



AGENDA

General Meeting

25 October 2023

NOTICE OF GENERAL MEETING

To: Cr Leslie Hotz (Mayor)
Cr Robert Radel (Deputy Mayor/Division 6)
Cr Melinda Jones (Division 1)
Cr Kingsley Mesner (Division 2)
Cr Susan Payne (Division 3)
Cr Dael Giddins (Division 4)
Cr Michael Dingle (Division 5)

Please be advised that the General Meeting of the North Burnett Regional Council will be held at the Biggenden Boardroom on Wednesday, 25 October 2023 commencing at 9.00am.

An agenda is attached for your information.



Margot Stork

Chief Executive Officer

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- 1 WELCOME/HOUSEKEEPING**
- 2 ATTENDEES**
- 3 APOLOGIES/LEAVE OF ABSENCE**
- 4 ACKNOWLEDGEMENT OF COUNTRY**
- 5 MOMENT OF SILENCE AND REFLECTION**

The Mayor to call for a moment of silence to pay respects to those who have passed in our region.

<i>Eunice Jarvis</i>	<i>Biggenden</i>
<i>John Mesner</i>	<i>Eidsvold</i>
<i>Allan Bucholz</i>	<i>Gayndah</i>
<i>Phyllis McGilvery</i>	<i>Gayndah</i>
<i>Gary Zimpel</i>	<i>Monto</i>
<i>Tommy Farrugia</i>	<i>Mount Perry</i>
<i>Hazel Rosenblatt</i>	<i>Mundubbera</i>
<i>Ivy Collins</i>	<i>Mundubbera</i>

6 DEPUTATIONS/PETITIONS

Mr Neil Holmes is scheduled to attend the meeting at 9.15am to make a deputation to Council regarding the signage at the Memorial Hall. The representation has been allocated 15 minutes concluding at 9.30am.

Council will make time available at each General Meeting for public questions/representations commencing at 9.15am. This is an opportunity for members of the public to make a representation on a matter in which they have an interest on an item which is before the Council for decision e.g. development applications.

A deputation wishing to attend and address a meeting of the Council shall apply in writing to the CEO not less than seven (7) business days before the meeting. The CEO, on receiving an application for a deputation, shall notify the Chairperson who will determine whether the deputation may be heard. The CEO will inform the deputation of the determination in writing. Where it has been determined the deputation will be heard, a convenient time will be arranged for that purpose, and an appropriate time period allowed (e.g. 15 minutes).

Meetings proceed in accordance with the [Standing Orders Model Meeting Procedures PRO-5005](#), which is a Departmental directive outlining the procedures for meetings of local government.

7 DECLARATIONS OF INTEREST

The Mayor to call for declarations of interests.

8 CONFIRMATION OF MINUTES

8.1 MINUTES OF THE GENERAL MEETING HELD ON 27 SEPTEMBER 2023

Doc Id: 1168165

Author: Kat Bright, Senior Executive Assistant to the CEO

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Minutes of the General Meeting held on 27 September 2023

OFFICERS RECOMMENDATION

That the Minutes of the General Meeting held on 27 September 2023 be confirmed.

**MINUTES OF NORTH BURNETT REGIONAL COUNCIL
GENERAL MEETING
HELD AT THE MT PERRY BOARDROOM
ON WEDNESDAY, 27 SEPTEMBER 2023 AT 9.00AM**

1 WELCOME/HOUSEKEEPING

The Mayor declared the meeting open at TIME and welcomed all attendees.

2 ATTENDEES

COUNCILLORS: Cr Leslie Hotz (Mayor)
Cr Robert Radel (Deputy Mayor)
Cr Dael Giddins
Cr Kingsley Mesner
Cr Melinda Jones
Cr Michael Dingle

OFFICERS: Margot Stork (CEO)
Anna Scott (General Manager Works)
Kim Mahoney (General Manager Corporate and Community)
Kat Bright (Senior Executive Assistant to the CEO and Mayor)
Kath Hamilton (Executive Assistant - Corporate and Community)*^
Michael Wallace (Contracts and Leasing Officer)*^
Rhys Habermann (Acting Strategic Relationships Manager)
Shaun Johnston (Water and Wastewater Manager)*^

^ attended the meeting via Microsoft Teams * attended part of the meeting only

3 APOLOGIES/LEAVE OF ABSENCE

An apology had been received from Cr Susan Payne.

OFFICERS RECOMMENDATION

That Council receive and accept Cr Payne's apology for the General Meeting held on Wednesday, 27 September 2023.

RESOLUTION 2023/162

Moved: Cr Robert Radel
Seconded: Cr Michael Dingle

That Council receive and accept Cr Payne's apology for the General Meeting held on Wednesday, 27 September 2023.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

4 ACKNOWLEDGEMENT OF COUNTRY

On behalf of Council, the Mayor extended an Acknowledgement of Country.

5 MOMENT OF SILENCE AND REFLECTION

The Mayor called for a moment of silence to pay respects to those who have passed in our region.

<i>Eric Bertwistle</i>	<i>Biggenden</i>
<i>Grace McGregor</i>	<i>Biggenden</i>
<i>Malcolm Bishop</i>	<i>Biggenden</i>
<i>Peter Birchley</i>	<i>Eidsvold</i>
<i>Elva Turner</i>	<i>Monto</i>
<i>Gwen Hampson</i>	<i>Monto</i>
<i>Julie Farrell</i>	<i>Monto</i>
<i>Michael Jamieson</i>	<i>Monto</i>
<i>Taine Rooney</i>	<i>Monto</i>
<i>Barry Holznagel</i>	<i>Mundubbera</i>

6 DEPUTATIONS/PETITIONS

Mr Mark Postle attended the meeting at 9.18am to make a deputation to Council regarding the old Caravan Park in Mundubbera.

During the discussion, Mr Postle expressed his interest in purchasing the land with a proposal to reinstate the park for Caravan's only suggesting a maximum of 30 vans which the current amenities block would service. Mr Postle suggested that there would be no further infrastructure/amenities required or built on site.

Through the Chair, Margot Stork (CEO) advised that Officers would conduct a preliminary assessment of the land. Following the assessment, a report will be tabled for Council consideration at an upcoming General Meeting.

Mr Postle concluded his presentation at 9.30am.

202309_1 DEPUTATION PRELIMINARY ASSESSMENT OF THE OLD CARAVAN PARK IN MUDUBBERA

Officers to conduct a preliminary assessment of the land on which the old Caravan Park in Mundubbera is located. Following the assessment, a report will be tabled for Council consideration at an upcoming General Meeting.

7 DECLARATIONS OF INTEREST

Nil.

8 CONFIRMATION OF MINUTES

8.1 MINUTES OF THE GENERAL MEETING HELD ON 23 AUGUST 2023

OFFICERS RECOMMENDATION

That the Minutes of the General Meeting held on 23 August 2023 be confirmed.

RESOLUTION 2023/163

Moved: Cr Dael Giddins

Seconded: Cr Michael Dingle

That the Minutes of the General Meeting held on 23 August 2023 be confirmed.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

9 OFFICE OF THE CHIEF EXECUTIVE OFFICER

9.1 OUTSTANDING COUNCIL RESOLUTIONS REPORT

OFFICERS RECOMMENDATION

That Council receive the Outstanding Council Resolutions Report from May 2021 to July 2023.

RESOLUTION 2023/164

Moved: Cr Kingsley Mesner

Seconded: Cr Melinda Jones

That Council receive the Outstanding Council Resolutions Report from May 2021 to July 2023.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

9.2 LOCAL DISASTER MANAGEMENT PLAN

OFFICERS RECOMMENDATION

That Council endorse the North Burnett Local Disaster Management Plan as presented.

RESOLUTION 2023/165

Moved: Cr Melinda Jones

Seconded: Cr Michael Dingle

That Council endorse the North Burnett Local Disaster Management Plan as presented.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

9.3 DISASTER MANAGEMENT SOFTWARE

OFFICERS RECOMMENDATION

That Council agree to the ongoing annual licensing and maintenance costs of the Flood Warning Intelligence System, Emergency Management Dashboard Upgrade and Property Level Flood Information Portal.

RESOLUTION 2023/166

Moved: Cr Melinda Jones

Seconded: Cr Michael Dingle

That Council agree to the ongoing annual licensing and maintenance costs of the Flood Warning Intelligence System, Emergency Management Dashboard Upgrade and Property Level Flood Information Portal.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

10 CORPORATE AND COMMUNITY

10.1 FINANCE REPORT TO 31 AUGUST 2023

OFFICERS RECOMMENDATION

That Council, in accordance with section 204 *Local Government Regulation 2012 (Qld)*, receives the Finance Report for the period ended 31 August 2023.

RESOLUTION 2023/167

Moved: Cr Dael Giddins
Seconded: Cr Robert Radel

That Council, in accordance with section 204 Local Government Regulation 2012 (Qld), receives the Finance Report for the period ended 31 August 2023.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

11 WORKS

11.1 REVISED WATER AND WASTEWATER CUSTOMER SERVICE STANDARD

OFFICERS RECOMMENDATION

That Council adopt the revised Customer Service Standard for Water and Wastewater.

RESOLUTION 2023/168

Moved: Cr Melinda Jones
Seconded: Cr Kingsley Mesner

That Council adopt the revised Customer Service Standard for Water and Wastewater.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

12 COUNCILLOR REPORTS

12.1 MAYOR AND COUNCILLORS REPORTS

OFFICERS RECOMMENDATION

That Council receives the Councillor Reports for the period 1 August 2023 to 31 August 2023.

RESOLUTION 2023/169

Moved: Cr Dael Giddins

Seconded: Cr Michael Dingle

That Council receives the Councillor Reports for the period 1 August 2023 to 31 August 2023.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

13 URGENT BUSINESS

Nil.

14 CONFIDENTIAL REPORTS

OFFICERS RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275(1) of the *Local Government Regulation 2012*:

14.1 Regional Housing Limited - Rescission Motion

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.2 Reginald Murray Williams Australian Bush Learning Centre - Rescission Motion

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.3 Burnett Inland Economic Development Organisation (BIEDO) 2023 Partnership Proposal

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

RESOLUTION 2023/170

Moved: Cr Kingsley Mesner

Seconded: Cr Robert Radel

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275(1) of the *Local Government Regulation 2012*:

14.1 Regional Housing Limited - Rescission Motion

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.2 Reginald Murray Williams Australian Bush Learning Centre - Rescission Motion

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14.3 Burnett Inland Economic Development Organisation (BIEDO) 2023 Partnership Proposal

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interests of the local government.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

THE MEETING MOVED INTO A CLOSED SESSION AT 9.40AM.

NOTE: During the confidential closed session, Councillors discussed the content in the confidential reports listed above.

RESOLUTION 2023/171

Moved: Cr Robert Radel

Seconded: Cr Melinda Jones

That Council moves out of Closed Session into Open Session.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

THE MEETING MOVED BACK INTO AN OPEN SESSION AT 10.34AM.

14.1 REGIONAL HOUSING LIMITED - RESCISSION MOTION

OFFICERS RECOMMENDATION

That Council rescind parts 1 and 2 of Resolution 2022/133 in relation to Lot 14 YL836018 Moreton Street, Eidsvold and Regional Housing Limited.

RESOLUTION 2023/172

Moved: Cr Robert Radel

Seconded: Cr Dael Giddins

That Council rescind parts 1, 2 and 3 of Resolution 2022/133 in relation to Lot 14 YL836018 Moreton Street, Eidsvold and Regional Housing Limited.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

14.2 REGINALD MURRAY WILLIAMS AUSTRALIAN BUSH LEARNING CENTRE - RESCISSION MOTION**OFFICERS RECOMMENDATION**

That Council:

1. Rescind resolution 2021/52(2);
2. Amends resolution 2021/52(3) to read "Further consider a report on the outcome of the Expression of Interest at the July 2022 General Meeting";
3. Rescind resolution 2022/117(2); and
4. Conduct whole of North Burnett community consultation to gauge community sentiment on the future of the Reginald Murray Williams Australian Bush Learning Centre and note Officers will continue to investigate issues related to the Reginald Murray Williams Australian Bush Learning Centre.

RESOLUTION 2023/173

Moved: Cr Melinda Jones

Seconded: Cr Dael Giddins

That Council:

1. Rescind resolution 2021/52(2);
2. Amends resolution 2021/52(3) to read "Further consider a report on the outcome of the Expression of Interest at the July 2022 General Meeting"; and
3. Rescind resolution 2022/117(2).

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

RESOLUTION 2023/174

Moved: Cr Melinda Jones

Seconded: Cr Dael Giddins

That Council conduct whole of North Burnett community consultation to gauge community sentiment on the future of the Reginald Murray Williams Australian Bush Learning Centre and note Officers will continue to investigate issues related to the Reginald Murray Williams Australian Bush Learning Centre.

In Favour: Crs Leslie Hotz, Robert Radel, Melinda Jones, Dael Giddins, Michael Dingle and Kingsley Mesner

Against: Nil

CARRIED 6/0

14.3 BURNETT INLAND ECONOMIC DEVELOPMENT ORGANISATION (BIEDO) 2023 PARTNERSHIP PROPOSAL

OFFICERS RECOMMENDATION

That Council:

1. Endorse a hybrid model, comprising of a reduced BIEDO partnership scope for the 2023 calendar year coupled with economic development work completed by Council staff. OR
2. Endorse a reduced BIEDO partnership scope for the 2023 calendar year. OR
3. Endorse the full scope of the BIEDO partnership agreement for the 2023 calendar year.

AND

4. Authorise the Chief Executive Officer to negotiate a partnership agreement with BIEDO for the 2023 calendar year if required.

OR

5. Resolve to take no further action with regards to a partnership agreement for the 2023 calendar year with BIEDO and inform BIEDO of such.

RESOLUTION 2023/175

Moved: Cr Melinda Jones

Seconded: Cr Dael Giddins

That Council:

1. Endorse a hybrid model, comprising of a reduced BIEDO partnership scope for the 2023/2024 period comprising of pillar 4 to deliver business support and growth workshops for an amount up to \$35,000.00, coupled with economic development work completed by Council staff.
2. Authorise the Chief Executive Officer to negotiate a partnership agreement with BIEDO for the 2023/2024 period if required.

In Favour: Crs Leslie Hotz, Melinda Jones and Dael Giddins

Against: Crs Robert Radel, Michael Dingle and Kingsley Mesner

EQUAL

WITH AN EQUAL VOTE, MAYOR HOTZ USED HIS CASTING VOTE: CARRIED 4/3

15 CLOSURE OF MEETING

The Meeting closed at 10.53am.

The minutes of this meeting were confirmed at the General Meeting held on 25 October 2023.

.....
CHAIRPERSON

8.2 MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 12 OCTOBER 2023

Doc Id: 1173152

Author: Kat Bright, Senior Executive Assistant to the CEO

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Minutes of the Audit and Risk Committee Meeting held on 12 October 2023.

OFFICERS RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held on 12 October 2023 be noted.

**MINUTES OF NORTH BURNETT REGIONAL COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE GAYNDAH BOARDROOM
ON THURSDAY, 12 OCTOBER 2023 AT 2.00PM**

1 WELCOME/HOUSEKEEPING

The Chair, Peter Cochrane, declared the meeting open at 2.00pm and welcomed all attendees.

2 ACKNOWLEDGEMENT OF COUNTRY

In the spirit of reconciliation, the NBRC acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

3 ATTENDEES

MEMBERS: Peter Cochrane (Chair - Independent Member)
Genevieve Dent (Independent Member)*
Wendy Peebles (Independent Member)
Cr Melinda Jones (Councillor)
Cr Dael Giddins (Councillor)

STANDING INVITEES: Margot Stork (Chief Executive Officer)
Kim Mahoney (General Manager Corporate & Community)
Michael Cartwright (Governance, Policy & Risk Advisor)
Owen Jensen (Financial Services Manager)

INVITEES: Jacques Coetzee (Signing Officer, Queensland Audit Office)^*
Raechel Filler (Manager, Queensland Audit Office)^*
Adam Bradfield (Engagement Partner, Thomas Noble & Russell)^*
Ben Rogers (Team Leader, Thomas Noble & Russell)^*
Cr Les Hotz (Mayor)*
Anna Scott (General Manager Works)^*
Rhys Habermann (Acting Strategic Relationships Manager)

MINUTES: Kath Hamilton (Executive Assistant – Corporate & Community)
Kat Bright (Senior Executive Assistant to the CEO and Mayor)^

*^Attended via Microsoft Teams *Attended part of the meeting only*

4 APOLOGIES/LEAVE OF ABSENCE

Nil.

5 DECLARATIONS OF INTEREST

Nil.

6 CONFIRMATION OF MINUTES

The inaugural meeting of the Audit and Risk Committee did not have any prior meeting minutes to review/confirm.

At 2.11pm, Jacques Coetzee (Signing Officer, Queensland Audit Office) joined the meeting.

NOTE: The Chair reordered the agenda to address Item 9.1 – 2022-2023 Financial Audit – Management Report first.

9.1 2022-2023 FINANCIAL AUDIT - MANAGEMENT REPORT

Raechel Filler (Manager, Queensland Audit Office) noted that the financial statement maturity levels will be reported in the QAO report to Parliament on the results of local government audits. Additionally, Ms Filler emphasised that recommendations in relation to deficiencies outlined in the Management Report should be addressed within a 12-month period.

OFFICERS RECOMMENDATION

That the Audit and Risk Committee receives and notes the information in the audit management report for the year ended 30 June 2023 and recommends noting of same by Council.

COMMITTEE RESOLUTION 2023/1

Moved: Cr Dael Giddins

Seconded: Wendy Peebles

That the Audit and Risk Committee receives and notes the information in the audit management report for the year ended 30 June 2023 and recommends noting of same by Council.

CARRIED 5/0

ARC ACTION 1 QAO BRIEFING PAPER

Kim Mahoney (General Manager Corporate and Community) to circulate the QAO Briefing Paper to ARC Members out of session.

ARC ACTION 2 AUDIT PROGRESS REPORT

Owen Jensen (Financial Services Manager) to develop a Progress Report to prioritise and track progress related to audit findings and recommendations. This report will be presented at the upcoming Committee Meeting.

At 2.49pm, Jacques Coetzee (Signing Officer, Queensland Audit Office), Raechel Filler (Manager, Queensland Audit Office), Adam Bradfield (Engagement Partner, Thomas Noble & Russell), and Ben Rogers (Team Leader, Thomas Noble & Russell) left the meeting.

7 GOVERNANCE REPORTS

7.1 AUDIT AND RISK COMMITTEE MEMBER INTRODUCTIONS

This item was not discussed.

OFFICERS RECOMMENDATION

That the Audit and Risk Committee receive the report introducing committee members.

8 FINANCIAL REPORTS

8.1 DRAFT COMMUNITY FINANCIAL REPORT - 2022-2023

OFFICERS RECOMMENDATION

That the Audit and Risk Committee receives and notes the information within the Draft Community Financial Report – 2022-2023 and recommends adoption of same by Council.

COMMITTEE RESOLUTION 2023/2

Moved: Genevieve Dent

Seconded: Wendy Peebles

That the Audit and Risk Committee receives and notes the information within the Draft Community Financial Report – 2022-2023 and recommends adoption of same by Council.

CARRIED 5/0

ARC ACTION 3 PROPOSED UPDATES TO THE DRAFT COMMUNITY FINANCIAL REPORT 2022-2023

Owen Jensen (Financial Services Manager) to consider the following updates aimed at improving the readability of the report:

- Page 1 Operational Revenue - Figures and wording to reflect the same as noted in the Financial Statements.
- Page 2 Operational Expenditure - Figures and wording to reflect the same as noted in the Financial Statements.
- Page 2 – Assets - Provide a graph to show the percentage of current and non-current assets. Further, adjust wording to show the total figure and how it is then broken down into current and non-current assets e.g. giving a total of \$...
- Page 3 – Liabilities - Adjust wording to show the total figure and how it is then broken down into current and non-current liabilities e.g. giving a total of \$...
- Page 3 – Liabilities - Update formatting of the \$155k borrowings to be consistent with reporting i.e. \$0.155m. Further, provide a breakdown of the provisions and other categories noted in the graph.
- Page 4 – Total Cash and Cash Equivalents – look to move the last sentence in the first paragraph “Council delivered...” to the lead in sentence.
- Page 4 – Comparative Trend Analysis – Remove the word ‘generally’ in the first sentence

of the second paragraph “Council is generally making...”.

- Page 5 – 2022-23 Financial Ratio Summary – replace the wording/definitions with that noted in section 9 of the management report.

8.2 DRAFT ANNUAL FINANCIAL STATEMENTS 2022-2023

At 3.17pm, Wendy Peebles (Independent Member) disclosed a conflict of interest regarding the sale of land discussed in Item 8.2, the Draft Annual Financial Statements for 2022-2023. This conflict arose because Wendy is employed by a business that purchased land as part of a sale due to outstanding rates. The Chair confirmed that the sale had concluded and did not consider a conflict in the matter.

At 3.29pm, Anna Scott (GM Works) joined the meeting.

OFFICERS RECOMMENDATION

That the Audit and Risk Committee:

1. Receive and note the draft General Purpose Financial Statements for the year ended 30 June 2023;
2. Recommend the draft General Purpose Financial Statements for year ended 2023 for certification, by the Mayor and Chief Executive Officer; and
3. Recommends that Council adopt the draft General Purpose Financial Statements for the year ended 30 June 2023 as approved by the auditor-general.

COMMITTEE RESOLUTION 2023/3

Moved: Wendy Peebles

Seconded: Genevieve Dent

That the Audit and Risk Committee:

1. Receive and note the draft General Purpose Financial Statements for the year ended 30 June 2023;
2. Recommends that Council adopt the draft General Purpose Financial Statements for the year ended 30 June 2023 as approved by the auditor-general; and
3. Recommend the draft General Purpose Financial Statements for year ended 2023 for certification, by the Mayor and Chief Executive Officer.

CARRIED 5/0

ARC ACTION 4 UPDATE TO NOTE 17. PROVISIONS ON THE FINANCIAL STATEMENTS

Owen Jensen (Financial Services Manager) to consider the removal of 'sick' leave from the first sentence under Note 17 (Provisions) on page 36 of the Financial Statements as it does not vest.

EMPLOYEE ENTITLEMENTS REPORT**COMMITTEE RESOLUTION 2023/4**

Moved: Wendy Peebles
Seconded: Genevieve Dent

That the Audit and Risk Committee request an Employee Entitlements Report summarising the impacts on all areas of leave and staffing from a risk management perspective.

CARRIED 5/0

At 4.20pm, Genevieve Dent (Independent Member) left the meeting.

9 EXTERNAL AUDIT REPORTS

Item - 9.1 2022-2023 Financial Audit - Management Report - has been moved to another part of the document.

10 INTERNAL AUDIT REPORTS

Nil.

11 RISK MANAGEMENT REPORTS

Nil.

12 REGULATORY COMPLIANCE REPORTS

Nil.

13 REVIEW OF AUDIT COMMITTEE CHARTER

Nil.

14 REVIEW OF ANNUAL WORK PLAN

14.1 AUDIT AND RISK COMMITTEE ANNUAL WORK PLAN

NOTE: The Chair noted that this item would lay on the table until the next Audit and Risk Committee Meeting when Officers will present an updated annual work plan.

OFFICERS RECOMMENDATION

That the Audit and Risk Committee:

1. Develop and adopt an Annual Work Plan for the remainder of the 2023-2024 financial year; and
2. Recommends that Council note the Audit and Risk Committee 2023-2024 Annual Work Plan.

ARC ACTION 5 UPDATES TO THE DRAFT ARC ANNUAL WORK PLAN 2023-2024

Kim Mahoney (General Manager Corporate and Community) to make the following updates to the draft ARC plan for 2023-2024 and table at the next meeting scheduled for November 2023:

- Related Party Disclosure Review – Q4 (May)
- Pro-Forma Annual Financial Statements – Q4 (May)
- Draft Annual Financial Statement – Q2 (October)
- Review of Annual Budget, Capital Expenditure Budget, and Long Term Financial Plan – Q1 (August)
- Risk Management Reporting (include Fraud and Corruption, and WH&S) – Q2 (November)
- Review of Legislative Compliance – Q4 (May)

QON 1 REQUIREMENT FOR THE ARC TO REVIEW THE BUDGET PRIOR TO ADOPTION BY COUNCIL

The Chair, Peter Cochrane requested confirmation of the requirement for the Audit and Risk Committee to review the budget before being adopted by Council. Through the Chair, Margot Stork (CEO) responded noting that the request would be taken on notice.

15 GENERAL BUSINESS

Nil.

16 NEXT MEETING

The Audit and Risk Committee determined that the next meeting will be held on Wednesday 29 November 2023 commencing at 10.00am in the Gayndah Boardroom.

The following items will be tabled in addition to any required reporting:

- Updated Draft Annual Work Plan 2023-2024
- Risk Management Report including but not limited to Risk Management Framework, Risk Policy and Risk Management Plan, Fraud and Corruption Controls, Workplace Health and Safety reporting
- Progress Report on implementation of audit report recommendations
- Employee Entitlements Report (as per Resolution 2023/4)

17 CLOSURE OF MEETING

The Meeting closed at 4.53pm.

The minutes of this meeting were confirmed by the Chair on _____ of _____ 2023.

.....
CHAIRPERSON

9 OFFICE OF THE CHIEF EXECUTIVE OFFICER

9.1 OUTSTANDING COUNCIL RESOLUTIONS REPORT

Doc Id: 1173071

Author: Kat Bright, Senior Executive Assistant to the CEO

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Outstanding Resolutions Report by date - as at 09102023 [1173034]

INTRODUCTION/BACKGROUND

This report offers a concise overview of the outstanding resolutions of Council, covering the period from 30 June 2021 to 9 October 2023. The timeframe for this report is determined by the oldest pending resolution and the date of its compilation.

OFFICER COMMENTS/CONCLUSION

There are a total of thirteen (13) outstanding resolutions from the period of 30 June 2021 to 9 October 2023. This report serves as a comprehensive update on the status of each resolution. The attached table provides detailed information on the progress made and current status of each resolution.

This report will be presented monthly at the General Meeting of Council, ensuring that all stakeholders are informed and engaged in the resolution tracking process. Regular reporting demonstrates our commitment to transparency, accountability, and the effective management of the resolutions of Council.

OFFICERS RECOMMENDATION

That Council receive the Outstanding Council Resolutions Report from 30 June 2021 to 9 October 2023.








Division: All
 Committee: General Meeting
 Officer: All

Date From: All
 Date To: All
 Doc ID: 1173034






Infocouncil Action Sheets Report

Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments
1	30/06/2021	Service Delivery Review - Swimming Pools	<p>RESOLUTION 2021/60</p> <p>That Council:</p> <ol style="list-style-type: none"> Continue to maintain and operate existing pools in Biggenden, Eidsvold, Gayndah, Monto and Mundubbera. Further investigation and condition assessment of the region's pools is undertaken. A fit for purpose asset management strategy is developed and funding sort to replace existing pools over 10 years. Review the operating agreements to ensure the most effective delivery of the service to the community and report to Council on the outcomes. 	Office of the CEO	   	<p>A business-as-usual activity that has been captured into the workflow.</p> <p>Completed. No significant structural defects were found. Monitoring program to be implemented to monitor water levels for leaks.</p> <p>This remains a work in progress, with effort planned for 2023/24 financial year to commence the activity.</p> <p>Completed with new leases issues in 2022.</p>
2	30/06/2021	Service Delivery Review - Showgrounds	<p>RESOLUTION 2021/64</p> <p>That Council:</p> <p>Work with Show Societies and the Queensland Department of Resources to remove itself as trustee for the Gayndah, Eidsvold, Monto and Mt Perry Showgrounds and negotiate a model similar to that of the Biggenden and Mundubbera Showgrounds.</p>	Office of the CEO		<p>A review of lease/tenure has been completed confirming arrangements for each showground. Meetings are underway with show societies to explain the Council Resolution to resign as Trustee. Show Society's to meet with their committees to discuss their options and decide on their preferred way forward. An update will be provided to Councillors at an upcoming Councillor Workshop to discuss next steps.</p>

 Completed
  Work In Progress
  On Hold
  Outstanding

	Division: All	Date From: All
	Committee: General Meeting	Date To: All
	Officer: All	Doc ID: 1173034
Infocouncil Action Sheets Report		Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments
3	27/01/2022	Tender for Lease of Gayndah Airport Refuelling Facility	<p>RESOLUTION 2022/19</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Resolve to conduct a Tender for the lease of Gayndah Airport Refuelling Facility located at 2 John Taylors Road, Gayndah; being part of Lot 2 RP201121. 2. Authorise the Chief Executive Officer to enter an agreement for the Gayndah Airport Refuelling Facility Depot (proposed Lease Area "A" 2 within RP201121), on terms to be negotiated by the Chief Executive Officer for period not exceeding ten years. 	Works	 	<p>Research has commenced to understand what should be included in the AVGA refuelling facility lease.</p> <p>On hold pending outcome of the above.</p>
4	24/08/2022	Mount Perry Caravan Park	<p>RESOLUTION 2022/132</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Resolves to terminate by mutual consent the lease for the period 01 September 2022 to 30 June 2028 with Maclean Parks Pty Ltd, over Lease A SP255553 within Lot 1 on SP117730, located at Heusman Street, Mount Perry, and alternate operating arrangements are explored to maintain this service. 2. Resolves to undertake a review of all Council caravan park operations within the North Burnett region. 	Works	 	<p>Completed.</p> <p>Officers are reviewing the draft report with a focus on the costs associated with each option.</p>
5	26/10/2022	Rural Fire Levy Expenditure	<p>RESOLUTION 2022/163</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Endorse Biggenden Rural Fire Brigade's request to utilise Rural Fire Levy funds to the value of \$35,813.15 towards construction of a suitably approved shed at Saleyards Road, Biggenden; and 	Office of the CEO		<p>No further progress from last month. Completion date remains unknown. However, work is progressing to have a purpose-built facility for the brigades that support the Biggenden area ASAP.</p>

● Completed
 ● Work In Progress
 ● On Hold
 ● Outstanding

	Division: All	Date From: All
	Committee: General Meeting	Date To: All
	Officer: All	Doc ID: 1173034
Infocouncil Action Sheets Report		Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments
			2. Endorse Mount Perry Rural Fire Brigade's request to utilise Rural Fire Levy Funds to the value of \$900.00 to install a Wireless Access Point at 11 Elliot Street, Mount Perry.	Office of the CEO	●	Completed.
6	14/12/2022	Mount Perry Community Development Board Incorporated - Request for exemption from hall hire fees	<p>RESOLUTION 2022/181</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Council decline to grant Mount Perry Community Development Board Incorporated a fee waiver for use of the community hall. 2. Formal correspondence be sent to Mount Perry Community Development Board Incorporated advising them of Council's decision and that 2022/23 Fees and Charges will be upheld. 3. A review of policies relating to fees and charges for community groups hiring Council facilities be undertaken. 	Corporate & Community	● ● ●	<p>Completed.</p> <p>Completed.</p> <p>A review of related policies is underway with a view to table an update at an upcoming Councillor Information Workshop.</p>
7	25/01/2023	Road Register Classification Review	<p>RESOLUTION 2023/8</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Engages Shepherd Services to undertake a full review of the Road Register to identify assets potentially being overserviced, off alignment or incorrectly classified in the adopted road hierarchy set out in Council's Road asset management plan. 2. The findings are to be returned to Council for review before any service level change. 	Works	● ●	<p>Completed.</p> <p>Council officers have undertaken a review of the roads to determine the suitability of the proposed classifications. An update is scheduled for the Councillor Information Workshop on 6 December 2023.</p>

● Completed ● Work In Progress ● On Hold ● Outstanding








Division: All
 Committee: General Meeting
 Officer: All

Date From: All
 Date To: All
 Doc ID: 1173034

Infocouncil Action Sheets Report

Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments
8	22/02/2023	Monto Administration Building - Future Plan	<p>RESOLUTION 2023/22</p> <p>That Council:</p> <ol style="list-style-type: none"> Resolves to undertake repairs to the Monto Administration Building at 51A Newton Street, Monto Queensland 4630, to the Design Specifications dated 16 March 2022 and Engineering and Architectural Drawings dated 06 April 2022 and 25 March 2022 respectively prepared by Council's consultant structural engineer. Allocate an additional budget of \$137,277 for the stabilising works for the Monto Administration Building. 	Works	 	<p>Stage 1 investigations have been completed and a draft report from the consultants has been reviewed.</p> <p>The consultants have been requested to progress with Stage 2 of the investigations including geotechnical investigations & x-raying of the front and back walls.</p> <p>\$250,000 carried over from the FY22/23 budget.</p>
9	26/04/2023	Review of Public Washdown Facilities' Compliance and Operations	<p>RESOLUTION 2023/51</p> <p>That Council:</p> <ol style="list-style-type: none"> Resolve to put an immediate temporary closure on the Mundubbera Washdown facility due to compliance concerns while investigations commence into a potential and compliant alternative for future use. That notice be provided onsite that the facility has closed and that investigations will commence into a potential and compliant alternative for future use; and locations of alternative services be provided via site signage, social media, and newspaper advertisement. That this matter be tabled at a future General Meeting of Council with outcomes of the investigation. 	Corporate & Community	  	<p>Completed.</p> <p>Completed.</p> <p>Following the meeting with Department of Agriculture and Fisheries (DAF) on 15 September 2023, an update will be tabled at an upcoming Councillor Information Workshop.</p>

 Completed
  Work In Progress
  On Hold
  Outstanding






Division: All
 Committee: General Meeting
 Officer: All

Date From: All
 Date To: All
 Doc ID: 1173034

Infocouncil Action Sheets Report

Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments																																																																	
10	28/06/2023	Sale of Land for Overdue Rates and Charges	<p>RESOLUTION 2023/102</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Receives and notes the information within the report. 2. Pursuant to section 140(2) of the Local Government Regulation 2012: <ol style="list-style-type: none"> a) sell the land described in the table for overdue rates and charges: <table border="1"> <thead> <tr> <th>Assessment ID</th> <th>2016 and Other Arrears</th> <th>2017 Arrears</th> <th>2018 Arrears</th> <th>2019 Arrears</th> <th>2020 Arrears</th> <th>2021 Arrears</th> <th>2022 Arrears</th> <th>Arrears for Current Year</th> <th>Balance on Current Instalment</th> <th>Penalty Balance</th> <th>Court Costs</th> <th>Total Balance Owing</th> </tr> </thead> <tbody> <tr> <td>160220000000</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>798.05</td> <td>1,188.54</td> <td>1,367.84</td> <td>435.87</td> <td>435.87</td> <td>338.91</td> <td>755.08</td> <td>3,797.36</td> </tr> <tr> <td>403070000000</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>3,534.82</td> <td>3,291.99</td> <td>3,668.65</td> <td>1,529.70</td> <td>1,529.35</td> <td>974.61</td> <td>1,748.75</td> <td>15,474.87</td> <td>26,877.74</td> </tr> <tr> <td>600930000000</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>2,097.15</td> <td>4,136.12</td> <td>3,848.46</td> <td>1,579.65</td> <td>1,561.20</td> <td>993.82</td> <td>1,725.11</td> <td>15,932.81</td> <td>23,977.15</td> </tr> <tr> <td>Grand Total</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>5,929.82</td> <td>8,624.65</td> <td>8,774.95</td> <td>3,735.42</td> <td>3,722.62</td> <td>2,307.34</td> <td>4,224.94</td> <td>37,214.74</td> <td>73,714.74</td> </tr> </tbody> </table> <ol style="list-style-type: none"> b) Delegate to the Chief Executive Officer power to take all further steps under Chapter 4, Part 12, Division 3 of the Local Government Regulation 2012 to effect sale of the land, including the power to end sale procedures. 	Assessment ID	2016 and Other Arrears	2017 Arrears	2018 Arrears	2019 Arrears	2020 Arrears	2021 Arrears	2022 Arrears	Arrears for Current Year	Balance on Current Instalment	Penalty Balance	Court Costs	Total Balance Owing	160220000000	0.00	0.00	0.00	0.00	798.05	1,188.54	1,367.84	435.87	435.87	338.91	755.08	3,797.36	403070000000	0.00	0.00	0.00	3,534.82	3,291.99	3,668.65	1,529.70	1,529.35	974.61	1,748.75	15,474.87	26,877.74	600930000000	0.00	0.00	0.00	2,097.15	4,136.12	3,848.46	1,579.65	1,561.20	993.82	1,725.11	15,932.81	23,977.15	Grand Total	0.00	0.00	0.00	5,929.82	8,624.65	8,774.95	3,735.42	3,722.62	2,307.34	4,224.94	37,214.74	73,714.74	Corporate & Community	 	<p>Completed.</p> <p>Two (2) of the three (3) properties have paid the outstanding rates in full and will no longer be included in the Sale of Land Process. Contact from the Mortgagee of the third property has been received. Council is not aware at that stage if they will be attending to the outstanding rates. Auction for property not paid to be held between 12/10/2023 (3 months from issue of notice) and 12/1/2024 (6 months from issue of notice).</p>
Assessment ID	2016 and Other Arrears	2017 Arrears	2018 Arrears	2019 Arrears	2020 Arrears	2021 Arrears	2022 Arrears	Arrears for Current Year	Balance on Current Instalment	Penalty Balance	Court Costs	Total Balance Owing																																																											
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11	28/06/2023	Project Development for Submission to Round 2 of the Growing Regions Program	<p>RESOLUTION 2023/90</p> <p>That Council:</p> <p>Authorises the Chief Executive Officer to redirect resources to the identification and development of a suitable project for submission to Round 2 of the Growing Regions Program administered by the Department of Infrastructure, Transport, Regional Development, Communication and the Arts.</p>	Office of the CEO		<p>An open date for round two of the Growing Regions Program is yet to be announced. This matter remains a priority for Officers.</p>																																																																	

 Completed
  Work In Progress
  On Hold
  Outstanding







Division: All
 Committee: General Meeting
 Officer: All

Date From: All
 Date To: All
 Doc ID: 1173034

Infocouncil Action Sheets Report

Printed: Monday, 9 October 2023 1:15:35 PM

#	Meeting Date	Res Title	Res Details	Responsible Function	Status	Comments
12	28/06/2023	Nomination of 2024 North Burnett Regional Council Show Holidays	<p>RESOLUTION 2023/83</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Authorise the Chief Executive Officer to submit a nomination to the Queensland Government's Office of Industrial Relations, to appoint the following Show Holiday dates for the North Burnett region: <ol style="list-style-type: none"> a) Mundubbera – Friday, 10 May 2024; and b) Biggenden, Eidsvold, Gayndah, Mt Perry and Monto – Monday, 12 August 2024. 2. Request the CEO to conduct community engagement with all North Burnett townships, to identify the community's sentiment on seeking a regionally consistent Show Holiday date from 2025, in accordance with Council's Community Engagement Policy. 3. Are presented with a report on the outcomes of the community engagement, by March 2024 and prior to the nomination of Special and Show Holiday dates for 2025. 	Corporate & Community	  	<p>Completed. Office of Industrials Relations notified of Council Show holiday dates for 2024. Dates to be promoted with community once confirmed by the Office of Industrial Relations</p> <p>Community Engagement planning is in progress. Community consultation planned for October 2023 for at least a 3-week period.</p> <p>On hold pending the completion of item 2.</p>
13	27/09/2023	Reginald Murray Williams Australian Bush Learning Centre - Rescission Motion	<p>RESOLUTION 2023/174</p> <p>That Council conduct whole of North Burnett community consultation to gauge community sentiment on the future of the Reginald Murray Williams Australian Bush Learning Centre and note Officers will continue to investigate issues related to the Reginald Murray Williams Australian Bush Learning Centre.</p>	Office of the CEO		<p>Given the existing pipeline of community engagement, consideration is being given to the most appropriate approach, as well as the possible timing of such. Engagement may be deferred for a short period of time to allow the progression of existing engagement needs.</p>

● Completed
 ● Work In Progress
 ● On Hold
 ● Outstanding

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9.2 APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER

Doc Id: 1168381

Author: Kat Bright, Senior Executive Assistant to the CEO

Authoriser: Margot Stork, Chief Executive Officer

Attachments: Nil

EXECUTIVE SUMMARY

Ms Margot Stork, Chief Executive Officer (CEO), will commence a period of approved Annual Leave commencing at the end of November for a period of 10 days. This report seeks to endorse the appointment of an Acting CEO during this time.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council, in accordance with Section 195 of the *Local Government Act 2009*, appoints Council's General Manager Works Ms Scott, as Acting Chief Executive Officer effective from 5.00pm Thursday 16 November 2023 until 8.00am Monday 27 November 2023 when Ms Stork (CEO) will resume normal duties.

REPORT

Ms Stork (CEO) will commence a period of approved Annual Leave from 5.00 pm Thursday 16 November 2023 returning 8.00 am Monday 27 November 2023. Section 195 of *Local Government Act 2009* states:

195 Appointing an acting chief executive officer

A local government may appoint a qualified person to act as the chief executive officer during—

(a) any vacancy, or all vacancies, in the position; or

(b) any period, or all periods, when the chief executive officer is absent from duty or can not, for another reason, perform the chief executive officer's responsibilities.

This report seeks to endorse the appointment of an Acting CEO during this time.

CONSULTATION

Consultation occurred with Ms Scott, General Manager Works.

RISK IMPLICATIONS

Reputation / Political

Not Applicable.

Occupational Health & Safety (WHS)

Not Applicable.

Financial Impact

Not Applicable.

Legal & Regulatory

Not Applicable.

Environmental

Not Applicable.

Property & Infrastructure

Not Applicable.

Human Resources

Not Applicable.

Information Communications Technology

Not Applicable.

Service Delivery

Not Applicable.

Climate

Not Applicable.

KEY MESSAGE

The appointment of an Acting CEO during Ms Stork's (CEO) period of approved annual leave is in accordance with Section 195 of *Local Government Act 2009*.

9.3 COUNCIL CLOSURE OVER THE 2023 FESTIVE SEASON AND NEW YEAR PERIOD

Doc Id: 1168639

Author: Kat Bright, Senior Executive Assistant to the CEO

Authoriser: Margot Stork, Chief Executive Officer

Attachments: Nil

EXECUTIVE SUMMARY

The North Burnett Regional Council follows the local government common practice of a brief shutdown between the festive season and the new year. Council will close regular service points from close of business Friday 22 December 2023, to Tuesday 3 January 2024. Essential services workers will be on a roster during this period, and on-call provisions will be in place.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council note the:

1. Closure of Council offices, including Customer Service and Library Centres, from close of business on Friday 22 December 2023, reopening at 8.30am on Tuesday 2 January 2024; and
2. Outside workforce will conclude duties Friday 15 December 2023 and recommence Monday 8 January 2024 as a part of pre-determined Enterprise Agreement provisions.

REPORT

Closure of North Burnett Regional Council customer service points is scheduled to occur between the 2023 festive season and 2024 new year period. Specifically, services will conclude from close of business Friday 22 December 2023, until 8.30am on 2 January 2023.

Water and Wastewater, Civil Works, Parks and Open Spaces and Fleet will be operating with skeleton staff. Further, Disaster Management, Compliance and other on-call workers will be available to provide urgent assistance during the shutdown period, as required.

Suitable communications will be shared with the broader community about Council's festive season and new year arrangements, as well as Council's limited services provision.

CONSULTATION

The festive season and new year closure dates have been discussed amongst Council's Executive Team.

RISK IMPLICATIONS

Reputation / Political

Minor risk of dissatisfied customers and ratepayers, can be alleviated by ensuring that media and communications suitably promote the closures, with significant lead time.

Occupational Health & Safety (WHS)

Observing a shutdown period between Christmas and the new year enables staff to spend quality time with family and loved ones, as well as rest and recuperate from regular work activities.

Financial Impact

The financial impact pertaining to a service delivery shutdown period is negligible.

Legal & Regulatory

Not applicable.

Environmental

Not applicable.

Property & Infrastructure

Not applicable.

Human Resources

Managers and Team Leaders will ensure that skeleton crews are rostered to provide ongoing essential services provision. Additional staff are scheduled to be on-call for ad hoc matters.

Information Communications Technology

Not applicable.

Service Delivery

Skeleton crews will be rostered to provide essential services. On-call personnel will also be rostered for ad hoc requirements.

Climate

Not applicable.

KEY MESSAGE

It is common practice for local government entities to have a brief shutdown period between the festive season and new year.

9.4 COUNCIL GENERAL MEETING SCHEDULE 2024**Doc Id:** 1166174**Author:** Kat Bright, Senior Executive Assistant to the CEO**Authoriser:** Margot Stork, Chief Executive Officer**Attachments:** 1. Letter from DSDILGP re. Pre Election Meeting in March 2024 [1173009]**EXECUTIVE SUMMARY**

In accordance with section 254B(1) of the *Local Government Regulation 2012 (the Regulation)*, a local government must publish a notice of the days and times when its General Meetings will be held at least once in each year.

The purpose of this report is to recommend to Council the date, time, and location for General Meetings to be held in 2024.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council:

1. In accordance with section 254B(1) of the *Local Government Regulation 2012*, adopt the meeting dates and times for General Meetings of Council to be held in 2024 as per the table below; and
2. Pursuant to section 254B(2) and (3) of the *Local Government Regulation 2012*, advertise those dates and times.

