



2017
ANNUAL REPORT



Table of Contents

4	A message from our Mayor
5	A message from our CEO
6	Divisional Boundaries
7	Elected Representatives
11	Human Resources
14	Work Health and Safety
16	Contact Centre
17	Customer Service
18	Libraries
22	Community Development
30	Australia Day
32	Development Services
34	Technical Services
38	Environmental Services
42	Disaster Management
44	Community Financial Report
47	Financial Statements
93	Statutory Information

A message from our Mayor



CR RACHEL CHAMBERS

Looking back on the past year I am satisfied with the progress we have made towards the North Burnett becoming renowned as the most proactive, innovative region in Queensland and I am excited to look forward into the future.

It seems like an eternity ago (July 2016) when I travelled to China to see how the North Burnett could benefit from the then recently signed free trade agreement. I was hoping, as many do I'm sure, for a silver bullet, a great opportunity, some kind of idea which would bring jobs and growth to our region. Of course there was no silver bullet however there were many learnings and a deepening understanding of the need to position our region as a leader in agriculture (and related industries) not just within Queensland or Australia but also on the global market. I came home very clear as to where we currently stood on the world stage and knew then we had work to do as we seem to be a best kept secret.

The North Burnett has an impeccably clean environment, rich arable soils and a river water system which although gets cranky at times has fed many a generation. Food is what we do, and we do it extremely well. As I have said to many a State and Federal MP, look at us not as a region of only 10,000 individuals, we are a region of multi million dollar industry leaders who have been exporting to the world even before it was cool to do so.

I have come to the realization that perhaps regional areas are so underrepresented in decision making processes because we actually undervalue ourselves and the importance of the work we do. Farmers just get on with the job. Farmers for generations have been the quiet achievers however it is now time to not only be immensely proud of the skill set of our agricultural sector but to also clearly demonstrate and articulate the value the profession plays in the world.

Although agriculture of course serves as the foundation of our region I certainly don't want to take anything away from our small businesses which without their products and services our towns would surely die.

There is no doubt in my mind that the opportunity for jobs and growth lies within our untapped potential for food based industries. Without food, humankind will cease to exist and with the increase in population worldwide it is estimated we will need to increase food production by 70% by the year 2050.

The North Burnett is well placed for growth and prosperity for generations to come. It's our job as your council to make sure we have done everything possible to encourage investment in our future growth and I can guarantee you, we are doing just that.

A message from our CEO



It gives me great pleasure to present my eighth Annual Report for the North Burnett Regional Council and the ninth Annual Report for Council. The 2016-17 financial year again saw the continuation of restoration and betterment works. In regards to Tropical Cyclone Marcia, construction on 19 of the 19 betterment submissions have been completed with the Gayndah-Mundubbera (Deep Creek approaches) being completed by 30 June. All 2015 REPA roads have been acquitted by Queensland Reconstruction Authority with the last payment received 21 April. In regards to the Central Queensland Inland Trough event the following was achieved by the end of the financial year:

- Emergent Works 100% complete.
- Assessment: 100% complete.
- QRA REPA Submissions: 100% complete.
- QRA REPA Approvals: 100% complete.
- Procurement: 80% complete.
- Delivery: 55% complete.

The region was again impacted with TC Debbie in March 2017. The damage sustained equates to a total on the ground submitted construction value of approximately \$5.52M over 213 roads. Since 2010/11, Council has completed a significant amount of reconstruction and betterment works under NDRRA. Council has worked closely with the Queensland Reconstruction Authority on the submissions for NDRRA so we can get on with the job of rebuilding as quickly as possible.

It is pleasing to note that Council is again within the recommended levels of financial sustainability for 3 of the 3 statutory ratios as outlined by the Department of Infrastructure, Local Government and Planning and is continuing to work towards a balanced budgetary position. For this financial year Council has been rated as low-risk and sustainable. This has been a significant achievement for our Council and a long time in the making. Though in noting this achievement included in General Purpose Grants is an advance payment of the 2017-18 Financial Assistance Grant allocation to the value of \$5,853,609.

