net cash (outflow) inflow from financing activities		(603,418)	297,663
Net increase (decrease) in cash and cash equivalents held		333,329	8,698,091
Cash and cash equivalents at beginning of the financial year		26,943,109	18,245,018
Cash and cash equivalents at end of the financial year	10	27,276,438	26,943,109

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

1 Significant accounting policies

a) Basis of Preparation

These general purpose financial statements are for the period 1 July 2017 to 30 June 2018 and have been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

They comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS). Therefore in some instances these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation gains and losses within a class of assets and the timing of recognition of non-reciprocal grant revenue.

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

b) Constitution

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

c) Adoption of new and revised Accounting Standards

In the current year Council has applied AASB 2016-2 *Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 107* for the first time. As a result council has disclosed more information to explain changes in liabilities arising from financing activities ('debt reconciliation'). This information is presented in note 23.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards that are expected to have a material impact upon council's future financial statements are:

AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit-Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities – 01/07/2019

Based on the entity's assessment, it is expected that the first-time adoption of AASB 15 for the year ending 30 June 2020 could have a material impact on the transactions and balances recognised in the financial statements, in particular:

- Capital Income

This will be dependant on what Capital projects are carried over each financial year and how much is externally funded.

The standards that are not expected to have a material impact upon council's future financial statements are:

AASB 9 Financial Instruments 01/07/2018

This replaces AASB 139 *Recognition and Measurement*, and will change the classification, measurement and disclosures of financial assets. The Council is yet to undertake a detailed assessment of the impact of AASB 9. However, based on the Council's preliminary assessment, the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2019.

AASB 16 Leases 01/07/2019

The entity is yet to undertake a detailed assessment of the impact of AASB 16. However, based on the entity's preliminary assessment, the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2020.

d) Taxation

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

e) Critical accounting judgements and key sources of estimation uncertainty

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

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

- Residuals and useful lives of property, plant and equipment – Note 12 and Note 13
- Valuation and depreciation of property, plant and equipment - Note 12
- Contingent Liabilities - Note 20
- Provisions - Note 16

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

Note 2b: Analysis of Results by Functions

Year ended 30 June 2018

Year ended 30 June 2018												
Functions	Gross Program Income				Gross Program expenses			Net result from recurring operations	Net Result	Assets		
	Recurring		Capital		Total income	Recurring	Capital				Total Expenses	
	Grants	Other		Grants	Other							
	2018	2018		2018	2018		2018	2018	2018	2018		
	\$	\$		\$	\$		\$	\$	\$	\$		
Corporate Governance	9,223,170	9,988,174		126,217	(4,691,940)	14,645,620	8,709,441	-	8,709,441	10,501,902	5,936,179	35,642,162
Community Services	199,659	1,309,277		3,064,198	-	4,573,134	4,057,827	-	4,057,827	(2,548,891)	515,307	82,161,257
Planning & Development	35,000	245,759		-	-	280,759	1,061,480	-	1,061,480	(780,722)	(780,722)	-
Transport Infrastructure	3,160,647	3,820,241		11,070,997	-	18,051,886	8,346,707	-	8,346,707	(1,365,818)	9,705,179	919,099,130
Waste Management	-	2,258,363		-	-	2,258,363	3,138,585	-	3,138,585	(880,222)	(880,222)	(2,219,004)
Water Infrastructure	-	3,722,257		-	-	3,722,257	15,766,260	-	15,766,260	(12,044,003)	(12,044,003)	27,806,150
Sewerage Infrastructure	-	2,000,352		-	-	2,000,352	745,572	-	745,572	1,254,780	1,254,780	17,975,480
Total Council	12,618,476	23,344,422		14,261,412	(4,691,940)	45,532,370	41,825,872	-	41,825,872	(5,862,974)	3,706,498	1,080,465,173

Year ended 30 June 2017

Functions		Gross Program Income				Gross Program expenses			Net result from recurring operations	Net Result	Assets	
		Recurring		Capital		Total income	Recurring	Capital				Total Expenses
				Other	Grants							
		Grants	Other	2017	2017	2017	2017	2017				2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate Governance	13,651,531	9,409,864	23,544	(1,045,066)	22,039,874	7,804,153	-	7,804,153	15,257,242	14,235,721	33,677,740	
Community Services	364,665	1,255,863	1,433,485	-	3,054,013	3,848,693	-	3,848,693	(2,228,165)	(794,680)	83,507,331	
Planning & Development	40,000	224,484	-	-	264,484	953,107	-	953,107	(688,623)	(688,623)	-	
Transport Infrastructure	4,853,859	3,145,309	14,960,117	(403,031)	22,556,255	5,525,530	-	5,525,530	2,473,638	17,030,724	920,604,131	
Waste Management	-	2,088,805	-	-	2,088,805	2,924,317	-	2,924,317	(835,512)	(835,512)	(1,976,987)	
Water Infrastructure	-	3,475,970	559,636	-	4,035,606	15,754,725	-	15,754,725	(12,278,755)	(11,719,119)	28,032,928	
Sewerage Infrastructure	-	1,922,401	142,356	-	2,064,757	732,238	-	732,238	1,190,163	1,332,519	18,362,736	
Total Council	18,910,055	21,522,697	17,119,138	(1,448,096)	56,103,793	37,542,764	-	37,542,764	2,889,988	18,561,029	1,082,207,879	

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2018

Note 2a: Analysis of Results by Functions

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

Corporate Governance

Council's Corporate Governance function comprises the support functions for the Mayor and Councillors, the areas of financial services, human resources, administration, information systems, right to information, asset management, and legal services.

Community Services

Community services function is to enhance and preserve the lifestyle of all residents and visitors by providing services and facilities for recreation, leisure, sport and cultural enrichment.

Planning and Development

Council's Planning and Development function involves management of the development of the region and approval processes for development and building.

Development control processes include town planning, building and plumbing services.

Transport Infrastructure

Providing construction and maintenance on roads, footpaths and drainage combined with covering a variety of community related areas including, parks and recreation facilities management, weed control and weed washdown facilities and street cleaning.

Waste Management

Council's waste operations are primarily funded from waste collection charges. The focus of this function is to provide a high standard service for waste collection and waste disposal through the use of the latest waste collection vehicles, the implementation of environmental monitoring programs and the development of landfill facilities.

Water Infrastructure

Council's water operations are primarily funded from water utility charges. The focus of this function is to provide a safe, reliable and adequately treated water supply to consumers based on high standards of treatment, efficient maintenance of infrastructure and sound planning techniques.

Sewerage Infrastructure

Council's sewerage operations are primarily funded from sewerage utility charges. The focus of this function is to provide and maintain a reliable, efficient and cost effective sewerage system which recognises environmental values in the region.

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

3 Revenue Analysis

Revenue is recognised at the fair value of the consideration received or receivable, at the time indicated below.

(a) Rates, Levies and Charges

Rates are recognised at the commencement of rating period.

	2018	2017
	\$	\$
General Rates	9,626,618	9,244,010
Environmental Levy	(449)	(745)
Water	2,036,776	1,953,725
Water Consumption	1,490,135	1,642,431
Sewerage	2,166,669	2,083,325
Waste Management	1,946,835	1,799,373
Local Disaster Management Levy	34,176	34,122
Natural Resource Management Levy	52,212	21,543
Special Levy Mt Perry	357,389	343,761
Total Rates and Utility Charge Revenue	17,710,361	17,121,545
Less: Discounts	(1,426,384)	(1,381,468)
Net Rates and Utility Charges	16,283,977	15,740,077

(b) Fees and Charges

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

Community Service Fees	209,547	186,014
Building & Development Fees	205,597	182,676
Licences & Registrations	58,858	63,258
Caravan Parks	543,649	544,698
Water & Sewer Fees	29,457	35,653
Trade Waste & Recycling	89,561	76,207
Other Fees and Charges	113,356	131,485
	1,250,025	1,219,991

(c) Interest Received

Interest received from term deposits is accrued on a pro-rata basis over the term of the investments.

Interest Received from Cash and Investments	721,962	454,021
Interest from Overdue Rates and Utility Charges	118,262	93,346
	840,224	547,367

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2018

(d) Sales Revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer which generally takes place when the customer has taken undisputed delivery of the goods.

Council generates revenues from a number of services and contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

The amount recognised as revenue for contract revenue during the financial year is the amount receivable in respect of invoices issued during the period. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

		2018 \$	2017 \$
Contract and Recoverable Works	Main Road Dept.	3,432,197	2,623,110
	Private Works	107,672	244,141
Total Sales Revenue		3,539,869	2,867,251

(e) Other Income

Other Income relates to income arising from other services operated by council. Bulk water sales relate to the sale of bulk water licence allocation.

Other Income	1,115,759	1,148,012
Bulk Water Sales	314,568	-
	1,430,327	1,148,012

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

4 Grants, Subsidies, Contributions and Donations

Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them.

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled.