Meeting Date	Meeting Commencement	Meeting Location
Wednesday 24 January 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 28 February 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 13 March 2024 (Pre-Election Meeting)	9.00am AEST	Gayndah or Mundubbera
Wednesday 24 April 2024 (Tentative Post-Election Meeting)	9.00am AEST	Gayndah or Mundubbera
Wednesday 22 May 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 26 June 2024 (Inc. Budget Meeting)	9.00am AEST	Gayndah or Mundubbera
Wednesday 24 July 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 28 August 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 25 September 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 23 October 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 27 November 2024	9.00am AEST	Gayndah or Mundubbera
Wednesday 11 December 2024 (Second Wednesday of the month)	9.00am AEST	Gayndah or Mundubbera
<i>*All meetings will be available for real-time viewing or listening via Microsoft Teams using the audio-visual link provided on Council's website.</i>		

REPORT

Council general meetings are the principal decision-making forum for a local government. It is in these meetings where Council approves policies, adopts the corporate plan, considers the annual budget, and makes local laws.

The prime example for accountable and transparent decision-making by local governments is the decisions being made in these meetings.

Setting meeting dates is critical as it provides Council the opportunity to address:

- Issues affecting Council which require Council resolution; and
- Statutory reporting obligations.

Meeting Dates

This proposal does not intend to change the overall recurrence of General Meetings which are typically held on the fourth Wednesday of each month. There are two (2) exceptions in the 2024 calendar year as follows:

1. The pre-election meeting in March 2024 which as per the section 175 of the *Local Government Act 2009*, must be held prior to election day on 16 March 2024 (refer attached letter). The proposed General Meeting date for March is Wednesday 13 March 2024; and
2. The last proposed meeting for 2024 to account for Christmas Closures. The proposed General Meeting date for December is Wednesday 11 December 2024.

Meeting Times

In line with previous General Meetings, this proposal does not intend to change the commencement time from 9.00am AEST.

Meeting Locations

Historically, General Meetings of Council are held across the region utilising all six (6) offices (Gayndah, Mundubbera, Biggenden, Mt Perry, Eidsvold and Monto) on a rotating basis.

Throughout 2023, Council has experienced various issues with not only connectivity, but also the audio-visual equipment and overall functioning in all six (6) offices. It is the Officers Recommendation to hold all General Meetings in one (1) fit for purpose boardroom. With the below considerations in mind, the proposed office would be either Gayndah or Mundubbera.

1. Connectivity

The reliability of internet connectivity is crucial, especially for council meetings and video conferencing.

Council's internet connections are centralised in Gayndah and then distributed to various offices and depots through a Wide Area Network (WAN). This network setup, consisting of multiple segments, adds complexity and latency, increasing the likelihood of interruptions. While general office tasks can tolerate these network inconsistencies, audio and video used in video conferencing are highly sensitive to changes in network conditions, leading to dropouts.

To address this, holding meetings closer to a direct internet connection can significantly reduce the potential for dropouts. Should technical issues arise during meetings, technical support is readily accessible on site at Gayndah.

2. Fit-for-purpose Boardroom

A fit-for-purpose boardroom, especially in a council setting, should be well-designed to support effective decision-making, transparency, and accessibility. The following is a breakdown of what a fit-for-purpose room should look like:

Layout and Seating

- The boardroom layout should be designed to accommodate all Councillors and the Executive Leadership Team comfortably. Each member should have a dedicated seat equipped with a microphone for clear communication.

- The seating arrangement should be organised to promote interaction and visibility among all attendees, ensuring that discussions can be conducted smoothly.

Audio-Visual Equipment

- The room should be equipped with state-of-the-art audio-visual equipment. This includes a large screen or projector to display presentations, agendas, and other relevant materials.
- High-quality microphones should be in place to ensure that every speaker can be heard clearly. This is crucial for maintaining effective communication during meetings.

Real-Time Viewing

- The audio-visual equipment should enable real-time viewing of the proceedings. This could include live streaming of meetings for members of the public who cannot attend in person or for those who wish to follow remotely.
- Having the ability to display documents, charts, and data in real-time is also important for effective decision-making and discussion.

Public Gallery

- The boardroom should have a designated area for Council Officers, guests, and members of the public to attend and observe meetings. This space should be designed to accommodate a reasonable number of attendees comfortably.

Confidential Sessions:

- The room should have the capability to be closed to the public during confidential sessions. This may involve closing doors or digital security measures to restrict access to sensitive information and ensure the privacy and security of discussions.

2024 Local Government Election

Following the 2024 Local Government Election declaration (early-mid April), the new Council will be provided an opportunity to review the remaining 2024 General Meetings at the Post Election Meeting (tentatively proposed for the end of April).

Public Sessions

It is noted that Councillors established Public Sessions following the General Meetings in 2023 providing an additional platform for community members to share issues and concerns. These sessions are a Councillor initiative and not a requirement under the *Local Government Regulation 2012*. As such, public sessions are not a consideration for this proposal.

CONSULTATION

The schedule was discussed with Councillors and the Executive Leadership Team at the Councillor Information Workshop held on 20 September 2023.

RISK IMPLICATIONS

Reputation / Political

Council meetings are of direct relevance to ratepayers and the community. Meetings must be programmed and held in accordance with legislative and statutory compliance.

Occupational Health & Safety (WHS)

In proposing the meeting schedule, consideration has been given to the occupational health and safety requirements of Council towards staff and Councillors.

Financial Impact

Council maintains a low-risk appetite for decisions that have a significant negative impact on Council's long-term financial sustainability.

The cost to upgrade one (1) boardroom as per the Officers Recommendation, will be funded utilising available budget. The cost has not as yet been estimated but is consider likely to be offset by less staff travelling and maintaining only one fit for purpose Board room.

The proposed Council General Meeting schedule for 2024 will have no material impact on Council's financial position.

Legal & Regulatory

The *Local Government Regulation 2012*, section 254B – Public Notice of Meetings states:

- (1) A local government must, at least once in each year, publish a notice of the days and times when:
 - (a) its ordinary meetings will be held; and
 - (b) the ordinary meetings of its standing committees will be held.

The *Local Government Regulation 2012*, section 257 – Frequency and place of meetings states:

- (1) A local government must meet at least once in each month.
- (2) However, the Minister may, after written application by a local government, vary the requirement under subsection (1) for the local government.
- (3) All meetings of a local government are to be held:
 - (a) at 1 of the local government's public offices; or
 - (b) for a particular meeting - at another place fixed by the local government, by resolution, for the meeting.

The *Local Government Act 2009*, section 175 – Post election meetings states:

- (1) A local government must hold a meeting within 14 days after—
 - (a) the conclusion of each quadrennial election; and
 - (b) the conclusion of a fresh election of its councillors.

Environmental

Not Applicable.

Property & Infrastructure

Should Council endorse the utilisation of one (1) fit for purpose boardroom for the General Meetings, updates to the room layout (table, chairs, etc.) will be required in the chosen boardroom.

Human Resources

Not Applicable.

Information Communications Technology

Should Council endorse the utilisation of one (1) fit for purpose boardroom for the General Meetings, installation of adequate audio-visual equipment (microphones, camera's, etc.) will be required in the chosen boardroom.

Service Delivery

Not Applicable.

Climate

Not Applicable.

KEY MESSAGE

In accordance with requirements of the *Local Government Regulation 2012*, this report seeks a resolution of Council for the General Meeting dates and times for 2024. To ensure the Council General Meetings run efficiently, it is recommended to utilise one (1) fit for purpose boardroom.



Department of
**State Development, Infrastructure,
Local Government and Planning**

Our ref: DGBN23/437

6 October 2023

Ms Margot Stork
Chief Executive Officer
North Burnett Regional Council
margot.stork@northburnett.qld.gov.au

Dear Ms Stork

I am writing in relation to concerns expressed by some local governments about their ability to hold a council meeting in March 2024.

Section 257 of the Local Government Regulation 2012 (the Regulation) requires councils to hold a council meeting at least once in each month. With the 2024 quadrennial local government election (the election) being held two weeks earlier than usual, there is a shorter window of opportunity to hold a council meeting in March 2024. However, it is possible for councils to hold a council meeting between 1 and 15 March 2024, prior to election day on 16 March 2024. Given the proximity to the election, this could be a very short meeting to accept the minutes of the previous meeting.

The Regulation also provides that the Minister for Local Government may vary the requirement for a council to hold a meeting once in each month. Should a council wish to do so, you may write seeking that a council meeting does not need to be held in March 2024. Applications will then be considered on a case-by-case basis. If that is the council's preferred option, I would ask that you make such an application within four weeks of the date of this letter.

I would also like to take the opportunity to remind you that councils must hold a post-election meeting within 14 days after the conclusion of the election.

I have asked for Ms Bronwyn Blagoev, Executive Director, Strategy and Service Delivery, Local Government Division, in the Department of State Development, Infrastructure, Local Government and Planning to assist you with any further queries. You may wish to contact Ms Blagoev on (07) 3452 6792 or by email at bronwyn.blagoev@dSDLGP.qld.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read "Natalie Wilde".

Natalie Wilde
Acting Director-General

1 William Street
Brisbane Queensland 4000
PO Box 15009
City East Queensland 4002
Telephone 13 QGOV (13 74 68)
Website www.statedevelopment.qld.gov.au
ABN 29 230 178 530

9.5 2023-2024 (FY24) - QUARTERLY PROGRESS REPORT (Q1)**Doc Id:** 1173309**Author:** Rhys Habermann, Acting Strategic Relationships Manager**Authoriser:** Margot Stork, Chief Executive Officer**Attachments:** 1. North Burnett Regional Council - Quarter Report - FY24 Q1.pdf [1174654]**EXECUTIVE SUMMARY**

The purpose of this report is to provide updates for Council and the community regarding progress of projects and business as usual (BAU) activities currently underway, as well as those activities outlined in the 2023-2024 (FY24) Operational Plan, for the period 1 July 2023 – 30 September 2023 (Q1). This report satisfies the Chief Executive Officer's obligation under Section 174(3) of the *Local Government Regulation 2012 (Qld)*.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council receive the 2023-24 (FY24) Q1 Progress Report for the period 1 July 2023 – 30 September 2023.

REPORT

The quarterly progress report is developed shortly after the conclusion of each quarter to provide an update on Council's progress, performance and operational outcomes. While it covers many aspects of operations, in a legislative context, it also provides updates on Council's progress towards implementing the annual Operational Plan.

An Operational Plan is a legislative requirement under the Local Government Act 2009 (Qld) and the Local Government Regulation 2012 (Qld). It is a strategic document that details the operational direction for Council over a twelve-month period and facilitates the conversion of strategic intent into operational action.

As part of its strategic planning, during early 2021, Councillors and staff worked together to create the North Burnett Regional Council Corporate Plan 2021-2026, "A plan for generations". In developing the FY24 Operational Plan, attention has been given to ensuring projects, programs of work and BAU activities align with strategic objectives detailed in the overarching Corporate Plan.

The Operational Plan itemises Council's significant projects, as well as BAU activities for the year. It can include:

- Programs that the organisation has in place
- Ongoing activities that will deliver the strategies outlined within the Corporate Plan
- Significant projects and activities to be undertaken within the financial year
- Success measures to track progress and identify milestones, achievements and any at risk items

The Chief Executive Officer, in consultation with the executive and senior management teams, has assessed the organisations progress towards implementing the annual Operational Plan and in turn, the strategies set out in the 2021-2026 Corporate Plan. Of the collective 67 activities detailed in Council's FY24 Operational Plan, 82% (55) were deemed on track in line with their expected timelines. Most items currently deemed "In Progress – On Track" within the attached relate to continuing BAU activities or multi-year ongoing programs that will continue into future quarters.

During the quarter, economic headwinds coupled with human resourcing challenges placed pressure on several deliverables however the organisation managed these challenges well and minimal items were impacted.

Considering all information available, Officers believe the organisation is advancing the Corporate Plan strategies well, with work to continue into future quarters in accordance with the FY24 Operational Plan.

CONSULTATION

Council's Senior Management Team, in conjunction with the broader organisation, is involved in delivery of each Operational Plan project or activity and has provided input into periodic reporting.

For the period 1 July 2023 – 30 September 2023, Councillors have been kept up to date regarding Operational Plan progression, via information workshops. Topics of discussion are published in the Workshop Agendas on [Council's website](#).

RISK IMPLICATIONS

Reputation / Political

Most projects for Q1 are within budget allocations and anticipated timeframes. Key resourcing challenges have been identified against some projects which has impacted timelines. Details of any impacted items can be found within the attached report.

Occupational Health & Safety (WHS)

There have been no significant WHS issues that presented a risk to delivering projects for Q1.

Financial Impact

Significant inflationary pressures at local, national and global levels present a notable risk to actual project expenditure vs budgeted. Whilst Council will proactively manage this risk, as an external factor, some impacts could become evident in future quarters.

Legal & Regulatory

This report satisfies the Operational Plan legislative reporting obligations, as required by Section 174(3) of the *Local Government Regulation 2012 (Qld)*.

Environmental

There have been no significant environmental issues that presented a risk to delivering projects for Q1.

Property & Infrastructure

There are no significant identified property or infrastructure challenges associated with delivery of projects for Q1.

Human Resources

Notable human resourcing constraints are placing pressure on some areas of the organisation. While every effort will be made to alleviate these constraints in a timely manner, it is possible that some timelines may be impacted.

Information Communications Technology

No significant ICT challenges have presented a risk to the delivery of projects for Q1.

Service Delivery

The level of service delivery for projects during Q1 has been consistent with service levels set as a part of the 2023-2024 budget.

Climate

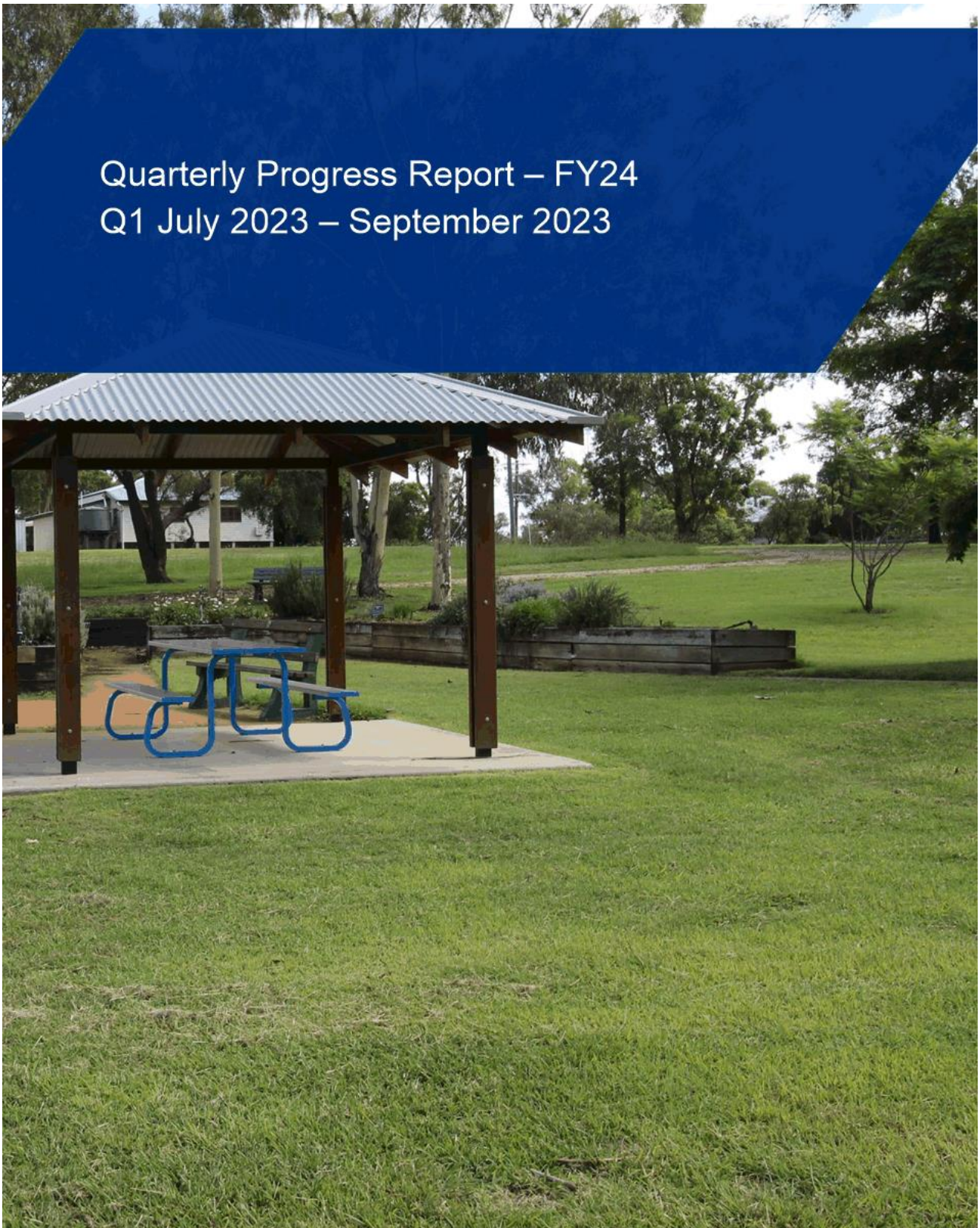
Unfavourable climatic conditions, particularly drier weather compared to previous years, may give rise to challenging disaster management situations in the months ahead. Given the significant

projects planned within the Disaster Management department, heightened disaster response demands could divert resources from planned project work. These risks will be closely monitored.

KEY MESSAGE

Projects identified within Council's Operational Plan and Capital Works program have been progressing mostly as intended. Key project planning has been undertaken to streamline delivery and budget management. The broader community is able to keep up to date with initiatives as well as Council's responsible financial management and reporting, by reviewing quarterly reports.

Quarterly Progress Report – FY24
Q1 July 2023 – September 2023



Margot Stork
Chief Executive Officer



COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

DISCLAIMERS

UNAUDITED FINANCIAL RESULTS: The financial statements contained within this document are unaudited and, while prepared with due care, may ultimately differ to the final audited financial statements within Council's annual report. Any figures included in this report are indicative only, are subject to revision and are not to be taken as a definitive representation of council's financial performance. Audited financial results will not be retrospectively updated into this report and all figures contained within are static at the time of the reports preparation.

FORWARD LOOKING STATEMENTS: This document and any related attachments could contain forward looking statements or future oriented financial information. Where applicable, these statements are provided to allow the public to understand management and staff beliefs and/or opinions on future events or possible outcomes.

These statements are not guarantees or promises of future performance and undue reliance should not be placed on them. Forward looking statements involve unknown risks and other uncertainties, which may cause actual performance and financial results to differ materially from those expressed or implied in such forward-looking statements.

While these statements are based on what management and staff believe to be reasonable assumptions, there can be no assurances that forward looking statements will prove to be accurate as future events could differ materially from those anticipated. The reader is cautioned not to place undue reliance on any such forward looking statements contained within this document.

DATA SNAPSHOT: All data points contained within this report have been prepared with due care, are accurate to the best of the preparing party's knowledge and are to be considered a snapshot at the time of preparation. Due to the changing nature of the underlying data, for some points, future calculations applying the same parameters could yield different results to that portrayed in this snapshot. Where a difference is identified, the most recent figure should prevail. From time to time, council may restate data when parameters change.

All data should be read in conjunction with accompanying notes. Additionally, the reader is cautioned that the content is snapshotted at the time of preparation and is subject to change without notice.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

1 EXECUTIVE SUMMARY

This report is developed shortly after the conclusion of each quarter to provide an update on Council's progress, performance and operational outcomes. It comprises of several service measures, project status updates and financial measures. The report is broken down by business unit and each manager, in conjunction with their teams, have provided commentary on highlights, notable events, project progress and financial performance (Unaudited).

Of the collective 67 activities detailed in Council's Operational Plan for this financial year, 82% (55) of the activities are considered on track in line with their expected timelines. Council's target is to have 80% of all operational plan activities on track or completed and, with 82% of our current listing falling within these parameters, Council is currently just above target.

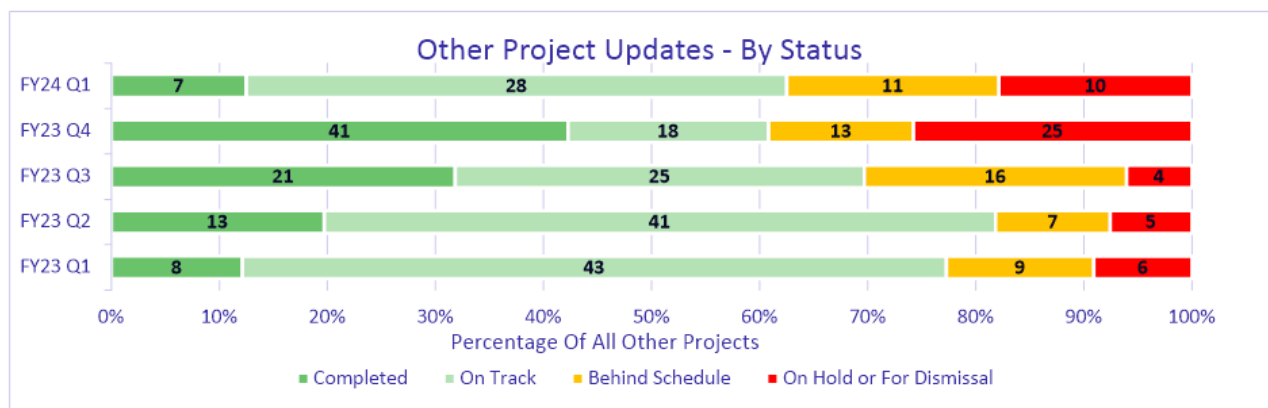
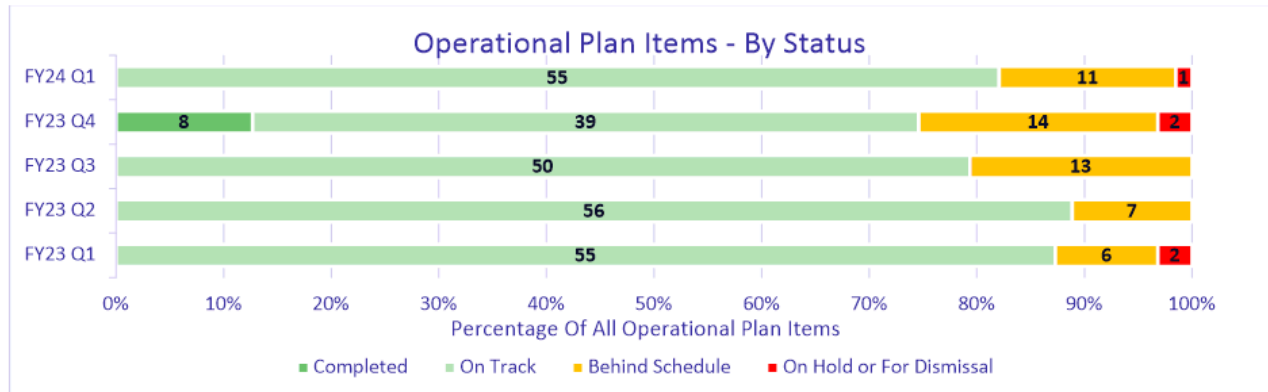
Notably, human resourcing constraints and supply chain delays are continuing to place pressure on some areas of the organisation, and in turn, several timelines continue to be impacted. While the organisation continues to undertake recruitment activities, it is anticipated that human resourcing challenges will likely persist into the coming quarters. The competitive job market coupled with tight housing supply in the region pose ongoing obstacles to attracting and retaining skilled candidates.

Despite the challenges outlined above, significant progress has been made during the quarter, providing essential services and delivering several projects for the benefit of the community.

An organisational summary has been included below with high level analysis of the organisations overall results completed by the executive management team.

1.1 PROJECT MEASURES

1.1.1 CHARTS



1.1.2 OBSERVATIONS

- 82% (55) of Operational Plan activities are considered on track for continuation in the following quarters.
 - Compared to the previous corresponding period (Q1 FY23), while the number of on track items remains the same (55), the percentage of on track items is unfavourable by 5%, with Q1 FY23 being 87% compared to Q1 FY24 at 82%.
 - The majority of the items considered on track relate to ongoing service delivery.
 - Of the 11 items considered behind schedule, 64% (7) fall within the Community Engagement or Planning and Environment areas, with these areas experiencing intermediate and/or prolonged key staff vacancies.
- Of the 56 “other” projects, 34% (19) fell within the Office of the CEO, with most relating to disaster management initiatives.
 - Quarter on Quarter (QoQ), 5 matters progressed from On Hold to Behind Schedule, with a further 2 progressing from On Hold to On Track, representative of progress.
- 7 “other” projects progressed to completed during the period, which is relatively in line with the previous corresponding period.
 - Of those “other” projects completed within the period, 57% (4) fell within the Information Management area, representing 57% of this areas total “other” projects (7).

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

2 OFFICE OF THE CEO

2.1 OFFICE OF THE CEO

2.1.1 STRATEGIC RELATIONSHIPS

2.1.1.1 Highlights

Strategic relationships progressed a number of initiatives during the period, most of which involved a layer of complexity, requiring a great deal of attention and care. Resolutions were sought from Council around two key partnerships relating to tourism and economic development. As a result, Council resolved to continue an agreement with Burnett Inland Economic Development Organisation (BIEDO) to support the local economy with business development events and other economic development support measures.

Significant progress was also made on Council's FY23 annual report, which is a collaborative piece of work seeking input from most areas of the organisation. This document allows officers to look back on the past year and, beyond the statutory and financial information, consider the key initiatives that have progressed. It is wonderful, but not surprising, to see the passion officers have for their work as well as the diversity and breadth of work Council performs for the benefit of the community, both on the ground and behind the scenes. Work on this document will continue into FY24 Q2, and it is anticipated that the final document will be available before the end of the year.

2.1.1.2 Challenges

With several competing and emerging priorities, forward momentum has been a challenge this quarter. The team has managed to progress some key initiatives whilst maintaining business as usual activities. In some areas, progress is not as advanced as initially hoped. As the pipeline begins to return to a more manageable level, the team will seek to expedite any initiatives that have been impacted, with a view to regain ground in the coming quarter.

2.1.2 GOVERNANCE, POLICY & RISK

2.1.2.1 Highlights

This quarter has seen the establishment of an Audit Committee that will provide oversight, monitoring, review, and advisory activities in the following areas:

- Risk management
- Internal controls
- Financial reporting
- Performance management framework
- Internal audit function
- External audit function
- Legislative and regulatory compliance

The operations of the Audit Committee do not diminish the statutory duties and responsibilities imposed on Councillors under the *Local Government Act 2009* and the *Local Government Regulation 2012*.

2.1.2.2 Challenges

The Audit Committee will have a critical role in helping Council evolve and thrive in a challenging environment. To provide effective oversight, and to help Councillors and management navigate these challenging times, the Audit Committee will ask direct, targeted questions of management to understand what alternatives have been considered in addressing key issues.

Achieving good governance takes time, along with concerted effort from within all levels of Council.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

2.1.3 RESEARCH & ANALYSIS

2.1.3.1 Highlights

The team has reignited discussions with subject matter experts (SME's) related to service catalogue development, with this to be a priority action area in Q2 FY24. Work also continues around the effective implementation of the continuous improvement program, albeit in a somewhat limited capacity given competing priorities.

While still under development, the team is confident that the structured continuous improvement program will facilitate positive progress throughout the organisation, resulting in improved efficiencies, greater controls and better outcomes for the community.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

2.1.4 MEASURES

2.1.4.1 Workflow Measures

Workflow Measures - Office of the CEO – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of policies and/or administration directives formally approved and consequently brought into effect ¹	7	4	5	11	3
Number of documented procedures formally approved and consequently brought into effect ¹	2	1	8	4	1
Number of councillor requests actioned or otherwise closed requiring no further action	108	88	44	72	29
Number of internal Media support tickets actioned	387	313	213	213	282
Number of Local Disaster Management Group (LDMG) meetings	3	3	1	2	1
Number of District Disaster Management Group (DDMG) meetings	0	1	0	1	1
Number of Local Disaster Management Group (LDMG) stand-ups	1	1	0	0	0

Notes on results:

- Council maintains 15 Statutory Polices i.e a mandatory requirement under a Local Government Act to adopt by resolution – Currency is maintained at 100%

2.1.5 OPERATIONAL PLAN UPDATES

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal



In collaboration with relevant stakeholders, develop an initial portfolio of service catalogues encompassing most of Council’s services.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

With the previous overarching dependency now addressed, discussions regarding Council’s service catalogue have recommenced. It is hoped stakeholders and subject matter experts (SME’s) will continue the creation, development and refinement of an initial portfolio of services into the coming quarter.



Refine the organisation’s continuous improvement program and support the implementation of underlying initiatives, while also seeking out additional opportunities for efficiencies and controls.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Work continues to refine the tools necessary to effectively manage the organisations continuous improvement program however, progress is not as advanced as first hoped. Items remain prioritised and further progress is anticipated over the coming quarters.



Following initial draft development, continue ongoing refinement of Council’s service catalogue, defining sustainable, consistent and measurable levels of service across the region.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

This item is on hold pending the initial draft development as set out in item 7 of the Operational Plan. It is expected this item will commence from January 2024.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Implement and further embed the developed Community Engagement Framework, with a focus on staff training and undertaking engagement activities in accordance with the framework.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

At least one successful engagement was undertaken during the quarter, applying the tools and taking the necessary steps as set out in the engagement framework. Several other engagements are anticipated in the coming quarter, which will provide a greater level of experience for those that apply the framework when undertaking engagement.

Work will continue in coming quarters to ensure the framework is embedded into the operations of the organisation and the value of the framework is maximised.

**Maintain the enterprise risk register to support Councillors and the organisation to discharge duties, report as appropriate, and address key strategic organisational risks.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Further work has continued in Q1 FY24 to manage risk and embed a culture of robust risk management.

During the quarter, council officers continued to add risks identified across the wider organisation into SkyTrust - A software platform to support the management and monitoring of both strategic and operational risks.

**Consult with relevant parties on Indigenous Land Use Agreements as required.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

There are a number of Native Title claims over land within the North Burnett Council region that have recently been determined, whilst others remain before the Courts for determination. Further work will be undertaken with regard to Indigenous Land Use Agreements (ILUA) in FY24, where required.

**Ensure continued quality assurance and oversight of external funding applications and projects is provided.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Council continued to monitor government and commercial grant opportunities and undertake proactive grant management to complement essential services as well as bespoke and value added Council activities.

**Support the SES, pursuant to Council's mandate, and facilitate the transition to Queensland Police Services (QPS) as required.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Ongoing liaison and support occur for SES personnel, plant, equipment, activity program, review and improvement.

This quarter the North Burnett SES Unit were presented with an ATV and Trailer (funded by Ampol) and the Gayndah SES Unit were presented with a new vehicle (jointly funded by Queensland Fire and Emergency Services (QFES) and Council).

Council officers are awaiting further details regarding the transition of SES to Queensland Police Services (QPS) and will continue to monitor information around the transition.

**Prepare for and enact disaster management plans, when and as required.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

The North Burnett Disaster Management Plan was reviewed and updated during Q1, FY24.

Council remains ready to enact disaster management plans as required. Recent dry weather has heightened focus on the bush fire risk for the region.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT



Complete community resilience projects in line with available funding and within the necessary completion timelines.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Officers are in the final stages of developing a “Disaster-Proof Your Business” resource tailored for local businesses. This resource will be actively promoted and distributed to the community in Q2, FY24.

Teams continue to work closely with community groups and organisations to deliver community resilience projects across the region.



Support Councillors with a well-documented, targeted advocacy strategy.

Corporate Plan Link Prosperous Future – To Ensure Economic Growth for Future Generations

Predominantly, advocacy has related to Federal Assistance Grants and improving Council’s allocation. A strategy document is currently under development, however progress was slower than anticipated due to emerging priorities.

This item will be a priority for Q2 and Q3 FY24.



In partnership with relevant agencies, provide economic development support for the community, including supporting small businesses and local contractors to upskill.

Corporate Plan Link Prosperous Future – To Ensure Economic Growth for Future Generations

Predominantly delivered via Council’s partnership with Burnett Inland Economic Development Organisation (BIEDO). The terms of this arrangement are currently under negotiation.



Leverage promotional opportunities for #VisitNorthBurnett and promote the region’s tourism product through appropriate channels.

Corporate Plan Link Prosperous Future – To Ensure Economic Growth for Future Generations

Ongoing publicity maintained during the quarter with around 1 post per week via all available Visit North Burnett social media pages.

2.1.6 OTHER PROJECT UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Disaster Management - Bushfire Hazard Management Strategy

Funding secured under the Queensland Resilience and Risk Reduction Fund for delivery by 30 June 2024.

This strategy will identify bushfire risk to Council owned and managed properties, assets and the natural environment to protect our decentralised small communities. This project will include establishing effective operational procedures and implementation plans, risk assessment tools to identify key risk factors and prioritise mitigation activities, GIS mapping, and a 10-year bushfire hazard management schedule.

Project Management Plan developed.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

**Disaster Management - Evacuation Centre Equipment and Supplies**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will review nominated and proposed evacuation centres for compliance and suitability, review equipment and supplies required to operate Evacuation centres more efficiently, and purchase supplies and the storage required.

Initial project planning has commenced.

**Disaster Management - Alternative Power Supply for Evacuation Centres & Critical Infrastructure**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will identify critical infrastructure locations (e.g. water and wastewater facilities, evacuation centres) requiring alternative power supply, identify power requirements and the size of generator required, and purchase and install generators and/or fitting sites with generator connections.

Project yet to commence.

**Disaster Management - Emergency Management Dashboard Upgrades**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will upgrade to the Content Management Dashboard which enables council officers to customise dashboards to the disaster event. It includes the development of template dashboards for different types of disaster risks and a training dashboard to test layouts and undertake training and education with the community outside of the live environment. It will also include additional locations for River Opt-Ins and development of a Community Impact Survey to collect impact area data during events.

Project awarded with delivery of upgrades expected during Q2, FY24.

**Disaster Management - Dashboard Community Education Roadshow**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will include the development of videos on how to use the Disaster Dashboard and Opt-in services, as well as material such as flyers, magnets and advertising boards.

This project will commence after the Emergency Management Dashboard Upgrades project is completed, with expected completion in Q3, FY24.

**Disaster Management - Community Capacity & Engagement Building**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will see the delivery of community capacity building programs as identified by the Community Resilience and Recovery Officer. It will cover the costs associated with presenters, accommodation, catering and venue hire.

Project yet to commence.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

**Disaster Management - Community Information Boards**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will see disaster information boards created, which will be placed outside evacuation centres or Council Offices in times of disasters. These boards will be a central location for the community to find up to date information from the Local Disaster Management Group (LDMG), brochures from agencies that support the community and key data during disaster events.

Project yet to commence – expected completion Q3, FY24.

**Disaster Management - Local Disaster Management Plan Rewrite and Interactive LDMP Development**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will see a new Local Disaster Management Plan (LDMP) to incorporate more contemporary disaster management practices. It will include the development of an interactive LDMP which is user friendly and will encourage more community and individual engagement with disaster management planning.

Project Management Plan developed.

**Disaster Management - Water Level Sensors**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will include installing water level sensors at key locations to provide the community and Council with water levels at low lying areas. This will improve rural evacuation route intelligence and the community's resilience.

Locations for water level sensors determined. Solutions for water level sensors currently being investigated.

**Disaster Management – Get Ready Queensland**

Funding secured under the Get Ready Queensland Fund for delivery by 30 June 2024.

2023-24 projects identified include:

Development of a new television advertisement promoting the Emergency Management Dashboard (joint project with Wide Bay Burnett Councils), work with Volunteering Queensland and GIVIT to embed services within Community Groups and develop a volunteering plan for the Local Disaster Management Plan and advertising of Get Ready Week in the local newspaper to target those who don't use technology/social media.

Expected completion during Q4, FY24.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Disaster Management – Stakeholder Only – Burnett Catchment LiDAR and Floor Level Datasets**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project is for the capture of LiDAR and floor level database within the Burnett River and major tributaries. This project will be delivered by the Department of Resources with North Burnett Regional Council as a key stakeholder.

Data capture has occurred. Analysis and delivery of datasets expected during Q4, FY24.

**Disaster Management - Stakeholder Only - Burnett River Catchment Flood Study**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

The project will see a whole of catchment Burnett River Flood Study be developed in consultation with the Bundaberg, North Burnett, South Burnett, Cherbourg and Gympie Councils. Bundaberg Regional Council will project manage this project with North Burnett Regional Council being a key stakeholder.

Project Scoping has commenced with Burnett Catchment Council representatives meeting regularly.

**Disaster Management - Burnett River Weir Survey**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will see the surveying of significant weirs across the region. This information will improve the quality and accuracy of data within the Burnett River Catchment Flood Study.

Project will commence once all survey requirements are identified during the data collection phase of the Burnett River Catchment Flood Study.

**Disaster Management - Flood Warning Intelligence System**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will develop a system that analyses flood forecasting and warning system intelligence to provide timely, useful, and actionable information to end users, including both the community and Local Disaster Management Group (LDMG) agencies.

Contract awarded. Development of system to commence during Q2, FY24.

**Disaster Management - Stakeholder Only - Local IFD Data**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will generate design rainfall frequency analyses to establish updated rainfall estimates, for rare to extreme events. This information will be used in the development of the Burnett River Catchment Flood Study. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.

Project has been awarded and scheduled to be completed in Q4, FY24.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

**Disaster Management - Stakeholder Only - Targeted Bathymetric and Survey Data**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will collect targeted bathymetric and survey data for significant bridges and/or weirs where required to support the Burnett River Catchment Flood Study. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.

Project will commence once all survey requirements are identified during the data collection phase of the Burnett River Catchment Flood Study.

**Disaster Management - Flood Action Plans**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will develop Community Based Flood Action Plans to improve community preparedness and resilience by developing a trigger based action plan that the community can use before, during and after a flood event.

Initial project scoping commenced.

**Disaster Management - Total Flood Warning Review**

Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.

This project will review the monitoring and prediction, interpretation, message construction, communication and community response to flood warnings within the Burnett Catchment.

Initial project scoping commenced.

**Disaster Management - Stakeholder Only - Property Level Flood Information Portal**

Funding secured under the Resilient Homes Fund for delivery by 30 June 2024.

This project will assist impacted residents to understand, be better informed, and be better prepared for flood-related disasters by having access to up-to-date flood risk information. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.

Project has been awarded. Stakeholder engagement and project concept scoping commenced.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

2.1.7 FINANCIALS

2.1.7.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	68	53	15	51	50	-
Fees and charges	-	-	-	-	-	-
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	30	10	20	40	10	30
Total recurrent revenue	98	63	35	91	60	30
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total Income	98	63	35	91	60	30
Expenses						
Recurrent expenses						
Employee benefits	376	462	86	357	368	11
Materials and services	215	271	56	70	67	(3)
Finance costs	-	-	-	-	-	-
Depreciation expense	65	50	(15)	62	37	(25)
Total	656	783	127	489	472	(17)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	656	783	127	489	472	(17)
Net result	(558)	(720)	162	(398)	(412)	13

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

2.1.7.2 Financial Commentary

The Office of the CEO indicative net result for the quarter ended 30 September 2023 was (\$558,000) as compared to the budget of (\$720,000). This represents a favourable variance of \$162,000 or 22.50%.

This is represented by a favourable variance for total income of \$35,000, employee benefits of \$86,000, and materials and services of \$56,000, offset by an unfavourable variance for depreciation of (\$15,000), as compared to forecasts.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3 CORPORATE & COMMUNITY

3.1 INFORMATION MANAGEMENT

3.1.1 INFORMATION, COMMUNICATIONS & TECHNOLOGY

3.1.1.1 Highlights

Computer Replacements

Computers replacements for FY24 have now been largely completed, bringing to an end our migration to a "laptop first" model. Feedback from staff has been positive and with our increasing cloud presence and VPN service, most staff can now work from anywhere there is an Internet connection.

Server 2022 Upgrades

Beginning at the end of last quarter and continuing this quarter, the team has upgraded a significant number of servers from Windows Server 2012 R2, 2016 and 2019 to Windows Server 2022. In addition to this, consolidation has taken place for a number of server machines that do not require a separate operating system footprint.

Citrix

After 15 years, the organisation has discontinued use of Council's Citrix environment. Citrix was a necessary tool for NBRC from amalgamation onwards, however with the arrival of lower cost, higher bandwidth NBN services in recent years, the organisation has been able to move to a more traditional workstation model – providing better performance and better supporting Council staff.

3.1.2 RECORDS

3.1.2.1 Highlights

The focus of the quarter has remained on routine records management processes, improving records management practices, facilitating the roll out of compliant shredders, and destructions of records or the removal of permanent records offsite.

Improving Staff Records Management

Monthly NBRC ED training continued for staff on topics relating to working with Council's Electronic Document and Records Management System (EDRMS) and routine records management procedures. The team worked with the Procurement team regarding tenders and quotes to ensure appropriate records management surrounding the VendorPanel system.

Roll out of compliant shredders.

There was an initial survey of towns to determine most appropriate security compliant and size of shredders given office space constraints and likely shredder usage. Two shredders have been purchased and being trialled prior to the roll out of new shredders and copy stamps across council offices.

Destructions and Removals Offsite

51 archive boxes were collected for destruction on 20 September 2023. Discussions have been had with Queensland State Archives to move historical books and other permanent retention records to Queensland State Archives. Destructions and removals offsite free up space meaning Records from other offices can be moved to Gayndah.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

3.1.3 MEASURES

3.1.3.1 Workflow Measures

Workflow Measures – Information Management – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of internal ICT support tickets actioned	458	419	476	510	495
Number of internal Records support tickets actioned	344	391	460	349	489
Number of new records added to council’s Electronic Document and Records Management System (EDRMS)	691	761	5261*	4432	5079
Number of records destroyed in line with (and as required by) retention and disposal schedules	0	0	0	33602	32334

* Review of calculation process identified documents of certain types were excluded previously.

Notes on results:

An NBN outage impacted connectivity at the Eidsvold offices. Services were moved to the backup network.

A power outage at Mundubbera impacted connectivity at the Mundubbera offices. Power was moved to backup generator for the duration of the outage.

3.1.4 OPERATIONAL PLAN UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Undertake routine hardware replacement where ICT infrastructure has reached or surpassed the end of its useful life, giving regard to available budget and resources.

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

A business as usual (BAU) activity. Council’s Computer Replacement Strategy and similar documents provide guidance as to what equipment is to be periodically replaced.



Ensure best practice records management through continuous improvement and change, as appropriate.

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

A business as usual (BAU) activity. Opportunities identified following a strategic review are currently in the process of being implemented.

NBRC ED (eLearning) is used to provide targeted, topical training to staff on processes or functionality within records management.

Internal records procedures continue to be developed and refined.



Continue to support the organisation with effective first point of contact support and back of house ICT operations, proactively minimising potential downtime, maintaining ICT infrastructure and taking steps to protect against information or infrastructure threats.

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

A business as usual (BAU) activity. A reduction of long-term tickets has been achieved alongside prompt actioning of incoming support tickets.

Regular maintenance and patching is performed to workstations, software, servers, networking and other supporting infrastructure and services.

Participation with groups such as the Australian Cyber Security Centre are assisting in increasing Council’s cyber security.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Continue to manage CCTV operations in key Council areas for community safety and asset security.**Corporate Plan Link *Sustainable Communities – To retain Population and Attract Investment*

A business as usual (BAU) function. Policies and procedures are being developed to include upgrading of aging systems, identifying and prioritising installation locations, and developing an appropriate maintenance program.

3.1.5 OTHER PROJECT UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal

**Online Payments**

Technical issues have been resolved and testing has proven successful. A review of system security is being undertaken.

**Computer Replacement Program – Eidsvold & Monto**

Computer replacements have been completed.

**SAN Storage**

New SAN has been installed, and workload migrated.

**Disaster Recovery Server**

The disaster recovery server was replaced with an appropriate new server.

**Wireless WAN (Cania – Monto) (Archers – Mt. Gayndah)**

Installation of links has been completed at the network sites. The links have been tested and are now operational.

**Wireless WAN (Mt. Gayndah – AC Rock) (AC Rock - Mundubbera)**

The equipment for the Mt Gayndah/AC Rock and AC Rock/Mundubbera links has arrived and been configured ready for installation. Installation dates are being finalised.

**Records Management - Shredding Machines**

Confirmation of compliance make/model completed. Quotes have been requested and received for shredders. Finalising the purchase. The new shredders will be installed as soon as they arrive.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.1.6 FINANCIALS

3.1.6.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total recurrent revenue	-	-	-	-	-	-
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total Income	-	-	-	-	-	-
Expenses						
Recurrent expenses						
Employee benefits	147	152	5	107	147	40
Materials and services	212	212	-	335	578	243
Finance costs	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-
Total	359	364	5	442	725	283
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	359	364	5	442	725	283
Net result	(359)	(364)	5	(442)	(725)	(283)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.1.6.2 Financial Commentary

Information Management indicative net result for the quarter ended 30 September 2023 was (\$359,000) as compared to the budget of (\$364,000). This represents a favourable variance of \$5,000 or 1.37%.

This is represented by a favourable variance for employee benefits of \$5,000, as compared to forecasts.

In comparison, the Information Management net results for the quarter ended 30 September 2022 was (\$442,000). The current indicative period to date figure represents a favourable variance of 18.78% as compared to the previous corresponding period (PCP).