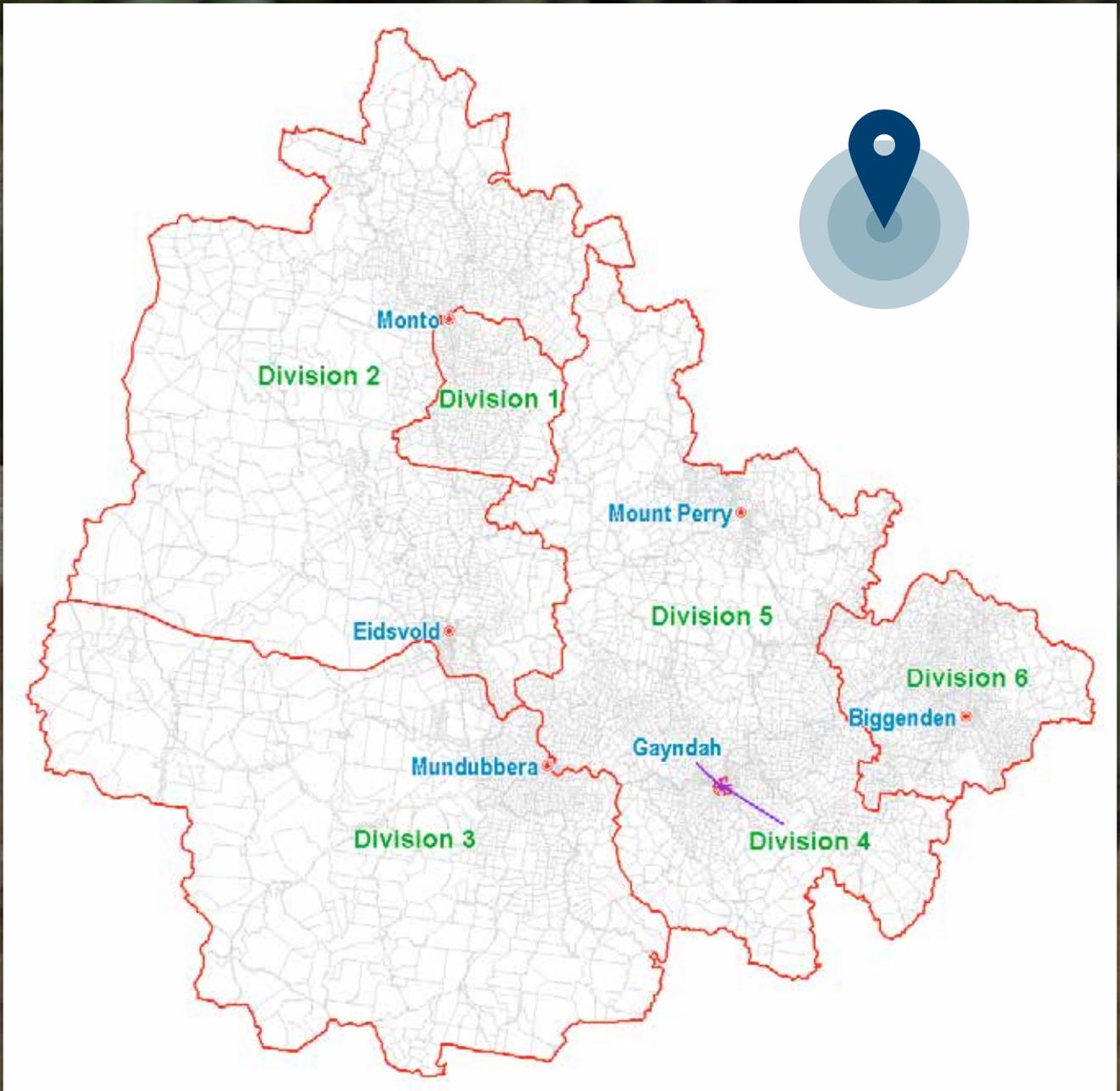
North Burnett Regional Council, like many local authorities welcomed the federal government's latest Annual Budget which has restored the indexation on Financial Assistance Grants (FAGs). The Australian Local Government Association (ALGA) pointed out the federal government's own estimates which said its 2014 Budget move to freeze FAGs indexation cost local communities more than \$600 million worth of services and infrastructure over three years, with the biggest impact felt by councils in regional and remote Australia.