	2018	2017
	\$	\$
(a) Recurrent		
General Purpose Grants	11,549,184	17,184,733
State Government Subsidies and Grants	451,681	770,478
Commonwealth Government Subsidies and Grants	114,762	545,504
Contributions	46,388	81,163
Flood Damage Claims	456,461	328,177
Total Recurrent Revenue	12,618,476	18,910,055

The General Purpose Grant for the 2018 year includes an advance payment of the 2018-2019 Financial Assistance Grants allocation to the value of \$5,949,734 (2017: \$5,853,609 advance payments).

(b) Capital

Capital Revenue 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.

State Government Subsidies and Grants	5,087,725	5,174,064
Commonwealth Government Subsidies and Grants	3,248,678	4,561,047
Contributions	105,000	969,621
Flood Damage Claims	5,820,009	6,414,406
Total Capital Revenue	14,261,412	17,119,138

Conditions over Contributions

Contributions recognised as income during the reporting period are obtained on the condition that they be expended in a manner specified by the contributor. An equivalent amount of cash has been set aside to cover expected expenditure related to these grants, but has not been expended at the reporting date, as follows:-

Non reciprocal grants for operating expenditure	71,821	177,436
Non-reciprocal grants for expenditure on infrastructure	950,487	823,973
	1,022,308	1,001,409

5 Gain/(Loss) on Disposal of Non-Current Assets

Proceeds from sale of property, plant and equipment	542,351	411,097
Less: Cost of property, plant and equipment disposed	(11,680,520)	(4,128,082)
Less: Book value for unwinding of depreciation on restorations	209,836	140,892
Accumulated depreciation on disposals	6,389,774	2,195,540
Accumulated depreciation on unwinding of depreciation of restorations	(153,381)	(67,543)
	(4,691,940)	(1,448,096)

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

		2018	2017
	Note	\$	\$
6 Employee Benefits			
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Staff Wages and Salaries		12,015,200	10,493,114
Councillors' Remuneration		411,154	406,684
Annual, Sick and Long Service Leave Entitlements		1,941,025	1,881,629
Superannuation	21	1,541,335	1,395,041
		15,908,715	14,176,468
Other Employee Related Expenses		549,509	605,677
		16,458,223	14,782,145
Less: Capitalised Employee Expenses		(1,937,353)	(1,506,601)
		14,520,870	13,275,544
Total Council employees at the reporting date:			
Elected Members		7	7
Administration Staff		91	79
Depot and Outdoors Staff		116	115
Trainee Staff		11	10
Total full time equivalent employees		225	211
Administration: means employees engaged primarily in administrative basis of work			
Depot and Outdoor: means employees engaged primarily in outside work, and those on Stream A of the Award that supervise outside workforce,			
FTE numbers were calculated using pure hours worked .			
7 Materials and Services			
Audit of annual financial statements by the Auditor-General of Queensland		130,919	171,082
Community Services		2,701,636	2,296,175
Corporate Governance		3,711,278	2,512,972
Planning and Development		274,287	265,192
Sewerage Infrastructure		404,619	289,045
Transport Infrastructure		2,373,733	1,488,034
Waste Management		1,516,896	1,459,939
Water Infrastructure		1,766,396	1,469,372
		12,879,764	9,951,811
8 Finance Costs			
Finance costs charged by the Queensland Treasury Corporation		179,208	192,787
Bank Charges		35,731	32,027
Bad Debts Written-off During the Year		14,657	48,306
Restoration Provision Unwinding of Discount		93,693	100,636
		323,289	373,756

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

	2018	2017
	\$	\$
9 Other Comprehensive Income		
Revaluation due to change in fair value		
Roads, Drainage and Bridges	(6,157,177)	(3,120,868)
Water	-	(938,234)
Sewer	-	(1,003,721)
Total revaluations due to change in fair value	(6,157,177)	(5,062,823)
10 Cash and Cash Equivalents		
Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value, and bank overdrafts. Should a term deposit have an original maturity of longer than three months, this would be classified as an investment.		
Current		
Cash on Hand	5,950	5,950
Cash at Bank	883,140	2,575,828
Deposits at Call	26,387,347	24,361,331
Balance per Statement of Cash Flows	27,276,437	26,943,109
Cash Investments		
Investment	4,000,000	2,500,000
	4,000,000	2,500,000
Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent capital grants	950,487	823,973
Unspent government grants and subsidies	71,821	177,436
Total unspent restricted cash	1,022,308	1,001,409

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

11 Trade and Other Receivables

Trade and other receivables are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is required within 30 days from invoice date.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment by adjusting the assets carrying amount. All known bad debts were written-off at 30 June and any loss is recognised in finance costs. If an amount is recovered in a subsequent period it is recognised as revenue.

Where Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts and the value of the property is considered likely to exceed the debt and the associated costs, Council does not impair rate receivables.

	2018	2017
	\$	\$
Current		
Rateable Revenue and Utility Charges	1,173,188	981,323
Other Debtors	949,852	1,410,552
Less: Impairment	(65,492)	(79,745)
GST	-	313,282
Water Charges not yet levied	732,831	849,528
Prepayments	359,499	262,156
	3,149,878	3,737,096

Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Movement in impairment of debtors is as follows:

Opening balance at 1 July	(79,745)	(40,212)
Amounts already provided for & written off this year	17,688	11,885
Net Increase in provisions	(3,435)	(51,418)
Closing balance at 30 June	(65,492)	(79,745)

	Fully Performing		Past Due		Total
		<30 days	30-60 days	> 60 days	
	\$	\$	\$	\$	\$
30-Jun-2018					
Receivables – Rates	-	-	-	1,173,188	1,173,188
Receivables – Other	858,328	24,147	52,789	14,588	949,852
Less: Impairment	-	-	-	(65,492)	(65,492)
Net Receivables	858,328	24,147	52,789	1,122,284	2,057,548
30-Jun-2017					
Receivables – Rates	-	-	-	981,323	981,323
Receivables – Other	414,094	880,318	50,080	66,060	1,410,552
Less: Impairment	-	-	-	(79,745)	(79,745)
Net Receivables	414,094	880,318	50,080	967,638	2,312,130

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

12 Property Plant & Equipment

30 June 2018

Basis of Measurement

Asset Values

Opening Gross Value

Additions at cost

Disposals

Revaluations adjustment to the ARR

Reversal of prior year revaluation (Restoration of flood damaged assets)

Transfers between classes

Closing Gross Value

Land	Buildings	Plant & Equipment	Road, Drainage & Bridges	Water	Sewerage	Other Infrastructure	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,101,137	70,785,143	25,129,880	1,088,487,947	44,384,693	44,948,752	45,973,286	4,681,477	1,339,496,315
161,608	283,235	2,752,453	7,159,396	283,297	24,893	625,605	11,278,877	22,569,364
(209,836)	(616,650)	(1,957,414)	(7,719,430)	(79,291)	(24,893)	(1,073,006)	-	(11,680,520)
-	-	-	(24,218,085)	-	-	-	-	(24,218,085)
-	-	-	-	-	-	-	-	-
-	-	1,482,657	2,379,399	59,955	-	427,661	(4,349,672)	-
-	70,455,728	27,407,576	1,066,089,227	44,648,654	44,948,752	45,953,546	11,610,682	1,326,167,074

Accumulated Depreciation

Opening Balance

Depreciation Provided in Period

Depreciation on Disposals

Revaluation Adjustment to ARR

Transfers Between Classes

Accum Depreciation at period end

1,976,987	35,434,619	12,216,350	184,021,448	17,273,964	26,586,017	13,430,278	-	290,939,663
395,398	1,829,310	1,793,603	7,484,603	743,408	628,778	1,226,848	-	14,101,948
(153,381)	(362,265)	(1,391,583)	(4,040,782)	(35,703)	(17,711)	(388,349)	-	(6,389,774)
-	-	-	(18,060,908)	-	-	-	-	(18,060,908)
-	-	-	-	-	-	-	-	-
2,219,004	36,901,664	12,618,370	169,404,361	17,981,669	27,197,084	14,268,777	-	280,590,929

Total Written Down Value at June 30

12,833,505	33,554,064	14,789,206	896,684,866	26,666,985	17,751,668	31,684,770	11,610,682	1,045,576,146
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Estimated Useful Life (years)

n/a

Additions:

Renewals

Other additions

Total Additions

-	244,490	3,811,599	8,359,453	343,252	24,893	231,911	-	13,015,598
161,608	38,745	423,511	1,179,342	-	-	821,355	-	2,624,561
161,608	283,235	4,235,110	9,538,795	343,252	24,893	1,053,266	-	15,640,159