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.2 FINANCIAL SERVICES

3.2.1 FINANCE

3.2.1.1 Highlights

This quarter:

- Rates, levies, and charges revenue as at 30 September 2023 was \$10,003,385 which is unfavourable to budget by \$10,455. In September 2023, the rates overdue has increased as rates for the period 1 July 2023 to 31 December 2023 became due.
- When comparing outstanding rates balance at the close of discount period in September 2023 (\$1,747,412) to the previous close of discount period in March 2023 (\$2,074,684) overdue rates have decreased by 15.77%.
- Approximately 82.61% of rates overdue as at 30 September are less than one year overdue.
- Discount take up for 2023-2024 year to date is 86.41% compared to discount take up in the 2022-2023 year of 89.44%.

Interest received on investments for Council of \$320,000 is higher than the budget as of 30 September 2023 of \$158,000, representing a favourable variance of \$162,000. This is due to the improved level of average investments.

Annual general insurance cost for FY24 was \$1,211,530 which represents a 22.6% increase on FY23. This is predominantly due to increases in building costs associated with property protection (ISR), due to a revaluation of buildings (including contents). This revaluation has been completed to ensure insurance coverage is reflective of replacement market value. Similarly costs of motor vehicle insurance have increased by 14.6%. Council has reviewed and evaluated alternative arrangements such as increases to excess, and values of insurance levels.

Council held a public auction on Saturday 29th July 2023 for the sale of the allotments at the Mundubbera subdivision. Whilst all property allotments were passed-in on the day, Council has subsequently entered into contracts to sell two properties. The remaining properties are available for sale through local real estate agents.

3.2.1.2 Challenges

Additional staff training has been identified as a need across the unit. This will be provided with a program of professional development and aligned with a matrix of training needs.

3.2.2 PROCUREMENT

3.2.2.1 Highlights

Council commenced the tender process for the restoration of the Gospel Hall Road floodway. Council has been working closely with the engineering consultants and project managers on this project.

In addition, Council has commenced the tender for the Mt. Perry Caravan Park caretaker. Further promotional work is underway to encourage local supplier participation. Council is also working towards completing a tender for construction design associated with the capping of discontinued landfill sites across the region. Council has completed the evaluation of the kerbside garbage collection service tender, and a full report with recommendations will be provided to Council for their consideration.

3.2.2.2 Challenges

Management is reviewing the internal audit recommendations surrounding the developing a centre-led procurement model.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

3.2.3 MEASURES

3.2.3.1 Workflow Measures

Workflow Measures – Financial Services – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of internal Finance support tickets actioned	537	458	453	458	530
Number of creditor accounts having received at least one payment in the period	462	466	434	450	466
Number of all purchase orders raised (created) within the period ²	2153	2043	1933	2013	2286
Number of purchase orders raised (created) with local suppliers within the period ^{2 3}	1039	961	959	942	1101
Number of purchase orders raised (created) by the finance or procurement teams within the period ²	286	257	321	295	313

Notes on results:

There were 530 finance support tickets actioned in Q1 with 75% being actioned within five (5) business days.


3.2.4 OPERATIONAL PLAN UPDATE

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal

 **Identify and assess continuous improvement opportunities as well as any potential additional controls to enhance council’s financial system practises.**


Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Council has completed the financial statement maturity model as at 30 June 2023. Council’s assessment has improved from 1.89 to 2.10 as compared from 2021 to 2023. This is expected to continue to improve with the commencement of the audit and risk committee, and having that additional point of review as part of the preparation of annual financial statements.

 **Ensure effective and efficient procurement, stores and purchasing practices, pursuing continuous improvement opportunities, efficiencies and/ or additional controls, where appropriate.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

An implementation program to improve stores and purchasing practices is continuing. This includes analysis of providing a centre-led procurement model and further scoping surrounding potential stores enhancements.

 **Further develop the suite of procurement guidance material, including procedures, guidelines and electronic training modules, and ensure relevant information is available to staff via a central repository.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

An implementation program to improve stores and purchasing practices is continuing. With the implementation of the procurement software Nex Gen including Vendor Panel and Arc Blue, a training program can commence to be implemented across council.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

Continue leases and contracts implementation, maintenance and review, to efficiently provide Council owned facilities and land for community groups and commercial entities and meet public sector governance standards, legal and regulatory requirements.

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Review and updating of leases have continued, for Council owned facilities and land, with community groups and/or commercial entity tenants. Council held a public auction for the sale of land in the Mundubbera sub-division. All lots were passed in on the day. Council has subsequently sold two allotments.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.2.5 FINANCIALS

3.2.5.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	5,690	5,667	23	5,420	5,154	266
Fees and charges	22	14	8	27	11	16
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	90	90	-	357	1,034	(676)
Total recurrent revenue	5,802	5,771	31	5,804	6,199	(394)
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	320	158	162	147	75	73
Other income	26	6	20	6	90	(84)
Total Income	6,148	5,935	213	5,957	6,364	(405)
Expenses						
Recurrent expenses						
Employee benefits	365	406	41	374	440	66
Materials and services	1,334	1,409	75	1,241	921	(320)
Finance costs	14	12	(2)	14	10	(4)
Depreciation expense	1	38	37	7	37	31
Total	1,714	1,865	151	1,636	1,408	(227)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	1,714	1,865	151	1,636	1,408	(227)
Net result	4,434	4,070	364	4,321	4,956	(632)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.2.5.2 Financial Commentary

Financials services indicative net result for the quarter ended 30 September 2023 was \$4,434,000 as compared to the budget of \$4,070,000. This represents a favourable variance of \$364,000 or 8.94%.

This is represented by a favourable variance respectively for total income of \$213,000, employee benefits of \$41,000, materials and services of \$75,000 and depreciation of \$37,000 offset by an unfavourable variance in finance costs of (\$2,000) as compared to forecasts.

Total income has increased due to an increase in interest received which is \$162,000 above forecasts. Interest received is higher than anticipated mainly due to higher levels of average investments to date.

In comparison, the Financial Services net results for the quarter ended 30 September 2022 was \$4,321,000. The current indicative period to date figure represents a favourable variance of 2.62% as compared to the previous corresponding period (PCP).

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.3 COMMUNITY ENGAGEMENT

3.3.1 CUSTOMER SERVICE & LIBRARIES

3.3.1.1 Highlights

The Customer Service and Libraries (CSL) team continues to work towards streamlining our service delivery, focusing on Council's core business functions. Our Contact Centre is meeting targets and will focus on continuous improvement opportunities to increase first point resolution.

Our priority for the 2023/2024 financial year is continuing the development of a knowledge base system. This system will provide valuable information on Council processes to allow frontline customer services staff to deliver professional and efficient responses to customer enquiries.

3.3.1.2 Challenges

The ongoing development of a comprehensive knowledge base system for Council's Customer Service and Libraries (CSL) Team to support first point of contact enquiry resolution. This project will assist the CSL Team, other staff and the community.

3.3.2 COMMUNITY DEVELOPMENT

3.3.2.1 Highlights

A major highlight during this quarter was the re-introduction of Book Week across our library branches. In particular, a special book week storytime session was held at the Mt Perry Library attended by 45 Mt Perry State School students.

The Communities team have partnered with various organisations and individuals to deliver workshops or programs in the region. This included:

- Partnership with North Burnett Community Services to support their Seniors Week activities in October.
- Partnered with Olivia Everett to deliver an online Grant writing workshop for not-for-profit organisations in October.
- Engaged Fiona McArthur, author, to deliver author talks in six towns across the region in October.
- Engaged Fleur McDonald, author, to deliver author talks in two locations across the region in November.
- The team continued to focus on the delivery of the First 5 Forever program by facilitating Storytime and outreach programs in all six communities.
- Partnered with CQ University's Regional Arts Services Network (CQ RASN), Bundaberg, Fraser Coast, South Burnett Regional Councils on the Wide Bay Burnett touring circuit project.

3.3.2.2 Challenges

The Communities team is a small but dedicated team covering a broad range of functions. The team have continued to experience staffing challenges in Q1, FY24. Consequently, some activities continue to be impacted including the delayed release of the Community event/project and Major Event grant program. The Stream Leader has continued to chair the Human, Social and Economic Disaster Recovery support group meetings.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****3.3.3 REGINALD MURRAY WILLIAMS CENTRE****3.3.3.1 Highlights**

The Reginald Murray Williams Australian Bush Learning Centre (RMWABLC) was built to honour this great Australian and pay tribute to the bush skills and culture the bush was founded upon. At the Centre visitors can learn about Reginald Murray Williams' story, bush skills, Indigenous artifacts, be inspired with bush poetry, and appreciate the skills shared in a leathercraft workshop or demonstration. The Centre also has a modern gallery space and exhibits many talented local and travelling artists.

The Son et Lumiere is an outdoor light and sound show held every night at the Centre. This must-see show shares the story of Reginald Murray Williams, with local story tellers, poets, and drovers sharing interesting stories of life in the bush. The show is projected onto a customised steel sculpture called the 'Language of the Land'.

During the Q1 period, the centre hosted two exhibits:

- McCotter Musk Art 'Back to the Bush' from 01/07/2023 to 30/08/2023; and
- Monto Art Group from 31/08/2023 to 31/10/2023.

3.3.3.2 Challenges

The long-term future of the Centre is yet to be determined and this uncertainty creates challenges for long term planning, staff arrangements and promotion of the centre. A significant reduction in patronage has occurred, which can be partly attributed to COVID and, more prominently, reduced social media presence and online activity. A clear direction and adequate staffing of the centre is required to improve performance of this site.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.3.4 MEASURES

3.3.4.1 Workflow Measures

Workflow Measures – Community Engagement – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of phone interactions via customer contact centre	4201	3202	3733	3152	3497
Number of calls received by afterhours service	58	157	58	43	46
Number of customers visiting Biggenden Customer Service & Library (CSL) centre ⁴	1232	814	998	797	1163
Number of customers visiting Gayndah Customer Service & Library (CSL) centre ⁴	3179	2220	2500	2070	2292
Number of customers visiting Mundubbera Customer Service & Library (CSL) centre ⁴	3539	2181	1802	1484	2069
Number of customers visiting Eidsvold Customer Service & Library (CSL) centre ⁴	1670	939	878	980	1026
Number of customers visiting Monto Customer Service & Library (CSL) centre ⁴	3405	3075	3059	2525	3210
Number of customers visiting Mt Perry Customer Service & Library (CSL) centre ⁵	505	374	484	551	778
Number of customer interactions via Biggenden Customer Service & Library (CSL) centre	737	475	395	406	466
Number of customer interactions via Gayndah Customer Service & Library (CSL) centre	1995	1072	1596	783	1803
Number of customer interactions via Mundubbera Customer Service & Library (CSL) centre	705	484	732	499	860
Number of customer interactions via Eidsvold Customer Service & Library (CSL) centre	416	426	401	471	536
Number of customer interactions via Monto Customer Service & Library (CSL) centre	1948	1597	1949	1487	2048
Number of customer interactions via Mt Perry Customer Service & Library (CSL) centre	420	287	376	350	460
Number of visitors to the Reginald Murray Williams Centre	1697	616	467	1209	1541
Number of campers staying at the Reginald Murray Williams Campgrounds	243	42	20	162	294
Number of total library borrowings (physical items) ⁶	7521	6890	6639	6493	7116
Number of total eResource borrowings (electronic items) ⁷	1448	1488	1229	1340	TBA
Number of First 5 Forever (F5F) sessions conducted (Library sessions only)	0	38	72	76	77
Number of attendees at First 5 Forever (F5F) sessions (Library sessions only)	0	140	203	260	314
Number of Library Program sessions conducted (excluding F5F Library sessions)	21	8	2	12	8
Number of attendees at Library Programs (excluding F5F Library sessions)	379	87	4	95	121

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

Notes on results:

- Number of customers visiting Mundubbera Customer Service & Library (CSL) centre includes Council and Library customers as well as customers visiting the Mundubbera Art Gallery on weekdays. Art Gallery visitation statistics are unable to be separated.
- Borrowing of physical library items are similar in Q1 FY23 and Q1 FY24. Borrowing trends will continue to be monitored in FY24.
- eResource Data for Q1 FY24 is not available at the time of drafting the report.
- First 5 Forever (F5F) Storytime recommenced in all Libraries from 31 October 2022. F5F data only includes children attending sessions and excludes caregivers/adults.
- Programming figures in Q1 FY23 are higher than Q1 FY24 due to School Holiday Science and Robotics workshops being held in FY23, which attract strong engagement by primary school aged children. Programming in Q1 FY24 continued to focus on the Storytime program, Book Week events and Kindergarten visits. Attendance statistics for Biggenden Under 8's Day and Child Protection Week event at the Mundubbera Kindergarten are not included in the table; however, officers estimate engaging with approximately 45 children of different age groups at both events.

3.3.5 OPERATIONAL PLAN UPDATE

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal

**Continue development of a Libraries Strategy.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Libraries strategy research has commenced. The strategy is a priority project for completion in FY24.

**Implement a revised customer experience charter.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

A review of the customer experience charter has commenced with a new draft of the charter targeted to be finalised by the end of 2023.

**Deliver the North Burnett Transport Service as per TransLink contract.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

A business as usual (BAU) function. The Transport service is being delivered in keeping with contractual requirements.

The first contract replacement vehicle, a Toyota Coaster, is now operational and safely transporting passengers. A tender was released for the second replacement contract vehicle (small bus) and an order has been placed for a Toyota HiAce with wheelchair conversion.

This quarter has seen an increase and regular usage of the Monto on-demand service that connects Monto residents with the Mundubbera to Bundaberg service via Eidsvold. The increased usage will continue to be monitored.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Deliver library services as per State Library of Queensland Service Agreement, including First Five Forever Programming, consistently across the region.**

Corporate Plan Link [Sustainable Communities – To Retain Population and Attract Investment](#)

A business as usual (BAU) function. Library programming has continued with a range of events and outreach programs including:

- First 5 Forever Storytime sessions continued at each library.
- The Communities, Customer Service and Library Officers attended Under 8's Day in Biggenden.
- All six Libraries participated in Book Week Storytime and incorporated a costume parade and colouring-in competition in each session.
- The Mt Perry State School visited the library for Storytime during Book Week with the whole School attending.
- Mundubbera and Biggenden Kindergarten visits to the Library for Storytime.
- The Communities, Customer Service and Library Officers attended Mundubbera Kindergarten Child Protection Day.
- Superpowered on Tour program art and craft program was delivered in two libraries in the July 2023 School holidays. The remaining four Libraries participated in the June 2023 holiday period.

**Deliver key regional community events effectively across the region ensuring same are promoted and successful. Events include Australia Day, Youth Week and other community events in line with Council policy, budget and available resources.**

Corporate Plan Link [Sustainable Communities – To Retain Population and Attract Investment](#)

A business as usual (BAU) function.

2024 Australia Day Award and Event planning has commenced in Q1 FY24.

The Communities team have supported the delivery and promotion of the Wide Bay Burnett Touring Circuit, as part of the partnership with CQ University's Regional Arts Services Network (CQ RASN), Bundaberg, Fraser Coast and South Burnett Regional Council's.

**Continue capacity building exercises with local community groups to ensure best practice project management, access to external funding, collaborations with other groups and projects that align with endorsed Council strategies.**

Corporate Plan Link [Sustainable Communities – To Retain Population and Attract Investment](#)

The Communities team are continuing to explore partnership opportunities and, through this, are seeking to deliver grants capacity building workshops specific to Arts and Cultural and Sporting grants. An online workshop is planned for October 2023 and in-person workshops are tentatively scheduled for February 2024, subject to funding.

A range of community groups have requested letters of support from Council to apply for grants for varied projects including infrastructure improvements. The Communities team worked with groups to understand their project scope and coordinated letters of support prior to funding rounds closing.

**Continue to work with the community to maintain and deliver museum and art gallery facility programs across the region.**

Corporate Plan Link [Sustainable Communities – To Retain Population and Attract Investment](#)

A business as usual (BAU) function.

During the period, ongoing meetings and support were provided to various groups across the region, including the Mt. Perry Art Gallery, the Monto 3 Moon Historical and Cultural Complex and Mundubbera Regional Art Gallery.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Deliver responsible and effective community grants that support sustainable community events and projects across the region.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

In-kind support applications continue to be assessed on a regular basis.

Community grants (major events, small events and projects) release has been delayed but will recommence shortly.

Applications for Individual Development Grants continue to be assessed and School Bursary's have been processed for FY24.

**Deliver Mundubbera and Eidsvold community gym services whilst investigating longer term, sustainable delivery options.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

Both Gyms are operating and with stable membership base between FY22 and FY23.

A review of gym viability (e.g., financial) has commenced in Q1 FY24 with an aim to complete the review in Q2 FY24.

**Deliver streetscape funding program in keeping with endorsed policy.**

Corporate Plan Link *Prosperous Future – To Ensure Economic Growth for Future Generations*

The Communities team continue to support the Streetscape funding program, targeted at local businesses, in lieu of an economic development team. A small volume of applications were submitted during Q1 FY24.

**Continue to operate the Reginald Murray Williams Australian Bush Learning Centre whilst investigating long term sustainable delivery options.**

Corporate Plan Link *Prosperous Future – To Ensure Economic Growth for Future Generations*

Reginald Murray Williams Australian Bush Learning Centre has been staffed and continues to trade. Centre services are currently delivered with fixed term / casual staff while the long term future of the centre remains undetermined.



3.3.6 FINANCIALS

3.3.6.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	-	-	-	-	-	-
Fees and charges	9	6	3	6	9	(2)
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	-	30	(30)	-	29	(29)
Total recurrent revenue	9	36	(27)	6	38	(31)
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	-	-	-	-	-	-
Other income	121	116	5	123	126	(3)
Total Income	130	152	(22)	129	164	(34)
Expenses						
Recurrent expenses						
Employee benefits	416	469	53	426	429	3
Materials and services	161	238	77	225	206	(19)
Finance costs	-	-	-	-	-	-
Depreciation expense	57	50	(7)	54	50	(4)
Total	634	757	123	705	685	(20)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	634	757	123	705	685	(20)
Net result	(504)	(605)	101	(576)	(521)	(54)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.3.6.2 Financial Commentary

Community Engagement indicative net result for the quarter ended 30 September 2023 was (\$504,000) as compared to the budget of (\$605,000). This represents a favourable variance of \$101,000 or 16.69%.

This is represented by a favourable variance respectively for employee benefits of \$53,000, and materials and services of \$77,000 offset by a minor unfavourable variance for total income of (\$22,000) and depreciation of (\$7,000).

The Community Engagement indicative net results for the period ended 30 September 2022 was (\$576,000). The current indicative period to date figure represents a favourable variance of 12.50% as compared to the previous corresponding period (PCP).

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.4 PEOPLE & PERFORMANCE

3.4.1 HUMAN RESOURCES

3.4.1.1 Highlights

During Q1 FY24, a total of thirteen (13) new employees have been welcomed into the organisation. In relation to the development and progression of the existing workforce, five (5) existing employees have been successfully promoted into new roles following participation in the comprehensive, merit based, recruitment process. A total of seventeen (17) existing employees worked under higher duties or secondment arrangements throughout Q1, extending their skill sets and experience.

Enterprise Bargaining Agreement (EBA) negotiations continued throughout the quarter. Negotiations concluded in Q1 with all parties reaching an in-principle agreement and 94% of voting workers consenting to the adoption of the draft agreement. Council expects certification of the new agreement will be finalised by the Queensland Industrial Relations Commission in Q2 FY24.

During Q1 FY24, Council reported to the Department of Youth Justice, Employment, Small Business and Training, the successful completion of a Council trainee's two (2) year training contract and acquirement of their relevant Certificate III in their respective field of study.

3.4.1.2 Challenges

Skilled candidate and housing shortages: The candidate market continues to remain very competitive, adding an extra pressure to attracting skilled candidates to the organisation. The real-estate market (both rentals and sales) has continued to remain very tight across the region, posing not only an additional degree of complexity to the already challenging recruitment process, but has also resulted in an unprecedented increase in housing insecurity concerns raised from within the existing workforce.

3.4.2 PAYROLL

3.4.2.1 Highlights

All scheduled payroll payments were transacted within the required timeframes.

3.4.3 WORKPLACE HEALTH & SAFETY

3.4.3.1 Highlights

The WHS Team continued to undertake worksite inspections to assess compliance with Council's Work Health and Safety requirements.

Council continues to review, modify and implement revised WHS system documents, with the release of new WHS procedures, and revised Safe Operating Procedures for the wider organisation. These documents ensure workers are compliant with legislative requirements and are inducted to the changes using Council's online Learning Management System 'NBRC ED' or via Toolbox Talks.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.4.4 TRAINING & DEVELOPMENT

3.4.4.1 Highlights

Council continues to provide professional development opportunities for workers to address compliance with legislative requirements and enabling continued service delivery to the community.

During Q1 FY24, Council enrolled four (4) workers in the Water Industry Worker training program (Wide Bay) to attain updated qualifications in Water Industry Operations – Treatment. Council also engaged an external registered training organisation to implement a training program over an extended period for nine (9) workers to update their skills and knowledge and attain a Certificate III in Civil Construction – Road Maintenance.

The Team continued to consult with internal stakeholders to identify and revise training and professional development opportunities for workers and support training initiatives sought via training and development applications and employee performance and development reviews.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

3.4.5 MEASURES

3.4.5.1 Workflow Measures

Workflow Measures – People & Performance – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of internal HR support tickets actioned	593	875	743	707	663
Number of WHS inspections completed	104	98	121	53	43
Worker initiated hazard reports assessed	30	56	11	116	6
Number of job applications received	101	110	156	296	310
Number of advertised staff vacancies as at the end of the period	20	24	14	22	13

Notes on results:

- The People and Performance Team actioned 663 tickets for the quarter, with 86% being completed within 10 business days.

3.4.6 OPERATIONAL PLAN UPDATE

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Implement continuous improvement workplace health and safety opportunities as they arise and adhere to legislative requirements.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Ongoing reviews and updates of key WHS management system documentation (in consultation with workers and management) remained on track.



Deliver a supervisor development program to up-skill staff in supervisory positions and facilitate career progression pathways.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Staff have attended various conferences, seminars and workshops to network and extend their LG knowledge. There have been opportunities for employees to act in higher level positions when there are vacancies and/ or additional project work has been identified, providing employees with on-the-job training and experience. Training and pathway opportunities are an ongoing priority as a part of the People and Performance strategy.



Support the organisation with professional recruitment, training and development and payroll functions while also providing advice on industrial relations and workforce planning as required.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

During Q1 FY24, People and Performance have continued to deliver recruitment services across the organisation. A total of thirteen (13) new employees were welcomed into the organisation during the quarter. Enterprise Bargaining negotiations concluded with an in-principle agreement and endorsement by the majority of workers to proceed, with Council seeking to have the draft agreement formally certified.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.4.7 FINANCIALS

3.4.7.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	-	2	(2)	2	-	2
Total recurrent revenue	-	2	(2)	2	-	2
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total Income	-	2	(2)	2	-	2
Expenses						
Recurrent expenses						
Employee benefits	185	292	107	(63)	106	170
Materials and services	177	141	(36)	90	436	346
Finance costs	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-
Total	362	433	71	27	542	516
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	362	433	71	27	542	516
Net result	(362)	(431)	69	(25)	(542)	518

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.4.7.2 Financial Commentary

People and Performance indicative net result for the quarter ended 30 September 2023 was (\$362,000) as compared to the budget of (\$431,000). This represents a favourable variance of \$69,000 or 16.01% when compared to forecast.

This is represented by a favourable variance respectively for employee benefits of \$107,000, offset by an unfavourable variance for total income of (\$2,000), and materials and services of (\$36,000)

3.5 PLANNING & ENVIRONMENT

3.5.1 ENVIRONMENT

3.5.1.1 Highlights

During the quarter, Council:

- Completed stage 1 of the North Burnett Flying Fox Roost Management Plan project, externally funded through the Local Government Flying-fox Roost Management Grants Program Round 4. Applied for Round 6 of the Local Government Flying-Fox Roost Management Grants Program.
- Collaborated with state and local government agencies through attendance, participation and networking in Compliance and Waste Village Exchange Workshops held by Local Government Managers Australia.
- Continued the Mundubbera Landfill Expansion project, with funding received under the 2022-2024 Local Government Grants and Subsidies Program
- Continued the Waste Management security fencing project, funded under 2021-2024 Works for Queensland funding.
- Continue to provide support through representation on the Local Disaster Management Group Meeting and chaired the Environment Recovery Group, focusing on the areas of Environment, Public Health and Waste Management. Representation at the Leadership in Disaster Recovery Masterclass.
- Continuation of the Landfill Rehabilitation Project across the North Burnett.
- Staff training relating to the DrumMuster Stewardship Program, where Environment Staff across the region received DrumMuster Inspector qualifications, resulting in improved service delivery for customers.
- Council's Licenced Pest Management Technician attended the Garrard's Roadshow in Bundaberg. A networking and training opportunity for Council staff.
- Staff attendance at an online webinar and training session focusing on the Agsafe Stewardship Program. Agsafe's purpose as a not-for-profit organisation is to conduct programs that support and enhance product stewardship of agricultural and veterinary chemicals throughout the supply chain.
- Staff attendance at the LAWMAC (Local Authority Waste Management Action Committee) meeting online. Meeting was hosted in Hinchinbrook.
- Staff attendance at online African Swine Fever training held by Animal Health Australia.
- Upskilling existing staff to backfill positions within the Environment Team.
- Increased compliance relating to illegal dumping incidents within the region. The program commenced with education, Council is now focusing on compliance due to the increase in illegal dumping incidents (historic and new sites).

3.5.1.2 Challenges

Our challenges included:

- Ability to fill roles with suitable candidates. A challenge identified across the Wide Bay region.
- The ongoing non-compliance investigations across the region relating to General Environmental Duty under the *Environmental Protection Act 1994*.
- Education on behaviour change relating to sustainability, waste reduction and illegal dumping offences.
- Working towards a circular economy in the Waste area, due to geographical location and cost of transport/processing.
- The introduction of multiple recycling opportunities at Council Waste Management Facilities due to cost and resource constraints.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****3.5.2 COMPLIANCE/LOCAL LAWS****3.5.2.1 Highlights**

This quarter, Councils Compliance and Land Protection teams:

- Completed a review of currently regulated dogs throughout the region.
- Observed a significant improvement in dog registration uptake, with 748 animal registrations processed for the FY24 period.
- Continued work and networking with several adjoining councils regarding animal related issues.
- Continued to trial GPS/mapping devices and programs to assist Land Protection Officers within their role, and map target areas and the actions taken in relation to infestations.
- Continued to undertake community education in relation to pest animals and plants at local field days.
- Provided assistance to the Environment Team in relation to the preparation of the finalisation of the Gurgeena Offset Site.
- Undertook ongoing training and upskilling of staff to meet regulatory compliance.
- Continued to provide trap hire to landholders to assist with management of feral pigs.

3.5.2.2 Challenges

- The Land Protection Team are currently experiencing capacity constraints, impacting on ability to perform core business functions and restricting proactive initiatives.
- Procedure around the management of afterhours calls related to wandering livestock needs to be reviewed.
- Community education around biosecurity remains challenging.
- Dog registration database requires full review to assist in yearly dog registration renewal program.

3.5.3 DEVELOPMENT SERVICES**3.5.3.1 Highlights**

During the quarter:

- The *Business Resilience Major Planning Scheme Amendment* was lodged with Department of State Development, Infrastructure, Local Government and Planning on 13 September 2023 for the state interest review.
- The amended Local Laws have been submitted to the State Government for state interest review.

3.5.3.2 Challenges

Our challenges included:

- The process of amending the Planning Scheme could be affected by the 2024 Local Government elections. To enable early community consultation before entering caretaker period for the next Council election, it is necessary to receive a response from the State (State interest review) by the end of October 2023. If a response is not received community consultation may be postponed until after the election.
- The team has faced some challenges in delivering its services in recent months due to unexpected staff leave requirements.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.5.4 MEASURES

3.5.4.1 Workflow Measures

Workflow Measures – Planning & Environment – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of licenced food businesses as at the end of the period	86	86	88	86	85
Number of Higher Risk Licence businesses as at the end of the period (personal appearance)	1	1	1	1	0
Number of food business inspections completed	9	6	59	49	18
Number of community food event notices received	15	30	34	40	27
Number of staff attending external sustainability education events	2	0	5	3	10
Tonnes of waste discarded into landfill site	1214	1140	1061	1056	980
Number of environmental authority (EA) compliance inspections completed by council	24	22	15	15	18
Number of community event bins emptied (not fixed services) ⁸	280	167	157	447	192
Number of applications received for new kerbside bin collection services	16	27	27	11	17
Number of Illegal dumping investigations initiated	0	13	30	34	37
Number of Illegal dumping compliance notices issued	0	0	0	1	4
Number of Illegal dumping clean ups completed by Council	0	7	14	25	26
Number of mosquito investigations commenced	0	3	1	1	0
Number of mosquito traps serviced	30	60	100	120	0
Number of mosquito treatments undertaken (public land and council facilities only)	1	0	0	0	0
Number of environmental nuisance complaints received	20	16	11	8	12
Number of swimming pool public health assessments completed (council pools only)	0	0	3	0	4
Number of approval to burn applications received	4	11	0	1	4
Number of active flying fox roosts as at the end of the period ⁹	1	1	3	0	1
Number of noncompliance notices issued (local laws)	31	79	28	43	29
Number of animals impounded	29	17	29	13	25
Number of animals seized	0	4	0	0	2
Number of local law permits assessed	8	1	17	3	4
Number of infringement notices issued (Local Laws)	1	6	6	1	14
Number of show cause and enforcement notices issued (building, planning and plumbing)	2	6	1	9	4
Number of building applications received for assessment (EX Private certifier lodgements)	23	30	23	14	9
Number of private certifier building approval lodgements received	19	20	22	39	22

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

Number of planning applications received for assessment	14	21	18	14	18
Number of plumbing applications received for assessment	15	12	13	10	13
Number of pre lodgement meetings held – In person & online	6	5	8	5	10
Number of pre lodgement advice(s) given regarding potential planning applications	27	38	17	25	110

Notes on results:

- Mosquito Trapping and Treatment Statistics – Council undertook minimal mosquito trapping and there was no requirement for treatment during Q1 due to the season and reduced mosquito presence.
- Sustainability Training – Training was undertaken by members of the Environment Team as part of their roles. The training focused on the DrumMuster Stewardship Program and DrumMuster Inspector Training. This training will increase service delivery at the Waste Facilities for customers wanting to dispose of DrumMuster eligible containers.
- Illegal Dumping Statistics – Council’s previous focused on community education relating to illegal dumping instances has now progressing to compliance and enforcement in this space. In some instances, the depositor is unable to be identified, therefore Council is required to fund the clean-up progress.

3.5.5 OPERATIONAL PLAN UPDATE

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal

[Mundubbera Landfill Expansion] Conduct tender process and award construction contract by 31 October 2023 with a view to deliver the required infrastructure by 30 June 2024.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Technical specification has been finalised. Consultant to finalise contractual documentation for tender process. Documentation to be received by Council in December 2023. Recent delay due to partial redesign of landfill cell to allow for better management of leachate. Identification of delayed delivery, Council have had preliminary discussion with the funding body.

Council reviewing current operations to expand life of existing landfill.

Undertake building and plumbing approval, inspection and compliance services, as required.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Council’s Building and Development team assess and make recommendations in regard to applications or seek assistance from a specialist planning consultant as required. Plumbing inspections and compliance are undertaken by an external consultant on an as needed basis.

Fit for purpose local laws are maintained and enforced as appropriate.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

A review of all Local Laws to ensure they are operationally suitable has been completed by an external legal team with current State legislation updates inserted, obsolete legislation removed and minor amendments such as signatures included as an update.

The Local Laws are enforced as required.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

**Operate waste collection and resource recovery operations in accordance with adopted strategies, policies and legislation.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Kerbside waste collection is provided by an external service provider that is also contracted to service waste transfer station bulk waste movement to the centralised landfill. Contractors are engaged to manage the operation and legislative compliance of Council's regional landfill being the Mundubbera Waste Facility.

Council has recently tendered for the Kerbside and Bulk Waste Collection. Evaluation stage has been completed with next steps continuing. A further progress update will be provided in Q2 reporting.

**Provide natural resource management advice and education including regional weeds management, land protection and washdown bay operations, in keeping with budget allocations and available resources.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Council's Environment Team have developed a Washdown Bay working group to investigate, and action required tasks to ensure compliance with relevant legislation. The Working Group are reviewing current operation, have installed the AvData systems at the facilities and will commence data collection based on usage of the facilities in November 2023.

Further progress updates will be provided in Q2.

**Ensure safe communities through environmental health monitoring, inspections, permit provision and education.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Council's Environment Team will commence mosquito trapping in the coming months. Council's Environmental Health Officers continue to monitor and respond to enquiries or concerns relating to Public Health. Examples of Public Health monitoring include, smoke, odour, noise, dust, public swimming pools and disease control.

**Investigate remedial works at the Mt Perry waste transfer station to ensure personnel and visitor safety.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

Council has allocated funds to address access to the site and improve waste disposal practices for users. Minor safety improvements continue to be undertaken at the site. Council plan to undertake further assessment over the coming months.

**Continue to work with Wide Bay Region of Councils to develop a regional waste management plan, investigating options for waste diversion, reuse and recycling programs.**

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

Council has endorsed to the draft Wide Bay Burnett Regional Waste and Resource Recovery Plan. Consultation throughout this process has provided Council the opportunity to provide feedback on the content and delivery of the document.

**Continue the development of amendments to the planning scheme following the release of the Wide Bay Burnett Regional Plan.**

Corporate Plan Link *Prosperous Future – To Ensure Economic Growth for Future Generations*

Elected Members considered proposed Planning Scheme amendments. Approval provided to make the major amendment and give the amended planning scheme to the Minister for a State interest review. The major amendment was lodged with the State on 13 September 2023. Consultation on the major amendment will occur following the State interest review.

**Effectively assess planning and development applications in accordance with state and local instruments and agreed/ legislated timeframes.**

Corporate Plan Link *Prosperous Future – To Ensure Economic Growth for Future Generations*

A business as usual (BAU) function. Applications are assessed in keeping with the legislative and time requirements.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.5.6 OTHER PROJECT UPDATES

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal

Washdown Rectification Project (Stage 1 & 2)

Council will commence data collection on the usage over the coming months.

Council continues to review operations at the Mundubbera Washdown Bay Facility. Further update will be provided in Q2.

Gayndah Waste Management Facility Fencing

Gayndah Waste Facility fencing is 90% complete, with plans for 100% completion following the Monto Waste Facility project.

Monto Waste Management Facility Fencing

Works completed in September 2023.

Mundubbera Landfill, Regional Expansion

Technical specification has been finalised. Consultant to finalise contractual documentation for tender process. Documentation to be received by Council in December 2023. Recent delay due to partial redesign of landfill cell to allow for better management of leachate. Identification of delayed delivery, Council have had preliminary discussion with the funding body.

Council reviewing current operations to expand life of existing landfill.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

3.5.7 FINANCIALS

3.5.7.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	1,803	1,772	31	1,668	1,699	(31)
Fees and charges	145	97	48	132	87	45
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total recurrent revenue	1,948	1,869	79	1,800	1,786	14
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total Capital Income	-	-	-	-	-	-
Interest received	12	6	6	12	6	6
Other income	1	6	(5)	11	96	(85)
Total Income	1,961	1,881	80	1,823	1,888	(65)
Expenses						
Recurrent expenses						
Employee benefits	325	484	159	401	429	28
Materials and services	662	773	111	526	303	(223)
Finance costs	-	-	-	-	-	-
Depreciation expense	61	9	(51)	58	49	(9)
Total	1,048	1,266	219	985	781	(204)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	17	-	(17)
Total	-	-	-	17	-	(17)
Total expenses	1,048	1,266	219	1,002	781	(221)
Net result	913	615	299	821	1,107	(286)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

3.5.7.2 Financial Commentary

Planning and Environment indicative net result for the quarter ended 30 September 2023 was \$913,000 as compared to the budget of \$615,000. This represents a favourable variance of \$299,000 when compared to forecast.

This is represented by a favourable variance respectively for total income of \$80,000, employee benefits of \$159,000, materials and services of \$111,000, offset by unfavourable variance for depreciation of (\$51,000).

In comparison the Planning and Environment net results for the quarter ended 30 September 2023 was favourable to the previous corresponding period by \$92,000 or 11.21%.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4 WORKS

4.1 WATER & WASTEWATER

4.1.1 WATER & WASTEWATER

4.1.1.1 Highlights

Construction is well underway on the Biggenden Water Treatment Plant Replacement and New Raw Water Reservoir Project, with major process components arriving on site and being constructed. Council recently received advice it may seek an extension of time under the funding round, which will allow additional float to be put back into the program.

The remaining four projects of the Drinking Water Safety and Reliability Program, funded under the Building Our Regions grant program, are currently out to tender or quotation. Tenders are out for the replacement of the asbestos roof on the Monto Water Treatment Plant Raw Water Reservoir #1. Offers have been received and are being assessed for chemical suppliers to meet water, and wastewater and swimming pool requirements. An offer has been accepted for provision of mowing and bailing services at the Mundubbera Sewage Treatment Plant effluent irrigation area. Continued progress was also made this quarter on the other WHS based programs including switchboard upgrades, pumpstation lifting upgrades and well lid upgrades.

A total of seven Water and Wastewater staff have commenced Certificate IIIs in either treatment or networks through the Water Industry Worker Pilot Program (through QWRAP).

SWIMLocal, a computer system that allow for direct entry of water and wastewater data to regulators, has been implemented with up to five years of historic data being entered into the system. Development of operational and supervisory reports and dashboards is continuing as capacity allows, which allow officers to more efficiently monitor the performance of our water and wastewater networks.

4.1.1.2 Challenges

Council is facing an ongoing issue regarding the fulfilment of licence conditions for Total Dissolved Salts (TDS) in sewage effluent releases from the Biggenden Sewage Treatment Plant and temporary issues at Eidsvold, Mundubbera, and Gayndah. This problem arises due to the specific characteristics of the soils in the region, particularly in the Biggenden catchment area, and the levels of evaporation experienced in the treatment plants using ponds during long periods of dry weather. The regulator has requested that Council take action to address these non-conformances at the Biggenden facility and renegotiate licence levels across its plants to reflect the realities of the operating environment. Council has been provided with a prescribed process to follow in order to advance this matter. Council staff are currently working on providing answers to a set of questions and conducting the necessary research as part of this process.

Council is also exploring various options to control algal growth in the ponds of the sewerage treatment plants (STPs) at Biggenden and Eidsvold. The primary objective is to maintain dissolved oxygen, pH and TDS levels within the permissible limits defined in the licence conditions. The investigations being carried out also involve considering potential replacement, modification, or rejuvenation of the final rock filters at these plants, as these filters have been identified as the source of the algal build-up and the introduction of floating shades on some ponds to starve algae of sunlight to grow.

Teams are currently also working to desludge pond #1 at Biggenden STP. The pond has been taken offline and is being allowed to dry out naturally, after which it will be mechanically desludged before being returned to service.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

4.1.2 MEASURES

4.1.2.1 Workflow Measures

Workflow Measures – Water & Wastewater – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of Water & Wastewater related service requests determined and responded to, with any identified work either scheduled or completed	131	145	203	158	181
Number of water main brakes repaired	11	17	13	12	11
Number of sewer main breaks and chokes repaired	3	1	3	7	4
Number of afterhours callouts	11	16	9	8	10

Notes on results:

This quarter saw a normal business as usual result with the section meeting its overarching goals of providing safe and reliable potable water and sewerage services. Extra reactive works were required due to severe drying and resultant shrinkage of reactive soils contributing to increased service leaks. There were 46 service leaks in this period, in a large part contributing to the overall increase in service requests. Further, the usual surge in requests following meter readings continued, along with a growing number of inquiries from new landowners regarding water or wastewater matters.

4.1.3 OPERATIONAL PLAN UPDATES

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal



Complete construction and commissioning of the new Biggenden water treatment plant and raw water reservoir.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Project delayed 6-months due to inability to reach agreement with sole offeror in first tender round. Construction is progressing well with major elements including the Raw Water Reservoir, Backwash Ponds, Sewer Pump Station, Backwash Return Pump Station, general pipework and site profiling complete. Construction of the major processes and containing sheds is advancing well. Ergon advises new upgraded capacity connection will not be completed until March/April 2024. Council will seek an extension of time under the funding arrangement to accommodate these changes to critical path of project.

FY23 budget revised during December 2022 quarterly budget review – 20% of FY23 project funds carried over to FY24 (was to be split 60/40, now 40/60).



Complete funded projects to ensure the continued safety and reliability of the region's potable water network and ensure supplies meet the updated Australian Drinking Water Guidelines health parameters.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

An extension of time is available for the Building Better Regions Round 5 funding. Council will apply for a variation to cover the advice from Ergon that the upgraded connection for the Biggenden WTP will not be completed until March/April 2024. This will still see this project completed in the 2024 Financial Year.

Procurement for the four remaining projects under the Building Our Regions funded North Burnett Regional Water Safety and Reliability Program is in progress with all parts currently on-course for completion in the 2024 Financial Year.

The Works for Queensland funded Monto WTP Reservoir Roof Replacement is out to tender and set for completion in the 2024 Financial Year.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT



Meet regulated drinking water standards in keeping with budget allocation and available resources.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

A business as usual (BAU) function for the operational team. The open THMs incident was closed by the Regulator as THMs returned to acceptable levels in Mundubbera after initially spiking due to rains washing organic matter (mainly fallen leaves) into source waters. Investigations into the needed infrastructure upgrades to assist in managing these sorts of changes in raw water in the future are complete and capital funding will be sought to implement dosing of potassium permanganate at the weir offtake this Financial Year and reservoir mixing in the 2025 Financial Year.



Meet environmental regulations in keeping with budget allocation and available resources while continuing longer term programs to action identified WHS, asbestos and asset management improvements.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

A business as usual (BAU) function for the operational team. Maintaining ongoing compliance in relation to environmentally contributed salts is compromising efforts to meet effluent licence levels as discussed elsewhere. Ongoing investigations are being carried out to address Regulator questions in relation to Council's request for a licence variation.

4.1.4 OTHER PROJECT UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Regional Drinking Water Safety and Reliability Project (BOR Funding Application)

Most of the value of this project has been moved into the 2024 Financial Year (previously 50/50) after funding approval was not signed off until April 2023 (was due to commence July 2022). Procurement for the four remaining projects under the program is in progress with all parts currently on-course for completion in the 2024 Financial Year.



Water Treatment Plant - Reservoir Roof Replacement Program

A tender has been released to complete this works.



Pump Station Well Lid Upgrade Program

Funding allowance for WHS upgrades to Water and Wastewater sites with traditional well lids to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.



Biggenden Sewerage Treatment Plant (STP) - Capacity Restoration Works (Stage 1)

Staff are collecting data across the catchment and working towards a report on salinity and a licence variation application. Pond 1 is offline for sludge removal. Sludge is drying well.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT****Investigate, Design & Install Macerator - Monto Sewerage Treatment Plant (STP)**

Officers are seeking input from solution providers regarding suitable options to solve the problem of confined space entry, including macerator installation in manhole 0 at the pump station.

**Sewage Pump Station – Lifting Compliance Program**

Funding allowance for WHS upgrades to Water and Wastewater sites with lifting equipment to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.

**Switchboard Upgrade Program**

Funding allowance for WHS upgrades to Water and Wastewater switchboards to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.

**Biggenden Water Treatment Plant (WTP) Upgrade**

Project delayed 6-months due to inability to reach agreement with sole offeror in first tender round. Construction is progressing well with major elements including the Raw Water Reservoir, Backwash Ponds, Sewer Pump Station, Backwash Return Pump Station, general pipework and site profiling complete. Construction of the major processes and containing sheds is advancing well. Ergon advises new upgraded capacity connection will not be completed until March/April 2024. Council will seek an extension of time under the funding arrangement to accommodate these changes to critical path of project.

FY23 budget revised during December 2022 quarterly budget review – 20% of FY23 project funds carried over to FY24 (was to be split 60/40, now 40/60).

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

4.1.5 FINANCIALS

4.1.5.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	2,442	2,521	(79)	2,345	2,293	52
Fees and charges	21	26	(5)	14	13	2
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	-	-	-	-	-	-
Total recurrent revenue	2,463	2,547	(84)	2,359	2,306	54
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	567	-	567
Total Capital Income	-	-	-	567	-	567
Interest received	8	20	(12)	13	19	(7)
Other income	7	16	(9)	3	4	-
Total Income	2,478	2,583	(105)	2,942	2,329	614
Expenses						
Recurrent expenses						
Employee benefits	413	446	33	366	421	55
Materials and services	570	628	58	554	646	91
Finance costs	8	11	3	9	11	2
Depreciation expense	607	527	(80)	558	539	(19)
Total	1,598	1,612	14	1,487	1,617	129
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	1,598	1,612	14	1,487	1,617	129
Net result	880	971	(91)	1,455	712	743

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4.1.5.2 Financial Commentary

Water and Wastewater indicative net result for the quarter ended 30 September 2023 was \$880,000 as compared to the budget of \$971,000. This represents an unfavourable variance of (\$91,000) when compared to forecast.

This is represented by an unfavourable variance respectively for total income of (\$105,000), and depreciation of (\$80,000) offset by a favourable variance for employee benefits of \$33,000, materials and services of \$58,000 and finance costs of \$3,000.