Two very exciting achievements over the course of the financial year Council's involvement in negotiations to establish an Indigenous Land Use Agreement (ILUA) with the Port Curtis Coral Coast (PCCC) people involving parts of the North Burnett, Bundaberg and Gladstone Regional Council areas. The ILUA was signed by all, and a formal signing/acknowledgement ceremony was held on 29 November 2016.

The indigenous flag was proudly raised with both the Australian and Queensland flags following the installation of a third flag pole in front of the North Burnett Regional Council's Public Office during the reporting year. An official flag raising ceremony was held to coincide with the public meeting to discuss the Ban Ban Springs Management on 4 October 2016. Council has also established the Ban Ban Springs Environmental Management Plan Community Consultation Group in partnership with the Wakka Wakka people. The Ban Ban Springs site is a significant area of both indigenous and European history and heritage and together the committee is looking for ways to work together to manage the site for future generations.

I would also take this opportunity to acknowledge the Council Leadership Team and the Elected Members for their support during this year. I would thank you for taking the time to read this Annual Report and Council would welcome any feedback on the same.

Divisional Boundaries





Mayor

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Councillor Rachel Chambers brings a positive and enthusiastic approach to the North Burnett. Rachel is well skilled in business and education and passionate about people.

Committed to leading a proactive council she is excited about the opportunity to encourage the people of the region and the region itself to reach their full potential.

A strong focus of Rachel's term will be developing strategy within council, bringing the communities together to work regionally, breaking down barriers between city, coast and rural areas, creating opportunities to retain our youth, addressing the misconceived perception of North Burnett and ensuring people remain the anchor point to which all decisions are made.

Rachel is determined to develop strong partnerships with community, private enterprise and all levels of government with particular emphasis on developing mutually beneficial projects with neighbouring councils of the region.

Rachel welcomes any suggestions, advice, complaints and ideas from the public as she is your voice and works for you.



Deputy Mayor

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I have now entered my 14th year of service within Local Government, having served with many fine and passionate people who work for their individual communities but never lose sight of the big picture; which is helping to see our North Burnett region grow and prosper.

With a small population, multiple services and the 5th largest road network in Queensland to maintain, there is no doubt that governing the North Burnett is a challenge. This challenge keeps me interested and focused. I come from a sporting background and believe in never giving up, and that a team mentality is necessary to win and be successful in any organisation. I am a strong advocate for the One Team model that this Council wants to build on.

My portfolio groups of Communities, and Governance and Finance, Special Projects have had a busy and productive year resulting in many good outcomes for the North Burnett.

We have dedicated significant time and effort to addressing Aged Care, Mental Health and Counselling Support Services across the North Burnett, as well as lobbying at a higher level to improve these services within our community.

I am also extremely proud of the great road maintenance results that our staff have achieved in the last financial year, which has vindicated Council's decision to allocate extra funds to the road maintenance budget.

May we strive together to achieve what the community have identified in Council's new Corporate Plan.



CR PAUL LOBEGEIER

Division 1

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The past twelve months has been productive and positive for our region. Council Portfolio groups have been developed and are meeting regularly, resulting in better outcomes and efficiencies for the North Burnett.

Working together with our staff on the Works portfolio; myself, Cr Webster and Cr Radel have been able to establish an effective forward works program, allowing Council to better plan for the future and mitigate significant damage before it happens. This has been long awaited and to date has seen a marked improvements and savings in our road network. Forward planning will also be apart of budgeting and implementation to achieve improvements operations.

I would like to thank my fellow Councillors and the staff who work together on the Arts and Cultural portfolio group of the Council. It is with great pride that I note that this year Council was again competitive with regions twice our size in the amount of funding received for Regional Arts Development Fund (RADF). Council received a very generous grant from State Government and together with Council contribution were able to offer support and encouragement to our local artists.