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

12 Property Plant & Equipment (continued)

30 June 2017

Basis of Measurement

Asset Values

Land	Buildings	Plant & Equipment	Road, Drainage & Bridges	Water	Sewerage	Other Infrastructure	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,202,029	70,226,100	24,927,585	1,076,641,239	49,004,848	51,725,023	43,685,012	3,533,891	1,334,945,727
40,000	555,498	1,559,230	13,558,813	1,352,670	723,948	2,201,133	3,527,270	23,518,562
(140,892)	-	(1,356,935)	(2,516,538)	(107,778)	-	(5,939)	-	(4,128,082)
-	-	-	-	(7,224,558)	(7,615,334)	-	-	(14,839,892)
-	-	-	-	-	-	-	-	-
-	7,545	-	804,433	1,359,511	115,115	93,080	(2,379,684)	-
15,101,137	70,789,143	25,129,880	1,088,487,947	44,384,693	44,948,752	45,973,286	4,681,477	1,339,496,315

Accumulated Depreciation

1,635,624	33,564,932	11,528,506	174,691,884	22,836,263	32,416,603	12,296,808	-	288,970,620
408,906	1,869,687	1,622,089	7,288,847	831,803	781,027	1,139,293	-	13,941,652
(67,543)	-	(934,245)	(1,080,151)	(107,778)	-	(5,823)	-	(2,195,540)
-	-	-	3,120,868	(6,286,324)	(6,611,613)	-	-	(9,777,069)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,976,987	35,434,619	12,216,350	184,021,448	17,273,964	26,586,017	13,430,278	-	290,939,663

Total Written Down Value at June 30

13,124,150	35,354,524	12,913,530	904,466,499	27,110,729	18,362,735	32,543,009	4,681,477	1,048,556,653
Residual Value	-	5,790,597	-	-	-	-	-	5,790,597

Estimated Useful Life (years)

n/a

Additions:

Renewals	-	388,803	46,245	14,363,246	556,206	538,348	1,786,620	-	17,679,468
Other additions	40,000	174,241	1,512,985	-	2,155,975	300,715	507,593	3,527,270	8,218,779
Total Additions	40,000	563,043	1,559,230	14,363,246	2,712,181	839,063	2,294,213	3,527,270	25,898,247

12 Property, plant and equipment (continued)

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation. Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

The classes of property, plant and equipment recognised by the Council are:

- Land
- Buildings
- Plant and equipment
- Road drainage and bridges
- Water
- Sewerage
- Other infrastructure assets
- Work in Progress

Acquisition of Assets

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

Capital and Operating Expenditure

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

Valuation

Land, buildings, and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB116 Property, Plant and Equipment and AASB 13 Fair Value Measurement. Plant and Equipment and Work in Progress are measured at cost.

Physical Valuation

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

Desktop Valuation

In the intervening years, management uses internal engineers and asset managers and engages independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, disposals and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

12 Property, plant and equipment (continued)

Valuation (continued)

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

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

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

Details of valuers, indices and methods of valuations are disclosed in Note 13 (ii) and (iv).

Capital Work in Progress

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

Depreciation

Depreciation is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight line basis appropriately reflects the pattern of consumption of all Council assets.

Land and cultural assets are not depreciated as they have unlimited useful lives.

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

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

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 12.

Land Under Roads

Land under the road network within the Council area has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 and is not controlled by Council but is controlled by the State pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

12 Property, plant and equipment (continued)

Impairment of Non-Current Assets

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

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

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

13 Fair Value Measurements

This note explains the judgements and estimates made in determining the fair values of the non-financial assets that are recognised and measured at fair value in the financial statements. Information on the fair values of financial assets and financial liabilities are contained in their respective Notes.

(i) Recognised fair value measurements

Council measures and recognises the following non-financial assets at fair value on a recurring basis:

Property, plant and equipment:

- Land
- Buildings
- Road, Drainage and Bridges
- Water
- Sewerage
- Other Infrastructure Assets
- Work in Progress

Council does not measure any other assets or liabilities at fair value on a recurring basis.

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

- **Level 1:** Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** Fair value based on inputs that are directly or indirectly observable for the asset or liability.
- **Level 3:** Fair value based on unobservable inputs for the asset and liability.

The following table presents the Council's non-financial assets measured and recognised at fair value at reporting date. The majority of Council's assets are categorised as level 3 as prescribed under the accounting standards, with a small number of Building assets revalued and categorised at Level 2. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

13 Fair Value Measurements (continued)
(i) Recognised fair value measurements

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 1 and 2 during the year and prior year.

	Note	Level 2		Level 3	
		\$		\$	
		2018	2017	2018	2017
Land	12	-	-	12,833,905	13,124,150
Buildings	12	2,630,791	2,722,504	30,923,273	32,632,020
Road, Drainage and Bridges	12	-	-	896,684,866	904,466,499
Water	12	-	-	26,666,985	27,110,729
Sewerage	12	-	-	17,751,668	18,362,735
Other Infrastructure	12	-	-	31,684,770	32,543,009
Total non-financial assets		2,630,791	2,722,504	1,016,545,467	1,028,239,142

(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations and processes adopted

The fair values of Council's assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council's non-financial assets included in the table above, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs and therefore are included in level 3. Refer to Note 13 (iv) for further details on the valuations approach adopted for each asset class.

Council adopted AASB 13 Fair Value Measurement for the first time during the 2014 financial year and reviewed each valuation to ensure compliance with the requirements of AASB 13.

Council obtains independent valuations for certain Property, Plant and Equipment assets at least every three years. At the end of each reporting period, an assessment is made to update the fair values of these assets, taking into account the most recent independent valuations or the Queensland Government Cost Index.

The following non-financial asset Financial Classes have undergone an independent valuation in the 2018 reporting period:

- Road, Drainage and Bridges

As at 30 June 2018, the fair value of Road, Drainage and Bridges assets had been determined by independent valuer, Assetval Pty Ltd.

The technique used to determine the fair value of Road, Drainage and Bridges assets has not changed from previous valuations and is deemed compliant with the requirements of AASB 13.

Further information on valuation techniques adopted by the council are included in note 13 (iv).

An assessment was conducted on all other classes to determine if indexation was required. The assets were determined to be at fair value and as such no indices were applied.

(iii) Fair value measurements using significant unobservable inputs (level 3)

The changes in level 3 items for the years ended 30 June 2018 and 30 June 2017 for recurring fair value measurements are shown in note 13.

13 Fair Value Measurements (continued)

(iv) Valuation inputs and relationships to fair value

The following are the factors that were considered when determining the fair value of all assets:

Factor	Description	Inputs Used
Componentised Assets	Current valuation techniques encourage the practice of breaking what would normally be considered one asset (for instance a road) into each of its components (formation, pavement and surface) where each component may have a different useful life. These components are then assessed, recorded and depreciated separately.	<ul style="list-style-type: none"> - Separate components were identified using the AIQS, Rawlinson's Australian Construction Handbook - Useful life of asset components
Replacement Cost ("CRC")	The cost of replacing the asset with a new asset of similar service potential and any associated costs associated with constructing that asset.	<ul style="list-style-type: none"> - Costing guides issued by the AIQS, Rawlinson's Australian Construction Handbook and benchmarking data - Using first principles and recent actual cost or sale data (depending on the class)
Useful Life	The useful life is the period between which the asset is completed and when the economic benefits embodied in the asset are fully consumed. Each asset will have a different useful life depending on the materials used to construct it, where it is located.	<ul style="list-style-type: none"> - Design / construction profiles of the asset; - Historical and current maintenance practices – the quantity and quality of both routine and periodic maintenance can affect the useful life; - Original quality of construction; - Type of asset – e.g. vehicle types and usage patterns can affect the life of a road; - Environment – e.g. reactive soils may lead to early deterioration of roads or pipes; and - Technical obsolescence
Assessment of Remaining Service Potential	The remaining service potential has been assessed through asset sighting and the condition being assessed based on the National Asset Management Framework and is used to determine the remaining useful life and the written down value of the asset. The Framework ranks each asset from 1 to 5 with 1 being in Very Good Condition and 5 being Unserviceable. The ranking determines what percentage of the useful life remains.	<ul style="list-style-type: none"> - Expert valuers completed visual site inspections for a significant sample of above-ground assets.
Residual Value	The salvage value of the asset when renewed or disposed.	<ul style="list-style-type: none"> - Reference and benchmarking with international infrastructure manual, State Government agencies and other councils whilst applying local conditions and policies where necessary.

13 Fair Value Measurements (continued)

(iv) Valuation inputs and relationships to fair value

The following table summarises the valuation inputs, relationships and techniques used to determine the Fair Value of Councils assets.

- Land
- Buildings
- Road, Drainage and Bridges
- Water
- Other Structures
- Sewerage

Valuation Category	Valuation Technique	Key unobservable inputs	Expected range of inputs	Description of how changes in inputs will affect fair value	Highest and Best Use
Level 2 & 3	Cost Approach	Condition	Condition 0 – As New to Condition 6 or 10 – as Unserviceable	Significant increases (decreases) in the rated condition, useful and remaining life of assets in isolation would result in significantly higher (lower) fair value measurement.	All assets valued at fair value are being used for their highest and best use.
	Market Approach	Unit Rates	0 - 160 years and infinite.	Significant increases (decreases) in the adopted unit rates would result in significantly higher (lower) fair value measurement.	
		Useful and Remaining Life	Various asset specific residual values	Significant increases (decreases) in the residual value would result in significantly higher (lower) fair value measurement.	