In comparison the Water and Wastewater net results for the period ended 30 September 2023 was unfavourable to the previous corresponding period by \$575,000 or 39.52%. This is due to the receipt of capital income of \$567,000 in the previous period.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4.2 CIVIL WORKS

4.2.1 CIVIL CONSTRUCTION & MAINTENANCE

4.2.1.1 Highlights

Council's Civil crews have been focused on routine maintenance and delivering flood damage repairs to roads across the region. These works include:

- Resheeting to various roads in the North including Plateau Road, Stanley Road, Keyworths Road, Fairweather Road and Prices Road;
- Resheet Wigton Road in the South;
- Flood damage resheets to Bennetts Road and Gospel Hall Road in the South; and
- Pavement repairs on the Burnett Highway under the Main Roads maintenance contract.

Contractors are working on the replacement of the Bon Accord Bridge with the bridge contractor finalising project delivery plans with preliminary plans and initial designs of the replacement bridge deck units being finalised for review and approval. A separate contractor is currently designing the approach works.

4.2.1.2 Challenges

Council has started to receive approval for funding to repair flood damage across our road networks. Staff are now extremely busy preparing to carry out the flood damage repairs, whilst still trying to meet business as usual maintenance works.

4.2.2 PARKS & OPEN SPACES

4.2.2.1 Highlights

Parks Gangers have completed their Level 1 and 2 Playground Inspectors course, which will ensure our region's playground remain safe to use.

Our teams have been taking advantage of the slow grass growing season to focus on sprucing up our region's parks and open spaces and introducing some more colour into our towns. Tree maintenance programs have also been carried out across the region to remove dead, dying and at risk limbs.

4.2.2.2 Challenges

The dry weather has caused many open space areas to brown off. Vandalism and damage to our parks and open spaces is also causing a drain on finances. This is also taking staff away from other work across the region.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

4.2.3 MEASURES

4.2.3.1 Workflow Measures

Workflow Measures – Civil Works – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of Civil Works related service requests determined and responded to, with any identified work either scheduled or completed	768	624	593	344	258
Number of Parks & Open Spaces related service requests determined and responded to, with any identified work either scheduled or completed	79	94	91	64	158
KM of gravel resheeting completed ¹⁰	18	0	21.5	9.57	5.12
KM of sealed roads resealed (Spray seal only)	0	1	32	0	0
KM of unsealed roads graded – Zone 1 ¹⁰	83	25	0	93	128
KM of unsealed roads graded – Zone 2 ¹⁰	103	83	15	100	125
KM of unsealed roads graded – Zone 3 ¹⁰	118	27	0	97	77
KM of unsealed roads graded – Zone 4 ¹⁰	47	20	50	86	49
KM of unsealed roads graded – Zone 5 ¹⁰	112	86	118	84	63
KM of unsealed roads graded – Zone 6 ¹⁰	120	52	0	0	15
KM of unsealed roads graded – Zone 7 ¹⁰	258	180	291	282	149
KM of unsealed roads graded – Zone 8 ¹⁰	140	147	112	85	74
KM of unsealed roads graded – Region Total ¹⁰	981	620	586	827	680
Hours spent grading unsealed roads (Machine hours) – Zone 1	242	57	0	211	268
Hours spent grading unsealed roads (Machine hours) – Zone 2	264	128	23	266	154
Hours spent grading unsealed roads (Machine hours) – Zone 3	262	76	0	228	216
Hours spent grading unsealed roads (Machine hours) – Zone 4	200	63	147	237	171
Hours spent grading unsealed roads (Machine hours) – Zone 5	262	117	329	207	255
Hours spent grading unsealed roads (Machine hours) – Zone 6	196	50	0	0	42
Hours spent grading unsealed roads (Machine hours) – Zone 7	212	286	175	281	149
Hours spent grading unsealed roads (Machine hours) – Zone 8	261	259	216	103	74
Hours spent grading unsealed roads (Machine hours) – Region Total	1899	1036	890	1533	1329

Notes on results:

- Our current systems do not allow data to be collected for works outside of our operational programs.


COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

4.2.4 OPERATIONAL PLAN UPDATE


Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal

 **Deliver the approved capital works program in accordance with the approved scopes, programs and budgets.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*


Works undertaken this quarter include:

- Resheeting to various roads in the North including Plateau Road, Stanley Road, Keyworths Road, Fairweather Road and Prices Road
- Resheet Wigton Road in the South
- Flood damage resheets to Bennetts Road and Gospel Hall Road in the South
- Pavement repairs on the Burnett Highway under the Main Roads maintenance contract.

 **Continue Council's asset management progress with a focus on updating the Transport Services Asset Management Plan and commencing an update to the Fleet Services Asset Management Plan.**


Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

A workshop has been held with Councillors on a possible road classification framework better suited to the region's road network. Officers are working on confirming existing road network forms and structure.

 **Cemeteries scheduled maintenance is undertaken in keeping with budget allocations and available resources.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Ongoing maintenance is a business as usual (BAU) function for the Works team. Work is undertaken according to a planned schedule.

 **Undertake urban street maintenance in keeping with budget allocations and available resources.**


Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Ongoing maintenance is a business as usual (BAU) function for the Works team. Work is undertaken according to a planned schedule.

 **Undertake rural roads maintenance in keeping with budget and available resources addressing network needs in a timely manner, whilst also maintaining roadside vegetation and drainage.**


Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Maintenance grading completed in alignment with Council's adopted procedures, given available resources and flood damage works.

 **Undertake rural addressing consistently pursuant to the policy.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

Ongoing business as usual (BAU) activity. No anomalies to report currently.

 **Undertake bridge maintenance and renewal programs in keeping with budget allocations and available resources.**

Corporate Plan Link *Essential Service Delivery – Getting the Basics Right*

No activities in this quarter.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**



Review Council's urban street lighting position, giving consideration to community expectations and affordability.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

No activities in this quarter.



Continue to deliver aerodrome and airstrip services in accordance with regulations and within agreed budgets.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Work and inspections are undertaken according to a planned schedule and CASA standards.



Investigate the potential transfer of trusteeship of remaining showgrounds to relevant community groups, including an agreed funding model related to operating and/ or maintenance responsibilities.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Further work is required across departments to assist with transition to a sustainable model.



Maintain parks, recreation areas and public conveniences, having regard to safety, community preferences, policies, budget allocations and available resources.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Ongoing business as usual (BAU) activity. Vandalism and damage to assets continues to be an issue that takes officers away from planned works.



Quarried materials are sourced from compliant quarries and gravel pits, having regard to costs and the impact on Council's local road network. Where materials are sourced from Council operated pits, the pits are operated in accordance with regulatory requirements and are progressively rehabilitated.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Operational teams are using selected Council pits to conduct flood damage repairs, these pits are operated in accordance with regulatory requirements.

4.2.5 OTHER PROJECT UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Bridge Refurbishment Program

No action this quarter.




SafeStreets - Coalstoun Lakes State School

This project was completed this quarter, though some additional works may be required to address car park capacity concerns.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT** **Engineering Design for Future Capital Projects**


No designs completed this quarter.

 **Gravel Re-sheets – 2022-2023**

Resheeting to various roads including Plateau Road, Stanley Road, Keyworths Road, Fairweather Road, Prices Road and Wigton Road. The re-sheet program is being co-ordinated with flood damage works.

 **Reseal Program – 2022-2023**

This project is completed.

 **Reseal Program – 2023-2024**

The program for this year has been developed and will go out to tender in October.

 **TIDS - Gayndah – Mount Perry Road – 2023-2024 (Year 1 of 4)**


Transport and Main Roads (TMR) have been working on the design of this project.

 **Disaster Recovery Betterment Rain Event Feb 2022 - Bon Accord Bridge**

The contract for this project has been let and the design for the bridge approaches has commenced.

 **Disaster Recovery REPA Rain Event Feb 2022**

The Queensland Reconstruction Authority (QRA) has approved Council's claim for this event and works have started with the completion of resheets on Bennetts Road and Gospel Hall Road.

 **Disaster Management - Water Depth Indicator Upgrade**

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will increase community safety and resilience by installing additional water depth indicators at flood prone crossings.

Initial identification of indicator locations commenced.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

— Disaster Management - Dallarnil Drainage (LRRG)

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will improve drainage in the Dallarnil township to ensure water discharges into Tawah Creek and not adjoining properties in minor flood events.

Project yet to commence. Expected completion during Q3.

— Disaster Management - Dallarnil Drainage (ERF)

Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.

This project will improve drainage in the Dallarnil township to ensure water discharges into Tawah Creek and not adjoining properties in minor flood events.

Project yet to commence. Expected completion during Q3.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

4.2.6 FINANCIALS

4.2.6.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	-	-	-	-	-	-
Fees and charges	81	60	21	80	53	27
Sales Revenue	774	546	228	461	194	267
Grants, subsidies, contributions and donations	81	45	36	295	304	(9)
Total recurrent revenue	936	651	285	836	551	285
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	52	-	52
Total Capital Income	-	-	-	52	-	52
Interest received	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total Income	936	651	285	888	551	337
Expenses						
Recurrent expenses						
Employee benefits	1,094	1,170	76	1,048	1,065	18
Materials and services	1,531	1,223	(308)	1,923	651	(1,272)
Finance costs	7	9	2	8	9	1
Depreciation expense	3,094	3,395	301	2,753	2,450	(303)
Total	5,726	5,797	71	5,732	4,175	(1,556)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	1,821	-	(1,821)
Provision for landfill and quarry restoration	-	-	-	112	-	(112)
Total	-	-	-	1,933	-	(1,933)
Total expenses	5,726	5,797	71	7,665	4,175	(3,489)
Net result	(4,790)	(5,146)	356	(6,777)	(3,624)	(3,152)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4.2.6.2 Financial Commentary

Civil Works indicative net result for the period ended 30 September 2023 was (\$4,790,000) as compared to the budget of (\$5,146,000). This represents a favourable variance of \$356,000 or 6.92% when compared to forecast.

This is represented by a favourable variance for total income of \$285,000, employee benefits of \$76,000, finance costs of \$2,000 and depreciation \$301,000, offset by an unfavourable variance for materials and services of \$308,000.

The increase in total income offsetting additional expenses within materials and services is primarily associated with the Roadworks Performance Contract (RPC) and Road Maintenance Performance Contract (RMPC) works received being higher than budget forecasts, due to recoverable works.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4.3 ASSETS, FACILITIES & FLEET

4.3.1 ASSET MANAGEMENT

4.3.1.1 Highlights

The new mapping platform has been rolled out internally to select users to test the system. Once tested the mapping system will be rolled out to the wider organisation.

Capitalisation of 2022/23 new assets has been completed.

The commencement of a new Asset, Facilities and Fleet Manager will see renewed focus on Council's asset management practices.

4.3.1.2 Challenges

The number of asset management plans requiring updating due to changes in operational practices and valuations is a challenge. Additional training opportunities have been identified and approved for key staff to ensure this challenge can be met.

4.3.2 FLEET MANAGEMENT

4.3.2.1 Highlights

The recruitment of permanent and temporary staff into the fleet team has seen a significant improvement in the delivery of fleet services and better understanding of fleet assets, which will set Council up to make more informed decisions into the future.

The implementation of a new stakeholder engagement framework by the fleet team has resulted in a more collaborative approach to developing plant specifications. This will ensure our staff have access to safe, reliable and fit for purpose equipment. Plant specifications have also been prepared for 50% of our heavy plant items.

An audit has been completed of fleet assets, and a plant auction list have been developed. An in-region plant auction is planned for Q2.

4.3.2.2 Challenges

While Council is starting to take delivery of plant, delays in the supply chain are continuing to impact delivery of new plant.

4.3.3 FACILITIES

4.3.3.1 Highlights

The recruitment of permanent and temporary staff into the facilities team has seen a significant improvement in the management of facilities across the region. The team also welcomed a project officer late in the quarter, who will focus on completing a number of key repairs across the region.

New caretakers have been appointed to look after the Eidsvold Caravan Park.

The swimming pools opened across the region, with pre-season catch ups held with each operator to ensure alignment with Council objectives.

4.3.3.2 Challenges

Our ageing facilities assets continue to present challenges to the relatively small team. Unnecessary vandalism to Council's assets is also diverting resources and funding away from planned work.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

4.3.4 MEASURES

4.3.4.1 Workflow Measures

Workflow Measures - Assets, Facilities & Fleet – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of internal Facilities support tickets actioned	202	196	157	279	312
Number of Internal Fleet support tickets actioned	502	415	316	376	388
Number of Facilities related community requests determined and responded to with any identified work either scheduled or completed.	122	107	189	151	85
Total number of fleet items as at end of the period ¹¹	709	487	506	473	488

Notes on results:

The number of facilities tickets have increased reflecting an increased confidence in the new facilities team to track and close out issues.

4.3.5 OPERATIONAL PLAN UPDATE

Key:  Completed  In Progress – On Track  In Progress – Behind Schedule  On Hold or For Dismissal



Utilise functionalities within the asset management fleet module to inform operational decisions and drive operational efficiency, ensuring safe, affordable, reliable and fit for purpose fleet is maintained.

Corporate Plan Link Essential Service Delivery – Getting the Basics Right

Fleet utilisation rates are once again being extracted from the system and continue to inform maintenance scheduling and capital procurement decisions.



Repair community hall roofs where necessary to prevent water ingress and develop a plan to repair water damage within the Monto Hall.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

Repairs have been made to two halls. Plans to address the remaining halls and rectify damage to internals will commence in Q2.



Maintain Council owned community facilities and sporting fields to a safe standard for the use and enjoyment of the community, having regard to policies, user agreements, budget allocations and available resources.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

This has become a business as usual activity, with strong systems in place to understand and respond to issues.



Finalise the review into caravan park services and develop strategies to return park operations to a cost neutral position.

Corporate Plan Link Sustainable Communities – To Retain Population and Attract Investment

The draft review has been reviewed and feedback provided to the consultant. A workshop is planned in Q2 to take Councillors through the findings.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT



Continue investigating options for the provision of affordable, fit-for-purpose housing for critical staff, where required.

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

The team has contributed to the development of a draft housing action plan for the region, including addressing shortages in the staff housing market.



Manage swimming pool leases and operations in accordance with lease agreements, legislation and regulations.

Corporate Plan Link *Sustainable Communities – To Retain Population and Attract Investment*

Pre-season meetings were held with all pool operators to ensure expectations are aligned against lease agreements. All pools opened for the new season.

4.3.6 OTHER PROJECT UPDATES

Key: Completed In Progress – On Track In Progress – Behind Schedule On Hold or For Dismissal



Plant Replacement Program – 2021-2022

Plant continues to arrive, noting that the original fleet replacement program has been reviewed and outstanding items consolidated into a new 2023-24 program.



Plant Replacement Program – 2022-2023

Plant continues to arrive, noting that the original fleet replacement program has been reviewed and outstanding items consolidated into a new 2023-24 program.



Plant Replacement Program – 2023-2024

Stakeholder engagement has been carried out for approximately 50% of the plant items, with specifications completed and ready for release to the market.



Monto Administration Building

Stage 1 of the second structural investigation has been completed. Stage 2 of the second investigation, which will include geotechnical investigations and x-raying of the front and back walls has commenced.



Community Hall Roof Restoration

Repairs have been made to two halls. Plans to address the remaining halls and rectify damage to internals will commence in Q2.



Community Pool Maintenance Program

Quotes have been received to repair the Mundubbera swimming pool, which are higher than budget allowances. Additional funding is being sourced.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

4.3.7 FINANCIALS

4.3.7.1 Divisional statement (Unaudited)

Note	Financial Year To Date					
	Current FYTD			Previous FYTD (PCP)		
	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000
Revenue						
Recurrent revenue						
Rates, levies and charges	-	-	-	-	-	-
Fees and charges	232	122	110	194	124	70
Sales Revenue	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4	26	(22)	9	69	(60)
Total recurrent revenue	236	148	88	203	193	10
Capital revenue						
Grants, subsidies, contributions and donations	-	-	-	118	-	118
Total Capital Income	-	-	-	118	-	118
Interest received	-	-	-	-	-	-
Other income	42	51	(9)	35	34	1
Total Income	278	199	79	356	227	129
Expenses						
Recurrent expenses						
Employee benefits	238	392	154	352	339	(13)
Materials and services	186	(544)	(730)	141	(621)	(762)
Finance costs	-	-	-	-	1	1
Depreciation expense	826	669	(157)	779	707	(72)
Total	1,250	517	(733)	1,272	426	(846)
Capital Expenses						
Loss on disposal of non-current assets	-	-	-	-	-	-
Provision for landfill and quarry restoration	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total expenses	1,250	517	(733)	1,272	426	(846)
Net result	(972)	(318)	(654)	(916)	(199)	(717)

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COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

4.3.7.2 Financial Commentary

Assets, Facilities and Fleet indicative net result for the quarter ended 30 September 2023 was (\$972,000) as compared to the budget of (\$318,000). This represents an unfavourable variance of (\$654,000) or 205.66% when compared to forecast.

This is represented by an unfavourable variance respectively for material and services of (\$730,000) and depreciation of (\$157,000), offset by a favourable variance of total income of \$79,000, and employee benefits of \$154,000.

In comparison the Assets, Facilities and Fleet net results for the quarter ended 30 September 2022 was (\$916,000). The Assets, Facilities and Fleet indicative net results for the quarter ended 30 September 2023 was \$56,000 less favourable than the previous year which represents an increase in expenditure of 6.11%.



5 APPENDICES

5.1 APPENDIX 1 – AMALGAMATED OPERATIONAL PLAN UPDATE

ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
1	Workplace Health and Safety	Improve Council's safety culture and provide effective, modern workplace health and safety systems to ensure that staff safety and wellbeing.	Implement continuous improvement workplace health and safety opportunities as they arise and adhere to legislative requirements.	Ongoing	Ongoing reviews and updates of key WHS management system documentation (in consultation with workers and management) remained on track.
2	Financial Services	Ongoing professional financial services for Council, including timely financial reporting adhering to QTC requirements and Australian accounting standards.	Identify and assess continuous improvement opportunities as well as any potential additional controls to enhance council's financial system practises.	Ongoing	Council has completed the financial statement maturity model as at 30 June 2023. Council's assessment has improved from 1.89 to 2.10 as compared from 2021 to 2023. This is expected to continue to improve with the commencement of the audit and risk committee, and having that additional point of review as part of the preparation of annual financial statements.
3	Waste Management	A new landfill cell and supporting infrastructure at Mundubbera waste management facility.	Conduct tender process and award construction contract by 31 October 2023 with a view to deliver the required infrastructure by 30 June 2024.	30/06/2024	Technical specification has been finalised. Consultant to finalise contractual documentation for tender process. Documentation to be received by Council in December 2023. Recent delay due to partial redesign of landfill cell to allow for better management of leachate. Identification of delayed delivery, Council have had preliminary discussion with the funding body. Council reviewing current operations to expand life of existing landfill.
4	Information and Communications Technology	Provide fit for purpose Information and Communication Technology (ICT) Council services including hardware, software and telecommunications, for efficient and effective services provision.	Undertake routine hardware replacement where ICT infrastructure has reached or surpassed the end of its useful life, giving regard to available budget and resources.	30/06/2024	A business as usual (BAU) activity. Council's Computer Replacement Strategy and similar documents provide guidance as to what equipment is to be periodically replaced.
5	Libraries	The vision for Council Libraries considers State Library of Queensland contract obligations including literacy for all.	Continue development of a Libraries Strategy.	30/06/2024	Libraries strategy research has commenced. The strategy is a priority project for completion in FY24.



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
6	Human Resources Management	Internal capacity is progressively developed, providing skilled staff with appropriate career progression paths.	Deliver a supervisor development program to up-skill staff in supervisory positions and facilitate career progression pathways.	Ongoing	Staff have attended various conferences, seminars and workshops to network and extend their LG knowledge. There have been opportunities for employees to act in higher level positions when there are vacancies and/ or additional project work has been identified, providing employees with on-the-job training and experience. Training and pathway opportunities are an ongoing priority as a part of the People and Performance strategy.
7	Continuous Improvement	A foundation is created for continuous service catalogue refinement and service planning, supporting sustainable levels of service and informing future budget deliberations.	In collaboration with relevant stakeholders, develop an initial portfolio of service catalogues encompassing most of Council's services.	31/12/2023	With the previous overarching dependency now addressed, discussions regarding Council's service catalogue have recommenced. It is hoped stakeholders and subject matter experts (SME's) will continue the creation, development and refinement of an initial portfolio of services into the coming quarter.
8	Continuous Improvement	The organisation pursues continuous improvements and incremental change where appropriate, enhancing efficiency and supporting essential service delivery.	Refine the organisation's continuous improvement program and support the implementation of underlying initiatives, while also seeking out additional opportunities for efficiencies and controls.	Ongoing	Work continues to refine the tools necessary to effectively manage the organisations continuous improvement program however, progress is not as advanced as first hoped. Items remain prioritised and further progress is anticipated over the coming quarters.
9	Capital Projects	Council controlled essential infrastructure is maintained and/or replaced in keeping with available budgets and asset management plans, particularly roads, urban water, wastewater and waste infrastructure.	Deliver the approved capital works program in accordance with the approved scopes, programs and budgets.	30/06/2024	Works undertaken this quarter include: <ul style="list-style-type: none"> • Resheeting to various roads in the North including Plateau Road, Stanley Road, Keyworths Road, Fairweather Road and Prices Road • Resheet Wigton Road in the South • Flood damage resheets to Bennetts Road and Gospel Hall Road in the South • Pavement repairs on the Burnett Highway under the Main Roads maintenance contract.
10	Urban Water Delivery	A continuous supply of water is provided for the community, in serviced areas, which meets Australian Drinking Water Guidelines Health Standards.	Complete construction and commissioning of the new Biggenden water treatment plant and raw water reservoir.	30/06/2024	Project delayed 6-months due to inability to reach agreement with sole offeror in first tender round. Construction is progressing well with major elements including the Raw Water Reservoir, Backwash Ponds, Sewer Pump Station, Backwash Return Pump Station, general pipework and site profiling complete. Construction of the major processes and containing sheds is advancing well. Ergon advises new upgraded capacity connection will not be completed until March/April 2024. Council will seek an extension of time under the funding arrangement to accommodate these changes to critical path of project. FY23 budget revised during December 2022 quarterly budget review – 20% of FY23 project funds carried over to FY24 (was to be split 60/40, now 40/60).



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
11	Asset Management	Council maintains an effective approach to the delivery of asset management plans, activities and priorities, consistent with community expectations and available financial resources.	Continue Council's asset management progress with a focus on updating the Transport Services Asset Management Plan and commencing an update to the Fleet Services Asset Management Plan.	30/06/2024	A workshop has been held with Councillors on a possible road classification framework better suited to the region's road network. Officers are working on confirming existing road network forms and structure.
12	Continuous Improvement	Sustainable service levels are endorsed by Council which are clearly understood by staff and the community to ensure a consistent level of service and appropriate customer service standards.	Following initial draft development, continue ongoing refinement of Council's service catalogue, defining sustainable, consistent and measurable levels of service across the region.	Ongoing	This item is on hold pending the initial draft development as set out in item 7 of the Operational Plan. It is expected this item will commence from January 2024.
13	Media, Communications and Engagement	A connected community that is involved in transparent decision making activities.	Implement and further embed the developed Community Engagement Framework, with a focus on staff training and undertaking engagement activities in accordance with the framework.	Ongoing	At least one successful engagement was undertaken during the quarter, applying the tools and taking the necessary steps as set out in the engagement framework. Several other engagements are anticipated in the coming quarter, which will provide a greater level of experience for those that apply the framework when undertaking engagement. Work will continue in coming quarters to ensure the framework is embedded into the operations of the organisation and the value of the framework is maximised.
14	Governance	Council's risks are managed and evidence-based decision making is supported by best practice governance.	Maintain the enterprise risk register to support Councillors and the organisation to discharge duties, report as appropriate, and address key strategic organisational risks.	Ongoing	Further work has continued in Q1 FY24 to manage risk and embed a culture of robust risk management. During the quarter, council officers continued to add risks identified across the wider organisation into SkyTrust - A software platform to support the management and monitoring of both strategic and operational risks.
15	Indigenous Land Use Agreements	Indigenous Land Use Agreement determinations are correctly enacted in the region.	Consult with relevant parties on Indigenous Land Use Agreements as required.	Ongoing	There are a number of Native Title claims over land within the North Burnett Council region that have recently been determined, whilst others remain before the Courts for determination. Further work will be undertaken with regard to Indigenous Land Use Agreements (ILUA) in FY24, where required.
16	Governance	Council utilises external funding for maximum benefit on projects which align to corporate plan priorities.	Ensure continued quality assurance and oversight of external funding applications and projects is provided.	Ongoing	Council continued to monitor government and commercial grant opportunities and undertake proactive grant management to complement essential services as well as bespoke and value added Council activities.
17	Human Resources Management	The organisation is supported with professional human resource services.	Support the organisation with professional recruitment, training and development and payroll functions while also providing advice on industrial relations and workforce planning as required.	Ongoing	During Q1 FY24, People and Performance have continued to deliver recruitment services across the organisation. A total of thirteen (13) new employees were welcomed into the organisation during the quarter. Enterprise Bargaining negotiations concluded with an in-principle agreement and endorsement by the majority of workers to proceed, with Council seeking to have the draft agreement formally certified.



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
18	Records Management	Council records are managed in keeping with best practice, as well as the Public Records Act and other legislative and compliance requirements.	Ensure best practice records management through continuous improvement and change, as appropriate.	Ongoing	A business as usual (BAU) activity. Opportunities identified following a strategic review are currently in the process of being implemented. NBRC ED (eLearning) is used to provide targeted, topical training to staff on processes or functionality within records management. Internal records procedures continue to be developed and refined.
19	Procurement, Stores and Purchasing	Procurement is undertaken in keeping with endorsed policy, supporting local business where possible.	Ensure effective and efficient procurement, stores and purchasing practices, pursuing continuous improvement opportunities and/or additional controls, where appropriate.	Ongoing	An implementation program to improve stores and purchasing practices is continuing. This includes analysis of providing a centred procurement model and further scoping surrounding potential stores enhancements.
20	Strategic Procurement	Staff have access to guidance and support to confidently and efficiently procure necessary goods and/or services as required.	Further develop the suite of procurement guidance material, including procedures, guidelines and electronic training modules, and ensure relevant information is available to staff via a central repository.	30/06/2024	An implementation program to improve stores and purchasing practices is continuing. With the implementation of the procurement software Nex Gen including Vendor Panel and Arc Blue, a training program can commence to be implemented across council.
21	Information and Communications Technology	Council has access to and maintains technical ICT support, enabling end users to continue day to day activities with minimal interruptions or downtime.	Continue to support the organisation with effective first point of contact support and back of house ICT operations, proactively minimising potential downtime, maintaining ICT infrastructure and taking steps to protect against information or infrastructure threats.	Ongoing	A business as usual (BAU) activity. A reduction of long-term tickets has been achieved alongside prompt actioning of incoming support tickets. Regular maintenance and patching is performed to workstations, software, servers, networking and other supporting infrastructure and services. Participation with groups such as the Australian Cyber Security Centre are assisting in increasing Council's cyber security.
22	Building and Plumbing Inspection Services	Building and plumbing inspections services are offered as required and ensure compliance with all regulations and guidelines.	Undertake building and plumbing approval, inspection and compliance services, as required.	Ongoing	Council's Building and Development team assess and make recommendations in regard to applications or seek assistance from a specialist planning consultant as required. Plumbing inspections and compliance are undertaken by an external consultant on an as needed basis.
23	Local Laws Education and Compliance	Local laws are provided for the benefit of community.	Fit for purpose local laws are maintained and enforced as appropriate.	Ongoing	A review of all Local Laws to ensure they are operationally suitable has been completed by an external legal team with current State legislation updates inserted, obsolete legislation removed and minor amendments such as signatures included as an update. The Local Laws are enforced as required.



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
24	Waste Collection	Waste and Resource Recovery Services and Facilities are appropriately delivered.	Operate waste collection and resource recovery operations in accordance with adopted strategies, policies and legislation.	Ongoing	<p>Kerbside waste collection is provided by an external service provider that is also contracted to service waste transfer station bulk waste movement to the centralised landfill. Contractors are engaged to manage the operation and legislative compliance of Council's regional landfill being the Mundubbera Waste Facility.</p> <p>Council has recently tendered for the Kerbside and Bulk Waste Collection. Evaluation stage has been completed with next steps continuing. A further progress update will be provided in Q2 reporting.</p>
25	Urban Water Delivery	Water is provided for the community, in serviced areas, which meets Australian Drinking Water Guidelines Health Standards.	Complete funded projects to ensure the continued safety and reliability of the region's potable water network and ensure supplies meet the updated Australian Drinking Water Guidelines health parameters.	30/06/2024	<p>An extension of time is available for the Building Better Regions Round 5 funding. Council will apply for a variation to cover the advice from Ergon that the upgraded connection for the Biggenden WTP will not be completed until March/April 2024. This will still see this project completed in the 2024 Financial Year.</p> <p>Procurement for the four remaining projects under the Building Our Regions funded North Burnett Regional Water Safety and Reliability Program is in progress with all parts currently on-course for completion in the 2024 Financial Year.</p> <p>The Works for Queensland funded Monto WTP Reservoir Roof Replacement is out to tender and set for completion in the 2024 Financial Year.</p>
26	Emergency Management	Local SES services can effectively support the region in times of need.	Support the SES, pursuant to Council's mandate, and facilitate the transition to Queensland Police Services (QPS) as required.	Ongoing	<p>Ongoing liaison and support occur for SES personnel, plant, equipment, activity program, review and improvement.</p> <p>This quarter the North Burnett SES Unit were presented with an ATV and Trailer (funded by Ampol) and the Gayndah SES Unit were presented with a new vehicle (jointly funded by Queensland Fire and Emergency Services (QFES) and Council).</p> <p>Council officers are awaiting further details regarding the transition of SES to Queensland Police Services (QPS) and will continue to monitor information around the transition.</p>
27	Cemeteries	Provide well maintained and compliant cemeteries.	Cemeteries scheduled maintenance is undertaken in keeping with budget allocations and available resources.	Ongoing	Ongoing maintenance is a business as usual (BAU) function for the Works team. Work is undertaken according to a planned schedule.
28	Urban Street Maintenance	Maintain a fit for purpose urban street network.	Undertake urban street maintenance in keeping with budget allocations and available resources.	Ongoing	Ongoing maintenance is a business as usual (BAU) function for the Works team. Work is undertaken according to a planned schedule.
29	Rural Roads Maintenance	Rural roads provide connection across the region.	Undertake rural roads maintenance in keeping with budget and available resources addressing network needs in a timely manner, whilst also maintaining roadside vegetation and drainage.	Ongoing	Maintenance grading completed in alignment with Council's adopted procedures, given available resources and flood damage works.



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
30	Rural Addressing	Rural addressing is undertaken.	Undertake rural addressing consistently pursuant to the policy.	30/06/2024	Ongoing business as usual (BAU) activity. No anomalies to report currently.
31	Bridges Maintenance	Bridges are safe and appropriate to road requirements.	Undertake bridge maintenance and renewal programs in keeping with budget allocations and available resources.	Ongoing	No activities in this quarter.
32	Fleet	Fleet required by the organisation is maintained.	Utilise functionalities within the asset management fleet module to inform operational decisions and drive operational efficiency, ensuring safe, affordable, reliable and fit for purpose fleet is maintained.	30/06/2024	Fleet utilisation rates are once again being extracted from the system and continue to inform maintenance scheduling and capital procurement decisions.
33	Urban Water Delivery	A continuous supply of water is provided to the community, in serviced areas, which meets Australian Drinking Water Guidelines Health Standards.	Meet regulated drinking water standards in keeping with budget allocation and available resources.	Ongoing	A business as usual (BAU) function for the operational team. The open THMs incident was closed by the Regulator as THMs returned to acceptable levels in Mundubbera after initially spiking due to rains washing organic matter (mainly fallen leaves) into source waters. Investigations into the needed infrastructure upgrades to assist in managing these sorts of changes in raw water in the future are complete and capital funding will be sought to implement dosing of potassium permanganate at the weir offtake this Financial Year and reservoir mixing in the 2025 Financial Year.
34	Essential Service Delivery	Wastewater is collected, treated and disposed of in accordance with environmental regulations.	Meet environmental regulations in keeping with budget allocation and available resources while continuing longer term programs to action identified WHS, asbestos and asset management improvements.	Ongoing	A business as usual (BAU) function for the operational team. Maintaining ongoing compliance in relation to environmentally contributed salts is compromising efforts to meet effluent licence levels as discussed elsewhere. Ongoing investigations are being carried out to address Regulator questions in relation to Council's request for a licence variation.
35	Leasing and Contracts Management	Agreements to be in place with consistent or exclusive users of Council owned land or facilities, ensuring best operation of those facilities.	Continue leases and contracts implementation, maintenance and review, to efficiently provide Council owned facilities and land for community groups and commercial entities and meet public sector governance standards, legal and regulatory requirements.	Ongoing	Review and updating of leases have continued, for Council owned facilities and land, with community groups and/or commercial entity tenants. Council held a public auction for the sale of land in the Mundubbera sub-division. All lots were passed in on the day. Council has subsequently sold two allotments.
36	Natural Resources Management	The region's natural resources are managed for future generations.	Provide natural resource management advice and education including regional weeds management, land protection and washdown bay operations, in keeping with budget allocations and available resources.	Ongoing	Council's Environment Team have developed a Washdown Bay working group to investigate, and action required tasks to ensure compliance with relevant legislation. The Working Group are reviewing current operation, have installed the AvData systems at the facilities and will commence data collection based on usage of the facilities in November 2023. Further progress updates will be provided in Q2.



ESSENTIAL SERVICE DELIVERY - GETTING THE BASICS RIGHT

ID#	Service	Outcome	Action	End Date	Comments
37	Environmental Health	Community and businesses are monitored and supported to ensure safe public environments.	Ensure safe communities through environmental health monitoring, inspections, permit provision and education.	Ongoing	Council's Environment Team will commence mosquito trapping in the coming months. Council's Environmental Health Officers continue to monitor and respond to enquiries or concerns relating to Public Health. Examples of Public Health monitoring include, smoke, odour, noise, dust, public swimming pools and disease control.
38	Public Lighting	Council's urban street lighting network policy is affordable and considers community requirements.	Review Council's urban street lighting position, giving consideration to community expectations and affordability.	30/06/2024	No activities in this quarter.
39	Customer Service	Customer service standards are clearly defined for Council staff, setting targets to strive toward when interacting with the public, and are available to the public via our website.	Implement a revised customer experience charter.	30/06/2023	A review of the customer experience charter has commenced with a new draft of the charter targeted to be finalised by the end of 2023.

SUSTAINABLE COMMUNITIES - TO RETAIN POPULATION AND ATTRACT INVESTMENT

ID#	Service	Outcome	Action	End Date	Comments
40	North Burnett Transport Service	North Burnett Transport Service continues to deliver service excellence and public transport options for residents and travellers.	Deliver the North Burnett Transport Service as per TransLink contract.	Ongoing	<p>A business as usual (BAU) function. The Transport service is being delivered in keeping with contractual requirements.</p> <p>The first contract replacement vehicle, a Toyota Coaster, is now operational and safely transporting passengers. A tender was released for the second replacement contract vehicle (small bus) and an order has been placed for a Toyota HiAce with wheelchair conversion.</p> <p>This quarter has seen an increase and regular usage of the Monto on-demand service that connects Monto residents with the Mundubbera to Bundaberg service via Eidsvold. The increased usage will continue to be monitored.</p>

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

SUSTAINABLE COMMUNITIES - TO RETAIN POPULATION AND ATTRACT INVESTMENT

ID#	Service	Outcome	Action	End Date	Comments
41	Libraries	Library services and programming are delivered.	Deliver library services as per State Library of Queensland Service Agreement, including First Five Forever Programming, consistently across the region.	Ongoing	<p>A business as usual (BAU) function. Library programming has continued with a range of events and outreach programs including:</p> <ul style="list-style-type: none"> • First 5 Forever Storytime sessions continued at each library. • The Communities, Customer Service and Library Officers attended Under 8's Day in Biggenden. • All six Libraries participated in Book Week Storytime and incorporated a costume parade and colouring-in competition in each session. • The Mt Perry State School visited the library for Storytime during Book Week with the whole School attending. • Mundubbera and Biggenden Kindergarten visits to the Library for Storytime. • The Communities, Customer Service and Library Officers attended Mundubbera Kindergarten Child Protection Day. <p>Superpowered on Tour program art and craft program was delivered in two libraries in the July 2023 School holidays. The remaining four Libraries participated in the June 2023 holiday period.</p>
42	Community Events	Key Council events are delivered.	Deliver key regional community events effectively across the region ensuring same are promoted and successful. Events include Australia Day, Youth Week and other community events in line with Council policy, budget and available resources.	Ongoing	<p>A business as usual (BAU) function.</p> <p>2024 Australia Day Award and Event planning has commenced in Q1 FY24.</p> <p>The Communities team have supported the delivery and promotion of the Wide Bay Burnett Touring Circuit, as part of the partnership with CQ University's Regional Arts Services Network (CQ RASN), Bundaberg, Fraser Coast and South Burnett Regional Council's.</p>
43	Community Development	Local community groups can effectively operate, completing key projects and programs for the community's benefit.	Continue capacity building exercises with local community groups to ensure best practice project management, access to external funding, collaborations with other groups and projects that align with endorsed Council strategies.	Ongoing	<p>The Communities team are continuing to explore partnership opportunities and, through this, are seeking to deliver grants capacity building workshops specific to Arts and Cultural and Sporting grants. An online workshop is planned for October 2023 and in-person workshops are tentatively scheduled for February 2024, subject to funding.</p> <p>A range of community groups have requested letters of support from Council to apply for grants for varied projects including infrastructure improvements. The Communities team worked with groups to understand their project scope and coordinated letters of support prior to funding rounds closing.</p>

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

SUSTAINABLE COMMUNITIES - TO RETAIN POPULATION AND ATTRACT INVESTMENT

ID#	Service	Outcome	Action	End Date	Comments
44	Museums, Historical Societies and Art Galleries	Museums, historical societies and art galleries are supported to ensure rich cultural precincts.	Continue to work with the community to maintain and deliver museum and art gallery facility programs across the region.	Ongoing	A business as usual (BAU) function. During the period, ongoing meetings and support were provided to various groups across the region, including the Mt. Perry Art Gallery, the Monto 3 Moon Historical and Cultural Complex and Mundubbera Regional Art Gallery.
45	Community Grants	The community grants program is effectively delivered in line with the endorsed policy to enrich community events and projects.	Deliver responsible and effective community grants that support sustainable community events and projects across the region.	Ongoing	In-kind support applications continue to be assessed on a regular basis. Community grants (major events, small events and projects) release has been delayed but will recommence shortly. Applications for Individual Development Grants continue to be assessed and School Bursary's have been processed for FY24.
46	Community Gyms	Council operated community gyms deliver service for the community.	Deliver Mundubbera and Eidsvold community gym services whilst investigating longer term, sustainable delivery options.	Ongoing	Both Gyms are operating and with stable membership base between FY22 and FY23. A review of gym viability (e.g., financial) has commenced in Q1 FY24 with an aim to complete the review in Q2 FY24.
47	Community Buildings and Facilities	Community facilities are maintained and available for their intended use.	Repair community hall roofs where necessary to prevent water ingress and develop a plan to repair water damage within the Monto Hall.	30/06/2024	Repairs have been made to two halls. Plans to address the remaining halls and rectify damage to internals will commence in Q2.
48	Public Security - CCTV	CCTV services are provided in vulnerable, council-controlled areas.	Continue to manage CCTV operations in key Council areas for community safety and asset security.	Ongoing	A business as usual (BAU) function. Policies and procedures are being developed to include upgrading of aging systems, identifying and prioritising installation locations, and developing an appropriate maintenance program.
49	Disaster Management	The region is prepared for disaster.	Prepare for and enact disaster management plans, when and as required.	Ongoing	The North Burnett Disaster Management Plan was reviewed and updated during Q1, FY24. Council remains ready to enact disaster management plans as required. Recent dry weather has heightened focus on the bush fire risk for the region.
50	Disaster Management	The community is resilient both when faced with and recovering from natural disasters.	Complete community resilience projects in line with available funding and within the necessary completion timelines.	Ongoing	Officers are in the final stages of developing a "Disaster-Proof Your Business" resource tailored for local businesses. This resource will be actively promoted and distributed to the community in Q2, FY24. Teams continue to work closely with community groups and organisations to deliver community resilience projects across the region.
51	Community Buildings and Facilities	Community facilities are maintained and available for their intended use.	Maintain Council owned community facilities and sporting fields to a safe standard for the use and enjoyment of the community, having regard to policies, user agreements, budget allocations and available resources.	Ongoing	This has become a business as usual activity, with strong systems in place to understand and respond to issues.
52	Waste Management	Waste transfer stations are maintained to a safe and compliant standard.	Investigate remedial works at the Mt Perry waste transfer station to ensure personnel and visitor safety.	30/06/2024	Council has allocated funds to address access to the site and improve waste disposal practices for users. Minor safety improvements continue to be undertaken at the site. Council plan to undertake further assessment over the coming months.



SUSTAINABLE COMMUNITIES - TO RETAIN POPULATION AND ATTRACT INVESTMENT

ID#	Service	Outcome	Action	End Date	Comments
53	Waste Management	Better waste management practices are explored, in conjunction with other councils, where beneficial.	Continue to work with Wide Bay Region of Councils to develop a regional waste management plan, investigating options for waste diversion, reuse and recycling programs.	31/12/2023	Council has endorsed to the draft Wide Bay Burnett Regional Waste and Resource Recovery Plan. Consultation throughout this process has provided Council the opportunity to provide feedback on the content and delivery of the document.
54	Caravans and Recreation Parks	Council owned Caravan Parks are maintained and operate within an agreed funding model.	Finalise the review into caravan park services and develop strategies to return park operations to a cost neutral position.	31/12/2023	The draft review has been reviewed and feedback provided to the consultant. A workshop is planned in Q2 to take Councillors through the findings.
55	Council Housing	Developed staff housing solutions are appropriate for NBRC operations.	Continue investigating options for the provision of affordable, fit-for-purpose housing for critical staff, where required.	Ongoing	The team has contributed to the development of a draft housing action plan for the region, including addressing shortages in the staff housing market.
56	Aerodromes	Aerodromes and airstrips are maintained to support emergency services.	Continue to deliver aerodrome and airstrip services in accordance with regulations and within agreed budgets.	Ongoing	Work and inspections are undertaken according to a planned schedule and CASA standards.
57	Showgrounds	Opportunities are explored for the efficient, cost effective management of Showgrounds.	Investigate the potential transfer of trusteeship of remaining showgrounds to relevant community groups, including an agreed funding model related to operating and/ or maintenance responsibilities.	Ongoing	Further work is required across departments to assist with transition to a sustainable model.
58	Public Amenities	Safe parks, recreation areas and public conveniences are provided in key urban areas.	Maintain parks, recreation areas and public conveniences, having regard to safety, community preferences, policies, budget allocations and available resources.	Ongoing	Ongoing business as usual (BAU) activity. Vandalism and damage to assets continues to be an issue that takes officers away from planned works.
59	Quarries and Gravel Pits	Quarry material is sourced without harm to the community or the environment.	Quarried materials are sourced from compliant quarries and gravel pits, having regard to costs and the impact on Council's local road network. Where materials are sourced from Council operated pits, the pits are operated in accordance with regulatory requirements and are progressively rehabilitated.	Ongoing	Operational teams are using selected Council pits to conduct flood damage repairs, these pits are operated in accordance with regulatory requirements.
60	Community Pools	Community swimming pools are provided for the community and support the core skill development of learning to swim.	Manage swimming pool leases and operations in accordance with lease agreements, legislation and regulations.	Ongoing	Pre-season meetings were held with all pool operators to ensure expectations are aligned against lease agreements. All pools opened for the new season.



PROSPEROUS FUTURE - TO ENSURE ECONOMIC GROWTH FOR FUTURE GENERATIONS

ID#	Service	Outcome	Action	End Date	Comments
61	Planning and Development Services	Develop and align planning instruments with state legislation and strategies to promote region wide development.	Continue the development of amendments to the planning scheme following the release of the Wide Bay Burnett Regional Plan.	Ongoing	Elected Members considered proposed Planning Scheme amendments. Approval provided to make the major amendment and give the amended planning scheme to the Minister for a State interest review. The major amendment was lodged with the State on 13 September 2023. Consultation on the major amendment will occur following the State interest review.
62	Elected Members	Advocacy campaigns are planned and effectively delivered for maximum impact.	Support Councillors with a well-documented, targeted advocacy strategy.	Ongoing	Predominantly, advocacy has related to Federal Assistance Grants and improving Council's allocation. A strategy document is currently under development, however progress was slower than anticipated due to emerging priorities. This item will be a priority for Q2 and Q3 FY24.
63	Planning and Development Services	Planning and development applications are assessed.	Effectively assess planning and development applications in accordance with state and local instruments and agreed/ legislated timeframes.	Ongoing	A business as usual (BAU) function. Applications are assessed in keeping with the legislative and time requirements.
64	Economic Development	Small business and local contractors are supported.	In partnership with relevant agencies, provide economic development support for the community, including supporting small businesses and local contractors to upskill.	Ongoing	Predominantly delivered via Council's partnership with Burnett Inland Economic Development Organisation (BIEDO). The terms of this arrangement are currently under negotiation.
65	Economic Development	Incentives are provided to businesses willing to ensure attractive appearances for their shop fronts.	Deliver streetscape funding program in keeping with endorsed policy.	Ongoing	The Communities team continue to support the Streetscape funding program, targeted at local businesses, in lieu of an economic development team. A small volume of applications were submitted during Q1 FY24.
66	Media, Communications and Engagement	The naturally beautiful North Burnett is promoted for visitors and potential visitors.	Leverage promotional opportunities for #VisitNorthBurnett and promote the region's tourism product through appropriate channels.	Ongoing	Ongoing publicity maintained during the quarter with around 1 post per week via all available Visit North Burnett social media pages.
67	Reginald Murray Williams Australian Bush Learning Centre	The Reginald Murray Williams Australian Bush Learning Centre is operated in the most effective manner.	Continue to operate the Reginald Murray Williams Australian Bush Learning Centre whilst investigating long term sustainable delivery options.	Ongoing	Reginald Murray Williams Australian Bush Learning Centre has been staffed and continues to trade. Centre services are currently delivered with fixed term / casual staff while the long term future of the centre remains undetermined.