North Burnett Regional Council
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13 Fair Value Measurements (continued)
Specific factors influencing each asset class

Due to the varied nature of the assets held by the Council, specific valuation techniques were employed for each asset class. The following lists each asset class and the specific considerations and factors that influenced fair value:

Asset Class	Valuation Approach	Inputs Used
Land	The assets were assessed by reviewing recent sales in the local area and after taking into account factors that were unique to the asset.	<ul style="list-style-type: none"> - Price per square metre as per recent sales.
Buildings	<p>Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size.</p> <p>Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from a visual assessment by an independent valuer.</p> <p>Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the asset as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.</p>	<ul style="list-style-type: none"> - Price per structure or components as determined by valuer Australis Asset Advisory Group - Residual Value based on international infrastructure manual, State Government agencies or other councils whilst applying local conditions and policies where necessary - Assessment of Remaining Service Potential through site visits.
Roads and Road Infrastructure	<p>Current replacement cost was calculated by reference to the type of asset (rural or urban and sealed or unsealed), asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rate or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on recently completed similar projects. These rates were benchmarked against similar councils.</p>	<ul style="list-style-type: none"> - Price per square metre (holding depth as constant for each road class) using AIQS, Rawlinson's Australian Construction Handbook and benchmarking data or recent cost data - Assessment of Remaining Service Potential through site visits

13 Fair Value Measurements (continued)

Specific factors influencing each asset class

Asset Class	Valuation Approach	Inputs Used
Bridges	Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. Construction estimates were determined on a similar basis to roads.	<ul style="list-style-type: none"> - Price per square metre using AIQS, Rawlinson's Australian Construction Handbook and benchmarking data or recent cost data - Assessment of Remaining Service Potential through site visits
Drainage Assets	The major components of drainage infrastructure are pits, pipes and channels; the valuation of which is determined according to diameter and depth for pits, linear meter per diameter for pipes and square metres for Channels.	<ul style="list-style-type: none"> - Price per square metre using AIQS, Rawlinson's Australian Construction Handbook and benchmarking data or recent cost data - Assessment of Remaining Service Potential through site visits
Water and Sewerage	Fair value was determined as the current replacement costs using the modern equivalent asset, as appropriate to the particular asset. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.	<ul style="list-style-type: none"> - Schedule rates for construction of asset or similar assets using AIQS, Rawlinson's Australian Construction Handbook and benchmarking data - Cost curves derived by Cardno - Building Price Index tables - Recent contract and tender data - Rawlinson's Rates for building and construction, and - Suppliers' quotations

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14 Trade and Other Payables

Trade and other payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms. Trade and other payables are classified as current liabilities on the Statement of Financial Position and are expected to be paid within 12 months. The amounts disclosed represent contractual undiscounted cashflows.

	2018	2017
	\$	\$
Current		
Creditors and Accruals	4,010,848	3,081,232
Annual Leave	1,470,259	1,365,119
Other Entitlements	73,534	73,716
	5,554,641	4,520,067

15 Borrowings

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

Current		
Loans – Queensland Treasury Corporation	633,390	601,605
	633,390	601,605
Non-Current		
Loans – Queensland Treasury Corporation	2,983,030	3,618,233
	2,983,030	3,618,233
Loans – Queensland Treasury Corporation		
Opening Balance at beginning of financial year	4,219,838	3,922,175
Borrowings during the year	-	813,195
Principal Repayments	(603,418)	(515,532)
Book value at end of financial year	3,616,420	4,219,838
0 to 1 year	773,515	774,312
1 to 5 years	1,657,027	2,210,419
Over 5 years	2,017,028	2,246,597
Contractual cash flows	4,447,570	5,231,328
Carrying amount	3,616,420	4,219,838
Fair Value	3,737,568	4,379,460

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For the year ended 30 June 2018

15 Borrowings (continued)

The QTC loan market value at the reporting date was \$3,737,568 (2017: \$4,379,460). This represents the fair value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government.

There have been no defaults or breaches of the loan agreement during the period.

Principal and interest repayments are made quarterly in arrears.

The following table sets out the liquidity risk of financial liabilities held by the Council. The amounts disclosed in the maturity analysis represent the contractual undiscounted cash flows at balance date:

	0 to 1 year	1 to 5 years	Over 5 years	Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
2018					
Trade and other payables	5,554,641	-	-	5,554,641	5,554,641
Loans – QTC	773,515	1,657,027	2,017,028	4,447,570	3,616,420
	6,328,156	1,657,027	2,017,028	10,002,211	9,171,061
2017					
Trade and other payables	4,520,067	-	-	4,520,067	4,520,067
Loans – QTC	774,312	2,210,419	2,246,597	5,231,328	4,219,838
	5,294,379	2,210,419	2,246,597	9,751,395	8,739,905

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

16 Provisions

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

Salaries and Wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported in Note 14 as a payable.

Annual Leave

A liability for annual leave is recognised. As council does not have an unconditional right to defer this liability beyond 12 months, it is classified as a current liability. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported in Note 14 as a payable.

Long Service Leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported in Note 16 as a provision.

	2018 \$	2017 \$
Current		
Long Service Leave	2,146,353	2,010,918
Total Current	2,146,353	2,010,918
Non-Current		
Long Service Leave	196,615	227,612
Provision for Landfill Restoration	4,474,938	4,437,700
	4,671,553	4,665,312
Long Service Leave		
Balance at beginning of financial year	2,238,530	2,104,198
Long service leave entitlement arising	322,523	376,763
Long Service entitlement extinguished	66,421	(23,499)
Long Service entitlement paid	(254,612)	(218,932)
Balance at end of financial year	2,372,862	2,238,530

North Burnett Regional Council
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16 Provisions (continued)

Provision for Landfill Restoration

The provision represents the present value of the anticipated future costs associated with the closure of six operating dump sites and one closed site, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. The provision is measured at the expected cost of the work required; discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration.

There are substantial uncertainties in: the details of the work that may be required; the eventual cost of that work; the date of eventual closure of each dump; the length of time to complete any restoration work, and the rates of inflation and interest rates over the long periods involved. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the various sites will close at different dates up to 2133 (115 years) and that the restoration on the various sites will occur progressively after closing.

	2018 \$	2017 \$
Balance at beginning of financial year	4,437,700	4,410,414
Increase / (Decrease) in provision due to change in discount rate	(56,455)	(73,350)
Increase/ (Decrease) of Provision due to Unwinding of discount	93,693	100,636
Balance at end of financial year	4,474,938	4,437,700

17 Other Liabilities

Mundubbera Art Gallery	6,856	7,125
Narayen Research Station	487,839	352,430
	494,695	359,555

Other liabilities have arisen from ongoing accumulation of funds on behalf of community organisations and a Lease. The funds held on behalf of community organisation will be used by these groups on special projects in the future. The lease funds which council holds on behalf of the State are to be invested into the facility owned by the State Government.

18 Asset Revaluation Surplus

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

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

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

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

	2018 \$	2017 \$
Land	-	-
Buildings	6,179,824	6,179,824
Road, drainage and bridge network	281,449,710	287,606,886
Water	53,745	53,745
Sewerage	9,611,773	9,611,773
Other infrastructure assets	5,317,370	5,317,370
	302,612,422	308,769,598

19 Commitments for expenditure

Council has entered into various contracts for expenditure extending over a period of more than 1 year from 30 June 2018. The largest of these is for refuse transport. The amount payable will depend on the quantity and location of refuse over the remaining 4-year period of the contract.

Some of the other contracts have clauses allowing for price escalation.

The total amounts expected to be paid for all the contracts over the life of the contracts is :

Within one year	1,260,722	1,365,208
One to five years	1,583,867	2,616,083
Total Commitments	2,844,589	3,981,291

20 Contingent Liabilities

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

Local Government Mutual

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

As at 30 June 2018 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there were 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 \$357,961 (2017: \$375,615).

Bank Guarantee

A performance bond is currently held with Queensland Treasury Corporation for councils contract with Translink for the provision of the Long Distance Coach (LDC) service. The value of this guarantee is \$220,000 (2017: \$220,000).

21 Superannuation

Council contributes to the LGIA 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 LGIA 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 a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIA Super is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically North Burnett Regional council can 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 LGIA 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 was undertaken as at 1 July 2015. The actuary indicated that "At the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The 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.

North Burnett Regional Council
Notes to the Financial Statements

21 Superannuation (continued)

Another actuarial investigation is being conducted as at 1 July 2018. At the time of signing these financial statements this investigation is still in progress.

The most significant risks that may result in LGIA 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.