5.2 APPENDIX 2 – AMALGAMATED OTHER PROJECT UPDATES

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
Office of the CEO					
⚠	Disaster Management - Bushfire Hazard Management Strategy	\$94,000	\$0	\$94,000	<p>Funding secured under the Queensland Resilience and Risk Reduction Fund for delivery by 30 June 2024.</p> <p>This strategy will identify bushfire risk to Council owned and managed properties, assets and the natural environment to protect our decentralised small communities. This project will include establishing effective operational procedures and implementation plans, risk assessment tools to identify key risk factors and prioritise mitigation activities, GIS mapping, and a 10-year bushfire hazard management schedule.</p> <p>Project Management Plan developed.</p>
⚠	Disaster Management - Evacuation Centre Equipment and Supplies	\$80,000	\$0	\$80,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will review nominated and proposed evacuation centres for compliance and suitability, review equipment and supplies required to operate Evacuation centres more efficiently, and purchase supplies and the storage required.</p> <p>Initial project planning has commenced.</p>
⊖	Disaster Management - Alternative Power Supply for Evacuation Centres & Critical Infrastructure	\$200,000	\$0	\$200,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will identify critical infrastructure locations (e.g. water and wastewater facilities, evacuation centres) requiring alternative power supply, identify power requirements and the size of generator required, and purchase and install generators and/or fitting sites with generator connections.</p> <p>Project yet to commence.</p>
✔	Disaster Management - Emergency Management Dashboard Upgrades	\$20,000	\$20,600	(\$600)	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will upgrade to the Content Management Dashboard which enables council officers to customise dashboards to the disaster event. It includes the development of template dashboards for different types of disaster risks and a training dashboard to test layouts and undertake training and education with the community outside of the live environment. It will also include additional locations for River Opt-Ins and development of a Community Impact Survey to collect impact area data during events.</p> <p>Project awarded with delivery of upgrades expected during Q2, FY24.</p>

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
⊖	Disaster Management - Dashboard Community Education Roadshow	\$15,000	\$0	\$15,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will include the development of videos on how to use the Disaster Dashboard and Opt-in services, as well as material such as flyers, magnets and advertising boards.</p> <p>This project will commence after the Emergency Management Dashboard Upgrades project is completed, with expected completion in Q3, FY24.</p>
⊖	Disaster Management - Community Capacity & Engagement Building	\$25,000	\$0	\$25,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will see the delivery of community capacity building programs as identified by the Community Resilience and Recovery Officer. It will cover the costs associated with presenters, accommodation, catering and venue hire.</p> <p>Project yet to commence.</p>
⊖	Disaster Management - Community Information Boards	\$10,000	\$0	\$10,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will see disaster information boards created, which will be placed outside evacuation centres or Council Offices in times of disasters. These boards will be a central location for the community to find up to date information from the Local Disaster Management Group (LDMG), brochures from agencies that support the community and key data during disaster events.</p> <p>Project yet to commence – expected completion Q3, FY24.</p>
⚠	Disaster Management - Local Disaster Management Plan Rewrite and Interactive LDMP Development	\$100,000	\$0	\$100,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will see a new Local Disaster Management Plan (LDMP) to incorporate more contemporary disaster management practices. It will include the development of an interactive LDMP which is user friendly and will encourage more community and individual engagement with disaster management planning.</p> <p>Project Management Plan developed.</p>
✔	Disaster Management - Water Level Sensors	\$50,000	\$0	\$50,000	<p>Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024.</p> <p>This project will include installing water level sensors at key locations to provide the community and Council with water levels at low lying areas. This will improve rural evacuation route intelligence and the community's resilience.</p> <p>Locations for water level sensors determined. Solutions for water level sensors currently being investigated.</p>

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
✔	Disaster Management - Get Ready Queensland	\$11,640	\$0	\$11,640	<p>Funding secured under the Get Ready Queensland Fund for delivery by 30 June 2024.</p> <p>2023-24 projects identified include: Development of a new television advertisement promoting the Emergency Management Dashboard (joint project with Wide Bay Burnett Councils), work with Volunteering Queensland and GIVIT to embed services within Community Groups and develop a volunteering plan for the Local Disaster Management Plan and advertising of Get Ready Week in the local newspaper to target those who don't use technology/social media.</p> <p>Expected completion during Q4, FY24.</p>
✔	Disaster Management - Stakeholder Only - Burnett Catchment LIDAR and Floor Level Datasets	-	-	-	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project is for the capture of LIDAR and floor level database within the Burnett River and major tributaries. This project will be delivered by the Department of Resources with North Burnett Regional Council as a key stakeholder.</p> <p>Data capture has occurred. Analysis and delivery of datasets expected during Q4, FY24.</p>
✔	Disaster Management - Stakeholder Only - Burnett River Catchment Flood Study	-	-	-	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>The project will see a whole of catchment Burnett River Flood Study be developed in consultation with the Bundaberg, North Burnett, South Burnett, Cherbourg and Gympie Councils. Bundaberg Regional Council will project manage this project with North Burnett Regional Council being a key stakeholder.</p> <p>Project Scoping has commenced with Burnett Catchment Council representatives meeting regularly.</p>
✘	Disaster Management - Burnett River Weir Survey	\$11,500	\$0	\$11,500	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will see the surveying of significant weirs across the region. This information will improve the quality and accuracy of data within the Burnett River Catchment Flood Study.</p> <p>Project will commence once all survey requirements are identified during the data collection phase of the Burnett River Catchment Flood Study.</p>
✔	Disaster Management - Flood Warning Intelligence System	\$80,500	\$82,000	(\$1,500)	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will develop a system that analyses flood forecasting and warning system intelligence to provide timely, useful, and actionable information to end users, including both the community and Local Disaster Management Group (LDMG) agencies.</p> <p>Contract awarded. Development of system to commence during Q2, FY24.</p>

COURAGEOUS LEADERSHIP

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CONTINUOUS IMPROVEMENT

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
✔	Disaster Management - Stakeholder Only - Local IFD Data	-	-	-	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will generate design rainfall frequency analyses to establish updated rainfall estimates, for rare to extreme events. This information will be used in the development of the Burnett River Catchment Flood Study. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.</p> <p>Project has been awarded and scheduled to be completed in Q4, FY24.</p>
✘	Disaster Management - Stakeholder Only - Targeted Bathymetric and Survey Data	-	-	-	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will collect targeted bathymetric and survey data for significant bridges and/or weirs where required to support the Burnett River Catchment Flood Study. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.</p> <p>Project will commence once all survey requirements are identified during the data collection phase of the Burnett River Catchment Flood Study.</p>
⚠	Disaster Management - Flood Action Plans	\$57,000	\$0	\$57,000	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will develop Community Based Flood Action Plans to improve community preparedness and resilience by developing a trigger based action plan that the community can use before, during and after a flood event.</p> <p>Initial project scoping commenced.</p>
⚠	Disaster Management - Total Flood Warning Review	\$115,000	\$0	\$115,000	<p>Funding secured under the Flood Risk Management Program for delivery by 30 June 2024.</p> <p>This project will review the monitoring and prediction, interpretation, message construction, communication and community response to flood warnings within the Burnett Catchment.</p> <p>Initial project scoping commenced.</p>
✔	Disaster Management - Stakeholder Only - Property Level Flood Information Portal	-	-	-	<p>Funding secured under the Resilient Homes Fund for delivery by 30 June 2024.</p> <p>This project will assist impacted residents to understand, be better informed, and be better prepared for flood-related disasters by having access to up-to-date flood risk information. This project will be delivered by the Queensland Reconstruction Authority, with North Burnett Regional Council as a key stakeholder.</p> <p>Project has been awarded. Stakeholder engagement and project concept scoping commenced.</p>



	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
Information Management					
⚠	Online Payments	-		-	Technical issues have been resolved and testing has proven successful. A review of system security is being undertaken.
✔	Computer Replacement Program – Server, PC, WAN & SAN	\$80,000	\$61,682	\$18,318	Computer replacements have been completed.
✔	SAN Storage	-	-	-	New SAN has been installed, and workload migrated.
✔	Disaster Recovery Server	\$60,000	\$62,253	(\$2,253)	The disaster recovery server was replaced with an appropriate new server.
✔	Wireless WAN (Cania – Monto) (Archers – Mt. Gayndah)	-	-	-	Installation of links has been completed at the network sites. The links have been tested and are now operational.
✔	Wireless WAN (Mt. Gayndah – AC Rock) (AC Rock - Mundubbera)	\$44,000	\$42,110	\$1,890	The equipment for the Mt Gayndah/AC Rock and AC Rock/Mundubbera links has arrived and been configured ready for installation. Installation dates are being finalised.
✔	Records Management - Shredding Machines	\$11,000	\$0	\$11,000	Conformation of compliance make/model completed. Quotes have been requested and received for shredders. Finalising the purchase. The new shredders will be installed as soon as they arrive.
Planning & Environment					
✔	Washdown Rectification Project (Stage 1 & 2)	\$380,000	\$0	\$380,000	Council will commence data collection on the usage over the coming months. Council continues to review operations at the Mundubbera Washdown Bay Facility. Further update will be provided in Q2.
⚠	Gayndah Waste Management Facility Fencing	\$30,196	\$0	\$30,196	Gayndah Waste Facility fencing is 90% complete, with plans for 100% completion following the Monto Waste Facility project.
✔	Monto Waste Management Facility Fencing	\$23,369	\$30,089	(\$6,720)	Works completed in September 2023.
⚠	Mundubbera Landfill, Regional Expansion	\$3,718,945	\$63,191	\$3,655,754	Technical specification has been finalised. Consultant to finalise contractual documentation for tender process. Documentation to be received by Council in December 2023. Recent delay due to partial redesign of landfill cell to allow for better management of leachate. Identification of delayed delivery, Council have had preliminary discussion with the funding body. Council reviewing current operations to expand life of existing landfill.
Water & Wastewater					
✔	Regional Drinking Water Safety and Reliability Project (BOR Funding Application)	\$1,250,000	\$0	\$1,250,000	Most of the value of this project has been moved into the 2024 Financial Year (previously 50/50) after funding approval was not signed off until April 2023 (was due to commence July 2022). Procurement for the four remaining projects under the program is in progress with all parts currently on-course for completion in the 2024 Financial Year.
✔	Water Treatment Plant - Reservoir Roof Replacement Program	\$250,000	\$0	\$250,000	A tender has been released to complete this works.
✔	Pump Station Well Lid Upgrade Program	\$30,000	\$3,094	\$26,906	Funding allowance for WHS upgrades to Water and Wastewater sites with traditional well lids to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.
✔	Biggenden Sewerage Treatment Plant (STP) - Capacity Restoration Works (Stage 1)	\$200,000	\$0	\$200,000	Staff are collecting data across the catchment and working towards a report on salinity and a licence variation application. Pond 1 is offline for sludge removal. Sludge is drying well.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
✔	Investigate, Design & Install Macerator - Monto Sewerage Treatment Plant (STP)	\$20,000	\$0	\$20,000	Officers are seeking input from solution providers regarding suitable options to solve the problem of confined space entry, including macerator installation in manhole 0 at the pump station.
✔	Sewage Pump Station – Lifting Compliance Program	\$60,000	\$110	\$59,890	Funding allowance for WHS upgrades to Water and Wastewater sites with lifting equipment to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.
✔	Switchboard Upgrade Program	\$50,000	\$64,731	(\$14,731)	Funding allowance for WHS upgrades to Water and Wastewater switchboards to progressively bring them into compliance. Program proceeding on from last year. No anomalies to report.
⚠	Biggenden Water Treatment Plant (WTP) Upgrade	\$4,250,000	\$3,881,583	\$368,417	Project delayed 6-months due to inability to reach agreement with sole offeror in first tender round. Construction is progressing well with major elements including the Raw Water Reservoir, Backwash Ponds, Sewer Pump Station, Backwash Return Pump Station, general pipework and site profiling complete. Construction of the major processes and containing sheds is advancing well. Ergon advises new upgraded capacity connection will not be completed until March/April 2024. Council will seek an extension of time under the funding arrangement to accommodate these changes to critical path of project. FY23 budget revised during December 2022 quarterly budget review – 20% of FY23 project funds carried over to FY24 (was to be split 60/40, now 40/60).
Civil Works					
✔	Bridge Refurbishment Program	\$851,438	\$0	\$851,438	No action this quarter.
✔	SafeStreets - Coalstoun Lakes State School	\$35,000	\$44,025	(\$9,025)	This project was completed this quarter, though some additional works may be required to address car park capacity concerns.
✔	Engineering Design for Future Capital Projects	\$250,000	\$18,536	\$231,464	No designs completed this quarter.
✔	Gravel Re-sheets 2023-2024	\$1,344,067	\$208,943	\$1,135,124	Resheeting to various roads including Plateau Road, Stanley Road, Keysworths Road, Fairweather Road, Prices Road and Wigton Road. The re-sheet program is being co-ordinated with flood damage works.
✔	Reseal Program – 2022-2023	\$962,584	\$0	\$962,584	This project is completed.
✔	Reseal Program – 2023-2024	\$1,587,280	\$0	\$1,587,280	The program for this year has been developed and will go out to tender in October.
✔	TIDS - Gayndah – Mount Perry Road – 2023-2024 (Year 1 of 4)	\$983,708	\$0	\$983,708	Transport and Main Roads (TMR) have been working on the design of this project.
✔	Disaster Recovery Betterment Rain Event Feb 2022 - Bon Accord Bridge	\$2,794,923	\$4,775,405	(\$1,980,482)	The contract for this project has been let and the design for the bridge approaches has commenced.
✔	Disaster Recovery REPA Rain Event Feb 2022	\$3,065,515	\$8,616,836	(\$5,551,321)	The Queensland Reconstruction Authority (QRA) has approved Council's claim for this event and works have started with the completion of resheets on Bennetts Road and Gospel Hall Road.
⚠	Disaster Management - Water Depth Indicator Upgrade	\$100,000	\$0	\$100,000	Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024. This project will increase community safety and resilience by installing additional water depth indicators at flood prone crossings. Initial identification of indicator locations commenced.

COURAGEOUS LEADERSHIP **COMMUNITY EMPOWERMENT** **CONTINUOUS IMPROVEMENT**

	Project Title	FY24 Budget*	FY24 YTD + Commitments	Remaining Budget**	Latest Update
⊖	Disaster Management - Dallarnil Drainage (LRRG)	\$100,000	\$0	\$100,000	Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024. This project will improve drainage in the Dallarnil township to ensure water discharges into Tawah Creek and not adjoining properties in minor flood events. Project yet to commence. Expected completion during Q3.
⊖	Disaster Management - Dallarnil Drainage (ERF)	\$43,800	\$0	\$43,800	Funding secured under the Local Recovery and Resilience Grant for delivery by 30 June 2024. This project will improve drainage in the Dallarnil township to ensure water discharges into Tawah Creek and not adjoining properties in minor flood events. Project yet to commence. Expected completion during Q3.
Assets, Facilities & Fleet					
⊖	Plant Replacement Program – 2021-2022	\$885,464	\$885,465	(\$1)	Plant continues to arrive, noting that the original fleet replacement program has been reviewed and outstanding items consolidated into a new 2023-24 program.
⊖	Plant Replacement Program – 2022-2023	\$630,953	\$621,979	\$8,974	Plant continues to arrive, noting that the original fleet replacement program has been reviewed and outstanding items consolidated into a new 2023-24 program.
☑	Plant Replacement Program – 2023-2024	\$2,666,155	\$0	\$2,666,155	Stakeholder engagement has been carried out for approximately 50% of the plant items, with specifications completed and ready for release to the market.
☑	Monto Administration Building	\$250,000	\$33,482	\$216,518	Stage 1 of the second structural investigation has been completed. Stage 2 of the second investigation, which will include geotechnical investigations and x-raying of the front and back walls has commenced.
☑	Community Hall Roof Restoration	\$300,000	\$0	\$300,000	Repairs have been made to two halls. Plans to address the remaining halls and rectify damage to internals will commence in Q2.
⚠	Community Pool Maintenance Program	\$150,000	\$30,612	\$119,388	Quotes have been received to repair the Mundubbera swimming pool, which are higher than budget allowances. Additional funding is being sourced.

* Budgets may vary from period to period due to quarterly budget reviews or approved project variations.

** Remaining budget is based on allocated budget less incurred expenses and provisioned commitments. Some commitments may not proceed and could subsequently be cancelled, as such, the remaining budget may both increase and decrease over time. This considered, any negative figures within the remaining budget column could be reflective of commitments pending cancelation and may not necessarily indicate an overspend.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

5.3 APPENDIX 4 – AMALGAMATED WORKFLOW MEASURES

Workflow Measures – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Office of the CEO					
Number of policies and/or administration directives formally approved and consequently brought into effect ¹	7	4	5	11	3
Number of documented procedures formally approved and consequently brought into effect ¹	2	1	8	4	1
Number of councillor requests actioned or otherwise closed requiring no further action	108	88	44	72	29
Number of internal Media support tickets actioned	387	313	213	213	282
Number of Local Disaster Management Group (LDMG) meetings	3	3	1	2	1
Number of District Disaster Management Group (DDMG) meetings	0	1	0	1	1
Number of Local Disaster Management Group (LDMG) stand-ups	1	1	0	0	0
Information Management					
Number of internal ICT support tickets actioned	458	419	476	510	495
Number of internal Records support tickets actioned	344	391	460	349	489
Number of new records added to council's Electronic Document and Records Management System (EDRMS)	691	761	5261	4432	5079
Number of records destroyed in line with (and as required by) retention and disposal schedules	0	0	0	33602	32334
Financial Services					
Number of internal Finance support tickets actioned	537	458	453	458	530
Number of creditor accounts having received at least one payment in the period	462	466	434	450	466
Number of all purchase orders raised (created) within the period ²	2153	2043	1933	2013	2286
Number of purchase orders raised (created) with local suppliers within the period ^{2 3}	1039	961	959	942	1101
Number of purchase orders raised (created) by the finance or procurement teams within the period ²	286	257	321	295	313
Community Engagement					
Number of phone interactions via customer contact centre	4201	3202	3733	3152	3497
Number of calls received by afterhours service	58	157	58	43	46
Number of customers visiting Biggenden Customer Service & Library (CSL) centre ⁴	1232	814	998	797	1163
Number of customers visiting Gayndah Customer Service & Library (CSL) centre ⁴	3179	2220	2500	2070	2292
Number of customers visiting Mundubbera Customer Service & Library (CSL) centre ⁴	3539	2181	1802	1484	2069
Number of customers visiting Eidsvold Customer Service & Library (CSL) centre ⁴	1670	939	878	980	1026
Number of customers visiting Monto Customer Service & Library (CSL) centre ⁴	3405	3075	3059	2525	3210
Number of customers visiting Mt Perry Customer Service & Library (CSL) centre ⁵	505	374	484	551	778
Number of customer interactions via Biggenden Customer Service & Library (CSL) centre	737	475	395	406	466

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

Workflow Measures – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of customer interactions via Gayndah Customer Service & Library (CSL) centre	1995	1072	1596	783	1803
Number of customer interactions via Mundubbera Customer Service & Library (CSL) centre	705	484	732	499	860
Number of customer interactions via Eidsvold Customer Service & Library (CSL) centre	416	426	401	471	536
Number of customer interactions via Monto Customer Service & Library (CSL) centre	1948	1597	1949	1487	2048
Number of customer interactions via Mt Perry Customer Service & Library (CSL) centre	420	287	376	350	460
Number of visitors to the Reginald Murray Williams Centre	1697	616	467	1209	1541
Number of campers staying at the Reginald Murray Williams Campgrounds	243	42	20	162	294
Number of total library borrowings (physical items) ⁶	7521	6890	6639	6493	7116
Number of total eResource borrowings (electronic items) ⁷	1448	1488	1229	1340	TBA
Number of First 5 Forever (F5F) sessions conducted (Library sessions only)	0	38	72	76	77
Number of attendees at First 5 Forever (F5F) sessions (Library sessions only)	0	140	203	260	314
Number of Library Program sessions conducted (excluding F5F Library sessions)	21	8	2	12	8
Number of attendees at Library Programs (excluding F5F Library sessions)	379	87	4	95	121
People & Performance					
Number of internal HR support tickets actioned	593	875	743	707	663
Number of WHS inspections completed	104	98	121	53	43
Worker initiated hazard reports assessed	30	56	11	116	6
Number of job applications received	101	110	156	296	310
Number of advertised staff vacancies as at the end of the period	20	24	14	22	13
Planning & Environment					
Number of licenced food businesses as at the end of the period	86	86	88	86	85
Number of Higher Risk Licence businesses as at the end of the period (personal appearance)	1	1	1	1	0
Number of food business inspections completed	9	6	59	49	18
Number of community food event notices received	15	30	34	40	27
Number of staff attending external sustainability education events	2	0	5	3	10
Tonnes of waste discarded into landfill site	1214	1140	1061	1056	980
Number of environmental authority (EA) compliance inspections completed by council	24	22	15	15	18
Number of community event bins emptied (not fixed services) ⁸	280	167	157	447	192
Number of applications received for new kerbside bin collection services	16	27	27	11	17

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

Workflow Measures – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Number of Illegal dumping investigations initiated	0	13	30	34	37
Number of Illegal dumping compliance notices issued	0	0	0	1	4
Number of Illegal dumping clean ups completed by Council	0	7	14	25	26
Number of mosquito investigations commenced	0	3	1	1	0
Number of mosquito traps serviced	30	60	100	120	0
Number of mosquito treatments undertaken (public land and council facilities only)	1	0	0	0	0
Number of environmental nuisance complaints received	20	16	11	8	12
Number of swimming pool public health assessments completed (council pools only)	0	0	3	0	4
Number of approval to burn applications received	4	11	0	1	4
Number of active flying fox roosts as at the end of the period ⁹	1	1	3	0	1
Number of noncompliance notices issued (local laws)	31	79	28	43	29
Number of animals impounded	29	17	29	13	25
Number of animals seized	0	4	0	0	2
Number of local law permits assessed	8	1	17	3	4
Number of infringement notices issued (Local Laws)	1	6	6	1	14
Number of show cause and enforcement notices issued (building, planning and plumbing)	2	6	1	9	4
Number of building applications received for assessment (EX Private certifier lodgements)	23	30	23	14	9
Number of private certifier building approval lodgements received	19	20	22	39	22
Number of planning applications received for assessment	14	21	18	14	18
Number of plumbing applications received for assessment	15	12	13	10	13
Number of pre lodgement meetings held – In person & online	6	5	8	5	10
Number of pre lodgement advice(s) given regarding potential planning applications (Written advice)	27	38	17	25	110
Water & Wastewater					
Number of Water & Wastewater related service requests determined and responded to, with any identified work either scheduled or completed	131	145	203	158	181
Number of afterhours callouts	11	17	13	12	11
Number of water main brakes repaired	3	1	3	7	4
Number of sewer main breaks and chokes repaired	11	16	9	8	10

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

Workflow Measures – QOQ to End of Reporting Quarter					
Measure	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY24 Q1
Civil Works					
Number of Civil Works related service requests determined and responded to, with any identified work either scheduled or completed	768	624	593	344	258
Number of Parks & Open Spaces related service requests determined and responded to, with any identified work either scheduled or completed	79	94	91	64	158
KM of gravel resheeting completed ¹⁰	18	0	21.5	9.57	5.12
KM of sealed roads resealed (Spray seal only)	0	1	32	0	0
KM of unsealed roads graded – Zone 1 ¹⁰	83	25	0	93	128
KM of unsealed roads graded – Zone 2 ¹⁰	103	83	15	100	125
KM of unsealed roads graded – Zone 3 ¹⁰	118	27	0	97	77
KM of unsealed roads graded – Zone 4 ¹⁰	47	20	50	86	49
KM of unsealed roads graded – Zone 5 ¹⁰	112	86	118	84	63
KM of unsealed roads graded – Zone 6 ¹⁰	120	52	0	0	15
KM of unsealed roads graded – Zone 7 ¹⁰	258	180	291	282	149
KM of unsealed roads graded – Zone 8 ¹⁰	140	147	112	85	74
KM of unsealed roads graded – Region Total ¹⁰	981	620	586	827	680
Hours spent grading unsealed roads (Machine hours) – Zone 1	242	57	0	211	268
Hours spent grading unsealed roads (Machine hours) – Zone 2	264	128	23	266	154
Hours spent grading unsealed roads (Machine hours) – Zone 3	262	76	0	228	216
Hours spent grading unsealed roads (Machine hours) – Zone 4	200	63	147	237	171
Hours spent grading unsealed roads (Machine hours) – Zone 5	262	117	329	207	255
Hours spent grading unsealed roads (Machine hours) – Zone 6	196	50	0	0	42
Hours spent grading unsealed roads (Machine hours) – Zone 7	212	286	175	281	149
Hours spent grading unsealed roads (Machine hours) – Zone 8	261	259	216	103	74
Hours spent grading unsealed roads (Machine hours) – Region Total	1899	1036	890	1533	1329
Assets, Facilities & Fleet					
Number of internal Facilities support tickets actioned	202	196	157	279	312
Number of internal Fleet support tickets actioned	502	415	316	276	388
Number of Facilities related community requests determined and responded to with any identified work either scheduled or completed.	122	107	189	151	85
Total number of fleet items as at end of the period ¹¹	709	489	506	473	488

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

5.4 APPENDIX 5 – AMALGAMATED SECTIONAL FINANCIAL DOCUMENTS

Note	OFFICE OF THE CEO	CORPORATE & COMMUNITY					WORKS			NORTH BURNETT REGIONAL COUNCIL (UNAUDITED)						
	Office of the CEO	ICT & Records	Financial Services	Community Engagement	People & Performance	Planning & Environment	Water & Wastewater	Civil Works	Assets, Facilities & Fleet	Current FYTD			Previous FYTD (PCP)			
	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	FYTD Actual \$'000	FYTD Budget \$'000	FYTD Variance \$'000	
Revenue																
Recurrent revenue																
Rates, levies and charges	68	-	5,690	-	-	1,803	2,442	-	-	10,003	10,014	(11)	9,447	9,552	(105)	
Fees and charges	-	-	22	9	-	145	21	81	232	510	324	186	455	290	165	
Sales Revenue	-	-	-	-	-	-	-	774	-	774	546	228	669	184	485	
Grants, subsidies, contributions and donations	30	-	90	-	-	-	-	81	4	205	203	2	694	595	99	
Total recurrent revenue	98	-	5,802	9	-	1,948	2,463	936	236	11,492	11,087	405	11,265	10,621	644	
Capital revenue																
Grants, subsidies, contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	736	736	-	
Total Capital Income	-	-	-	-	-	-	-	-	-	-	-	-	736	736	-	
Interest received	-	-	320	-	-	12	8	-	-	340	184	156	169	100	69	
Other income	-	-	26	121	-	1	7	-	42	197	195	2	212	240	-28	
Total Income	98	-	6,148	130	-	1,961	2,478	936	278	12,029	11,466	563	12,382	11,697	685	
Expenses																
Recurrent expenses																
Employee benefits	376	147	365	416	185	325	413	1,094	238	3,559	4,273	(714)	3,366	4,244	(878)	
Materials and services	215	212	1,334	161	177	662	570	1,531	186	5,048	4,351	697	4,376	2,909	1,467	
Finance costs	-	-	14	-	-	-	8	7	-	29	31	(2)	30	31	(1)	
Depreciation expense	65	-	1	57	-	61	607	3,094	826	4,711	4,737	(26)	4,179	3,506	673	
Total	656	359	1,714	634	362	1,048	1,598	5,726	1,250	13,347	13,392	(45)	11,951	10,690	1,261	
Capital Expenses																
Loss on disposal of non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill and quarry restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenses	656	359	1,714	634	362	1,048	1,598	5,726	1,250	13,347	13,392	(45)	11,951	10,690	1,261	
Net result	(558)	(359)	4,434	(504)	(362)	913	880	(4,790)	(972)	(1,318)	(1,926)	608	431	1,007	(576)	

DISCLAIMER: The financial statements contained within this document are unaudited and, while prepared with due care, may ultimately differ to the final audited financial statements within council's annual report. Any figures included in this report are indicative only, are subject to revision and are not to be taken as a definitive representation of council's financial performance. Audited financial results will not be retrospectively updated into this report and all figures contained within are static at the time of the reports preparation.

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COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

5.5 APPENDIX 6 – NOTES TO THE FINANCIAL STATEMENTS

- Rates, levies, and charges revenue is below budget by \$10,000, *Water Consumption* has increased to budget by \$11,000, *Discounts* have decreased to budget by \$10,000 and *Waste Management* is above budget by \$2,000. Whereas *General Rates* are lower than budget by \$11,000, *Water* has decreased to budget by \$2,000.
- Fees and Charges have increased to budget in September by \$186,000 due to additional *Caravan Park Takings* that are above budget by \$107,000 mainly due to increases in Mt Perry and Biggenden, *Building and Development Fees* have increase by \$28,000, *Community Service Fees* are above budget by \$22,000, *Trade Waste & Recycling* revenue has increased by \$11,000 with slight increases across all waste facilities, *Other Fees and Charges* have increased by \$13,000 mainly due to rates search fees, show grounds Fees & charges and aviation fuel sales and *Licences and Registrations* have increased to budget by \$9,000 Whereas *Water and Sewer Fees* have decreased by \$5,000 to budget.
- Interest received is favourable to budget due to higher levels of average investments to date.
- Other Income is above budget by \$7,000 mainly due to an insurance recovery of \$15,000 for an older vehicle, that was damaged, being written off, Bus revenue is above budget by \$5,000. Whereas *Washdown Bays* in Gayndah and Monto are below budget by \$11,000, other varying small amounts make up the difference.
- Recurrent Grants, subsidies, contributions are on par with budget.
- Rental Income has decreased from budget by \$6,000, which relates to Council housing and a minor timing difference in invoicing.
- Sales revenue is above budget by \$229,000 which was a result of additional claims Roadworks Performance Contract (RPC) and Road Maintenance Performance Contracts (RMPC).
- Materials & Services is above budget by \$697,000 which relates to increased materials and services costs associated with Roadworks Performance Contract (RPC) and Road Maintenance Performance Contract (RMPC) received being higher than budget forecasts.
- Depreciation is slightly below budget by \$26,000 as at 30th September 2023, this will even out as the year progresses
- Capital Revenue is on par with budget.
- YTD Cash and cash equivalents has increased from 31 August 2023 to 30 September 2023 by \$2,814,000. This is mainly due to final payments of rates due in September. Council has also received Disaster Recovery Funding Arrangements (DRFA) of \$1,820,000 for flood restoration works approved.
- Trade and other receivables have decreased from 31 August 2023 to 30 September 2023 by \$8,278,000, which is consistent at this time of year as the rating period comes to an end and also relates to timing of claims for major works completed, consistent with an increase in cash received.
- Contract assets represent predominantly works carried out for flood recoveries to date and payable through Disaster Recovery Funding Arrangements (DRFA).
- Current Liabilities have decreased 31 August 2023 to 30 September 2023 by \$560,000 in line with recognition of revenue received and work completed for grant funded projects. Contract liabilities of \$4,613,000 relates to capital grants received in advance and as respective projects are completed, the revenue is therefore able to be recognised for these grants.

COURAGEOUS LEADERSHIP**COMMUNITY EMPOWERMENT****CONTINUOUS IMPROVEMENT**

- Other non-current liabilities of \$892,000 relate to the prepayment of the state government waste levy charges for the years 2024-2025 to 2025-2026. These payments will be brought to account in their respective future years.
- In September 2023 the rates overdue has increased as rates for the period 1 July 2023 to 31 December 2023 became due.
- When comparing outstanding rates balance at the close of discount period in September 2023 (\$1,747,000) to the previous close of discount period in March 2023 (\$2,075,000) overdue rates have decreased by 15.77%
- Approximately 82.61% of rates overdue as at 30 September are less than one year overdue.
- Discount take up for 23/24 year to date is 86.41% compared to discount take up in the 22/23 year of 89.44%.
- The expense coverage ratio has been included as recommended by the Queensland Audit Office as an indicator of Council's short-term liquidity. A target range is between three (3) and six (6) months. The ratio needs to be monitored as cost control measures would need to increase to maintain the ratio at acceptable levels. The ratio currently is at a cash management level of four (4) months, which is within the target range. This has been calculated allowing for externally restricted funds such as unspent capital government grants and subsidies of \$4,613,000, landfill management levy of \$8,287,000, and state government prepaid waste management levy of \$1,738,000. The restricted funds have increased for the landfill management levy by \$838,000 due to the first rates instalment of 2023-2024, and the additional \$424,000 state government waste management levy relates to a 2026-2027 prepayment.
- The current ratio is a liquidity ratio that measures an organisation's ability to pay short-term obligations, or those due within one (1) year. A current ratio above one (1) is considered a minimum. It is anticipated that the current ratio will decrease in the latter half of the year as Council draws down on the operational assistance grants received. Council's current ratio, at 30 September 2023 is 3.49:1.
- Cash and investments as at 30 September 2023 totals \$35,792,000. After consideration of funds held for external restrictions (as above), the total unrestricted cash balance available for operational purposes is currently \$21,154,000.

COURAGEOUS LEADERSHIP

COMMUNITY EMPOWERMENT

CONTINUOUS IMPROVEMENT

5.6 APPENDIX 7 – PERFORMANCE AND VOLUME MEASURE NOTES

5.6.1 GENERAL NOTES

- Unless otherwise specified, all references to business days are calculated assuming a standard Monday to Friday work week and **do not** cater for public holidays.

5.6.2 ITEM NOTES

1. This extends to initial development, amendments or currency reviews that effectively set (new documents) or extend (existing documents) the currency period of the document. The specified documentation is considered approved when it receives final approval from the required approving authority and is subsequently brought into effect.
2. Figure includes Purchase Orders (PO's) created in councils purchase order system within the quarter and may include orders not yet submitted for approval and orders that were subsequently cancelled. Resubmission for subsequent approval/s are not included in this figure.
3. Local suppliers are those that have nominated a primary address with a postcode equal to 4621, 4625, 4626, 4627, 4630 or 4671 as of the end of the quarter. As some of these postcodes overlap with other regions, there is a chance that some suppliers included in this figure are outside of the North Burnett Regional Council area.
4. This data is provided as an indication only, is based on door counter information and is intended to portray customer traffic through a centre. Figure assumes two door opens equates to the entry and exit of one customer with the provided figures reflective of this assumption. Figures could be over or understated due to customer behaviour (E.G. repeated entries and exits by one customer and/or children in a single visit, multiple customers entering or exiting in the same door open, False opens, etc.) as well as staff entries or exits.
5. Mt Perry statistics are not subject to door count assumptions. Due to low customer traffic volumes in Mt Perry, Customer Service & Libraries staff record traffic manually.
6. Library loan data includes all physical items borrowed as well as renewals. Loan data reflects the total number of individual items loaned during the period, not customer transactions. It is recommended that this data is read in-conjunction with Customer Service and Library interaction statistics.
7. eResource data is provided by State Library of Queensland and includes the following transactions: eBook loans, eAudiobook loans and electronic service download, Ancestry access, and electronic magazines. Data is not available immediately following the quarters end and, as such, the measure will always be one quarter behind. This is outside of council's control.
8. This extends to bins provided by council, in a temporary capacity, to support community events. Where a bin is emptied multiple times during its dispatched period, this will be counted as multiple bin empties.
9. This extends only to those roosts that fall within the urban flying fox management area and are known to council.
10. As this figure is drawn from live accomplishment data, results may not reconcile to data seeming to cover the same time period due to ongoing amendments, additions and removals in the underlying data. As such, this measure is considered a snapshot as at the time of preparation, may not be repeatable and, while it should be relatively close, ultimately may not reconcile with other similar data points.
11. Figure does not include small plant items below the capitalisation threshold.

10 CORPORATE AND COMMUNITY

10.1 FINANCE REPORT TO 30 SEPTEMBER 2023

Doc Id: 1172633

Author: Michelle A. Burns, Senior Accountant
Owen Jensen, Financial Services Manager

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Finance Report - September 2023.pdf [1172877]

EXECUTIVE SUMMARY

This report provides a summary of Council's financial performance against budget, for the financial year to 30 September 2023.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council, in accordance with section 204 *Local Government Regulation 2012*, receives the Finance Report for the period ended 30 September 2023.

REPORT

The monthly financial report includes a Statement of Financial Performance, Statement of Financial Position and Rates Debtor Analysis. Exception reporting is noted within the reports comparing actual performance against budget. Key highlights as at the end of September 2023 include:

- Rates, Levies and Charges recorded in September 2023 totalling \$10.003m, are lower than budget year-to-date figure of \$10.014m, resulting in a \$10,455 or 0.11% variance.
- Employee Benefits – The result in employee benefits has been impacted by the current level of vacancies, as compared to budget, from a forecast figure of \$4.273m to \$3.559m; with a \$713,395 or 17% variance.
- Materials and Services – The result in Materials & Services of \$5.048m from a budgeted \$4.351m (variance of \$696,912, equivalent to 16%) which relates to increased materials and services costs associated with Roadworks Performance Contract (RPC) and Road Maintenance Performance Contract (RMPC) undertaken being higher than budget forecasts.
- Depreciation is below the forecast budget of \$4.737m, at \$4.711m (resulting in a \$26,106 variance and 1% difference) and will even out as the year progresses.
- The expense coverage ratio has been included as recommended by the Queensland Audit Office as an indicator of Council's short-term liquidity. A target range is between three (3) and six (6) months. The ratio needs to be monitored as cost control measures would need to increase to maintain the ratio at acceptable levels. The ratio currently is at a cash management level of four (4) months, which is within the target range. This has been calculated allowing for externally restricted funds such as unspent capital government grants and subsidies of \$4.613m, landfill management levy of \$8,287,087, and state government prepaid waste management levy of \$1,738,004. The restricted funds have increased for the landfill management levy by \$838,443 due to the first rates instalment of 2023-2024, and the additional \$423,919 state government waste management levy relates to a 2026-2027 prepayment.

- The current ratio is a liquidity ratio that measures an organisation's ability to pay short-term obligations, or those due within one (1) year. A current ratio above one (1) is considered a minimum. It is anticipated that the current ratio will decrease in the latter half of the year as Council draws down on the operational assistance grants received. Council's current ratio, at 30 September 2023 is 3.49:1.
- Cash and investments as at 30 September 2023 totals \$35.792m. After consideration of funds held for external restrictions (as above), the total unrestricted cash balance available for operational purposes is currently \$21.154m.

CONSULTATION

Report prepared with input from internal budget managers and delegation holders.

RISK IMPLICATIONS

Reputation / Political

Low risk if expenditure deviates slightly from budget or project delivery schedule.

Occupational Health & Safety (WHS)

The operational budget enables funding to improve Council's compliance with workplace, health and safety.

Financial Impact

Low risk as expenditure is broadly in line with budget. The report highlights the need to continue to closely monitor expenditure and incorporate identified efficiencies into operations.

Legal & Regulatory

Council is required under s170 *Local Government Regulation 2012* to have an adopted budget in place for each financial year and by resolution can amend the budget for a financial year at any time before the end of the financial year.

Environmental

Council is managing its landfill and quarry operations by completing closure plans for the end of their respective useful lives. This will enable compliance in accordance with environmental regulations.

Property & Infrastructure

The capital expenditure budget allows for a program in accordance with respective infrastructure asset management plans.

Human Resources

This operational budget enables resourcing to achieve Council's corporate plans and objectives.

Information Communications Technology

The capital expenditure budget includes an asset replacement program for information communication technology infrastructure to be maintained at a requires standard.

Service Delivery

Revenue is set at a level which considers the services which are to be provided to the community.

Climate

Not Applicable.

KEY MESSAGE

Council is presenting this monthly financial report to provide information on financial performance against budget and to comply with legislative requirements.

FINANCIAL PERFORMANCE (as at September 2023)

Areas to note

Overall, the council reported a YTD actual net operating loss before capital grants and contributions as at 30 September 2023 which is currently \$608,000 lower than predicted. The net difference is comprised of revenue higher than budget by \$563,000 and operating expenses above budget of \$45,000.

Operating Revenue

- Rates, levies, and charges revenue is below budget by \$10,455, *Water Consumption* has increased to budget by \$10,839, *Discounts* have decreased to budget by \$9,825 and *Waste Management* is above budget by \$2,237. Whereas *General Rates* are lower than budget by \$10,889, *Natural Resource Management Levy* is lower than budget by \$81, *Water* has decreased to budget by \$2,001 and *Sewerage* has decreased by \$410 to budget and *Other Levies* - including Local Disaster Management Levy is lower than budget by \$325.
- Fees and Charges have increased to budget in September by \$185,657 due to additional *Caravan Park Takings* that are above budget by \$106,514 mainly due to increases in Mt Perry and Biggenden, *Building and Development Fees* have increase by \$28,040, *Community Service Fees* are above budget by \$22,323, *Trade Waste & Recycling* revenue has increased by \$11,383 with slight increases across all waste facilities, *Other Fees and Charges* have increased by \$13,388 mainly due to rates search fees, show grounds Fees & charges and aviation fuel sales and *Licences and Registrations* have increased to budget by \$8,934, Whereas *Water and Sewer Fees* have decreased by \$4,925 to budget.
- Interest received is favourable to budget due to higher levels of average investments to date.
- Other Income is above budget by \$7,382 mainly due to an insurance recovery of \$15,055 for an older vehicle, that was damaged, being written off, Bus revenue is above budget by \$5,224. Whereas *Washdown Bays* in Gayndah and Monto are below budget by \$11,452, other varying small amounts make up the difference.
- Recurrent Grants, subsidies, contributions are on par with budget.
- Rental Income has decreased from budget by \$5,561, which relates to Council housing and a minor timing difference in invoicing.
- Sales revenue is above budget by \$228,711 which was a result of additional claims Roadworks Performance Contract (RPC) and Road Maintenance Performance Contacts (RMPC).

Operating Expenditure

- Materials & Services is above budget by \$696,912 which relates to increased materials and services costs associated with Roadworks Performance Contract (RPC) and Road Maintenance Performance Contract (RMPC) received being higher than budget forecasts.
- Depreciation is slightly below budget by \$26,106 as at 30th September 2023, this will even out as the year progresses.

Capital revenue and expenses

- Capital Revenue is on par with budget.