There are currently 72 entities contributing to the scheme and any changes in contribution rates would apply equally to all 72 entities. North Burnett Regional Council made less than 4% of the total contributions to the plan in the 2017-18 financial year.

	Note	2018 \$	2017 \$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees and Councillors was:		1,541,335	1,395,041

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

Net Result		3,706,498	18,561,032
Non-cash operating items:			
Depreciation and amortisation	12	14,101,948	13,941,652
		14,101,948	13,941,652
Investing and Development Activities			
Net (profit)/loss on disposal of assets	5	4,691,940	1,448,096
Capital Grants, subsidies, contributions and donations	4	(14,261,412)	(17,119,138)
Recognition of landfill restoration assets		-	-
		(9,569,472)	(15,671,042)
Changes in operating assets and liabilities:			
(Increase)/ decrease in receivables		587,218	521,768
(Increase)/ decrease in Investments		(1,500,000)	(2,500,000)
(Increase)/decrease in inventory		8,309	182,250
Increase/(decrease) in payables		1,034,574	(935,346)
Increase/(decrease) in liabilities		135,140	50,477
Increase/(decrease) in other provisions		141,676	161,618
		406,917	(2,519,233)
Net cash inflow from operating activities		8,645,891	14,312,409

23 Reconciliation of liabilities arising from finance activities

	Note	As at 30 June 2017	Cash Flows	Non-cash changes (new leases)	As at 30 June 2018
Loans		4,219,838	(603,418)	-	3,616,420
	15	4,219,838	(603,418)	-	3,616,420

24 Events after the reporting period

On the 5th of September Council passed a resolution for the disposal of valuable non-current assets (land and buildings) to the Queensland Department of Housing and Public Works for social housing. Council will dispose of the following parcels of freehold land identified as:

- L161RP28376 – 5 Hunter Street Mt Perry,
- L58RP28376 – 12 Mallett Street Mt Perry,
- L9SP168295 – 16 Moreton Street Eidsvold and
- L14SP168973 – 142 Heusman Street Mt Perry

Council will also resign as trustee of one parcel of leasehold land L305CK2352 – Reserve 105 – 69 Alice Street, Biggenden and it will be disposed to the Queensland Department of Housing and Public Works for social housing.

As a result of this resolution Council anticipates a loss on transfer of assets with a current written down value of \$2,980,283 which will take effect in the 2018-19 financial year.

25 Financial Instruments

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

- Credit Risk
- Liquidity Risk
- Market Risk

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

Financial Risk Management

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

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

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

Council does not enter into derivatives.

Credit Risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

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

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

Financial Assets

Cash and Cash Equivalents
Receivables – Rates
Receivables – Other
Investments

Other Credit Exposures

Guarantees

	2018	2017
Note	\$	\$
10	27,276,437	26,943,109
11	1,173,188	981,323
11	949,852	1,410,552
10	4,000,000	2,500,000
	<u>33,399,477</u>	<u>31,834,984</u>
20	577,961	595,615
	<u>33,977,438</u>	<u>32,430,599</u>

25 Financial Instruments (continued)

Cash and Cash Equivalents

Council may be exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests in a wide range of highly credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. The Working Capital Facility deposits have duration of one day and all investments are required to have a minimum credit rating of "A-" therefore the likelihood of the counterparty having the capacity to meet its financial commitments is strong.

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

Trade and Other Receivables

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

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 geographic concentration of risk in the local government area. Because the area is largely agricultural, there is a concentration in the agricultural sector.

Ageing of cash receivables has been disclosed in Note 11.

Liquidity Risk

Liquidity risk is the risk the Council will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation for capital works.

Council manages its exposure to liquidity risk by maintaining sufficient cash and cash equivalents to cater for unexpected volatility in cash flows. These are disclosed in the Note 10.

A maturity analysis has been prepared and disclosed in Notes 14 and 15.

Market Risk

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

Interest Rate Risk

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

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

Sensitivity

Sensitivity to interest rate movements is calculated for variable financial assets and liabilities based on the carrying amount at the reporting date. Should interest rates vary by 1% in the coming year (assuming the rates move from the beginning of the year and are held constant throughout), the council would not expect a material impact on the financial statements.

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2018

26 Transactions with related parties

(a) Subsidiaries, associates and joint entities

Council is a joint member of the Wide Bay Burnett Regional Organisation of Councils (WBBROC) Incorporated.

WBBROC represents the interests of all councils within the Wide Bay Burnett region. WBBROC lobbies Federal and State Governments on behalf of members Councils on matters of common interest and is often the point of contact for other levels of Government seeking the views of Councils on a broad range of issues.

WBBROC other member Councils are Bundaberg Regional Council, Cherbourg Community Council, Fraser Coast Regional Council, Gympie Regional Council and South Burnett Regional Council.

The following transactions occurred with WBBROC:

Council membership contributions	21,840
----------------------------------	--------

WBBROC is dependent on contributions from member Councils.

(b) Transactions with key management personnel (KMP)

KMP include the Mayor, councillors, council's Chief Executive Officer and three General Managers. The compensation paid to KMP is as follows:

	2018 \$	2017 \$
Short-term employee benefits	1,355,877	1,103,193
Post-employment benefits	106,483	134,317
Long-term benefits	34,612	42,057
Termination benefits	-	-
Total	1,496,972	1,279,567

(c) Transactions with other related parties

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

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

Additional Information		2018 \$
Fees and charges charged to entities controlled by key management personnel	26(c)(i)	990
Employee expenses for close family members of key management personnel	26(c)(ii)	81,118
Purchase of materials and services from entities controlled by key management personnel	26(c)(iii)	86,618

Additional Information		2017 \$
Fees and charges charged to entities controlled by key management personnel	26(c)(i)	15,744
Employee expenses for close family members of key management personnel	26(c)(ii)	74,450
Purchase of materials and services from entities controlled by key management personnel	26(c)(iii)	14,339

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2018

26 Transactions with related parties (continued)

(i) The fees and charges charged to entities controlled by key management personnel were on an arm's length basis in accordance with the schedule of fees and charges adopted by council.

Fees and charges charged to entities controlled by key management personnel	Details of related party	2018 \$
LGMA Accommodation	The CEO paid additional costs in association with LGMA Accommodation.	990

Fees and charges charged to entities controlled by key management personnel	Details of related party	2017 \$
Rent and Electricity Account	The Deputy CEO rented a council house through out the financial year and has been charged the costs associated with the rental of this property.	3,295
Mobile Repeater	Cr Zahl required additional infrastructure to be able to access councils network from home, this invoice represents 50% of the costs associated with installing the additional infrastructure for him to be able to access councils network.	750
Mobile Repeater	Cr Webster required additional infrastructure to be able to access councils network from home, this invoice represents 50% of the costs associated with installing the additional infrastructure for him to be able to access councils network.	750
Grade Private Driveway Access	Cr Radel engaged council to complete maintenance grading to his property. All costs associated to this work have been charged in accordance with councils hire charges.	2,292

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2018

26 Transactions with related parties (continued)

(c)(i) Transactions with other related parties (continued)

Fence Replacement	Ridgehaven engaged council to install a new fence, all associated cost have been charged as required. Cr Lobegeier is the president of the Ridgehaven board.	8,657
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(ii) All close family members of key management personnel employed by the council were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

The previous Chief Executive Officer's daughter is employed by council. The recruitment was completed through an arms length process, with all past and future employment related processes that are directly associated with this staff member undertaken by the General Manager Corporate and Community Services.

The council employs 225 staff of which only one is a close family member of key management personnel.

(iii) The entity purchased the following material and services from entities that are controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of council operations.

- | | |
|---------------------|-------------------------|
| - Cleaning Supplies | - Floral Tributes |
| - Refreshments | - Promotional Materials |
| - Hardware | - Uniforms |

(d) Outstanding balances

There were no overdue outstanding balances relating to transactions with related parties.

(e) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(f) Commitments to/from other related parties

Council have a memorandum of understanding with Bendigo Bank to invest funds in the local branch, Cr Zahl is a chair on the Bendigo board. The memorandum of understanding was entered into separately to Cr Zahl's position on the board.

(g) 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 North Burnett Regional Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- | | |
|--|----------------------------|
| - Payment of rates | - Waste Management Charges |
| - Dog registration | - Facility Hire |
| - Borrowing books from a council library | |

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

27 Correction of Error

In the process of valuing the Council's road assets at 30 June 2018, it was decided to include the shoulder formation component as part of the value of the road. In previous years only the 'protected' formation, being that which is under the pavement, was recognised and accounted for.

The value of the shoulder formation was \$197m therefore it was decided to retrospectively recognise that component as at the date of the prior revaluation in 2014. This error has been corrected by adjusting the opening balances at 1 July 2016 and the comparative amounts for 2016-17. The adjustments are as follows:

	As at 30 June 2017	As at 30 June 2016
Gross value of roads added	197,611,130	197,611,130
Accumulated depreciation	-	-
Net value	197,611,130	197,611,130

	Previous Amount \$	Adjustment \$	Restated Amount \$
Statement of Financial Position (Extract) – 1 July 2016			
Property, plant & equipment	848,363,978	197,611,130	1,045,975,108
Asset Revaluation Surplus	116,221,292	197,611,130	313,832,422
Statement of Financial Position (Extract) – 30 June 2017			
Property, plant & equipment	850,945,523	197,611,130	1,048,556,653
Asset Revaluation Surplus	111,158,468	197,611,130	308,769,598

The additional depreciation charge for the periods ended 30 June 2018 and 30 June 2017 were calculated and was determined to be immaterial and therefore did not need correction.

A restated Statement of Financial Position has been included in the financial statements as at 1 July 2016.

Management Certificate
For the year ended 30 June 2018

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 2 to 37, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Rachel Chambers

Date: 15 October 2018



Chief Executive Officer
Gary Rinehart

Date: 15 October 2018

INDEPENDENT AUDITOR'S REPORT

To the Councillors of North Burnett Regional Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of North Burnett Regional Council (the Council).

In my opinion, the financial report:

- a) gives a true and fair view of the Council's financial position as at 30 June 2018, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2018, 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 significant accounting policies and other explanatory information, and the management certificate given by the Mayor and the Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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* (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 of Queensland Auditing Standards*.

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

Other information

Other information comprises the information included in the North Burnett Regional Council annual report for the year ended 30 June 2018, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current year financial sustainability statement and long-term financial sustainability statement and the annual report.

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 expressed a separate opinion on the current year financial sustainability statement.

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

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

Responsibilities of the Council for the financial report

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

The Council is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 financial report, 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 expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.

- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Council to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the Council. I remain solely responsible for my audit opinion.

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.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2018:

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



John Welsh
as delegate of the Auditor-General

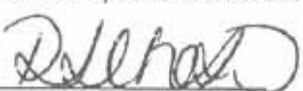
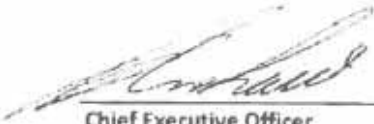
16 October 2018

Queensland Audit Office
Brisbane

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2018
Council's performance against key ratios and targets			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	-16.30%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	74.78%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-51.18%

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2018.

Certificate of Accuracy For the year ended 30 June 2018	
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation).	
In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.	
 Mayor Rachel Chambers Date: <u>15</u> October 2018	 Chief Executive Officer Gary Rinehart Date: <u>15</u> October 2018

INDEPENDENT AUDITOR'S REPORT

To the Councillors of North Burnett Regional Council

Report on the Current Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year statement of financial sustainability of North Burnett Regional Council for the year ended 30 June 2018 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of North Burnett Regional Council for the year ended 30 June 2018 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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* (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 of Queensland 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 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises the information included in North Burnett Regional Council's annual report for the year ended 30 June 2018, but does not include the current year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements and the 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 expressed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the council for the current year financial sustainability statement

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

Auditor's 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 accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.



John Welsh
as delegate of the Auditor-General

16 October 2018



Queensland Audit Office
Brisbane

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2018

Measures of Financial Sustainability	Measure	Target	Actuals	Projected for the years ended										
			at 30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027		
Council's performance against key ratios and targets														
Operating surplus ratio	Net result (excluding capital items)divided by total operating revenue (excluding capital items)	Between 0% and 10%												
			-16.30%	-21.26%	-23.81%	-23.51%	-23.23%	-22.90%	-22.55%	-22.16%	-21.74%	-21.30%		
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%												
			74.78%	130.44%	74.03%	67.97%	63.47%	63.50%	62.94%	63.02%	62.53%	62.66%		
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%												
			-51.18%	-28.56%	-21.67%	-17.60%	-15.51%	-13.44%	-11.70%	-10.02%	-8.67%	-7.42%		

North Burnett Regional Council's 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.

<p>Certificate of accuracy for the long term sustainability statement prepared as at 30 June 2018</p> <p>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.</p>	
<p> Mayor Rachel Chambers</p>	<p> Chief Executive Officer Gary Rinehart</p>
Date: 15 October 2018	Date: 15 October 2018

STATUTORY POLICIES

Policy Title: **Equal Employment Opportunity**
Policy No: 101

Department: Human Resources
Responsible Officer: Chief Executive Officer

Adopted Date: General Meeting – 17/11/2015
Review Date: 30/06/2016

VERSION	MEETING APPROVED	MEETING DATE	HISTORY
1	Policy & Strategy Meeting	02/08/2011	Biennial Review
2	General Meeting	18/11/2014	Statutory Review
3	General Meeting	17/11/2015	Statutory Review

Authorities: *Public Service Act 2008 (Qld)*
Local Government Act 2009 (Qld)
Local Government Regulation 2012 (Qld)

INTRODUCTION:

The North Burnett Regional Council is committed to the implementation of, and adherence to Equal Employment Opportunity (EEO) principles in all aspects of our operations. This General Policy outlines objectives and strategies that were developed through a consultative process.

The overall objective of this General Policy is to identify, promote and implement effective EEO strategies that will complement and enhance Council's existing management practices.

OBJECTIVES:

Through the implementation of this General Policy, the North Burnett Regional Council aims to achieve the following objectives:

- Employment practices which are based on fairness, equity and merit and promote employee participation and productivity;
- Fully utilise and develop the potential of every employee;
- Increase employee moral and motivation by increasing staff confidence in Council's human resource management practices and access to employment and training opportunities;
- Ensure that all Council policies and work practices are consistent with EEO principles;

- Achieve continuous improvement in the delivery of customer service through a workforce which understands and is responsive to customer needs.

PRINCIPLES:

While employee co-operation and involvement are necessary prerequisites for the successful implementation of EEO strategies, the primary responsibility for implementing the strategies outlined in the General Policy rests with General Managers, Managers and Supervisors. It is imperative the EEO principles are integrated with other forms of managerial and supervisory responsibility.

Council's policy affirms that the North Burnett Regional Council is fully committed to ensuring the elimination of discriminatory practices within our workplace. Council employees, contractors and members of the public are encouraged to consult with the CEO or Department Heads over any issues concerning employment.

POLICY STATEMENT:

The North Burnett Regional Council is committed to the implementation and maintenance of Equal Employment Opportunity (EEO) principles in all aspects of our operation. Council will ensure that all corporate policies and practices do not discriminate against any target group.

Council recognises that EEO contributes to operational efficiency by ensuring that employees are recruited and promoted on the basis of merit and their individual talents and capabilities. Council shall ensure that all employees have fair and equal access to training opportunities.

All citizens are entitled to compete for positions within Council and no applicant shall be excluded on the basis of their:

- race;
- gender;
- marital and/or parental status;
- age;
- religious or political beliefs;
- or any other grounds as deemed unlawful by Anti-Discrimination legislation.

Council will endeavour to develop a staffing profile that reflects that of the community. The North Burnett Regional Council is committed to providing a work environment for our employees which is free from unwanted harassment of any kind.

1. Demographic Profile and Environmental Analysis

Specific strategies have been incorporated into this policy which are directed towards achieving equitable employment participation rates which are reflective of our community. These strategies are congruent with Council's view that an organisation

which is representative of the community which it serves is in a strong position to understand and meet the needs of that community.

The following tables demonstrate the progress that Council has made to date in achieving employee participation rates are reflective of the community that it serves.¹

Gender

	North Burnett Regional Council (NBRC)	Community
Male	66.8%	51%
Female	33.2%	49%

Age

	(NBRC)	Community
0 – 14	0%	19.9%
15 – 24	11.8%	10.2%
25 – 54	56.8%	36.1%
55 – 64	27.1%	14.2%
65 +	4.3%	19.5%

Origin

	NBRC	Community
Non-Indigenous	95.1%	93.9%
Estimated Resident Indigenous Population	4.9%	6.1%

RESPONSIBILITIES:

The responsibility for implementing and upholding the principles of EEO at the North Burnett Regional Council rests with every General Manager, Manager and Supervisor. All employees of the North Burnett Regional Council regardless of employment terms or conditions are responsible for adhering to EEO policies and guidelines. The following outlines the responsibilities of individual Officers and Committees within Council with regard to EEO.

The EEO Officer is responsible for:

- Ensuring that the EEO policy is implemented;
- Overseeing the content and direction of Council's EEO programs;
- Participating in and contributing to workplace training;
- Assisting with the training of staff on EEO and related issues;
- Keeping up to date with legislative changes and requirements and disseminating information accordingly;
- Assisting staff with issues concerning EEO.

General Managers, Managers and Supervisors are responsible for:

- Raising awareness of EEO issues;
- Identifying needs

¹ <http://www.abs.gov.au> National Regional Profile: North Burnett (R) (Local Government Area)
All figures are from 2010 except for the Estimated Resident Indigenous Population figures being from 2006.