YTD FY2023 - 2024

	<i>Actual \$000</i>	<i>Budget \$000</i>	<i>Variance \$000</i>	<i>%</i>	<i>Impact on net result</i>
Recurrent Revenue					
Rates, levies and charges	10,003	10,014	(11)	(0%)	
Fees and charges	510	324	186	57%	▲
Interest Received	340	184	156	85%	▲
Other Income	145	138	7	5%	
Recurrent Grants, subsidies, contributions and donations	205	203	2	1%	
Rental Income	52	57	(6)	(10%)	
Sales Revenue	774	546	229	42%	▲
Total Operating Revenue	12,029	11,466	563	5%	
Recurrent Expenses					
Employee Benefits	(3,559)	(4,273)	713	17%	▲
Materials & Services	(5,048)	(4,351)	(697)	(16%)	▼
Depreciation	(4,711)	(4,737)	26	1%	
Finance Costs	(29)	(31)	2	7%	
Total Operating Expense	(13,348)	(13,392)	45	0%	
Operating Profit / (Loss)	(1,318)	(1,927)	608	32%	▲
Capital Revenue and Expenses					
Capital Revenue	0	0	0	0%	
Capital Expenses	0	0	0	0%	
Net Capital Income Gain / (Loss)	0	0	0	0%	
Net Result	(1,318)	(1,927)	608	32%	▲

Legend:
■ favourable movement
■ unfavourable movement

FINANCIAL PERFORMANCE (as at September 2023)

	YTD FY2024	FY 2024
	<i>Actual</i>	<i>Budget</i>
Current Assets	\$000	\$000
Cash and cash equivalents	35,792	29,018
Inventories	514	515
Trade and other receivables	2,406	3,344
Contract Assets	5,246	2,787
	43,958	35,664
Non-Current Assets		
Property, plant and equipment	967,412	929,331
	967,412	929,331
Total Assets	1,011,371	964,995
Current Liabilities		
Current Borrowings QTC	(115)	(170)
Contract Liabilities	(4,613)	(2,500)
Other Current Liabilities	(4,567)	(1,724)
Current Provisions	(2,473)	(3,209)
Trade and other payables	(841)	(2,620)
	(12,608)	(10,223)
Non Current Liabilities		
Borrowings Non Current	(1,513)	(1,333)
Other Non Current Liabilities	(891)	(876)
Provisions Non Current	(13,468)	(7,263)
	(15,872)	(9,472)
Total Liabilities	(28,480)	(19,695)
Net Community Assets	982,891	945,300
Community Equity		
Asset revaluation reserve	(239,795)	(176,757)
Retained surplus/(deficiency)	(743,096)	(768,543)
Total Community Equity	(982,891)	(945,300)

Areas to note

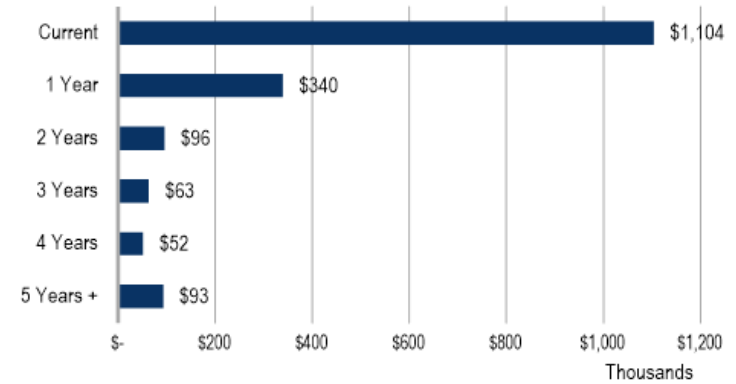
- Assets**
- YTD Cash and cash equivalents has increased from 31 August 2023 to 30 September 2023 by \$2,814,000. This is mainly due to final payments of rates due in September. Council has also received Disaster Recovery Funding Arrangements (DRFA) of \$1,819,611 for flood restoration works approved.
 - Trade and other receivables have decreased from 31 August 2023 to 30 September 2023 by \$8,278,000, which is consistent at this time of year as the rating period comes to an end and also relates to timing of claims for major works completed, consistent with an increase in cash received.
 - Contract assets represent predominantly works carried out for flood recoveries to date and payable through Disaster Recovery Funding Arrangements (DRFA).
- Liabilities**
- Current Liabilities have decreased 31 August 2023 to 30 September 2023 by \$560,000 in line with recognition of revenue received and work completed for grant funded projects. Contract liabilities of \$4,613,000 relates to capital grants received in advance and as respective projects are completed, the revenue is therefore able to be recognised for these grants.
 - Other non-current liabilities of \$891,535 relate to the prepayment of the state government waste levy charges for the years 2024-2025 to 2025-2026. These payments will be brought to account in their respective future years.

RATES OVERDUE (as at September 2023)

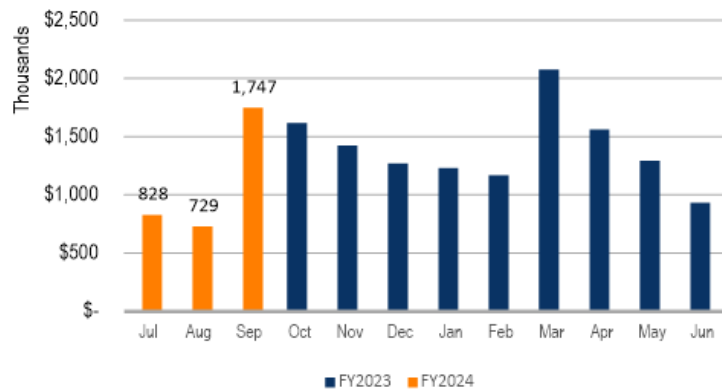
Areas to note

- In September 2023 the rates overdue has increased as rates for the period 1 July 2023 to 31 December 2023 became due.
- When comparing outstanding rates balance at the close of discount period in September 2023 (\$1,747,411.90) to the previous close of discount period in March 2023 (\$2,074,684) overdue rates have decreased by 15.77%
- Approximately 82.61% of rates overdue as at 30 September are less than one year overdue.
- Discount take up for 23/24 year to date is 86.41% compared to discount take up in the 22/23 year of 89.44%.

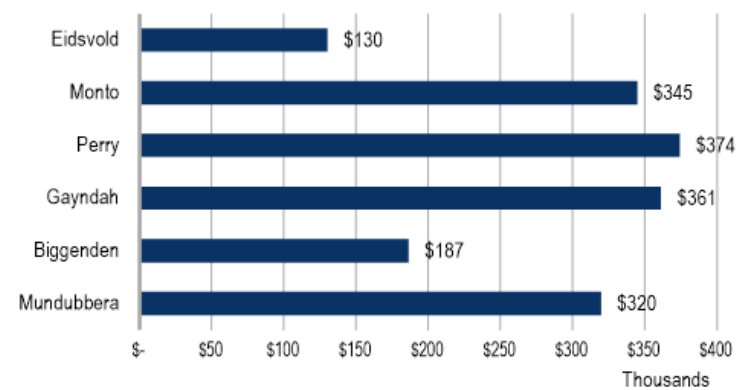
Overdue rates by age



Overdue rates balance



Overdue rates by location



10.2 QUARTERLY BUDGET REVIEW - SEPTEMBER 2023

Doc Id: 1171439

Author: Owen Jensen, Financial Services Manager

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Quarterly Budget Review - 30 September 2023.pdf [1173063]

EXECUTIVE SUMMARY

This review covers the first quarter of actual operations of the 2023-2024 budget as at 30 September 2023. The quarterly budget review – September 2023 recommends budget adjustments following a review of performance to date and forecasts amended with latest available information.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council:

1. Receives and notes the information within the Quarterly Budget Review – September 2023 report.
2. That in accordance with Section 170 of the *Local Government Regulation 2012*, Council resolves to amend the budget for the year ending 30 June 2024 to include recommended quarterly budget review amendments as presented.

REPORT

After the close of the 30 September 2023 financial period, a review of actual financial performance against the 2023-2024 Budget was conducted.

The review focused on:

- a comparison of year-to-date actuals to year to date forecast position
- analysis, with responsible budget managers, of variances with consideration of the ongoing impacts of the regions flood event in early 2022
- current challenges in sourcing resources.

The proposed adjustments to operational revenue and expenditure budgets result in an increase in the forecast net result to the 30 June 2024 from \$12.718 million to \$14.802 million. This is inclusive of capital grants and contributions. Excluding capital grants the proposed adjustments to operational revenue and expenditure, results in no change in the forecast operational deficit to 30 June 2024 of (\$4.560 million).

The forward schedule of capital works has been extensively reviewed taking into account both internal and external factors, which influence the delivery of Council's capital program. While the proposed level of expenditure is within Council's financial capacity to deliver, Council's ability to physically deliver the envisaged program of works against the forecast budget considering the impact of resource availability due to the current economic forecast, will require careful monitoring.

The following is a summary of the recommended budget amendments as part of this budget review.

Account	Project	Recurrent Revenue	Operational Expenditure	Capital Income	Capital Expenditure	Cash at Bank
Additional Grants						
Local Roads and Community Infrastructure Program (LRCIP) Phase 4 (Part B)	Roads re-sheeting projects / bridge refurbishments			\$ 1,067,951	-\$ 1,067,951	\$ -
Queensland Resilience and Risk Reduction Fund (QRRRF)	Bushfire Hazard Management Strategy	\$ 94,000	-\$ 94,000			\$ -
Local Recovery and Resilience Grant (LRRG) (Total grant available) - \$1,000,000	Dallarnil Drainage	\$ 100,000	-\$ 100,000			\$ -
Local Recovery and Resilience Grant (LRRG) (Total grant available) - \$1,000,000	Local disaster management plan rewrite and interactive disaster LDMP Development	\$ 100,000	-\$ 100,000			\$ -
Emergency Response Fund	Dallarnil Drainage	\$ 43,800	-\$ 43,800			\$ -
Walking Local Government Grant (WLGG)	Mt. Perry Town Centre - Walking and bikeways paths plan.	\$ 20,000	-\$ 20,000			\$ -
Additional Carry Forward (EOFY)						
Local Roads and Community Infrastructure Program (LRCIP) Phase 3	Roads re-sealing projects			\$ 962,584	-\$ 962,584	\$ -
Works for Queensland (W4Q) 2019-2024	Monto landfill fencing			\$ 23,369	-\$ 23,369	\$ -
Works for Queensland (W4Q) 2019-2024	Gayndah landfill fencing			\$ 30,196	-\$ 30,196	\$ -
Fleet Replacement Program - Remaining budget with commitments not arriving at EOFY and funds retained through proceeds on auction.					-\$ 2,196,155	-\$ 2,196,155
Amendment to Capital Budget						
Local Roads and Community Infrastructure Program (LRCIP) Phase 4 (Part A)	Roads re-sealing projects				\$ 100,000	\$ 100,000
Local Roads and Community Infrastructure Program (LRCIP) Phase 4 (Part A)	Gayndah Dog Pound refurbishments				-\$ 100,000	-\$ 100,000
Total		\$ 357,800	-\$ 357,800	\$ 2,084,100	-\$ 4,280,255	-\$ 2,196,155

CONSULTATION

Report prepared with input from internal budget managers and delegation holders. Workshop held with Councillors on 4 October 2023.

RISK IMPLICATIONS

Reputation / Political

Council has undertaken a service delivery review and has had extensive consultation with the community as to sustainable delivery of services. The operational budget underpins levels of service as outlined in community forums. Low risk if expenditure deviates slightly from budget or project delivery schedule.

Occupational Health & Safety (WHS)

The operational budget enables funding to improve Council's compliance with workplace, health and safety.

Financial Impact

Low risk as expenditure is in line with budget. The report highlights the need to continue to closely monitor expenditure and incorporate identified efficiencies into operations. If endorsed by Council, the amendments to the 2023-2024 Budget will increase the net result to \$14.802m (Inclusive of capital grants and contributions).

Legal & Regulatory

Under Section 170 of the *Local Government Regulation 2012* (regulation), Council may, by resolution, amend its budget for a financial year before the end of the financial year. However, in doing so, Council must comply with the requirements of Section 169 of the regulation. That is, the amended budget must include a statement of comprehensive income, statement of financial position, statement of cash flows, and statement of changes in equity. The amended budget must also include updated relevant measures of financial sustainability. These statements and measures are provided in Attachment 1.

The budget review has been undertaken in accordance with Section 169 and 170 of the regulation.

Environmental

Not Applicable.

Property & Infrastructure

The capital expenditure budget allows for a program in accordance with respective infrastructure asset management plans.

Human Resources

This operational budget enables resourcing to achieve Council's corporate plans and objectives.

Information Communications Technology

The capital expenditure budget includes an asset replacement program for information communication technology infrastructure to be maintained at a required standard.

Service Delivery

Revenue is set at a level which considers the services which are to be provided to the community.

Climate

Not Applicable.

KEY MESSAGE

This report recommends Council's 2023-2024 Budget as adopted on 28 June 2023 be adjusted to reflect an increase in the net result surplus to \$14.802 million (inclusive of capital grants and contributions).

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Income Statement

North Burnett Regional Council														
Statement of Comprehensive Income														
Annual result	Jun-22A	Jun - 23A	Jun-24F (Budget)	Recommended Variations - Q1 (QBR - Sep 23)	Jun-24F (Revised Budget)	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Income														
Revenue														
Operating revenue														
Net rates, levies and charges	18,463	20,453	22,466		22,466	23,432	24,194	24,980	25,792	26,566	27,363	28,321	29,171	30,046
Fees and charges	1,628	1,840	1,538		1,538	1,600	1,664	1,722	1,782	1,844	1,909	1,976	2,045	2,117
Rental income	321	226	362		362	376	387	399	411	423	436	449	462	476
Interest received	272	1,016	714		714	735	757	780	803	827	852	878	904	931
Sales revenue	7,104	3,914	3,251		3,251	3,391	3,527	3,668	3,815	3,968	4,127	4,292	4,464	4,643
Other income	1,333	1,168	1,185		1,185	1,221	1,258	1,296	1,335	1,375	1,416	1,458	1,502	1,547
Grants, subsidies, contributions and donations	16,857	19,189	15,958	358	16,316	15,731	16,124	16,527	16,940	17,364	17,798	18,243	18,699	19,166
Total operating revenue	45,978	47,806	45,474	358	45,832	46,486	47,911	49,372	50,878	52,367	53,901	55,617	57,247	58,926
Capital revenue														
Grants, subsidies, contributions and donations	10,229	6,273	17,278	2,084	19,362	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616
Total revenue	56,207	54,079	62,752	2,442	65,194	51,102	52,527	53,988	55,494	56,983	58,517	60,233	61,863	63,542
Capital income														
Total capital income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	56,207	54,079	62,752	2,442	65,194	51,102	52,527	53,988	55,494	56,983	58,517	60,233	61,863	63,542
Expenses														
Operating expenses														
Employee benefits	14,478	15,448	16,257		16,257	16,595	16,947	17,455	17,979	18,518	19,074	19,646	20,235	20,842
Materials and services	21,637	20,818	16,979	358	17,337	16,639	17,055	17,481	17,918	18,366	18,871	19,437	20,020	20,621
Finance costs	349	20	215		215	191	184	177	172	168	163	158	273	272
Depreciation and amortisation	14,952	17,546	16,583		16,583	16,871	17,070	17,316	17,412	17,509	17,604	17,693	17,793	17,879
Total operating expenses	51,416	53,832	50,034	358	50,392	50,296	51,256	52,429	53,481	54,561	55,712	56,934	58,321	59,614
Total expenses	51,416	53,832	50,034	358	50,392	50,296	51,256	52,429	53,481	54,561	55,712	56,934	58,321	59,614
Less Capital Expenses	1,950	2,439												
Net result	2,841	-2,192	12,718	2,084	14,802	805	1,271	1,558	2,013	2,422	2,805	3,298	3,541	3,928
Operating result														
Operating revenue	45,978	47,806	45,474	358	45,832	46,486	47,911	49,372	50,878	52,367	53,901	55,617	57,247	58,926
Operating expenses	51,416	53,832	50,034	358	50,392	50,296	51,256	52,429	53,481	54,561	55,712	56,934	58,321	59,614
Operating result	(5,438)	(6,026)	(4,560)	0	(4,560)	(3,810)	(3,345)	(3,057)	(2,603)	(2,194)	(1,811)	(1,317)	(1,074)	(688)

Balance Sheet

North Burnett Regional Council
Statement of Financial Position

Annual result	Jun-22A	Jun - 23A	Jun-24F (Budget)	Recommended Variations - Q1 (QBR - Sep 23)	Jun-24F (Revised Budget)	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	
Assets															
Current assets															
Cash and cash equivalents	33,455	33,109	29,018	-	2,196	26,822	31,597	31,286	30,533	30,048	29,864	30,465	30,830	32,532	33,307
Trade and other receivables	3,452	2,295	2,626		2,626	1,180	2,346	2,241	2,281	2,391	2,341	1,841	1,698	443	
Contract Assets	2,655	5,747	2,787		2,787	4,992	4,962	5,515	5,465	5,152	4,965	4,816	5,015	5,315	
Other Assets	1,078	1,179	718		718	359	-	-	-	-	-	-	-	-	
Inventories	454	449	515		515	570	550	560	550	580	490	500	500	500	
Total current assets	41,094	42,779	35,664	-	2,196	33,468	38,698	39,144	38,849	38,344	37,987	38,261	37,987	39,745	39,565
Non-current assets															
Property, plant & equipment	909,550	969,150	929,331	4,280	933,611	927,388	928,793	930,955	933,332	935,813	937,887	940,686	942,385	945,398	
Total non-current assets	909,550	969,150	929,331	4,280	933,611	927,388	928,793	930,955	933,332	935,813	937,887	940,686	942,385	945,398	
Total assets	950,644	1,011,929	964,995	2,084	967,079	966,086	967,937	969,804	971,676	973,800	976,148	978,673	982,130	984,963	
Liabilities															
Current liabilities															
Trade and other payables	4,801	3,611	2,620		2,620	4,804	7,086	6,246	6,484	6,424	6,373	6,036	5,545	4,805	
Contract Liabilities	2,136	3,918	2,500		2,500	2,636	1,100	2,400	2,150	1,936	1,850	1,650	1,700	1,701	
Borrowings	156	155	170		170	177	90	120	125	130	135	140	356	496	
Provisions	3,781	4,060	3,209		3,209	3,196	3,155	3,206	3,175	3,296	3,096	2,976	2,976	2,976	
Other current liabilities	685	717	1,724		1,724	2,312	2,801	2,750	2,771	2,751	2,761	2,780	2,781	2,781	
Total current liabilities	11,559	12,461	10,223	-	10,223	13,125	14,232	14,722	14,705	14,537	14,215	13,582	13,358	12,759	
Non-current liabilities															
Borrowings	1,668	1,513	1,333		1,333	1,155	1,066	885	761	631	496	356	496	-	
Provisions	13,012	12,702	7,263		7,263	5,263	5,263	5,263	5,263	5,263	5,263	5,263	5,263	5,263	
Other liabilities	1,314	1,315	876		876	438	-	-	-	-	-	-	-	-	
Total non-current liabilities	15,994	15,530	9,472	-	9,472	6,856	6,329	6,148	6,024	5,894	5,759	5,619	5,759	5,263	
Total liabilities	27,553	27,991	19,695	-	19,695	19,981	20,561	20,870	20,729	20,431	19,974	19,201	19,117	18,022	
Net community assets	923,091	983,938	945,300	2,084	947,384	946,105	947,376	948,934	950,947	953,369	956,174	959,472	963,013	966,941	
Community equity															
Asset revaluation surplus	176,757	239,795	176,757		176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	
Retained surplus	746,334	744,143	768,543	2,084	770,627	769,348	770,619	772,177	774,190	776,612	779,417	782,715	786,256	790,184	
Total community equity	923,091	983,938	945,300	2,084	947,384	946,105	947,376	948,934	950,947	953,369	956,174	959,472	963,013	966,941	

Cash Flow

North Burnett Regional Council														
Statement of Cash Flows														
Annual result	Jun-22A	Jun - 23A	Jun-24F (Budget)	Recommended Variations - Q1 (QBRS - Sep 23)	Jun-24F (Revised Budget)	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Cash flows from operating activities														
Receipts from customers	29,839	28,800	28,440		28,440	29,644	30,643	31,666	32,724	33,753	34,815	36,047	37,182	38,353
Payments to suppliers and employees	- 34,842	- 37,726	- 33,236	- 358	- 33,594	- 33,234	- 34,002	- 34,936	- 35,897	- 36,884	- 37,945	- 39,083	- 40,255	- 41,463
Interest received	272	1,016	714		714	735	757	780	803	827	852	878	904	931
Rental income	321	226	362		362	376	387	399	411	423	436	449	462	476
Non-capital grants and contributions	17,117	17,781	15,958	358	16,316	15,731	16,124	16,527	16,940	17,364	17,798	18,243	18,699	19,166
Borrowing costs	- 106	- 18	- 215	-	- 215	- 191	- 184	- 177	- 172	- 168	- 163	- 158	- 273	- 272
Net cash inflow from operating activities	12,601	10,079	12,023	-	12,023	13,061	13,725	14,259	14,809	15,315	15,793	16,376	16,719	17,191
Cash flows from investing activities														
Payments for property, plant and equipment	- 16,011	- 18,822	- 21,629	- 4,280	- 25,909	- 14,928	- 18,475	- 19,478	- 19,789	- 19,990	- 19,678	- 20,492	- 19,492	- 20,892
Proceeds from sale of property, plant and equipment	295	2,281	500		500	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	10,019	6,273	17,278	2,084	19,362	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616
Net cash inflow from investing activities	- 5,697	- 10,268	- 3,851	- 2,196	- 6,047	- 10,312	- 13,859	- 14,862	- 15,173	- 15,374	- 15,062	- 15,877	- 14,877	- 16,277
Cash flows from financing activities														
Proceeds from borrowings	-	-	-		-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	- 255	- 156	- 163	-	- 163	- 170	- 177	- 150	- 120	- 125	- 130	- 135	- 140	- 140
Net cash inflow from financing activities	- 255	- 156	- 163	-	- 163	- 170	- 177	- 150	- 120	- 125	- 130	- 135	- 140	- 140
Total cash flows														
Net increase in cash and cash equivalent held	6,649	- 345	8,008	- 2,196	5,812	2,579	- 311	753	- 485	184	601	365	1,702	774
Opening cash and cash equivalents	26,806	33,455	21,010		21,010	29,018	31,597	31,286	30,533	30,048	29,864	30,465	30,830	32,532
Closing cash and cash equivalents	33,455	33,110	29,018		26,822	31,597	31,286	30,533	30,048	29,864	30,465	30,830	32,532	33,307

Equity

North Burnett Regional Council Statement of Changes in Equity														
Annual result	Jun-22A	Jun - 23A	Jun-24F (Budget)	Recommended Variations - Q1 (QBRS - Sep 23)	Jun-24F (Revised Budget)	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Asset revaluation surplus														
Opening balance	345,134	176,757	176,757		176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757
Increase in asset revaluation surplus	- 168,377	63,039			-	-	-	-	-	-	-	-	-	-
Closing balance	176,757	239,796	176,757	-	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757	176,757
Retained surplus														
Opening balance	743,493	746,334	755,825		755,825	768,543	769,348	770,619	772,177	774,190	776,612	779,417	782,715	786,256
Net result	2,841	- 2,192	12,718	2,084	14,802	805	1,271	1,558	2,013	2,422	2,805	3,298	3,541	3,928
Closing balance	746,334	744,142	768,543	2,084	770,627	769,348	770,619	772,177	774,190	776,612	779,417	782,715	786,256	790,184
Total														
Opening balance	1,088,627	923,091	923,091		923,091	805,695	946,105	947,376	948,934	950,947	953,369	956,174	959,472	963,013
Net result	2,841	- 2,192	12,718	2,084	14,802	805	1,271	1,558	2,013	2,422	2,805	3,298	3,541	3,928
Increase in asset revaluation surplus	- 168,377	63,039			-	-	-	-	-	-	-	-	-	-
Closing balance	923,091	983,938	945,300	2,084	947,384	946,105	947,376	948,934	950,947	953,369	956,174	959,472	963,013	966,941

Ratios

North Burnett Regional Council														
Key financial sustainability metrics	Target	Actual		Budget		Forecast								
		Jun-22A	Jun-23A	Jun-24F (Budget)	Jun-24F (Revised Budget)	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Operating surplus ratio	0% to 10%	-11.8%	-12.6%	-10.0%	-9.9%	-8.2%	-7.0%	-6.2%	-5.1%	-4.2%	-3.4%	-2.4%	-1.9%	-1.2%
Asset sustainability ratio	> 90%	103%	93%	98%	98%	66%	92%	101%	102%	103%	95%	90%	85%	91%
Net financial liabilities ratio	<= 60%	-29.5%	-30.9%	-35.1%	-35.1%	-40.3%	-38.8%	-36.4%	-34.6%	-33.5%	-33.9%	-33.8%	-36.0%	-36.6%
Expense coverage ratio	3 to 6 months	3 months	4 months	7 Months	6 months	8 months	7 months	7 months	7 months	7 months	7 months	6 months	7 months	7 months
Current ratio	> 1	3.56	3.43	3.49	3.27	2.95	2.75	2.64	2.61	2.61	2.69	2.80	2.98	3.10

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10.3 DRAFT ANNUAL FINANCIAL STATEMENTS 2022-2023**Doc Id:** 1172628**Author:** Owen Jensen, Financial Services Manager**Authoriser:** Margot Stork, Chief Executive Officer**Attachments:** 1. Draft General Purpose Financial Statements for the year ended 30 June 2023.pdf [1172831]**EXECUTIVE SUMMARY**

The purpose of this report is to present to Council the draft audited annual financial statements 2022-2023 for their consideration and recommendation for the Mayor and Chief Executive Officer to authorise to sign.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

That Council:

1. Receive and note the draft General Purpose Financial Statements for the year ended 30 June 2023.
2. Adopt the draft General Purpose Financial Statements for the year ended 30 June 2023 as approved by the auditor-general and, recommended by the Audit and Risk Committee.
3. Note the Audit and Risk Committee recommendation that the draft General Purpose Financial Statements for year ended 2023 be certified by the Mayor and Chief Executive Officer.

REPORT**Draft General Purpose Financial Statements**

The draft General Purpose Financial Statements for the year ended 30 June 2023 (GPFS) have been prepared in accordance with Section 176, 177 and 178 of the *Local Government Regulation 2012*.

A summary of North Burnett Regional Council's financial position as at 30 June 2023 indicates:

- The net result (before capital revenue and expenses) was an operating deficit of (\$6,025,612). This represented a similar operating surplus ratio of (-12.60%) as compared to (-11.83%) in 2021-2022.
- Council's operational income was \$47.806 million. Grant income represents 40% of total income, with the remaining 60% of the operating income classed as own source income.
- Total rates and charges levied (less discount) totalled \$20.453 million. This equates to 43% of council's operating income.
- Council spent \$36.266 million during the year on employee costs, materials and services. These items represent a cost to Council of providing services, operating facilities, and maintaining assets.
- Depreciation expenditure of \$17.546 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.

The following table summarises the reasons for the movement for respective items of the statement of comprehensive income.

Statement of comprehensive income

Classes of transactions, account balances or disclosures	Change	Key drivers
Rates, Levies and Charges \$20.4 million	\$2.0 million 10.8% increase	Reduction in the discount provided on prompt payment of rates and charges within 30 days of due date has led to the increase along with an average rate increase of 5.0%.
Sales Revenue \$3.9 million	(\$3.2 million) 45.1% decrease	Reduction of (\$3.2 million) in RPC Revenue for FY23 due to additional funds provided in FY22 for significant emergent works associated with repairs to road infrastructure following damage caused by ex-tropical cyclone Seth and the February 2022 rain event.
Recurrent - Grants and Contributions \$19.2 million	\$2.3 million 13.6% increase	Increase is primarily due to an increase in Commonwealth government subsidies and grants received prior to year-end of \$3.9 million. This has been offset by a reduction of (\$1.9 million) in receipt of various General purpose grants.
Capital - Grants and Contributions \$6.2 million	(\$4.0 million) 38.7% decrease	Decrease is primarily due to the LRCI – Phase 1 and 2 funding being utilised in FY22 and a reduction of (\$1.5 million) in flood damage funding received.
Depreciation of property, plant and equipment \$17.5 million	\$2.5 million 15.3% increase	Increase due to indexation across all depreciable asset classes during the year resulting in higher depreciable values.

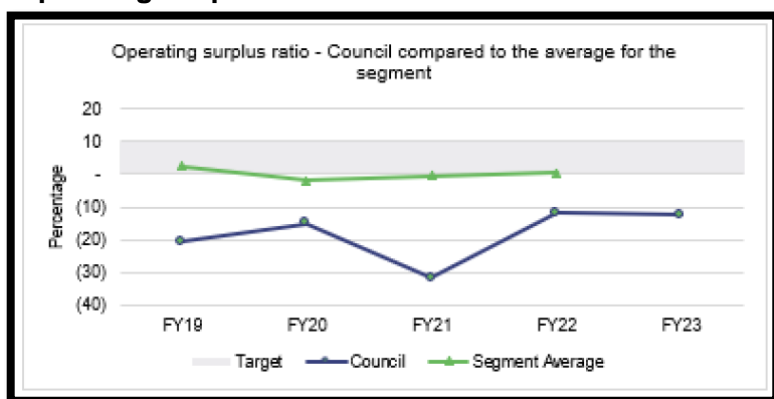
- Council's net current assets (current assets less current liabilities) are \$30.317 million. Current assets and liabilities are those which are likely to be turned over during the next financial year.
- Council's total assets are made up of current assets of \$42.779 million and non-current assets of \$969.150 million. The non-current assets are infrastructure assets such as roads, bridges, water and wastewater facilities.
- Council's total liabilities are made up of current liabilities of \$12.461 million and non-current liabilities of \$15.530 million. Borrowings are made up of \$0.155 million in current obligations and \$1.513 million in non-current obligations. Similarly, provisions are made up of \$4.060 million current and \$12.702 million non-current. The non-current provisions are primarily allocated to the future restoration of Council's waste management facilities, and Council's gravel quarries.
- Council had a similar cash reserve as compared to the previous year and retains a strong cash position at the end of 2022-2023. Council delivered \$18.821 million in projects in the 2022-2023 financial year.

The following table summarises the reasons for the movement for the respective items of the statement of financial position:

Classes of transactions, account balances or disclosures	Change	Key drivers
Contract Assets \$5.7 million	\$3.0 million 116.4% increase	Significant movement of \$2.4 million pertains to the Building Better Regions Funding for the Biggenden Water Treatment Plant.
Property, plant and equipment \$969.2 million	\$59.6 million 6.6% increase	Due to applied indexation increases to Buildings, Roads and bridge network, Water, Sewerage and other infrastructure resulting in a revaluation increment to Property, plant and equipment of \$61.0 million offset by depreciation and disposals.
Payables \$3.6 million	(\$1.2 million) 24.8% decrease	The decrease in payables for the 2023 financial year predominately relates to the reduction in a significant \$1.0 million payment owing to Downer EDI Work Pty Ltd in the 2022 financial year.
Contract Liabilities \$3.9 million	\$1.8 million 85.7% increase	Contract liabilities arise from cash received in advance for capital works. The major contract liability at June 2023 includes \$1.4 million for Disaster Recovery Funding Arrangements for Re-damaged assets.

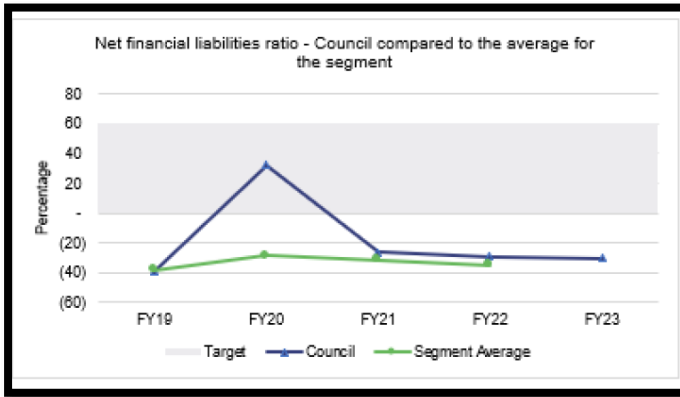
The following is an assessment of Council’s financial sustainability, based on the three (3) ratios that Councils are required to report under the local government regulations. The assessment of North Burnett Regional Council financial sustainability risk is **higher risk**.

Operating Surplus Ratio



The operating surplus ratio measures the extent to which revenues raised (to cover operating expenses) are available for capital funding and other purposes.

North Burnett Regional Council’s 5-year average operating ratio is (18.45%) which is outside the target range of 0 - 10% The average operating surplus ratio indicates Council needs to consider increasing its own source revenue and reduce its expenditure to achieve the target. This could include considering the services Council provides or the levels at which they are provided. The operating surplus ratio for the year ended 30 June 2023 was (12.60%).

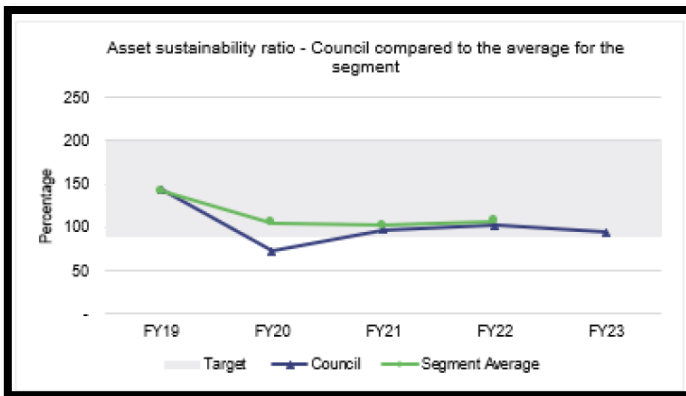


Net Financial Liabilities Ratio

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 from current operating revenue.

North Burnett Regional Council’s net financial liabilities ratio as at 30 June 2023 is (30.93%). This is within the target range of not greater than 60%. If Council intends to obtain debt funding for future capital projects, its negative operating surplus ratio suggests Council may experience difficulty in repaying this debt.

Asset Sustainability Ratio



The asset sustainability ratio approximates the extent to which the property, plant and equipment (PPE) assets NBRC risk manages are being replaced as they reach the end of their useful lives.

North Burnett Regional Council’s 5-year average asset sustainability ratio is 101.81%. This is within the target range of greater than 90%. The 2023 financial year asset sustainability ratio of 93.04% indicates Council has monitored its assets in line with its asset management plans and has adequately replaced its assets as they near the end of their useful lives.

External Audit Plan

The draft General Purpose Financial Statements (GPFS) for the year ended 30 June 2023 were presented to the Audit and Risk Committee (ARC) for their consideration on 12 October 2023 (Committee Resolution 2023/3).

COMMITTEE RESOLUTION 2023/3

Moved: Wendy Peebles
 Seconded: Genevieve Dent

That the Audit and Risk Committee:

1. Receive and note the draft General Purpose Financial Statements for the year ended 30 June 2023;
2. Recommends that Council adopt the draft General Purpose Financial Statements for the year ended 30 June 2023 as approved by the auditor-general; and
3. Recommend the draft General Purpose Financial Statements for year ended 2023 for certification, by the Mayor and Chief Executive Officer.

CARRIED 5/0

Section 212 of the *Local Government Regulation* details the requirements for the auditing of financial statements by the auditor-general. The table below outlines the key milestone dates in the external audit plan for this year's financial statement completion.

Final	
Complete draft financial statements to audit	28 August 2023
Year-end visit	04 September 2023
Feedback on draft financial statements to client	23 September 2023
QAO closing report summarising the audit findings issued to client	Mid-October 2023
Audit committee clearance	Mid-late October 2023
Financial statements signed by management	21 October 2023
Audit report including our audit opinion issued to the client	Late October 2023
Final management report outlining the final audit findings issued to the client	Late October 2023

Council's contract auditors, Thomas Noble & Russell (TNR), and the Queensland Audit Office (QAO) have, as required, conducted an audit of the draft GPFS for the year ended 30 June 2023.

Section 211(1)(b)(iii) of the *Local Government Regulation 2012* requires a local government audit committee to review a draft of the local government's financial statements for the preceding financial year before the statements are certified and given to the auditor-general.

As required by Section 212(5) of the *Local Government Regulation 2012* the financial statements must be accompanied by a certificate in the approved form given by the Mayor and Chief Executive Officer. The relevant certificates include:

- a) Management Certificate for the year ended 30 June 2023
- b) Certificate of Accuracy for the year ended 30 June 2023
- c) Certificate of Accuracy – Long Term Financial Sustainability Statement.

CONSULTATION

Internal consultation has been undertaken with Council staff and Councillors. External consultation has been held with external contract auditors TNR, and the QAO.

RISK IMPLICATIONS

Reputation / Political

The completion of the annual financial statements is a statutory requirement. The review of the annual financial statements has been completed by the Audit and Risk Committee (ARC). This is a function of the ARC as per the committee's charter.

Occupational Health & Safety (WHS)

Not Applicable.

Financial Impact

Costs of preparation are included within current operational budgets, as these are an annual requirement.

Legal & Regulatory

Council is legislatively required to complete audited financial statements for the financial year that are compliant with the Section 177 of the *Local Government Regulation 2012*, which includes compliance with the Australian Accounting Standards, Statements of Accounting Concepts, Interpretations, Framework for the Preparation and Presentation of Financial Statements.

Environmental

Not Applicable.

Property & Infrastructure

Not Applicable.

Human Resources

Not Applicable.

Information Communications Technology

Not Applicable.

Service Delivery

Not Applicable.

Climate

Not Applicable.

KEY MESSAGE

The draft GPFS for the year ending 30 June 2023 have been completed in line with statutory requirements and in accordance with accounting standards.

North Burnett Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

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North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements
for the year ended 30 June 2023

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Certificate of Accuracy - Long Term Financial Sustainability Statement

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North Burnett Regional Council

Financial Statements 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	20,453,371	18,462,730
Fees and charges	3b	1,840,005	1,627,512
Sales revenue	3c	3,914,082	7,104,388
Grants, subsidies, contributions and donations	3d(i)	19,188,948	16,857,896
Total recurrent revenue		45,396,406	44,052,526
Capital revenue			
Grants, subsidies, contributions and donations	3d(ii)	6,273,089	10,229,038
Total capital revenue		6,273,089	10,229,038
Interest received	4a	1,016,079	271,685
Other income	4b	1,393,532	1,653,635
Total income		54,079,106	56,206,884
Expenses			
Recurrent expenses			
Employee benefits	5	15,447,521	14,477,923
Materials and services	6	20,818,072	21,636,679
Finance costs	7	19,905	348,873
Depreciation of property, plant and equipment	13	17,546,131	14,952,430
Total recurrent expenses		53,831,629	51,415,905
Capital Expenses	8	2,439,095	1,950,056
Total expenses		56,270,724	53,365,961
Net Result		(2,191,618)	2,840,923
Other comprehensive income			
Items that will not be reclassified to the net result			
Increase/(decrease) in asset revaluation surplus	19	63,037,421	(168,376,469)
Total other comprehensive (loss) / income for the year		63,037,421	(168,376,469)
Total comprehensive (loss) / income for the year		60,845,803	(165,535,546)

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

North Burnett Regional Council

Financial Statements 2023

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	9	29,109,013	29,454,535
Financial assets	9	4,000,000	4,000,000
Receivables	10	2,294,973	3,452,416
Inventories	11	448,370	454,477
Contract assets	14	5,747,259	2,655,257
Other assets	12	1,179,037	1,078,052
Total current assets		42,778,652	41,094,737
Non-current assets			
Property, plant and equipment	13	969,150,306	909,550,351
Total non-current assets		969,150,306	909,550,351
Total Assets		1,011,928,958	950,645,088
Current liabilities			
Payables	15	3,610,546	4,800,846
Contract liabilities	14	3,918,534	2,135,986
Borrowings	16	155,244	156,231
Provisions	17	4,060,201	3,780,829
Other liabilities	18	716,638	685,253
Total current liabilities		12,461,163	11,559,145
Non-current liabilities			
Borrowings	16	1,512,595	1,668,105
Provisions	17	12,702,184	13,011,994
Other liabilities	18	1,315,454	1,314,085
Total non-current liabilities		15,530,233	15,994,184
Total Liabilities		27,991,396	27,553,329
Net community assets		983,937,562	923,091,759
Community equity			
Asset revaluation surplus	19	239,794,810	176,757,389
Retained deficiency		(40,013,690)	(37,822,072)
Capital		784,156,442	784,156,442
Total community equity		983,937,562	923,091,759

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

North Burnett Regional Council

Financial Statements 2023

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	Asset revaluation surplus \$	Retained deficiency \$	Capital \$	Total equity \$
2023					
Balance as at 1 July		176,757,389	(37,822,072)	784,156,442	923,091,759
Net result		-	(2,191,618)	-	(2,191,618)
Other comprehensive (loss) / income for the year					
- Increase/(decrease) in asset revaluation surplus	19	63,037,421	-	-	63,037,421
Total comprehensive (loss) / income for the year		<u>63,037,421</u>	<u>(2,191,618)</u>	<u>-</u>	<u>60,845,803</u>
Balance as at 30 June		<u>239,794,810</u>	<u>(40,013,690)</u>	<u>784,156,442</u>	<u>983,937,562</u>
2022					
Balance as at 1 July		345,133,858	(40,662,995)	784,156,442	1,088,627,305
Net result		-	2,840,923	-	2,840,923
Other comprehensive (loss) / income for the year					
- Increase/(decrease) in asset revaluation surplus	19	(168,376,469)	-	-	(168,376,469)
Total comprehensive (loss) / income for the year		<u>(168,376,469)</u>	<u>2,840,923</u>	<u>-</u>	<u>(165,535,546)</u>
Balance as at 30 June		<u>176,757,389</u>	<u>(37,822,072)</u>	<u>784,156,442</u>	<u>923,091,759</u>

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

North Burnett Regional Council

Financial Statements 2023

Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		28,799,920	29,839,484
Payments to suppliers and employees		(37,726,285)	(34,842,346)
		<u>(8,926,365)</u>	<u>(5,002,862)</u>
Receipts			
Interest received		1,016,079	271,686
Rental income		225,510	320,548
Non capital grants and contributions		17,780,885	17,117,489
Payments			
Finance costs		(17,567)	(105,982)
Net cash inflow from operating activities	23	<u>10,078,542</u>	<u>12,600,879</u>
Cash flows from investing activities			
Receipts			
Proceeds from sale of property, plant and equipment		2,281,155	294,824
Grants, subsidies, contributions and donations		6,273,089	10,018,546
Payments			
Payments for property, plant and equipment		(18,821,811)	(16,011,065)
Net cash inflow from investing activities		<u>(10,267,567)</u>	<u>(5,697,695)</u>
Cash flows from financing activities			
Payments			
Repayment of borrowings		(156,497)	(254,941)
Net cash outflow from financing activities		<u>(156,497)</u>	<u>(254,941)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(345,522)</u>	<u>6,648,243</u>
Cash and cash equivalents at beginning of financial year		29,454,535	22,806,292
Cash and cash equivalents at the end of the financial year	9	<u>29,109,013</u>	<u>29,454,535</u>

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

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1. Information about these financial statements

(a) Basis of preparation

North Burnett Regional Council (NBRC) is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

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

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

NBRC adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022. None of the standards had a material impact on reported position, performance and cash flows.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. None of these standards are expected to have a material impact on NBRC.

(d) Estimates and Judgements

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

- Valuation and depreciation of property, plant and equipment (Note 13 (c) &(e))
- Impairment of property, plant and equipment (Note 13(d))
- Provisions (Note 17)
- Contingent liabilities (Note 21)
- Financial instruments and financial liabilities (Note 26)
- Revenue recognition (Note 3)

(e) Rounding and Comparatives

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

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard. Comparative information is prepared on the same basis as prior year.

(f) Volunteer Services

NBRC does not use volunteer services at the cost of existing employees and therefore would not purchase the services had they not been donated.

(g) Taxation

Council is exempt from income tax; however council is subject to Fringe Benefits Tax, Goods and Services Tax ("GST") and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 2. Analysis of results by function

(a) Components of North Burnett Regional Council functions

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

Corporate governance

The objective of corporate governance is for NBRC to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Business services and finance

Council's Business Services and Finance teams provides professional finance and other information services across all of Council. This function includes internal audit, budget support, financial accounting, the taxation unit, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Community services

The goal of community services is to ensure NBRC is a healthy, vibrant, contemporary, and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, cemeteries, environmental, art galleries and museums, community centres and halls.

This function includes:

- Libraries
- Environmental licences and approvals.

Construction and maintenance

Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the NBRC community. These assets include roads, drains, stormwater, boat ramps, cemeteries, parks and open spaces and coastal areas.

Planning and development

This function facilitates the Region's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the North Burnett Region is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the region. This function includes activities and services related to urban, neighbourhood and regional planning, and management of development approval processes.

Transport infrastructure

The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure network.

Waste management

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services, mosquito, and other pest management programs.

Water infrastructure

The goal of this program is to support a healthy, safe community through sustainable water services. This function includes all activities relating to water including flood and waterways management.