- Preventing unlawful discrimination;
- Supporting consultative and referral processes; and,
- Proactively implementing EEO policies and practices.

Ultimate responsibility for each strategy outlined in this policy rests with the designated officer. The Chief Executive Officer has direct responsibility for the EEO General Policy. However, the level of success achieved by the EEO Management Program and the strategies outlined in this policy will be dependant upon the involvement and commitment of **ALL** Council employees.

116 Administrative Action Complaints

Statutory Policy



PURPOSE

In accordance with section 268 of the *Local Government Act 2009*, section 306 of the *Local Government Regulation 2012*, a Local Government must implement and maintain a process for resolving administrative action complaints.

Council is committed to ensuring that complaints are dealt with in a responsive, efficient, fair and economical way with due respect to confidentiality of the complainants.

SCOPE

Council's Complaints Management Procedure is established with the following objectives of making it easier for people to make a complaint and for Council to deal with complaints. As a result, Council intends to improve its services and give the community confidence in Council.

POLICY STATEMENT

PRINCIPLES

Council intends to provide a level of customer service that does not attract complaints, however acknowledges the right of persons providing feedback, both positive and negative, on its services and/or to lodge a complaint about a decision or other action it takes.

Council is committed to providing adequate resources and trained officers to deal with complaints and to record and analyse complaints data.

Council will endeavour to ensure that:

- (a) anyone who is dissatisfied about a decision or other action can easily and simply lodge a complaint;
- (b) complainants are provided with information on the complaints management process and, if necessary, assistance to make their complaint;
- (c) each complaint is initially assessed in terms of its seriousness, safety implications, complexity and degree of urgency;
- (d) Council officers will receive complaints in a professional manner and welcome valid feedback as an opportunity for improvement of the Council's administrative practices;
- (e) complaints are resolved as quickly as possible, preferably on first contact if the complaint is straightforward;
- (f) complainants are advised of their appeal rights at the relevant stages of the complaint management process;
- (g) complainants will be provided with a written statement of outcomes, including details of the reasons for the outcome at the relevant stages of the decision-making process;
- (h) people with particular needs are assisted – for example people who are in any way disadvantaged by intellectual or physical disability, education, language ability or any other impairment.

CONFIDENTIALITY

Parties to a complaint are responsible for ensuring confidentiality at all times, with respect to both verbal discussions and written documentation relating to the request.

The number of people involved in the resolution of a complaint, will be kept to an appropriate level. The number will also be limited to those with a genuine need to know, or need to be involved. A complainant will be required to provide some personal details including contact information. Anonymous complaints will not be accepted.

COMMUNICATION

In order to publicise the complaints management process, Council will place this document on its website and will train new and existing staff on the complaints management process.

TAKING A COMPLAINT FURTHER

If Council decides not to undertake a review of the action, Council will inform the complainant that a complaint may be lodged with the Queensland Ombudsman or other relevant complaint entity.

It is also recognised that a complainant is also entitled to have a matter reviewed if they are still dissatisfied with the outcome of Council's review process.

Address: Level 18, 53 Albert Street, Brisbane QLD 4000
Postal Address: GPO Box 3314, Brisbane QLD 4001
Telephone: 07 3005 7000
Toll Free: 1800 068 908
Email: ombudsman@ombudsman.qld.gov.au

RELEVANT LAW

Local Government Act 2009
Local Government Regulation 2012

RELATED POLICIES AND PROCEDURES

All Council policies and procedures must be taken into consideration when considering or investigating a complaint under the complaints management process. Complaints will be dealt with in accordance with Council Complaints Management Procedure.

RELATED FORMS

Nil

DEFINITIONS

Term	Definition
<i>Administrative Action Complaint</i>	is a complaint that- a) is about an administrative action of Council including the following, for example- (i) a decision, or failure to make a decision, including a failure to provide a written statement of reasons for a decision; (ii) an act, or failure to do an act; (iii) the formulation of a proposal or intention; (iv) the making of a recommendation; and b) is made by an affected person.
<i>Effected Person</i>	is a person who is apparently directly affected by an administrative action of Council.
<i>Complaints Management Process</i>	is a process for resolving complaints about administrative actions of Council that: a) covers all administrative action complaints made to Council; b) requires Council to quickly and efficiently respond to complaints in a fair and objective way; c) includes the criteria considered when assessing whether to investigate a complaint; d) requires Council to inform an affected person of Council's decision about the complaint and the reasons for the decision, unless the complaint was made anonymously.
<i>Natural Justice</i>	or procedural fairness is giving someone who might be adversely affected by a decision a fair hearing prior to the decision being made.
<i>Review</i>	to undertake a second or repeated examination of a past event or decision, taking into consideration the facts and circumstances of such event or decision.
<i>Council</i>	is the North Burnett Regional Council.
<i>Council Officer</i>	includes a permanent, temporary, casual or contractor employed by Council.
<i>MagiQ Documents</i>	Council's electronic document records management system

This policy will be reviewed every two years by Manager Finance, Corporate and Community, and is due for review in July 2020.

REVISION HISTORY

Version	Meeting	Date	History
1	General Meeting	15/11/2011	Adopted
2	General Meeting	20/04/2016	Review
3	General Meeting	19/07/2017	Review
4	General Meeting	27/06/2018	Review



STATUTORY INFORMATION



Legislative Requirement

Compliance

Local Government Act 2009

Identifying beneficial enterprises (s41)	
A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Nil
Identifying significant business activities (s45)	
A local government's annual report for each financial year must-	
(a) contain a list of all the business activities that the local government conducted during the financial year; and	Refer to section: Financial Statements, Note 26
(b) identify the business activities that are significant business activities; and	Refer to section: Financial Statements, Note 26
(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and	No - Cost of implementation outweighs the potential benefit
(d) state whether any of the significant business activities were not conducted in the preceding financial year, ie whether there are any new significant business activities.	No changes

Local Government Regulation 2012 - Division 3 'Annual Report'

Preparation of Annual Report (s182)	
Adopt Annual Report within one month after the QAO provides certification.	
Annual Report placed on council website within two week after council has adopted it.	
General Purpose Financial Statements (s183)	
The Annual Report for a financial year must contain:-	
(a) the general purpose financial statement for the financial year, audited by the auditor-general; and	Refer to section: Financial Statements
(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and	
(c) the long term financial sustainability statement for the financial year; and	
(d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	
Community Financial Report (s184)	
The Annual Report must contain the community financial report for the financial year.	Refer to section: Community Financial Report
Particular Resolutions (s185)	
The Annual Report for a financial year must contain:-	
(a) a copy of the resolutions made during the financial year under s250(1); and	Adopted at Policy and Planning Meeting - 02/04/2013, details in 2012/13 Annual Report. This policy was reviewed 2017-18 with no changes required.
(b) a list of any resolutions made during the financial year under s206(2).	Nil

Legislative Requirement

Compliance

Councillors (s186)

(a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year; and

Council pays the following remuneration rates based on the Local Government Remuneration and Discipline Tribunal 2017 Report. In addition the total remuneration, superannuation and expenses incurred by each Councillor during the financial year is as follows.

A full copy of Council's Reimbursement of Expenses and Provision of Facilities for Mayor and Councillors–Policy is available at Council's website (Policy 103). This policy was reviewed and amendments were made and adopted by Council on 1 March 2017.

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

	Gross Remuneration	Super Contributions	Incidentals	Facilities
Cr Rachel Chambers	\$101,631.00	\$12,196.00	-	\$23,834.06
Cr Faye Whelan	\$58,633.00	\$7,306.00	-	\$12,697.96
Cr John Bowen	\$50,815.00	\$6,098.00	-	\$15,432.95
Cr Paul Lobegeier	\$50,815.00	\$6,098.00	\$436.00	\$16,476.71
Cr Robbie Radel	\$45,510.00	\$5,461.00	-	\$13,943.88
Cr Peter Webster	\$52,769.00	\$6,332.00	\$289.00	\$12,293.07
Cr John Zahl	\$50,815.00	\$6,098.00	-	\$7,484.32
Total	\$410,988.00	\$49,589.00	\$725.00	\$102,162.95
Council provides vehicles for Council related travel to all Councillors.				

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

	General	Policy & Planning	Technical Services	Special
Cr Rachel Chambers	10	11	11	1
Cr Faye Whelan	11	10	10	1
Cr John Bowen	12	10	10	1
Cr Paul Lobegeier	12	11	11	1
Cr Robbie Radel	11	9	9	1
Cr Peter Webster	12	9	9	1
Cr John Zahl	12	11	11	1

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

- (i) orders and recommendations made under s180(2) or (4); and
(ii) orders made under s181; and

Nil

(e) each of the following during the financial year-

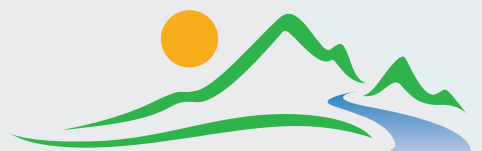
- (i) the name of each councillor for whom an order or recommendation was made under s180 of the Act or and order was under s181 of the Act;
(ii) a description of the misconduct or inappropriate conduct engaged in by each of the councillors;
(iii) a summary of the order or recommendation made for each councillor; and

Nil

Legislative Requirement	Compliance
(f) the number of each of the following during the financial year-	
(i) complaints about the conduct or performance of councillors for which no further action was taken under s176c(2) of the Act; (ii) complaints referred to the department's chief executive under s176c(3)(a)(i) of the Act; (iii) complaints referred to the mayor under s176c(4)(a) of the Act; (iv) complaints referred to the department's chief executive under s176c(4)(a) of the Act; (v) complaints assessed by the chief executive officer as being about official misconduct; (vi) complaints heard by a regional conduct review panel; (vii) complaints heard by the tribunal;	Nil
Administrative Action Complaints (s187)	
(1) The Annual Report for a financial year must contain-	
(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	Refer to section: Statutory Policies Administrative Action Complaints - Policy 116
(b) a statement about how the local governments has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	
(2) The Annual Report must also contain particulars of-	
(a) the number of the following during the financial year-	
(i) administrative action complaints made to the local government;	1
(ii) administrative action complaints resolved by the local government under the complaints management process;	Nil
(iii) administrative action complaints not resolved by the local government under the complaints management process; and	1
(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	Nil
Overseas Travel (s188)	
(1) The Annual Report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year-	
(a) for a councillor - the name of the councillor;	Nil
(b) for a local government employee - the name of, and position held by the local government employee;	Nil
(c) the destination of the overseas travel;	N/A
(d) the purpose of the overseas travel;	Not applicable
(d) the cost of the overseas travel;	Not applicable
(2) The Annual Report may also contain any other information about the overseas travel the local government considers relevant.	Nil
Expenditure on Grants to Community Organisations (s189)	
The Annual Report for a financial year must contain a summary of-	
(a) the local government's expenditure for the financial year on grants to community organisations; and	Refer to section: Community Grants & Donations
(b) expenditure from each councillor's discretionary fund, including-	
(i) the name of each community organisation to which an amount was allocated from the fund; and (ii) the amount and purpose of the allocation;	Nil
Other contents (s190)	
(1) The Annual Report for a financial year must contain the following information-	
(a) the chief executive officer's assessment of the local government's progress towards implementing its 5 year corporate plan and annual operational plan.	RESOLUTION 2018/181 Moved: Cr Paul Lobegeier Seconded: Cr Robert Radel That North Burnett Regional Council receives the Q4 Operational Plan report for the 2017-2018 financial year.

Legislative Requirement	Compliance
(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Refer to section: Financial Statements
(c) an annual operations report for each commercial business unit;	Not applicable
(d) details of any action taken for, and expenditure on, a service, facility or activity-	<p>(i) Nil</p> <p>(ii) In line with Council's ongoing commitment to accountability and transparency and in accordance with the Local Government Act 2009 (the Act) and Section 190(1)(d)(ii) of the Local Government Regulation 2012 (the Regulation) details of Council levies and charges are presented below.</p> <p>This section also details organisational information regarding staff policies and other information considered of interest in an Annual Report.</p> <p>All special and separate levies and charges listed apply for the 2017-18 financial year.</p> <p>Separate Charge – Natural Resource Management Levy That in accordance with Section 92(5) of the Act and Chapter 4 Part 8 of the Regulation and on the basis of the principles set out in Council's Revenue Statement, Council make and levy a Separate Charge – Natural Resources Management Levy of \$52.00 for the year ended 30 June 2018 to be levied equally on all rateable properties within the Council area for the purpose of offsetting the weed and animal pest control measure combined with other Natural Resource function within the region.</p> <p>Separate Charge – Local Disaster Management Levy That in accordance with Section 92(5) of the Act and Chapter 4 Part 8 of the Regulation and on the basis of the principles set out in Council's Revenue Statement and Policy 261 – Local Disaster Management Levy, Council make and levy a Separate Charge – Local Disaster Management Levy of \$5.00 for the year ended 30 June 2018 to be levied equally on all rateable properties within the Council area to assist in Councils capability to meet its obligations in times of a disaster and contribute toward the ongoing operation of disaster preparedness facilities</p> <p>Separate Charge – Landfill Management Levy That in accordance with Section 92(5) of the Act and Chapter 4 Part 8 of the Regulation and on the basis of the principles set out in Council's Revenue Statement and Policy 261 – Landfill Management Levy, Council make and levy a Separate Charge – Landfill Management Levy of \$99.00 for the year ended 30 June 2018 to be levied equally on all rateable properties within the Council area for the purpose of offsetting the costs of Landfill Management, compliance and future close out provisions</p> <p>Special Charge - Road & Drainage Works Shand Street Subdivision, Mt Perry (Shand, Hunter & Mason Streets) That in accordance with Section 92(3) of the Act and Chapter 4 Part 6 of the Regulation, Council will make and levy a special charge on each parcel of land to recoup the cost of the works and the finance costs incurred by Council borrowing funds over ten (10) years to complete the associated project, to provide road infrastructure and/or stormwater drainage infrastructure to the unfinished Shand Street Subdivision.</p>
(e) the number of invitations to change tenders under s228(7) during the financial year;	Nil
(f) a list of the registers kept by the local government;	<ul style="list-style-type: none"> • Asbestos Register • Local Law Register • Election Gifts Register • Significant Business Register • Delegations Register • Statement of Interest Register: Councillors • Statement of Interest Register: Senior Contract Staff • Asset Register • Gift Register • Beneficial Enterprises Register • Cost-Recovery Fees Register • Contract with Lobbyists Register • Road Map Register • Local Heritage Register • Related Parties Register • Conflict of Interest Register • Development Applications Register / Exemptions Certificate Register • Designations Register • Infrastructure Charges Register • Private Certifier Application Register

Legislative Requirement	Compliance						
(g) a summary of all concessions for rates and charges granted by the local government;	Type: Partial Water Relief Number of Properties: 11 Total Cost: \$10,613.22						
(h) the report on the internal audit for the financial year;	Council's Audit and Risk Committee continues to meet regularly pursuant to fulfilling Council's corporate governance obligations and oversight. During the reporting period, the Audit and Risk Committee met on: <ol style="list-style-type: none"> 1. 15 August 2017 2. 12 October 2017 3. 5 March 2018 4. 28 May 2018 Council's Audit and Risk Committee consists of appropriate membership being two (2) external members, two (2) councillors, including the Chair, Cr Rachel Chambers. Council's internal audit function conducted reviews based on the 3-year Audit Plan – 2015-2018. The Audit and Risk Committee adopted a new 3 year plan at its meeting held on 28 May 2018 for the period 2019-2020. This 3 year audit plan continues to have a strong focus on compliance with policies, legislation and the risk management framework.						
(i) a statement about the local government's activities during the financial year to implement its plan for equal opportunity in employment;	Refer to General Policy: Equal Employment Opportunity						
(j) a summary of investigation notices given in the financial year under s49 for competitive neutrality complaints;	Nil						
(k) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under s52(3).	Nil						
(2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year-							
(a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;	Not applicable						
(b) particulars of any changes made to the unit's annual performance plan for the previous financial year;	Not applicable						
(c) particulars of the impact the changes had on the unit's;							
(i) financial position; and (ii) operating surplus and deficit; and (iii) prospects.	Not applicable						
(d) particulars of any directions the local government gave the unit.	Not applicable						
201 Annual Report must detail remuneration							
(1) The Annual Report of a local government must state-							
(a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and	Council is required to report remuneration packages payable to the Chief Executive Officer and senior contract employees in bands. Senior contract employees are employees that report directly to the Chief Executive Officer and are considered to be in a senior position e.g. General Managers. Remuneration packages for 2017-18 were four (4) senior contract employees each with a total remuneration package in the range of \$200,000 to \$300,000.						
(b) the number of employees in senior management who are being paid each band of remuneration.							
(2) The senior management of a local government, consists of the chief executive officer and all senior executive employees of the local government.	In 2017-18 there were four (4) senior contract employee positions. One of these positions was filled by a Labour Hire firm. This position fit within the \$100,000 - \$200,000 remuneration package. The total remuneration packages payable in 2017-18 to senior management = \$769,481.74						
(3) Each band of remuneration is an increment of \$100,000.00							
(4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.	<table> <tr> <th>Package Range</th><th>No. of senior contract employees</th></tr> <tr> <td>100,000-200,000</td><td>2</td></tr> <tr> <td>200,000-300,000</td><td>1</td></tr> </table>	Package Range	No. of senior contract employees	100,000-200,000	2	200,000-300,000	1
Package Range	No. of senior contract employees						
100,000-200,000	2						
200,000-300,000	1						



NORTH BURNETT
REGIONAL COUNCIL