Sewerage infrastructure

This function protects and supports the health of our community by sustainably managing sewerage infrastructure.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements
for the year ended 30 June 2023

Note 2. Analysis of results by function (continued)

(b) Analysis of results by function

Functions	Gross program income				Total income	Gross program expenses			Net result from recurrent operations	Net result	Total Assets
	Recurrent grants	Recurrent other	Capital grants	Capital other		Recurrent	Capital	Total expenses			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2023											
Corporate governance	9,505,492	12,077,595	-	-	21,583,087	(8,388,760)	-	(8,388,760)	13,194,327	13,194,327	61,475,034
Business services and finance	-	-	-	-	-	(2,975,893)	-	(2,975,893)	(2,975,893)	(2,975,893)	3,885,401
Community services	80,008	1,340,817	-	-	1,420,825	(5,488,746)	-	(5,488,746)	(4,067,921)	(4,067,921)	30,276,354
Construction and maintenance	-	164,450	-	-	164,450	(2,437,187)	(2,431,991)	(4,869,178)	(2,272,737)	(4,704,728)	38,481,341
Planning and development	-	388,648	-	-	388,648	(1,086,509)	-	(1,086,509)	(697,861)	(697,861)	-
Transport infrastructure	9,530,556	4,215,810	1,693,403	1,229,635	16,669,404	(22,011,282)	(59,788)	(22,071,070)	(8,264,916)	(5,401,666)	803,391,336
Waste management	72,892	4,078,902	329,394	-	4,481,188	(4,551,527)	52,684	(4,498,843)	(399,733)	(17,655)	2,891,704
Water infrastructure	-	3,916,569	3,050,633	-	6,967,202	(4,873,644)	-	(4,873,644)	(957,075)	2,093,558	38,009,350
Sewerage infrastructure	-	2,434,278	(29,976)	-	2,404,302	(2,018,081)	-	(2,018,081)	416,197	386,221	33,518,438
Total Council	19,188,948	28,617,069	5,043,454	1,229,635	54,079,106	(53,831,629)	(2,439,095)	(56,270,724)	(6,025,612)	(2,191,618)	1,011,928,958
2022											
Corporate governance	12,974,484	10,370,334	-	-	23,344,818	(7,670,205)	-	(7,670,205)	15,674,613	15,674,613	58,764,489
Business services and finance	-	-	-	-	-	(3,271,213)	-	(3,271,213)	(3,271,213)	(3,271,213)	4,507,026
Community services	50,501	1,128,973	531,708	-	1,711,182	(4,659,159)	-	(4,659,159)	(3,479,685)	(2,947,977)	29,382,359
Construction and maintenance	-	158,544	163,000	-	321,544	(2,233,077)	(1,921,313)	(4,154,390)	(2,074,533)	(3,832,846)	33,771,410
Planning and development	-	258,791	600,540	-	859,331	(834,289)	-	(834,289)	(575,498)	25,042	-
Transport infrastructure	3,830,713	7,460,376	4,807,998	2,774,785	18,873,872	(23,093,187)	(11,291)	(23,104,478)	(11,802,098)	(4,230,606)	754,953,431
Waste management	2,198	3,804,179	919,437	-	4,725,814	(3,721,004)	(17,452)	(3,738,456)	85,373	987,358	2,360,113
Water infrastructure	-	3,716,080	-	-	3,716,080	(4,307,267)	-	(4,307,267)	(591,187)	(591,187)	34,041,719
Sewerage infrastructure	-	2,222,673	431,570	-	2,654,243	(1,626,504)	-	(1,626,504)	596,169	1,027,739	32,864,541
Total Council	16,857,896	29,119,950	7,454,253	2,774,785	56,206,884	(51,415,905)	(1,950,056)	(53,365,961)	(5,438,059)	2,840,923	950,645,088

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue

	2023	2022
	\$	\$
(a) Rates, levies and charges		
Rates, levies and charges are recognised at the beginning of the rating period to which they relate. Pre-paid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	11,268,351	10,608,914
Water supply services	2,380,901	2,251,732
Water consumption	1,532,287	1,532,605
Sewerage services	2,520,433	2,396,697
Waste management services	3,081,699	2,872,142
Local disaster management levy	102,186	40,715
Natural resource management levy	418,895	395,366
Special levy Mt Perry	28,288	19,219
Total rates and utility charge revenue	21,333,040	20,117,390
Less: discounts	(879,669)	(1,654,660)
Total rates, levies and charges	20,453,371	18,462,730

(b) Fees and charges

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

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

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

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2023	2022
	\$	\$
Building and development fees	284,404	223,818
Licences and registrations	76,337	61,726
Community service fees	225,566	248,974
Caravan parks	709,977	521,587
Water and sewer fees	75,095	99,116
Trade waste and recycling	249,209	211,784
Other fees and charges	219,417	260,507
Total fees and charges	1,840,005	1,627,512

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

(c) Sales revenue

Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. 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. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

	2023	2022
	\$	\$
Rendering of services		
Contracts and recoverable works		
- Transport and main roads	3,806,106	7,075,014
- Private works	107,976	29,374
Total sales revenue	3,914,082	7,104,388

(d) Grants, subsidies, contributions and donations**Grant income under AASB 15**

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

Performance obligations vary in each agreement but include identifiable milestones which result in the completion of a designated activity. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

Capital grants

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

Donations and contributions

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

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

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

	2023	2022
	\$	\$
(i) Operating		
General purpose grants	14,518,329	16,484,846
State government subsidies and grants	597,141	246,431
Commonwealth government subsidies and grants	4,026,263	126,619
Contributions	47,215	–
Total recurrent grants, subsidies, contributions and donations	19,188,948	16,857,896

(ii) 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	299,418	1,664,644
Commonwealth government subsidies and grants	4,744,036	5,789,609
Flood damage claims	1,229,635	2,774,785
Total capital grants, subsidies, contributions and donations	6,273,089	10,229,038

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

	Notes	2023		2022	
		Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
		\$	\$	\$	\$
Grants and subsidies	3d	19,396,480	5,903,384	16,454,029	10,525,014
Other		162,173	–	107,891	–
		19,558,653	5,903,384	16,561,920	10,525,014

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 4. Interest and other income

	2023 \$	2022 \$
(a) Interest received		
Interest received from bank and term deposits is accrued over the term of the investment.		
Interest received from term deposits	914,887	116,126
Interest from overdue rates and utility charges	101,192	155,559
Total interest received	1,016,079	271,685
(b) Other income		
Bus revenue	570,807	485,687
Reginald Murray Williams Centre sales, levies, other sundry income	418,493	729,560
State waste levy	404,232	438,388
Total other income	1,393,532	1,653,635

Note 5. Employee benefits

	2023 \$	2022 \$
Notes		
Employee benefit expenses are recorded when the service has been provided by the employee.		
Staff wages and salaries	11,591,962	10,805,656
Councillors' remuneration	451,766	424,060
Annual, sick and long service leave entitlements	2,102,632	1,620,530
Termination benefits	43,623	238,659
Superannuation	1,528,056	1,434,372
	15,718,039	14,523,277
Other employee related expenses	578,215	657,539
	16,296,254	15,180,816
Less: capitalised employee expenses	(848,733)	(702,893)
Total Employee benefits	15,447,521	14,477,923

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

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements
for the year ended 30 June 2023

Note 5. Employee benefits (continued)

	2023 Number	2022 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members	7	7
Administration staff	87	88
Depot and outdoors staff	72	77
Trainee staff	6	4
Total full time equivalent employees	172	176

Note 6. Materials and services

	2023 \$	2022 \$
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Audit of annual financial statements by the Auditor-General of Queensland	174,210	140,300
Community services	3,012,963	2,313,039
Corporate governance	4,624,006	4,395,165
Planning and development	563,795	229,008
Sewerage infrastructure	689,705	490,787
Transport infrastructure	6,699,739	9,723,853
Waste management	2,958,266	2,523,230
Water infrastructure	2,095,388	1,821,297
Total materials and services	20,818,072	21,636,679

Total audit fee quoted by the Queensland Audit Office relating to the 2022-23 financial statements \$130,800 (2022: \$169,670).

Note 7. Finance costs

	2023 \$	2022 \$
Finance costs charged by the Queensland Treasury Corporation	67,825	75,696
Bank charges	36,511	30,275
Impairment of receivables	(86,769)	206,734
Unwinding of discount on provisions	2,338	36,168
Total finance costs	19,905	348,873

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 8. Capital expenses

	Notes	2023 \$	2022 \$
(a) Loss on disposal of non-current assets			
Proceeds from the sale of property, plant and equipment		2,281,155	294,824
Less: carrying value of disposed property, plant and equipment	13	(4,713,146)	(2,115,486)
Loss on disposal of non-current assets		2,431,991	1,820,662
(b) Provision for restoration of land			
Landfill waste restoration		(52,684)	17,452
Gravel quarry rehabilitation		59,788	111,942
	17	7,104	129,394
The discount rate adjustments to the quarry rehabilitation liability is recorded in expenses due to an insufficient asset revaluation surplus for that class.			
Total capital expenses		2,439,095	1,950,056

Note 9. Cash and cash equivalents

	2023 \$	2022 \$
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end, deposits held at call and cash on hand.		
Cash and cash equivalents		
Cash at bank	969,379	1,452,491
Cash on hand	6,050	5,770
Deposits at call	28,133,584	27,996,274
Balance per Statement of Financial Position	29,109,013	29,454,535
Balance per Statement of Cashflows	29,109,013	29,454,535
Financial assets		
Term deposits	4,000,000	4,000,000
Total financial assets	4,000,000	4,000,000

Council is exposed to credit risk through its investments in the Queensland Treasury Corporation (QTC) Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Cash and cash equivalents	29,109,013	29,454,535
Less: externally imposed restrictions on cash	(12,624,486)	(10,208,001)
Unrestricted cash	16,484,527	19,246,534

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. This includes:

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 9. Cash and cash equivalents (continued)

	2023	2022
	\$	\$
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent recurrent government grants and subsidies	457,992	436,307
Unspent capital government grants and subsidies	2,979,747	2,198,062
Landfill Management Levy	7,448,743	5,855,315
Waste Management Levy	1,738,004	1,718,317
Total externally imposed restrictions on cash assets	12,624,486	10,208,001

Cash is held in the National Australia Bank in the business cheque account. Deposits at call are held with Queensland Treasury Corporation.

Council has received through a landfill management levy totalling \$7,448,743 from 2016-2017 to 2022-2023. This has been raised to offset the costs of landfill management, compliance and future costs of landfill closures and restoration.

Council has received in advance \$1,738,004 for the annual waste management levy for the four years 2023-2024 to 2026-2027. This revenue will be recognised annually in these respective future years.

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

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	655,571	570,521
	<u>655,571</u>	<u>570,521</u>

Note 10. Receivables

Receivables are amounts owed to Council at year end and are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. 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. All known bad debts are written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Receivables (continued)

	2023	2022
	\$	\$
Current		
Rates and charges	1,143,025	1,793,273
Other debtors	1,464,225	2,160,086
Total	<u>2,607,250</u>	<u>3,953,359</u>
less: Loss allowance	(312,277)	(500,943)
Total current receivables	<u>2,294,973</u>	<u>3,452,416</u>

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural and timber, there is also a concentration in the agricultural and timber sector.

The council does not require collateral in respect of trade and other receivables.

Accounting policies - grouping

When NBRC has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

NBRC has identified 3 distinctive groupings of its receivables: Rates & charges, Grants and Other debtors.

Rates and charges: Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the state and Commonwealth governments have high credit ratings, accordingly NBRC determines the level of credit risk exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

Other debtors: NBRC identifies other debtors as receivables which are not rates and charges; statutory charges; lease receivables; or grants.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Receivables (continued)

	2023	2022
	\$	\$
Movement in accumulated impairment losses is as follows:		
Opening balance at 1 July	500,943	300,358
Less		
Impaired debts written off during the year	(101,897)	(6,149)
Add		
Additional impairments recognised	203,487	206,734
Impairments provided for but recovered during the year	(289,866)	-
Closing balance at 30 June	<u>312,667</u>	<u>500,943</u>

Impairment loss relates to rates and charges receivables

Expected credit loss assessment

The Council uses an allowance matrix to measure the expected credit losses of other debtors from rate debtors, which comprise a very large number of small balances.

In NBRC's statements after reviewing macro economic conditions, NBRC reached the conclusion that forward looking conditions indicated no foreseeable expected deviations from historically calculated ratios, thus no forward looking adjustments were made.

Write offs throughout the year and end of period expected credit losses for receivables

All amounts that were written off during the reporting period are no longer subject to enforcement activity.

Interest is charged on outstanding rates. No interest is charged on other debtors.

Note 11. Inventories

Stores, raw materials and water held for resale are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads.

Inventories held for distribution are:

- goods to be supplied at nil or nominal charge and
- goods to be used for the provision of services at nil or nominal charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

	2023	2022
	\$	\$
(a) Inventories held for sale		
Inventories - Held for sale	11,181	-
	<u>11,181</u>	<u>-</u>
(b) Inventories held for distribution		
Quarry and road materials	30,854	61,017
Plant and equipment stores	406,335	393,460
Total current inventories	<u>448,370</u>	<u>454,477</u>

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Other assets

	2023	2022
	\$	\$
Current		
Water charges not yet levied	857,757	679,598
GST recoverable	4,140	17,293
Prepayments	317,140	381,161
Total current other assets	<u>1,179,037</u>	<u>1,078,052</u>

North Burnett Regional Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment

	Land and improvements \$	Landfill Cells \$	Buildings \$	Plant and equipment \$	Road, drainage and bridge network \$	Water \$	Sewerage \$	Other infrastructure assets \$	Work in progress \$	Total \$
2023										
Measurement basis	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category										
Opening gross balance as at 1 July	13,282,579	4,448,764	81,649,342	29,019,773	857,469,903	72,970,759	57,535,485	43,391,627	4,706,570	1,164,474,802
Additions	16,250	-	421,942	2,480,783	15,250,045	-	285,593	36,346	330,853	18,821,812
Disposals	(277,071)	-	(3,256,792)	(3,845,214)	(4,434,479)	(577,468)	(607,222)	(395,394)	-	(13,393,640)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	2,024,242	-	4,182,195	-	63,211,182	3,697,616	2,923,628	2,195,615	-	78,234,478
Transfers between classes	-	-	-	-	-	(32,901)	-	-	32,901	-
Closing gross value as at 30 June	15,046,000	4,448,764	82,996,687	27,655,342	931,496,651	76,058,006	60,137,484	45,228,194	5,070,324	1,248,137,452
Opening accumulated depreciation as at 1 July	-	3,256,021	43,831,858	15,434,479	109,659,635	33,959,300	29,096,171	19,686,987	-	254,924,451
Depreciation expense	-	319,229	1,851,564	1,626,554	9,849,713	1,469,032	852,430	1,577,610	-	17,546,132
Depreciation on Disposals	-	-	(1,873,869)	(3,095,330)	(2,757,149)	(503,366)	(255,268)	(195,512)	-	(8,680,494)
Revaluation adjustment to asset revaluation surplus	-	-	2,324,055	-	8,495,282	1,784,150	1,517,280	1,076,290	-	15,197,057
Transfers between classes	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June	-	3,575,250	46,133,608	13,965,703	125,247,481	36,709,116	31,210,613	22,145,375	-	278,987,146
Carrying amount as at 30 June	15,046,000	873,514	36,863,079	13,689,639	806,249,170	39,348,890	28,926,871	23,082,819	5,070,324	969,150,306
Range of estimated useful life in years										
*Asset additions comprise										
Asset renewals	-	-	421,942	-	15,250,045	-	285,593	36,346	330,853	16,324,779
Other additions	16,250	-	-	2,480,783	-	-	-	-	-	2,497,033
Total asset additions *	16,250	-	421,942	2,480,783	15,250,045	-	285,593	36,346	330,853	18,821,812

North Burnett Regional Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

	Land and improvements \$	Landfill Cells \$	Buildings \$	Plant and equipment \$	Road, drainage and bridge network \$	Water \$	Sewerage \$	Other infrastructure assets \$	Work in progress \$	Total \$
2022										
Measurement basis	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category										
Opening gross balance as at 1 July	13,086,612	3,892,950	74,349,600	26,396,849	1,118,989,793	66,465,420	52,545,374	37,535,475	4,844,077	1,398,106,150
Additions	-	-	297,359	2,645,782	2,491,676	62,180	-	2,633,396	8,132,949	16,263,342
Disposals	(40,000)	-	(516,958)	(33,494)	(2,536,991)	(637,511)	(123,294)	(116,570)	-	(4,004,818)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	235,967	555,814	7,448,429	-	(266,779,564)	5,309,406	4,193,766	3,146,310	-	(245,889,872)
Transfers between classes	-	-	70,912	10,636	5,304,989	1,771,264	919,639	193,016	(8,270,456)	-
Closing gross value as at 30 June	13,282,579	4,448,764	81,649,342	29,019,773	857,469,903	72,970,759	57,535,485	43,391,627	4,706,570	1,164,474,802
Opening accumulated depreciation as at 1 July	-	2,572,483	38,486,260	13,773,552	191,007,238	30,212,955	26,232,931	17,089,337	-	319,374,756
Depreciation expense	-	127,725	1,742,253	1,686,047	7,897,286	1,370,713	793,562	1,334,844	-	14,952,430
Depreciation on Disposals	-	-	(329,650)	(25,120)	(1,228,164)	(139,126)	(85,523)	(81,749)	-	(1,889,332)
Revaluation adjustment to asset revaluation surplus	-	555,813	3,932,995	-	(88,195,945)	2,514,758	2,155,201	1,523,775	-	(77,513,403)
Transfers between classes	-	-	-	-	179,220	-	-	(179,220)	-	-
Accumulated depreciation as at 30 June	-	3,256,021	43,831,858	15,434,479	109,659,635	33,959,300	29,096,171	19,686,987	-	254,924,451
Carrying amount as at 30 June	13,282,579	1,192,743	37,817,484	13,585,294	747,810,268	39,011,459	28,439,314	23,704,640	4,706,570	909,550,351
Range of estimated useful life in years	0 - infinite	28-91	15-100	4-30	14-100	5-100	0-160	2-150	N/A	
*Asset additions comprise										
Asset renewals	-	-	297,359	-	2,491,676	62,180	-	2,633,396	8,132,949	13,617,560
Other additions	-	-	-	2,645,782	-	-	-	-	-	2,645,782
Total asset additions *	-	-	297,359	2,645,782	2,491,676	62,180	-	2,633,396	8,132,949	16,263,342

(*) Throughout the current financial period, council additions have been capitalised through WIP and subsequently transferred to the appropriate asset class

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example: plant and equipment with a total value of less than \$5,000, and infrastructure assets (road, stormwater, bridge, water and sewerage assets), site improvements, airport assets and building with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other property, plant and equipment are capitalised and included in the relevant asset class.

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

(b) Measurement

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

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.

(c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

Land improvements have been recognised for quarry rehabilitation assets on Council owned land. These works relate to restoring this land to a usable condition.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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

Where assets have separately identifiable components, these components have separately assigned useful lives.

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

Key judgements and estimates:

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, NBRC 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.

(e) Valuation**Key judgements and estimates:**

Some of Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

(i) Valuation processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 3-5 years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:

- A management valuation using internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.
- A "desktop" valuation for land and improvements, buildings and major plant asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there is not sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income.

Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

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.

Fair values are classified into three levels as follows:

Level 1: Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2: Fair value based on inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly,

Level 3: Fair value based on inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(2) Transfers between level 1 and level 2 fair value hierarchies

There were no transfers between levels during the year.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2)	Market value	30/06/2023	Shepherd Services Pty Ltd	Shepherd Services completed a comprehensive valuation of the land asset class as at 30 June 2023. The asset inspection and specific valuations were completed by Herron Todd White. These measures have been benchmarked against local government of similar composition and location.	Assets inspected June 2023.

Key assumptions and estimates (related data sources)

Land fair values were determined by independent qualified valuer effective 30 June 2023. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Landfill cells (level 3)	Cost approach	30/06/2022	GHD Pty Ltd	Discount rates obtained from indexed bond yield reported by the government yield report.	Assets inspected May 2022.
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North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
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Key assumptions and estimates (related data sources)

Council's waste management facilities are located in Gayndah, Mundubbera, Biggenden, Eidsvold, and Monto. The waste management activities encompasses a landfilling operation as well as a wide range of waste disposal services, resource recovery services, recycled, and waste management educational activities. It has been recognised that there will be costs associated with the closure and post closure management of the landfill sites. Closure of the landfill will involve a wide range of activities including preparation of a landfill closure and management plan, final capping of the landfill waste and site re-vegetation, installation of a final landfill gas management system, revision of the surface water management system and leachate management infrastructure to suit post-closure operation, decommissioning and removing infrastructure and equipment that will not be required post-closure, and fencing sensitive infrastructure. The key unobservable inputs are the discount rate, cost escalation rate, actual timing of costs and future environmental management requirements.

The rehabilitation estimates have been included as a provision for the future with a planned closure date of the respective sites. The end of useful life for respective landfill sites is estimated to be as follows: Gayndah 2028-2029, Biggenden 2027-2028, Eidsvold 2026, Mt. Perry 2024, Monto 2025-2026, and Mundubbera existing site 2029-2030. Waste landfill cells fair values were determined by Council engineers effective 30 June 2019. Current replacement cost was calculated by reference to landfill cell area and volume specifications, estimated labour and material inputs, services costs, and overhead allocations. Material and services costs were determined by reference to existing supplier contracts and labour costs by reference to Council's Enterprise Bargaining Agreement (EBA).

Site improvements are depreciated over their useful life to the council. The useful life of cells and some other improvements extends until the site becomes available for another use, as they continue to provide benefits over this period (including the monitoring period) by facilitating the safe disposal of waste.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Buildings - non-specialised (level 2) 2023: \$ 2,341,895 2022: \$ 2,958,338	Market value	30/06/2021	AssetVal Pty Ltd	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3020, "Non-residential building construction". The estimated index from June 2022 to June 2023 was 5.31%.	Not Applicable

Key assumptions and estimates (related data sources)

The fair value of buildings were also determined by an independent qualified valuer, AssetVal Pty Ltd effective 30 June 2021. Where there is a market for Council building assets, they are categorised as non-specialised buildings and fair value is derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size (level 2). The most significant inputs into this valuation approach were price per square metre.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Buildings - specialised (level 3) 2023: \$ 34,521,184 2022: \$ 34,859,146	Current replacement cost	30/06/2021	AssetVal Pty Ltd	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3020, "Non-residential building construction". The estimated index from June 2022 to June 2023 was 5.31%.	Not Applicable

Key assumptions and estimates (related data sources)

The fair value of buildings were also determined by an independent qualified valuer, AssetVal Pty Ltd effective 30 June 2021, Where NBRC 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 reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors. 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. Recent construction data (observable), Rawlinson's cost data & cost data indices for different regions in Queensland (observable), building size, material, type and structure to derive the unit rate (unobservable), condition assessment (unobservable), useful life and remaining useful life (unobservable), restrictions associated with each site (unobservable), valuer's professional judgement (unobservable).

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Roads, drainage and bridge network (level 3)	Current replacement cost	30/06/2022	Shepherd Services Pty Ltd	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3020, "Road and bridge construction". The estimated index from June 2022 to June 2023 was 7.28%.	Assets inspected April 2022, and review of conditions, and estimated useful life completed.

Key assumptions and estimates (related data sources)

Roads: NBRC categorises its road infrastructure into urban and rural roads and the further sub-categorises these into sealed and unsealed roads. Urban and rural roads are managed in segments via classification component of asset and hierarchy. All road segments are then componentised into formation, pavement and seal (where applicable). NBRC assumes that environmental factors such as soil type, climate and topography are consistent across each segment. NBRC also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Current replacement cost was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and the last full comprehensive valuation of road infrastructure was undertaken effective 30 June 2022 by Shepherd Services Pty Ltd. In determining the level of physical obsolescence, roads were disaggregated into significant components which exhibited different useful lives. In 2022, there was a significant decrease in the valuation of the road, bridges and drainage asset class. This decrease has been attributed to a change in valuation methodology and change in estimates in the valuation for 2022. Change in accounting estimates included changes in the formation and pavement layer surface area due to application of current standard drawings for road widths and driven road lengths. There was a reduction in gravel coverage from 100% to 70% in line with observed coverage on the current network. Change in foundation and pavement unit rates incorporated current observed work practices. These accounting estimate changes resulted in a decrement in the valuation of the roads infrastructure.

Drainage infrastructure: A full valuation of drainage infrastructure was undertaken by independent valuers Shepherd Services Pty Ltd effective 30 June 2022. Consistent with roads, NBRC assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material,

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
<p>together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to sewerage. In determining the level of physical obsolescence, drainage assets were disaggregated into significant components which exhibited different useful lives. Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.</p> <p>Bridges: A full valuation of bridges assets was undertaken by independent valuers Shepherd Services Pty Ltd effective 30 June 2022. 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. In determining the level of physical obsolescence, remaining useful lives were calculated based on condition assessments. Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.</p> <p>Runways: A full valuation of airport runways assets was undertaken by independent valuers Shepherd Services Pty Ltd effective 30 June 2022. Current replacement cost was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs.</p> <p>Carparks: A full valuation of car park assets was undertaken by independent valuers Shepherd Services Pty Ltd effective 30 June 2022. Current replacement cost was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs.</p>					

North Burnett Regional Council

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Notes to the Financial Statements
for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Water (level 3)	Current replacement Cost	30/06/2020	Australis Asset Advisory Group	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3109, "Other heavy and civil engineering construction". The estimated index from June 2022 to June 2023 was 5.11%.	Not Applicable

Key assumptions and estimates (related data sources)

Assets within this class comprise bores, dams, pipelines & trunk mains, pumping stations, reservoirs, and water treatment plants. Valuations were completed by Australis Asset Advisory Group in June 2020 in accordance with "Fair Valuations" principles. These principles lead to valuations being made on the basis of a depreciated replacement cost. Current replacement cost was calculated based on expected replacement costs. 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.

Water assets have been assessed utilising valuation techniques that maximise the use of observable data where possible. Typically, the methodology applied will be determined based on the AASB13 input decision tree. Standard valuation principles dictate that a cost approach method (generally incremental Greenfield) is a suitable primary methodology when assessing infrastructure that has no active market nor has directly applicable income. In determining physical obsolescence, assets were either subject to a site inspection or an assessment to determine remaining useful life. The useful life for asset components under the cost approach was varied based on the asset type (i.e. pumps or pipework), and component type (i.e. concrete, steel and timber). These useful lives were measured in combination with NBRC's existing asset management process, and through collaboration with NBRC representatives as well as observing the pattern of service potential exhibited for equivalent assets within the geographical area (climate, usage, public expectations etc.). Inputs were reviewed by Council for appropriateness and alignment with asset management policies.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Sewerage (level 3)	Current replacement cost	30/06/2020	Australis Asset Advisory Group	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3109, "Other heavy and civil engineering construction". The estimated index from June 2022 to June 2023 was 5.11%.	Not Applicable

Key assumptions and estimates (related data sources)

Assets within this class comprise sewer mains, sewage pumping stations, and sewage treatment plants. Valuations were completed by Australis Asset Advisory Group in June 2020 in accordance with "Fair Valuations" principles. These principles lead to valuations being made on the basis of a depreciated replacement cost. Current replacement cost was calculated based on expected replacement costs. 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.

Sewerage assets have been assessed utilising valuation techniques that maximise the use of observable data where possible. Typically, the methodology applied will be determined based on the AASB13 Input Decision tree. Standard valuation principles dictate that a cost approach method (generally incremental Greenfield) is a suitable primary methodology when assessing infrastructure that has no active market nor has directly applicable income. In determining physical obsolescence, assets were either subject to a site inspection or an assessment to determine remaining useful life. The useful life for asset components under the cost approach was varied based on the asset type (i.e. pumps or pipework), and component type (i.e. concrete, steel and timber). These useful lives were measured in combination with NBRC's existing asset management process, and through collaboration with NBRC representatives as

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
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well as observing the pattern of service potential exhibited for equivalent assets within the geographical area (climate, usage, public expectations etc.). Inputs were reviewed by Council for appropriateness and alignment with asset management policies.

Other infrastructure assets (level 3)	Current replacement cost	30/06/2021	AssetVal	The desktop indexation assessments completed by Shepherd Services Pty Ltd are based on the Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3109, "Other heavy and civil engineering construction". The estimated index from June 2022 to June 2023 was 5.11%.	Not Applicable
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Key assumptions and estimates (related data sources)

Assets within this class comprise tennis courts, cricket nets, synthetic surfaces, BBQ's, swimming pools, regional sporting facilities, park and gardens and playgrounds. The fair value of other infrastructure assets were also determined by an independent qualified valuer, AssetVal Pty Ltd effective 30 June 2021. While some elements of current replacement values could be supported from market evidence (Level 2 input), other inputs such as estimates of pattern of consumption, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 14. Contract balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	2023	2022
	\$	\$
(a) Contract assets		
Contract assets	5,747,259	2,655,257
	<u>5,747,259</u>	<u>2,655,257</u>
(b) Contract liabilities		
Funds received upfront to construct NBRC controlled assets	3,396,232	1,712,293
Non-capital performance obligations not yet satisfied	522,302	423,693
	<u>3,918,534</u>	<u>2,135,986</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year	<u>1,647,163</u>	<u>1,133,414</u>

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next two (2) years.

(c) Significant changes in contract balances

Significant changes in contract balances relates to the pending completion of the Disaster Recovery Funding Arrangement (DRFA) - Reconstruction of Essential Public Assets (REPA) & Betterment - 2022 event with an outstanding liability as at 30 June 2023 of \$1,440,732, and Building our Regions - Drinking Water Safety with an outstanding liability as at 30 June 2023 of \$600,000. Included in contract asset balances as at 30 June 2023 were works completed for Building Better Regions Fund - Infrastructure Projects Stream funding arrangements for the Biggenden Water Treatment Plant with a value of \$2,381,268. Also included in the contract asset balances as at 30 June 2023 is a balance of \$1,079,218 expected in relation to works completed under the Local Roads Community Infrastructure funding arrangement within 2023. In addition, the contract assets balances as at 30 June 2023 included a balance of \$1,121,632 for Disaster Recovery - Emergent Works in relation to the 2022 rain event.

North Burnett Regional Council

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Payables

	2023	2022
	\$	\$
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30-day terms.		
Current		
Creditors	1,374,454	3,208,850
Prepaid rates	977,224	930,364
Accrued wages and salaries	132,653	96,722
Accrued expenses	1,063,947	497,387
Other creditors	62,268	67,523
Total current payables	<u>3,610,546</u>	<u>4,800,846</u>

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 16. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$AUD denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2026 to 16 June 2036. There have been no defaults or breaches of the loan agreement during the period.

Council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. NBRC also aims to comply with the QTC's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

	2023 \$	2022 \$
Current		
Loans - Queensland Treasury Corporation	155,244	156,231
Total current borrowings	155,244	156,231
Non-current		
Loans - Queensland Treasury Corporation	1,512,595	1,668,105
Total non-current borrowings	1,512,595	1,668,105
Reconciliation of Loan Movements for the year		
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	1,824,336	2,079,277
Principal repayments	(156,497)	(254,941)
Book value at end of financial year	1,667,839	1,824,336
Future contractual cash flows		
0 to 1 year	224,322	224,322
1 to 5 years	794,333	863,307
Over 5 years	998,373	1,153,721
Contractual cash flows	2,017,028	2,241,350
Carrying amount	1,667,839	1,824,336
Fair value	1,584,241	1,775,755

The QTC loan market value at the reporting date was \$1,584,241 (2022: \$1,775,755). 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 NBRC 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 2023 or 2022 financial years.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 17. Provisions

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

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs and are discounted to present values.

Long Service Leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee 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 provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Refuse dump restoration and quarry rehabilitation

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

The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

The calculation of the provisions use assumptions including engineering survey estimates of affected areas, and unit rates to rehabilitate the land based on market request for quotation on scoped works, and management cost estimates, which are subject to significant uncertainty. These uncertainties may also result in future actual expenditure differing from amounts currently provided. NBRC has reviewed affected areas and obligations during 2022-23

- Landfill (refuse dumps) - the last survey was completed in 2022;
- Quarry - the surveys on sites due to be rehabilitated commenced in 2022 and is an ongoing program.

Refuse restoration provision represents the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. Council had engaged consultants GHD Pty Ltd in 2021-22 to support surveyed areas, and provide current scope and costings of works to restore sites due for rehabilitation.

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

Quarry rehabilitation provision represents the present value of the anticipated future costs associated with the closure of the quarries, refilling the basin, and reclamation and rehabilitation of these sites.

Rehabilitation costs for quarries which are situated on council controlled land are capitalised as land and improvement assets. The rehabilitation asset is then depreciated expected useful life of the quarry. Changes in the provision not arising from the passing of time are added to or deducted from the asset revaluation surplus for land and improvements. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases (if any). Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

This provision for rehabilitation acknowledges the agreements in place with respective landowners, and government agencies. Council maintains a register of quarry sites, and estimates to date have been based on independent surveys completed and scoping of works for prioritised sites to mitigate environmental impacts to support internal management engineering estimates as to the area and cost of rehabilitation. Management has engaged consultants Shepherd Services Pty Ltd in 2022-23 to support surveyed areas, and provide current scope of works to restore sites due for rehabilitation. These uncertainties in estimation may also result in future actual expenditure differing significantly from amounts currently provided. The areas will be reviewed and updated as surveys are completed. NBRC has reviewed affected areas and obligations during 2022-23.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 17. Provisions (continued)

	2023	2022
	\$	\$
Current		
Annual leave	1,388,189	1,207,942
Long service leave	1,591,193	1,468,788
Quarry rehabilitation	264,782	282,612
Landfill rehabilitation	816,037	821,487
Total current provisions	<u>4,060,201</u>	<u>3,780,829</u>
Non-current		
Long service leave	224,646	223,722
Quarry rehabilitation	549,676	689,888
Landfill rehabilitation	11,927,862	12,098,384
Total non-current provisions	<u>12,702,184</u>	<u>13,011,994</u>

Movements in non-employee provisions:**Quarry rehabilitation**

Balance at beginning of financial year	972,500	927,022
Additional provision	58,197	111,941
Amounts used	(217,830)	(77,754)
Increase in provision due to unwinding of discount	1,591	11,291
Balance at end of financial year	<u>814,458</u>	<u>972,500</u>

Landfill rehabilitation

Balance at beginning of financial year	12,919,871	12,934,681
Additional provision	44,736	1,399,548
Amounts used	(125,627)	(57,140)
Increase in provision due to unwinding of discount	2,338	24,878
Increase/(decrease) in provision due to change in discount rate	(97,419)	(1,382,096)
Balance at end of financial year	<u>12,743,899</u>	<u>12,919,871</u>

Quarry rehabilitation

This is the present value of the estimated cost of restoring council's various gravel quarry site to a useable state at the end of its useful life which is expected to be 2026.

Landfill rehabilitation

This is the present value of the estimated cost of restoring the refuse sites to a useable state at the end of their useful life. The end of useful life for respective landfill sites is estimated to be as follows: Gayndah 2028-2029, Biggenden 2027-2028, Eidsvold 2026, Mt. Perry 2024, Monto 2025-2026, and Mundubbera existing site 2029-2030.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 18. Other liabilities

	2023	2022
	\$	\$
Current		
Waste Management Levy	422,550	404,232
Monto History and Cultural Centre	1,017	741
Mundubbera Art Gallery	7,800	7,384
Bond monies payable	285,271	272,896
Total current other liabilities	<u>716,638</u>	<u>685,253</u>
Non-current		
Waste Management Levy	1,315,454	1,314,085
Total non-current other liabilities	<u>1,315,454</u>	<u>1,314,085</u>

Note 19. Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment. Increases and decreases on revaluation are offset within a class of assets.

	2023	2022
	\$	\$
The closing balance of the asset revaluation surplus comprises the following asset categories:		
- Land and improvements	4,073,020	2,048,778
- Buildings	18,765,471	16,907,331
- Road, drainage and bridge network	173,436,499	118,720,599
- Water	14,878,179	12,964,713
- Sewerage	20,785,499	19,379,151
- Other infrastructure assets	7,856,142	6,736,817
Total asset revaluation surplus	<u>239,794,810</u>	<u>176,757,389</u>

Increase/(decrease) in asset revaluation surplus

		2023	2022
	Note	\$	\$
- Land and improvements	13	2,024,242	235,968
- Buildings	13	1,858,140	3,515,434
- Road, drainage and bridge network	13	54,715,900	(178,583,619)
- Other infrastructure assets	13	1,119,325	1,622,535
- Water	13	1,913,466	2,794,648
- Sewerage	13	1,406,348	2,038,565
		<u>63,037,421</u>	<u>(168,376,469)</u>

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 20. Commitments for expenditure

	2023	2022
	\$	\$
Capital commitments (exclusive of GST)		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
- Buildings	32,385	-
- Plant and equipment	1,516,417	2,046,574
- Road, drainage and bridge network	387,794	2,119,599
- Sewerage	-	18,679
- Waste Management	86,560	-
- Water	3,314,059	213,090
- Other	1,225	594,920
Total commitments	5,338,440	4,992,862

The contractual and capital commitments for expenditure are payable as follows:

Within one year	5,338,440	4,992,862
One to 5 years	-	-
Later than 5 years	-	-
Total commitments	5,338,440	4,992,862

Note 21. Contingent liabilities

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

Local Government Mutual

NBRC 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 2023 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 NBRC 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. NBRC's maximum exposure to the bank guarantee is \$360,733 (2022: \$359,282).

Bank guarantee

A performance bond is currently held with Queensland Treasury Corporation for NBRC's contract with Translink for the provision of the Long Distance Coach (LDC) service. The value of this guarantee is \$109,539 (2022: \$109,539).

Mundubbera Wash Down Facility

Mundubbera Wash Down Facility is considered to be a risk to be non-compliant with modern day environmental protection practices and regulation. Officers have determined that the structural deficiency of the facility is the primary contributing factor towards this. Council has exercised its power as devolved to local government under the *Biosecurity Act 2014* and the Mundubbera Wash Down facility is temporarily closed. Council is unaware of any liability as at 30 June 2023, with respect to this facility, and Council notes from time to time legal obligations which arise in the future may lead to a future liability.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 22. Superannuation - Regional Defined Benefit Fund

NBRC contributes to the LGIAsuper 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 LGIAsuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the LGIAsuper trustee for LGIAsuper trading as Brighter Super.

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

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

NBRC may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However, the risk of this occurring is extremely low and in accordance with the LGIAsuper 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 2021. The actuary indicated that "At the valuation date of 1 July 2021, 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 measures of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. NBRC 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 salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIAsuper 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.

		2023	2022
	Notes	\$	\$
Superannuation contributions made to the Regional Defined Benefits Fund		40,966	62,022
Other superannuation contributions for employees		1,487,090	1,372,350
Total superannuation contributions paid by Council for employees	5	1,528,056	1,434,372

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 23. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities.

	2023 \$	2022 \$
Net result	(2,191,618)	2,840,923
Non-cash items		
Depreciation and amortisation	17,546,131	14,952,430
Impairment of receivables	(86,379)	206,734
	<u>17,459,752</u>	<u>15,159,164</u>
Losses/(gains) recognised on fair value re-measurements through the income		
Unwinding of discount rates on reinstatement provisions	7,104	(319,178)
	<u>7,104</u>	<u>(319,178)</u>
Investing and development activities:		
Net loss on disposal of non-current assets	2,431,991	1,820,662
Provision for landfill and quarries restoration	102,933	406,986
Capital grants and contributions	(6,273,089)	(10,229,038)
	<u>(3,738,165)</u>	<u>(8,001,390)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	1,346,109	(372,256)
Increase/(decrease) in provision for doubtful debts	(308,153)	-
(Increase)/decrease in other assets	(100,985)	392,477
(Increase)/decrease in contract assets	(3,092,002)	-
(Increase)/decrease in inventories	6,107	27,349
Increase/(decrease) in payables	(1,834,396)	1,789,789
Increase/(decrease) in contract liabilities	1,782,548	259,593
Increase/(decrease) in employee leave entitlements	303,576	(585,280)
Increase/(decrease) in other liabilities	676,850	(487,485)
Increase/(decrease) in provisions	(238,185)	1,897,173
	<u>(1,458,531)</u>	<u>2,921,360</u>
Net cash inflow from operating activities	<u>10,078,542</u>	<u>12,600,879</u>

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 24. Reconciliation of liabilities arising from finance activities

	as at 30/06/22		as at 30/06/23
	Opening Balance	Cashflows	Closing balance
	\$	\$	\$
Borrowings	1,824,336	(156,497)	1,667,839
	<u>1,824,336</u>	<u>(156,497)</u>	<u>1,667,839</u>

	as at 30/06/21		as at 30/06/22
	Opening Balance	Cashflows	Closing balance
	\$	\$	\$
Borrowings	2,079,277	(254,941)	1,824,336
	<u>2,079,277</u>	<u>(254,941)</u>	<u>1,824,336</u>

Note 25. Events after the reporting period

There were no material adjusting or disclosure (non-adjusting) events after balance date.

Note 26. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

NBRC has exposure to the following financial assets and liabilities:

- Cash
- Receivables
- Payables
- Borrowings

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

- Credit Risk
- Liquidity Risk
- Market Risk

Financial risk management

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

NBRC had previously disabled its Audit and Risk Committee on 25 November 2020. During 2022-2023, to improve its management of its financial sustainability, Council had resolved to reinstate its audit and risk committee on 28 September 2022 (Resolution 2022/137). Council resolved to reinstate three independent members (including a chairperson) to the Audit and Risk Committee on 28 June 2023 (Resolution 2023/97 and 2023/101). Council appointed two councillors to the Audit and Risk Committee on 23 August 2023 (Resolution 2023/154 and 2023/155).

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

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

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 26. Financial instruments and financial risk management (continued)

Council oversees how management monitors compliance with the council's risk management policies and procedures, and reviews the adequacy of the risk management's framework in relation to the risks faced by the council.

Council is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to Council.

NBRC does not enter into derivatives.

Credit risk

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

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

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

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

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

Liquidity risk

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

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

Exposure to liquidity risk

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

The council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows.

NBRC does not have any overdraft facility as at reporting date.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 26. Financial instruments and financial risk management (continued)

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

	0 to 1 year \$	1 to 5 years \$	Over 5 years \$	Total contractual cash flows \$	Carrying amount \$
2023					
Payables	3,524,250	–	–	3,524,250	3,610,546
Loans - QTC	224,322	794,333	998,373	2,017,028	1,667,839
	<u>3,748,572</u>	<u>794,333</u>	<u>998,373</u>	<u>5,541,278</u>	<u>5,278,385</u>
2022					
Payables	4,798,101	–	–	4,798,101	4,800,846
Loans - QTC	224,322	863,307	1,153,721	2,241,350	1,824,336
	<u>5,022,423</u>	<u>863,307</u>	<u>1,153,721</u>	<u>7,039,451</u>	<u>6,625,182</u>

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

Market risk

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

Interest rate risk

NBRC is exposed to interest rate risk through investments and borrowings with QTC.

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

Sensitivity

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

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

	Net carrying amount \$	Effect on net result		Effect on equity	
		1% increase \$	1% decrease \$	1% increase \$	1% decrease \$
2023					
QTC cash fund	28,133,584	281,336	(281,336)	281,336	(281,336)
Other investments	4,000,000	40,000	(40,000)	40,000	(40,000)
Net total	<u>32,133,584</u>	<u>321,336</u>	<u>(321,336)</u>	<u>321,336</u>	<u>(321,336)</u>
2022					
QTC cash fund	27,996,274	279,963	(279,963)	279,963	(279,963)
Other investments	4,000,000	40,000	(40,000)	40,000	(40,000)
Net total	<u>31,996,274</u>	<u>319,963</u>	<u>(319,963)</u>	<u>319,963</u>	<u>(319,963)</u>

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 26. Financial instruments and financial risk management (continued)

(b) Fair value

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

The following table shows the carrying amounts and fair values of financial assets and financial liabilities. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

	Notes	Carrying amount		Fair value	
		2023	2022	2023	2022
		\$	\$	\$	\$
Financial assets					
Cash and cash equivalents	9	975,429	1,458,261	975,429	1,458,261
QTC cash fund	9	28,133,584	27,996,274	28,133,584	27,996,274
Other financial assets		4,000,000	4,000,000	4,000,000	4,000,000
Total financial assets		33,109,013	33,454,535	33,109,013	33,454,535
Financial liabilities					
Loans - QTC	16	1,667,839	1,824,336	1,584,241	1,775,755
Total financial liabilities		1,667,839	1,824,336	1,584,241	1,775,755

Measurement of fair value

The valuation technique used in measuring financial liabilities is discounted cash flows. This valuation model considers the present value of expected payments, discounted using a risk-adjusted discount rate.

Note 27. Transactions with related parties

(a) Subsidiaries (ie. entities and operations controlled by Council)

NBRC 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 Aboriginal Shire Council, Fraser Coast Regional Council, Gympie Regional Council and South Burnett Regional Council.

	2023	2022
	\$	\$
The following transactions occurred with WBBROC:		
- QRRRF Flood Warning Infrastructure Upgrade Program	(40,337)	-
- NBRC membership contributions	-	7,920
- NBRC economic development project contributions	-	16,500
- NBRC training workshops	-	2,816
	(40,337)	27,236

WBBROC is dependent on contributions from member Councils.

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 27. Transactions with related parties (continued)

(b) Transactions with key management personnel (KMP)

	2023	2022
	\$	\$
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,116,092	1,245,914
Post-employment benefits	106,057	123,190
Long-term benefits	7,689	5,313
Termination benefits	11,233	116,894
Total	1,241,071	1,491,311

Detailed remuneration disclosures are provided in the annual report.

(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 NBRC and other related parties are disclosed below:

Details of transactions	Additional information	2023	2022
		\$	\$
Fees and charges charged to entities controlled by key management personnel	27(c)(i)	607	719
Infrastructure contributions from entities controlled by key management personnel	27(c)(i)	-	-
Employee expenses for close family members of key management personnel	27(c)(ii)	309,039	291,614
Purchase of materials and services from entities controlled by key management personnel	27(c)(iii)	174,799	109,110
Key management personnel services provided by a related entity	27(c)(iv)	-	-

(i) The fees and charges charged to entities controlled by KMP were on an arm's length basis in accordance with the schedule of fees and charges adopted by NBRC. The total disclosed includes the following:

Fees and charges charged to entities controlled by key management personnel	Details of related party	2023
		\$
Other fees and charges	Grazing permit fee	536
Other fees and charges	Sewer disconnection fee	72

North Burnett Regional Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 27. Transactions with related parties (continued)

(ii) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(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 NBRC operations.

- Cleaning services
- Building services

(d) Outstanding balances

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

(e) Loans and guarantees to/from related parties

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

(f) Commitments to/from other related parties

Council has no outstanding commitments to/from other related parties.

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

Most of the entities and people that are related parties of NBRC live and operate within the North Burnett Region. Therefore, on a regular basis ordinary citizen transactions occur between NBRC and its related parties. Some examples include:

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

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

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Management Certificate

for the year ended 30 June 2023

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulations 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 3 to 46, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

Cr Les Hotz

Mayor

dd mmm yyyy

Margot Stork

Chief Executive Officer

dd mmm yyyy

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements
for the year ended 30 June 2023

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Current Year Financial Sustainability Statement

	Actual 2023	Target
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items) ¹	(12.60)%	0% - 10%
Total operating revenue (excluding capital items) ²		
An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.		
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals) ³	93.04%	> 90.00%
Depreciation expense		
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.		
3. Net financial liabilities ratio		
Total liabilities less current assets	(30.93)%	< 60.00%
Total operating revenue (excluding capital items) ²		
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.		

(1) Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of property, plant and equipment, financial assets, real estate and investment properties, and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.

(2) Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of property, plant and equipment, financial assets, real estate and investment properties.

(3) Asset renewals are defined as the replacement of existing assets to equivalent capacity or performance capability.

Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Certificate of Accuracy

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

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

Cr Les Hotz

Mayor

dd mmm yyyy

Margot Stork

Chief Executive Officer

dd mmm yyyy

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Current Year Financial Sustainability Statement

Independent Auditor's Report - Current Year Financial Sustainability Statement

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Unaudited Long Term Financial Sustainability Statement

	Target	Actual 2023	2024	2025	2026	2027	Forecast					
							2028	2029	2030	2031	2032	2033
Measures of financial sustainability												
1. Operating surplus ratio												
Net result (excluding capital items) ¹												
Total operating revenue (excluding capital items) ²	0% - 10%	(12.60)%	(10.00)%	(8.20)%	(7.00)%	(6.20)%	(5.10)%	(4.20)%	(3.40)%	(2.40)%	(1.90)%	(1.20)%

An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset sustainability ratio

Capital expenditure on the replacement of assets (renewals) ³	> 90.00%	93.04%	98.00%	66.00%	92.00%	101.00%	102.00%	103.00%	95.00%	90.00%	85.00%	91.00%
Depreciation expense												

An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net financial liabilities ratio

Total liabilities less current assets	< 60.00%	(30.93)%	(35.10)%	(31.40)%	(30.20)%	(28.10)%	(26.50)%	(25.70)%	(26.30)%	(26.40)%	(28.90)%	(29.60)%
Total operating revenue (excluding capital items) ²												

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

(1) Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties, and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.

(2) Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties.

(3) Asset renewals are defined as the replacement of existing assets to equivalent capacity or performance capability.

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

North Burnett Regional Council 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.

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted three key financial performance indicators to guide our financial health. We have the above three sustainability indicators that have been set by the Department of State Development, Infrastructure, Local Government and Planning to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year, these indicators are calculated and reviewed by Senior Management Team. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

The table above summarises how we performed against set targets for the three key financial performance indicators established in our financial strategy. In summary, we achieved or bettered two of the financial targets, performing strongly in our ability to renew and replace our existing assets as required to be replaced in accordance to Council's asset management plans. Council maintains debt to conservative and manageable levels. This was achieved while maintaining community services and making ongoing investment in community infrastructure. Our operating result in this period all though below the target benchmarks, there has been a significant improvement in this ratio as compared to the previous periods, due to efforts to improve efficiency of Council operations. North Burnett Regional Council was severely impacted by several rain events in 2021-22 which has been prioritised to restore community assets to a serviceable condition.

These events are still having an impact on current works as the community infrastructure still undertakes restoration of the damage caused.

North Burnett Regional Council

Financial Statements 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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

Cr Les Hotz

Mayor

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Margot Stork

Chief Executive Officer

dd mmm yyyy

10.4 AUSTRALIA DAY - ADMINISTRATIVE DIRECTIVE**Doc Id:** 1170468**Author:** Jenny Hall, Community Development Stream Leader**Authoriser:** Margot Stork, Chief Executive Officer**Attachments:** 1. Draft Administrative Directive - Australia Day [1171254]**EXECUTIVE SUMMARY**

The purpose of this report is to seek a council resolution related to ongoing management of Australia Day Awards and Events and the structure of Council's Australia Day Award Selection Panel.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

2. *Sustainable Communities – to retain population and attract investment*

OFFICERS RECOMMENDATION

That Council

1. Endorse one (1) of the following Australia Day Awards Selection Panel Models from 2023, with a process review to be undertaken in 2028:
 - (a) The Mayor (or delegate) and six (6) community representatives one being the Regional Citizen of the Year and five (5) previous award winners (any category) in the remaining towns; or
 - (b) The Mayor (or delegate) and six (6) community representatives one being the Regional Citizen of the Year and five (5) previous award winners (any category) in the remaining towns. Elected members to endorse panel recommendations at a confidential discussion at December General Meeting; or
 - (c) The Mayor (or delegate), the Regional Citizen of the Year and six (6) community representatives, one previous award winner from each town (e.g. local legends award recipients and then a Regional Award winner if local legend is unavailable); or
 - (d) The Mayor (or delegate) and six (6) community representatives with at least one representative from each town chosen by the Divisional Councillor; or
 - (e) The Mayor and six (6) divisional Councillors.
2. Endorse one (1) of the following:
 - (a) Adopt the Administrative Directive – Australia Day as presented.
 - (b) If 1(b-e) is endorsed, adopt the Administrative Directive – Australia Day with appropriate amendments to the Australia Day Awards Selection Panel Membership.

REPORT**Background**

Local government and community organisations play a vital role delivering Australia Day events. On the 26 October 2022, Council resolved (2022/155) from 2023 forward to facilitate one (1) Regional Citizenship Ceremony and a Regional Australia Day Awards Presentation ceremony in one (1) location on 26 January each year rotated across the region with no local events delivered by Council.

On 26 January each year, Australians come together throughout the country to reflect, respect and celebrate with their communities. It is a day to reflect on what it means to be Australian and to celebrate all the things we love about our country — our home, our history and our people.

Local government and community organisations play a vital role in delivering Australia Day events.

Administrative Directive

An Administration Directive has been developed to ensure Council's management of Australia Day Awards and Events can be achieved in an efficient, effective, consistent, and timely manner.

The Directive guides Council operations in the management of the following functions:

- Regional Australia Day event and town schedule
- Australia Day Ambassador Program
- Australia Day Awards and categories
- Award Nomination process
- Award Selection Panel and membership
- Announcement of Award Recipients
- Supporting documentation including timeframes

Previous Resolutions

In developing the Directive, Officers have addressed Council resolutions made in 2022 and 2023 and constructive feedback from the 2023 Australia Day Celebrations in Eidsvold.

On the 26 October 2022, Council resolved from 2023 forward to:

RESOLUTION 2022/155:

1. Facilitate one (1) Regional Citizenship Ceremony and a Regional Australia Day Awards Presentation ceremony in one (1) location on 26 January each year rotated across the region with no local events delivered by Council.
2. North Burnett Regional Awards only with one (1) Local Legend Award issued for each community of Biggenden, Gayndah, Mount Perry, Mundubbera and Monto.
3. Endorse a change in the number of award categories from nine (9) to seven (7), with awards being 1. Citizen of the Year, 2. Young Citizen of the Year, 3. Volunteer of the Year, 4. Sportsperson of the Year, 5. Cultural Award, 6. Service to Sport, and 7 Community Organisation of the Year.
4. Endorse the addition of the Local Legend Award.

On the 28 June 2023, Council resolved to:

RESOLUTION 2023/84:

1. Endorse one (1) Regional Ceremony and a Regional Australia Day Awards Presentation ceremony in one (1) location on 26 January, in the following sequence, with review in 2028:
2024: Biggenden
2025: Monto
2026: Gayndah
2027: Mundubbera
2028: Mount Perry
2. Endorse that Australia Day award recipients name will be recorded electronically on Council's website.

Australia Day Award Selection Panel membership

Each year, an Australia Day Awards Selection Panel (committee) considers all nominations received for the North Burnett Regional Council Australia Day Awards program. The panel's

primary responsibility is to assess nominations fairly and impartially for all award categories and select award winners using a collaborative and consensus driven decision-making process.

Historically, there have been different panel membership structures ranging from:

- Divisional councillors selecting community members to take part in the decision-making process
- Divisional Councillors selecting previous award winners only or a combination of community members and award winners from the previous year
- Varying number of panel members.

The 2023 Australia Day Awards Selection Panel consisted of the Mayor and six (6) community representatives. The community representatives were the previous year's regional award winners. In instances where a regional award winner was not applicable in a community; an individual town award recipient was selected e.g., Citizen of the Year.

The model of selecting regional award recipients as first preference is unsustainable going forward due to the new award category structure implemented in 2023, particularly if one town is successful in receiving a number of regional awards, as was the case in 2023.

The following options for Australia Day Award Selection Panel membership are being presented for Council consideration and endorsement of one (1) option.

Option	Structure	Risks
1	<ul style="list-style-type: none"> • Mayor (or delegate) • Six (6) community representatives including: <ul style="list-style-type: none"> - Regional Citizen of the Year - 5 award winners (any category) in the remaining towns. 	<ul style="list-style-type: none"> • Award winners from the previous year may not be available or willing to be part of the selection panel. • The panel determines award winners rather than recommending award winners to Council.
2	<ul style="list-style-type: none"> • Option 1 plus Elected members to endorse panel recommendations at a confidential discussion in the December General Meeting. 	<ul style="list-style-type: none"> • The panel only makes recommendations on award winners and may not invest fully in the process. • Council consideration may require a special meeting if selection panel meeting is delayed. • Award winners from the previous year may not be available or willing to be part of the selection panel.
3	<ul style="list-style-type: none"> • Mayor (or delegate) • Regional Citizen of the Year • Six (6) community representatives <ul style="list-style-type: none"> - one previous award winner from each town (e.g. local legends award recipients and then a Regional Award winner if local legend is unavailable) 	<ul style="list-style-type: none"> • Two representatives from one town will be on the panel (i.e., Regional Citizen of the Year + local representative). • Local Legend Award winners may not have breadth of knowledge in all award categories.
4	<ul style="list-style-type: none"> • Mayor (or delegate) • Six (6) community representatives, one from each town chosen by the Divisional Councillor • Elected members to endorse panel recommendations at a confidential discussion in the December General Meeting. 	<ul style="list-style-type: none"> • Balancing diversity in committee composition to mitigate bias. • Council consideration may require a special meeting if selection panel meeting is delayed.
5	<ul style="list-style-type: none"> • Mayor • Six (6) divisional Councillors. 	<ul style="list-style-type: none"> • Availability of all Councillors to undertake this significant process

Where an option involving award winners is selected and there is no award winner available or willing to be part in the panel, it is recommended the Divisional Councillor for the town is asked to participate on the panel or nominate a community member to represent their town.

CONSULTATION

The draft Directive was developed in consultation with the Customer Experience and Communities Manager and Council's Executive Leadership Team.

In 2023, an Australia Day debrief was held with different areas of the organisation to review the performance and outcomes of the 2023 Australia Day Celebration in Eidsvold. This included reviewing community feedback, identifying areas of improvement and success. A debrief was held with the Communities team, the Chief Executive Officer and Interim General Manager - Corporate and Community and at a Councillor Information Workshop on Wednesday, 19 April 2023. A further presentation was provided to the Councillor Information Workshop held on 4 October 2023.

At the Councillor Information Workshop held on 4 October 2023, Councillors were provided with a summary of key award nomination and event timelines.

Australia Day Award nomination key dates are published on Council's website along with information on the Regional Australia Day Celebrations. This information will be shared with community via Council's media channels.

RISK IMPLICATIONS

It is important to balance the selection panel with diversity of demographics to mitigate the possible perception of bias.

In small communities such as the North Burnett it is not uncommon for panel members to have business or personal relationships with award nominees. It is critical that conflicts of interest are declared and managed as part of the assessment and decision-making process.

Reputation / Political

The Directive is designed to provide oversight of the management of Australia Day Awards and Events.

Occupational Health & Safety (WHS)

Not Applicable.

Financial Impact

The Regional Australia Day Celebration and award ceremony budget is determined during the budget planning process each financial year.

The National Australia Day Council (NADC), with the assistance of the Australian Government, has supported Australia Day events across the nation by offering grant funding to support communities to hold Australia Day events. The grant is designed to encourage communities to reflect, respect, and celebrate on Australia Day. Council has been successful with a grant application for events held in 2021, 2022 and 2023.

The 2024 Australia Day Grants program is open for applications to apply for up to \$10,000 of funding to host an inclusive Australia Day event. An additional grant of \$5,000 is available for events that include strong recognition of Aboriginal and/or Torres Strait Islander peoples.

The 2024 Australia Day Celebration budget is:

Budget	Budget
Council Contribution	\$ 22,500
National Australia Day Grant	\$ 10,000*
Total overall budget	\$ 32,500*

*Subject to grant application being successful. If grant is successful, the Council contribution is expected to be lower than the budgeted amount.

Australia Day Award events and Citizenship ceremonies have wage impacts for Council due to staff working on a public holiday. The wages for Community Development staff working on Australia Day are budgeted each year in the wages budget for this stream.

Legal & Regulatory

All local government councils are encouraged to honour outstanding community members in their Australia Day Awards program. There is no requirement in the *Local Government Act 2009* or *Local Government Regulation 2012* for Council to deliver Australia Day events and awards, however it is strongly encouraged by the NADC and Queensland Government.

The Australia Day Ambassador program is an agreement and relationship between local councils and the Queensland Government in collaboration with the NADC. This program is not available to community groups. The program brings accomplished and inspirational Queenslanders to local council Australia Day celebrations throughout the State.

The Australian Citizenship Ceremonies Code sets out the requirements for conducting citizenship ceremonies in accordance with the *Australian Citizenship Act 2007* and the *Australian Citizenship Regulation 2016*. In December 2022, the Australian Citizenship Ceremonies Code was updated to require Councils to hold a ceremony on Australia Day, or the three days prior or the three days after Australia Day. Prior to this change, Councils were required to hold a citizenship ceremony on Australia Day. Councils that conferred citizenship for less than 20 people in the previous year are exempt from this requirement.

Environmental

Not applicable.

Property & Infrastructure

The recommendation does not provide for any key changes to property and infrastructure.

Human Resources

Internal resources will be required to ensure staff are aware of the Directive processes and procedures.

Australia Day Award ceremonies and events are one of Council's flagship events for the year along with Citizenship Ceremonies. The human resources contribution to organise award nominations, the award selection panels and events is a significant investment over a three-to-four-month period. Australia Day planning and events involve a range of team members from across the organisation as noted in the directive.

Information Communications Technology

If Australia Day Awards and Events continue to be livestreamed, internet coverage will be required at event locations. This requires data, hardware and staffing capacity, particularly if duplicated at multiple sites.

Service Delivery

An Administration Directive has been developed to ensure Council's management of Australia Day Awards and Events can be achieved in an efficient, effective, consistent, and timely manner.

Climate

Inclement weather including heat waves can impact community events. Wet weather options will be considered during event planning, as well as how to manage the event if a Natural Disaster occurs.

KEY MESSAGE

On 26 January, Australians come together at more than 500 events across Australia hosted by councils and local community groups to reflect, respect and celebrate with their communities.

Local government and community organisations play a vital role in delivering Australia Day events. It is important Council continues to find ways to optimise services and ensure Council's management of Australia Day Awards and Events can be achieved in an efficient, effective, consistent, and timely manner.

Draft 3401 Australia Day Administration Directive



INTENT OR PURPOSE

- 1) The purpose of this directive is to ensure that Council's management of Australia Day Awards and Events can be achieved in an efficient, effective, consistent, and timely manner.

SCOPE

- 2) This directive applies to the coordination and delivery of
 - i. Australia Day Awards program
 - ii. Regional Australia Day event (including Awards presentation ceremony and Citizenship Ceremony)
- 3) This directive applies to
 - iii. all Responsible Persons of Council
 - iv. all agents of Council

DEFINITIONS

- 4) For the purposes of this directive the following definitions will apply.

Term	Definition
Agents	Agents of Council extend to include contractors, community groups, members of Australia Day Award Selection Panel, volunteers, external suppliers, contractors, and subcontractors who perform work for Council.
Confit of Interest	Means a conflict; whether actual, perceived, or potential; between official duties in serving the public interest and personal interests.
Perceived Conflict of Interest	can exist where it could be perceived or appears, that an employee or agents' private interest could improperly influence the performance of their duties – whether or not this is in fact the case.
Potential Conflict of Interest	can arise where an employee or agent has private interests that could conflict with their official duties in the future.
Responsible person	means Councillors, employees, contractors, and volunteers who are responsible for the proper operation and safeguarding of Council assets they access and use.

DIRECTION

- 5) **General Information**
Local government and community organisations play a vital role in delivering Australia Day events. Australia Day activities in Queensland are proudly supported by the Queensland Government in partnership with the Australian Government through the National Australia Day Council (NADC).

The National Australia Day Council (NADC) is responsible for how Australia Day is celebrated nationally. This includes consistently communicating Australia Day messages and themes across all levels of government and community, for events held in capital cities, regional and remote Australia.

- 6) **Regional Australia Day Schedule**

On the 26 October 2022, Council resolved from 2023 to facilitate one (1) Regional Citizenship Ceremony and a Regional Australia Day Awards Presentation ceremony in one (1) location on 26 January each year, rotated across the region with no local events delivered by Council.

On the 28 June 2023, Council resolved that the rotation schedule for future Regional Australia Day events is as follows:

- 2023: Eidsvold (*already held*)
- 2024: Biggenden
- 2025: Monto
- 2026: Gayndah
- 2027: Mundubbera
- 2028: Mount Perry

7) **Coordination of Regional Australia Day event and Citizenship Ceremony**

The Community Development section will plan and coordinate Council's Regional Australia Day and Citizenship Ceremony celebrations. Planning will normally commence from August each year.

8) **Citizenship Ceremonies on Australia Day**

The Australian Citizenship Ceremonies Code (the Code) sets out the legal requirements and best practice guidelines for hosting citizenship ceremonies, in accordance with the *Australian Citizenship Act 2007* and the *Australian Citizenship Regulation 2016*. The code records the roles and responsibilities for those involved in citizenship ceremonies and guidelines on planning ceremonies.

Council must plan ceremonies in accordance with the Code. The code is reviewed regularly to ensure that information remains up to date and is published on the Department of Home Affairs website immi.homeaffairs.gov.au/citizenship/ceremony

9) **Regional Australia Day Budget**

The Regional Australia Day event and Awards budget is determined during the budget planning process each financial year. The budget needs to factor in the cost of the Australia Day awards, Citizenship Ceremony materials, marketing, entertainment, catering, entertainment, resources and wages.

10) **Australia Day Ambassador Program**

The Australia Day ambassador program is an integral part of Australia Day celebrations. This program is:

- An agreement and relationship between local councils and the Queensland Government, in association with the National Australia Day Council (NADC).
- Is not available to community groups.
- The program brings accomplished and inspirational Queenslanders to local council Australia Day celebrations throughout the State.
- The Queensland Government, via the Premiers Department, will release an Expression of Interest (EOI) to participate in the program normally in September each year.
- The Community Development Steam Leader submits an EOI for Council to host an Ambassador.
- The Premiers Office assign an Ambassador to Council and the Community Development Stream Leader coordinates arrangements and their visit to the region.

11) **North Burnett Regional Council Australia Day Awards**

On the 26 October 2022, Council resolved a change to the structure and number of award categories. The award categories from 2023 are:

Award title	Number of awards
Regional Citizen of the Year	One award issued
Regional Young Citizen of the Year	One award issued
Regional Volunteer of the Year	One award issued
Regional Community Organisation of the Year	One award issued

Regional Sportsperson of the Year Award	One award issued
Regional Service to Sport Award	One award issued
Regional Cultural Award	One award issued
Local Legend Award	6 awards - one award issued to a resident in each town of Biggenden, Eidsvold, Gayndah, Monto, Mundubbera and Mount Perry.
Total	13

12) Award nominations

- Council aims to open award nominations in September or early October each year, with nominations closing Mid November.
- All nominations are completed online via SmartyGrants.
- Nomination form links and award information is published on Council's Australia Day Awards website: www.northburnett.qld.gov.au/australia-day-awards-and-nominations/

13) Australia Day Awards Selection Panel

Purpose

- The Australia Day Awards Selection Panel (committee) consider all nominations that are received for the North Burnett Regional Council Australia Day Awards program.
- Their primary responsibility is to assess nominations fairly and impartially for all award categories. This is achieved by:
 - i. Assessing all nominations against set criteria
 - ii. Reviewing collective scoring outcomes and commentary
 - iii. Selecting award winners using a collaborative and consensus driven decision-making process.
- Australia Day Awards Selection Panel meeting shall not be open to the public. All proceedings and records of the meeting shall be confidential.
- All decisions by the Awards Selection Panel are final, and no correspondence will be entered into on the subject of decisions made.

Panel membership

The Awards Selection Panel (committee) will comprise of up to seven (7) voting members and one (1) non-voting member:

- i. Mayor (or delegate)
- ii. Six (6) community representatives including:
 - The Regional Citizen of the Year
 - 5 previous award winners (any category) in the remaining towns.
- iii. If there is no award winner available or willing to take part in the panel, to be part of the panel, it is recommended the Divisional Councillor for the town is asked to participate on the panel or nominate a community member to represent their town.
- iv. Community Development Stream Leader to coordinate, organise meeting and minute taking. This officer does not have voting rights, however, may be called on to provide advice on eligibility criteria and award definitions.

Assessment of nominations

- All voting members of the Australia Day Selection Panel must assess all nominations for awards via SmartyGrants, prior to the Award Selection Panel meeting and in accordance with the assessment criteria for each award.
- Selection Panel members will have at least 7 days to assess nominations prior to the Selection Panel meeting.
- The details provided in the nomination is the ONLY information the Selection Panel have to select a winner.

- Any Conflict of Interest must be declared when assessing each nomination.

Conflict of interests

A conflict of interest occurs when there is an actual, perceived, or potential conflict between an employee or agents' personal life and the assessment of Australia Day nominations. It is the responsibility of each individual to identify when a conflict of interest has or may arise.

Conflicts must be identified:

- At the time nominations are assessed and during the panel assessment meeting.
- In the event of a conflict of interest arising for any member of the panel, the member must disclose the interest and clearly state the nature of the interest at the meeting and have this noted in the meeting minutes before the matter is considered.
- The Panel shall determine if the member who has declared a conflict may stay in the room for the award category where the conflict exists but not participate in any discussion or if they should leave the room and return after the award winner has been selected.

Award Selection Panel Meeting

- The Awards Selection Panel will meet at least once per year normally in December. The Chairperson can call a special meeting at any time with reasonable due notice (5 working days), if required.
- A quorum of the selection panel is three.
- Decisions of the Selection Panel shall be made by a consensus decision making process i.e., simple majority.
- The selection panel reserves the right to consider a nominee under an alternate category from which they were originally nominated, should the selection panel deem the nomination better aligned to the alternate category.
- The meeting may be held in person or via video conferencing (e.g. Microsoft Teams).
- Australia Day Awards Selection Panel meeting shall not be open to the public. All proceedings and records of the meeting shall be confidential.

14) Announcement of Australia Day Awards Recipients

- Australia Day Awards will be announced at the Regional Australia Day Award Ceremony each year.
- Award Ceremonies will be livestreamed on Council's Facebook page.
- All nominees will be invited to attend the ceremony, however, the nominee will not be notified prior to the ceremony if they are the award winner.
- Award winner names and synopsis will be published on Council's website after the awards ceremony.

15) Australia Day Honour Boards

- On the 28 June 2023, Council resolved that Australia Day Award recipient names will be recorded electronically on Council's website.
- Australia Day Honour Boards in each town will not be updated with Australia Day Award recipients from 2023.

ROLES AND RESPONSIBILITIES

5) A summary of the roles and responsibilities are listed in the below table.

Area	Task
Australia Day Awards Selection Panel	<ul style="list-style-type: none"> • Their primary responsibility is to assess nominations fairly and impartially for all award categories against set criteria • Determine award winners using a collaborative and consensus driven decision-making process.

Community Development Team	<ul style="list-style-type: none"> Coordinate Australia Day Awards Nominations and Award Selection Panel logistics Coordinate Regional Australia Day Celebration Coordinate Awards and Citizenship Ceremony Coordinate Ambassador Program Coordinate marketing and promotion of awards nomination and ceremonies.
Customer Service and Library	<ul style="list-style-type: none"> Assist with promoting award nominations and ceremonies. Support community members to submit online award nominations via phone or in person at a Customer Service and Library Centre.
Chief Executive Officer	<ul style="list-style-type: none"> Attend Regional Australia Day Celebration Master of Ceremonies Review and endorse event management plan and speech.
Councillors	<ul style="list-style-type: none"> Attendance at Regional Australia Day Celebration Participate in Ceremony.
Environment team	<ul style="list-style-type: none"> Review and assess community food licence applications and event bins.
General Manager – Corporate and Community	<ul style="list-style-type: none"> Attend Regional Australia Day event Review documentation including speech and event management plan.
Governance and Risk Advisor	<ul style="list-style-type: none"> Review and provide advice on relevant documentation.
ICT team	<ul style="list-style-type: none"> Assist with technology and infrastructure to live stream ceremonies.
Mayor	<ul style="list-style-type: none"> Chair of Australia Day Awards Selection Panel (or delegate) Citizenship Presiding Officer Review and endorse ceremony speech content Sign award certificates and community letters e.g. letters to nominees and citizenship ceremony invitations.
Managers	<ul style="list-style-type: none"> Attend Regional Australia Day event Staff and resourcing.
Media team	<ul style="list-style-type: none"> Media and promotion of award nominations Media and promotion of Regional event.
Works Department (including Parks and Open Spaces team)	<ul style="list-style-type: none"> Assist with maintenance and set-up for the Australia Day events. Deliver event bins and relevant resources.
Workplace Health and Safety	<ul style="list-style-type: none"> Review event management and site plan.

APPLICABLE LEGISLATION AND REGULATION

6) Applicable legislation and regulation:

- Local Government Act 2009*
- Australian Citizenship Act 2007 (Cth)*
- Australian Citizenship Regulation 2016*
- Information Privacy Act 2009*

7) General information

All local government Councils are encouraged to honour outstanding community members in their Australia Day Awards program. There is no requirement in the *Local Government Act 2009* or *Local Government Regulation 2012* for Council to deliver Australia Day events and awards however it is strongly encouraged by the National Australia Day Council (NADC) and Queensland Government.

RELATED DOCUMENTS

8) Related documents are:

ADMINISTRATIVE DIRECTIVE

Approved Click or tap to enter a date.

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- a) Australia Day Awards Selection Panel Structure (1171259)
- b) Australia Day Awards Information and Criteria (1171256)
- c) Australia Day Award Nominations FAQ (1068453)
- d) Australia Day Award Selection Panel confidentiality agreement (1073223)
- e) Australia Day timelines (1171260)
- f) Event Management Plan
- g) Australian Citizenship Ceremonies Code
- h) Councillor Code of Conduct
- i) Employee Code of Conduct

APPROVAL AND REVIEW

This directive will be reviewed every four years by the General Manager Corporate and Community and is due for review in September 2027

REVISION HISTORY

Version	CEO or General Manager	Approval Date	History
1	General Manager Corporate and Community	Click here to enter a date.	New

10.5 GAYNDAH AIRPORT - FORMALISING OF TENURE TO BUREAU OF METEOROLOGY**Doc Id:** 1168141**Author:** Michael Wallace, Contracts and Leasing Officer**Authoriser:** Kim Mahoney, General Manager Corporate & Community**Attachments:** Nil**EXECUTIVE SUMMARY**

The purpose of this report is to seek a Council resolution to formalise tenure to the Bureau of Meteorology (BOM) at Gayndah Airport.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

3. *Prosperous Future – to ensure economic growth for future generations*

OFFICERS RECOMMENDATION

That Council:

1. Grant a Lease over part 153 BON934 and 2 RP201121 to Commonwealth of Australia as represented by the Bureau of Meteorology, pursuant *Section 236 (1)(b)(i), (2), (3) and (4)* of *Local Government Regulation 2012*.
2. Authorise the Chief Executive Officer to settle the terms of the lease to the Commonwealth of Australia as represented by the Bureau of Meteorology; referred to in Part 1.

REPORT**Background**

Since 2003 the BOM have operated an Automatic Weather Station at the Gayndah Airport, Tony Lutvey Avenue, Gayndah. Permission to locate the facility at the Airport was originally granted by way of letter from the former Gayndah Shire Council.

During 2021 the BOM approached North Burnett Regional Council (Council) advising of a network wide program to upgrade equipment. In June 2021 Council provided endorsed Consent to Works with BOM subsequently completing the equipment upgrade. BOM has now approached Council to formalise tenure.

No formal tenure has ever existed over the site. Council provides onsite mowing and electricity at no charge to the BOM. The site is monitored remotely by BOM with only occasional site attendance required by BOM technicians. No operational issues have been identified with the BOM's occupation of the proposed lease area.

The Applicant

The BOM is Australia's national weather, climate and water agency. The BOM operates under the authority of the *Meteorology Act 1955* and the *Water Act 2007*. On 01 July 2014 the BOM became a Non-Corporate Commonwealth entity. The Director of Meteorology reports to the Minister or Ministers responsible for the two relevant acts.

The Site



Proposed Lease

The BOM have requested a lease term of ten (10) years with a rental fee of \$1 per annum. The lease area is 256m². The lease area is over both Reserve 153 BON934 and Freehold lot 2 RP201121.

Significant discussion has occurred with the BOM regarding Council's initial preference for a lease on commercial terms. The BOM did not agree, citing peppercorn arrangements with other councils. No rental has been charged by North Burnett Council (or previously Gayndah Shire) for the last 20 years. Due to the substantial community benefit and data and information which is provided by the BOM at no cost to Council, it is considered a lease fee of \$1 per annum is acceptable.

There is no additional infrastructure proposed, nor any proposed changes to onsite operations.

Options

A number of options are available to Council to progress the request from the BOM. These include:

- 1) Grant a Licence Agreement
- 2) Enter a 10 Year Lease (*Lessee's preference*)
- 3) Enter a 5 Year Lease with option in Council favour for a further 5 years (*Officer Recommendation*)
- 4) Not grant any Licence Agreement or Lease.

Recommended Terms

Although the BOM have requested a lease term of ten (10) years, it is considered a term of five (5) years plus a five (5) year option to Council would be more appropriate. This will ensure future airport development or operations are not constrained by committing to a longer lease term. Further, it is noted ten (10) years would be the maximum overall lease term permissible without gaining Development Approval for a Reconfiguration of a Lot.

It is proposed the Council's Chief Executive Officer be authorised to settle the final terms of a lease including seeking the proposed Lessee to cover Council's outlays for Valuation and Legal fees associated with lease preparation.

Local Government Regulation 2012 provides a mechanism for Council to grant a lease to a Government Agency without a Tender or Auction, by way of a Resolution of Council to apply an exception.

CONSULTATION

- Bureau of Meteorology
- General Manager Works
- Parks and Open Spaces Coordinator
- Senior Technical Officer (Assets)
- Disaster Management Officer

RISK IMPLICATIONS**Reputation / Political**

No adverse reputational or political risk is envisaged in formalising the onsite arrangement that has existed for the past 20 years.

Occupational Health & Safety (WHS)

No concerns given infrastructure has been in operation on site for the past 20 years without affecting Airport operations. Checks will be undertaken to ensure compliance with the *Civil Aviation Safety Authority flight zone requirements*.

Financial Impact

It is proposed the existing arrangement will be a peppercorn lease of one dollar per annum. Leasing documents will be provided at the expense of the BOM.

Legal & Regulatory

It is proposed a formal lease will be entered into.

Environmental

Not Applicable.

Property & Infrastructure

Not Applicable.

Human Resources

Staff resources will be required to implement formal tenure.

Information Communications Technology

Not Applicable.

Service Delivery

Not Applicable.

Climate

Not Applicable.

KEY MESSAGE

Council is continuing to support the use of land under its control for the benefit of the community.

11 WORKS

11.1 RENAMING A SECTION OF OLD MUNDUBBERA-DURONG ROAD

Doc Id: 1172601

Author: Allan Hull, Civil Works Manager

Authoriser: Margot Stork, Chief Executive Officer

Attachments: Nil

EXECUTIVE SUMMARY

Mundubbera-Durong Road was realigned to facilitate construction of the new John Peterson Bridge. The Department of Transport and Main Roads (TMR) is proposing to demain and transfer responsibility for the old section of Mundubbera-Durong Road, that is no longer a through road, to Council.

TMR is seeking Council's preferred name for the demained section of the road.

CORPORATE PLAN

OUR VISION: A prosperous future for generations built on a solid foundation of customer focused, efficient and effective service delivery.

OUR PRIORITY AREAS:

1. *Essential Service Delivery – Getting the basics right*

OFFICERS RECOMMENDATION

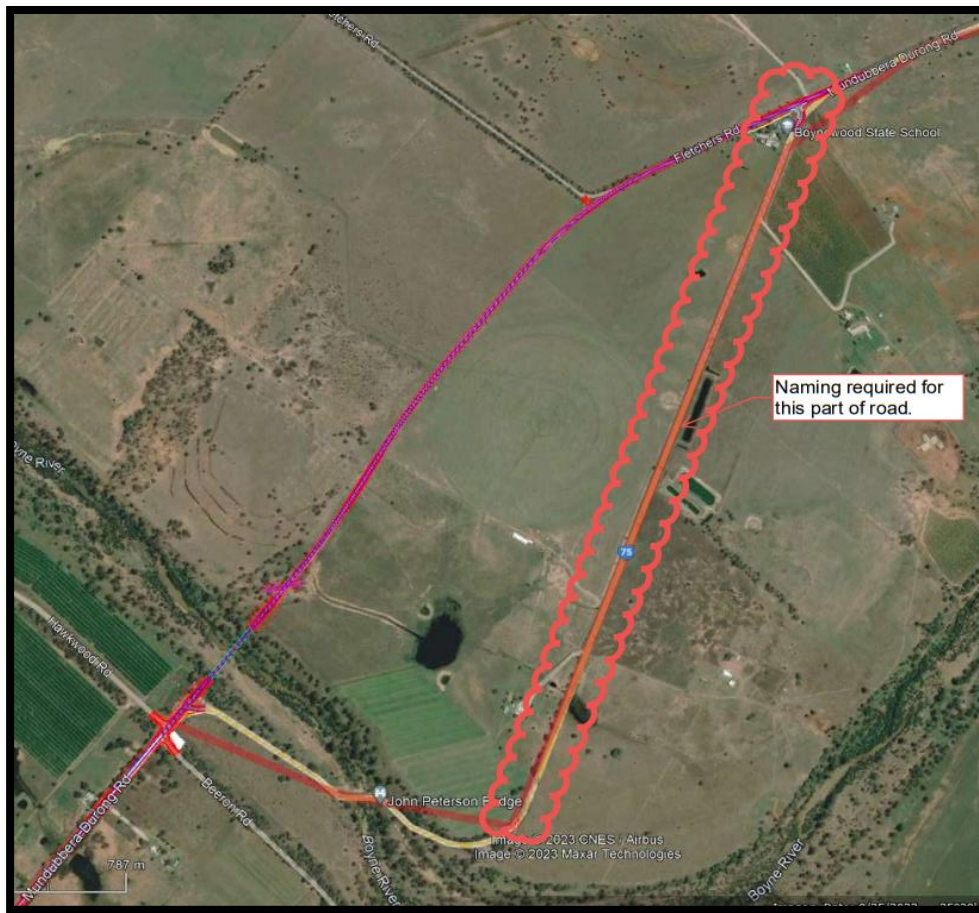
That Council:

1. Adopts the name Bourke Road for the demained section of the old Mundubbera-Durong Road; and
2. Authorise the Chief Executive Officer to approach the Department of Transport and Main Roads for a financial contribution of \$99,313 to cover the future maintenance and future reseal costs for the road, taking into account the depreciation of the section which is above Council's Level of Service.

REPORT

The Department of Transport and Main Roads (TMR) has replaced the John Peterson Bridge on a new alignment of Mundubbera-Durong Road. Now that the new bridge and new Mundubbera – Durong Road alignment, from Boynewood State School to Hawkwood/Beeron Road intersections, is complete and open to traffic, the old section of Mundubbera-Durong Road will no longer serve a state road function. As such TMR proposes that the old section of Mundubbera-Durong Road is transferred to Council.

The transferal of the road responsibility to Council will increase Council's financial liabilities as it will become responsible for maintaining and renewing the road section for the life of the asset. Whilst the road is currently a two lane, sealed road, this standard exceeds Council's current level of service for this type of road usage. Whilst Council officers would not seek to replace the road like for like in the future, Council will still incur additional operational and maintenance costs. It is therefore recommended that Council ask TMR for a contribution towards maintenance costs and a future reseal of the section that is above Council's level of service. These costs have been estimated at \$99,313.



CONSULTATION

Council officers conducted a community engagement activity to gather input regarding a new road name. Consultation was undertaken through Facebook posts, on the Council's website, letters to affected residents, and engagement with the Boynewood State School. While Council suggested two (2) names, Bourke Road, and Boyne Road, other suggestions were welcomed from the community. A summary of the feedback received is below.

Road Name Selected	Number of Votes
Bourke Road	20
Bourkes Road	2
Boyne River Road	3
Boyne Road	2
Boynewood Road	1
Boynewood School Road	3
F Whelan Road	1
Faye Whelan Rd	1
Grotto Marks	1
Loveday Road	1
Milla Milla	1
Old Bridge Road.	1
Wakka Wakka Road	1
Whelan Road	1
Zandernell Road	1
Total	40

Another suggestion for Boyne School Road was provided to Council after the closing date.

RISK IMPLICATIONS**Reputation / Political**

Any selection of a road name will have supporters and detractors in the community.

Occupational Health & Safety (WHS)

Not Applicable

Financial Impact

The demanded road is of a higher standard than Council's requires for the number of properties serviced, this will have an impact on the depreciation of this section of road.

Legal & Regulatory

Council's policy states that preferred road names should be limited to:

- Indigenous names of local fauna, flora and features;
- Early local settlers, pioneers, explorers, inventors, or other local eminent persons; War / casualty lists;
- Theme based naming (e.g. ships, bushrangers);
- Local landmarks or site specific features; and
- Thematic names such as flora, fauna. in nominating names;

In addition, it is recommended that names are limited to single word and not be a duplication of another road name in the region.

As a guide the Policy identifies designated street name themes for Mundubbera include pioneering families, explorers, historical figures, or members of the royal family.

Environmental

Not Applicable.

Property & Infrastructure

The demanded section of road will have to be added to Council's Road Register.

Human Resources

Not Applicable.

Information Communications Technology

Not Applicable.

Service Delivery

Council will be required to maintain this road into the future.

Climate

Not Applicable.

KEY MESSAGE

Council has considered the results of its consultation regarding the naming of a section of the old Mundubbera-Durong Road and has decided to name the road Bourke Road as half of the results were in favour of Bourke Road.

12 COUNCILLOR REPORTS

12.1 MAYOR AND COUNCILLORS REPORTS

Doc Id: 1168965

Author: Tegan Bauer, Executive Assistant to the Mayor

Authoriser: Margot Stork, Chief Executive Officer

Attachments: 1. Cr Giddins - Councillor Report for September 2023.pdf [1173312]
2. Mayor Hotz - Councillor Report for September 2023.pdf [1173311]

INTRODUCTION/BACKGROUND

This report is a summary of information provided by the Mayor and Councillors outlining their attendance at meetings and functions representing Council for the period 1 September 2023 to 30 September 2023.

In addition to the attached, Councillor Information Workshops were held throughout the period as noted below. These workshops are an opportunity for Council Officers to keep Councillors up to date with projects that are happening throughout the region.

- Wednesday 6 September 2023 in Gayndah
- Wednesday 20 September 2023 in Gayndah

As per the 2023 Meeting Schedule, the Council General Meeting was held on Wednesday 23 September 2023 in Mount Perry.

OFFICER COMMENTS/CONCLUSION

Nil.

OFFICERS RECOMMENDATION

That Council receives the Councillor Reports for the period 1 September 2023 to 30 September 2023.

COUNCILLOR DAEL GIDDINS

SEPTEMBER 2023

Date	Meeting/Function	Location	Comments
04/09/2023	2023 Postie Bike Challenge	Gayndah	Meet & Greet with the 55+ Postie Bike riders before leaving for their travels to Darwin. This event is held yearly to raise funds for different organisations.
05/09/2023	Burnett Regional Drought Resilience Plan	Gayndah	Discussions with other relevant personal from different Organisations on what should be in the Plan.
07 & 08/09/2023	Gayndah State Primary School	Gayndah	Assist with planning for their upcoming event.
09/09/2023	North Coast Regional SES Week Award Presentations	Kilkivan	Attended the 2023 Annual Award presentations. Over 100 awards were presented to our SES Volunteers in our North Coast Region for Years of Service, Bravery and Special Awards.
09/09/2023	Gayndah State Primary School	Gayndah	Attended the Gayndah State Primary School Family Fun Day event.
13/09/2023	Binjour State School Book Week & NAIDOC Event	Binjour	The students presented and read their books that they had written. The students also took part in NAIDOC events.
14/09/2023	Meeting with Gayndah Resident	Gayndah	Resident presented to me their ideas for recycling of certain products.
14/09/2023	Central & Upper Burnett District Home for the Aged	Gayndah	Attended the 2023 Annual General Meeting.
15/09/2023	Gayndah RSL	Gayndah	Invited to attend the information night on Bites & Stings.
19/09/2023	Gayndah SES Vehicle Handover	Gayndah	Assisted with the presentation of the new vehicle for the Gayndah SES Unit.
22/09/2023	Gayndah QCWA	Gayndah	Attended the 100-year Celebration Day of the Gayndah QCWA.
24/09/2023	Gayndah Art Gallery	Gayndah	Attended the opening of the new exhibition – 100 years at Penwhauppel.
24/09/2023	Rural Aid	Biggenden	Attended the Meet & Greet event in Biggenden to welcome the Rural Aid group. Approximately 33 volunteers would be assisting several property

Date	Meeting/Function	Location	Comments
			owners in the Biggenden area with property repairs. Rural Aid would be spending 7 days in and around Biggenden. This Organisation have assisted several of our Towns over the last 4 years.
27/09/2023	Gayndah RSL	Gayndah	Meet with the members of the 2 nd Combat Regiment that were visiting our Town for the week.

MAYOR LES HOTZ

SEPTEMBER, 2023

Date	Meeting/Function	Location	Comments
01/09/2023	Mediation Meeting	Phone	
04/09/2023	Mediation Workshop	Gayndah	
04/09/2023	Meeting with Queensland Revenue Office	Team	Debt Recovery Program
05/09/2023	Funeral Service	Toowoomba	Funeral service for John Mesner.
07/09/2023	Monto Community Reference Group (CRG) Meeting	Monto	
08/09/2023	Wide Bay Burnett Regional Organisation of Councils (WBBROC) Annual General Meeting (AGM)	Maryborough	
09/09/2023	SES Week – North Coast Regional Awards Ceremony	Kilkivan	Attended awards ceremony with Cr Giddins, Monto Deputy District Controller and SES Member.
12/09/2023	Mount Perry Show Society AGM	Mount Perry	Attended the AGM with Cr Dingle.
13/09/2023	Meeting with community member	Monto	Community member discussed concerns.
13/09/2023	Meeting with Department Agriculture and Fisheries (DAF)	Phone	Discussed biosecurity measures, washdown bays and declared plant weed measurements.
14/09/2023	Funeral Service	Mundubbera	Funeral Service for Barry Holznagel.
14/09/2023	Gunther Village 49 th AGM	Gayndah	
18/09/2023	Funeral Service	Monto	Funeral Service for Elva Turner.
18/09/2023	Meeting with Department of State Development, Infrastructure, Local Government and Planning (DSDILGP)	Gayndah	Fiona Bowden, Lauren Fearne.

Date	Meeting/Function	Location	Comments
19/09/2023	Regional Policy Forum	Biloela	Bryson Head (member for Callide), Jarrod Bleijie (Deputy Leader of the Opposition and Shadow Minister for State Development, Infrastructure and Planning) and Sam O'Connor (Shadow Minister for Environment) discussed the need for more investment in critical infrastructure and better planning for large projects. Mr Bleijie discussed his plan and what is missing from the area. Mr O'Connor was available to discuss proactive policies including the management of pests and weeds.
22/09/2023	Queensland Country Women's Association (QCWA) 100 th Birthday Celebration	Gayndah	
25/09/2023	Monto Rate Payers Association Meeting	Monto	
27/09/2023	Councillor Community Session	Mount Perry	

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13 URGENT BUSINESS

As per the PRO-5005 Standing Order and Model Meeting Procedures, urgent business is business of such urgency that if it was deferred to the next Ordinary Council Meeting the delay could result in the Local Government, or an applicant or relevant stakeholder, being unfairly or unreasonably disadvantaged in some way.

A Councillor wishing to raise a matter of urgent business must provide a verbal report when an urgent business situation arises that does not allow time for a report to be prepared, and a summary will be included in the minutes that provides enough detail to give the reader a clear understanding of the information and advice upon which the Local Government based its deliberations.

As a general principle, all resolutions of Council should ordinarily only be made when Councillors have been given a written report with a recommendation and have had sufficient time to understand the issues involved before making a decision.

Having regard to the above, should a Councillor wish to raise a matter of urgent business, the Councillor must 'move' the following motion and another Councillor is required to 'second' the motion before a verbal report is heard.

Mover:

Secunder:

That the [insert matter] be tabled as an Urgent Matter of Business so that it may be considered by Council.

For:

Against:

14 CONFIDENTIAL REPORTS

OFFICERS RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275(1) of the *Local Government Regulation 2012*:

14.1 2022-2023 FINANCIAL AUDIT - MANAGEMENT REPORT

This matter is considered to be confidential under 254J - 254J(3)(i) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.

14.2 PROPERTY DISPOSAL - EIDSVOLD

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.3 LEASE RENEWALS - TELSTRA AND OPTUS OVER PART 1 M5825

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.4 LEASE RENEWAL OVER PART 113 BON1559

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

14.5 LEASE RENEWAL - MCINDOES ROAD, MUNDUBBERA

This matter is considered to be confidential under 254J - 254J(3)(g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

15 CLOSURE OF MEETING