In closing I would like to proudly acknowledge the achievements of the Council as a whole in the past year and support the strong and positive direction in which we are heading.



CR PETER WEBSTER

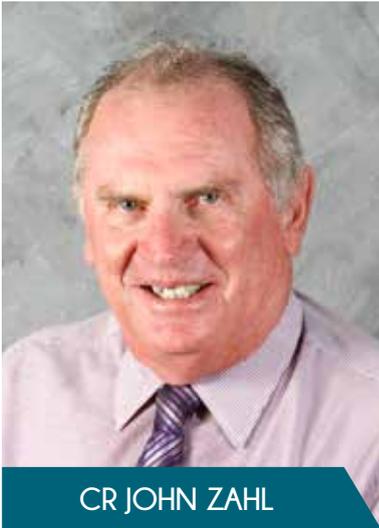
Division 2

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This year has been quite a busy year, with Council trying to stretch the dollar further to achieve outcomes that the community expect. Council has focused on roads to try and bring them up to an acceptable standard, which is quite a challenge with such a large road network to manage. Council intends to put in place various measures to provide a better reporting system and new methods in the maintenance program. The community will be able to see the road system and assets displayed at the RM Williams Centre, this will be updated regularly. Council's next priority is to enhance the look of our towns, in Eidsvold new planter boxes and bins will be installed in the main street. A new gym and boxing centre is also proposed. The RM Williams Bush Learning Centre will have quiet a few upgrades which I am sure will meet with the Community's approval and make it much more attractive to our visitors and hopefully encourage them to stay longer. Council has reinstated the portfolio system that gives Councillor responsibility for particular areas which I am sure will produce better outcomes.

I have enjoyed working with my fellow Councillors and Staff and hopefully we can achieve as a team good results.



CR JOHN ZAHL

Division 4

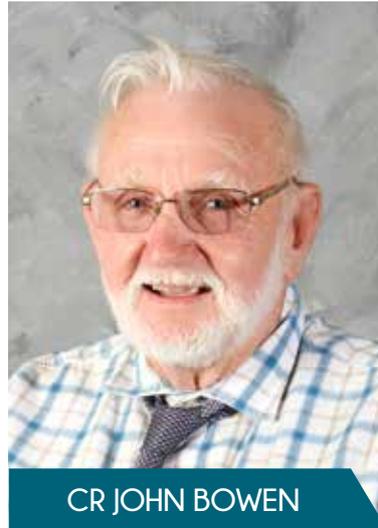
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Being a first term Councillor representing the Town of Gayndah (Division 4) my principal portfolio areas are governance, compliance, finance and planning. I have been involved in these areas for the past 12 months. Covering these functions has involved a steep and quick learning curve for me. I readily admit to being surprised by the variety of responsibilities of community activities overseen by Council. I also will readily acknowledge that without the assistance and support given on a daily basis by staff at all levels that the task would not be as easily undertaken. The main and continuing challenge for the new Council is seen clearly as being the maintenance and improvement of all existing services and facilities. Probably the decision of the Council in the first year to expend additional funds on improving the road network in such a large shire is seen as being successful, and satisfying.

Council is committed to advancing projects and needs identified in the new Corporate Plan, as well as continuing the struggle to maintain all levels of existing funding from higher levels of government.

Each day brings a new and interesting challenge.



CR JOHN BOWEN

Division 5

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Having resided in the north Burnett for 55 years and living in the vicinity of Mingo Crossing and Ban Ban Springs I am pleased to report that the last 12 months has seen many changes to Council and its operations. Being the Division 5 representative of Council, I can report that I have made every effort to spend time talking to ratepayers and listening to their concerns. This also involves my time in assisting local community and sporting events. One of my favorite pastimes is finding sites of many one teachers schools that were once dotted around the area. I continue to do this when time permits.

More specifically, I can report that in the past 12 months, Council has spent a larger than normal amount of resources on its road network. Hopefully local residents will see first hand the improvements to our road network. I can also report that Mingo Crossing Caravan Park continues to grow and develop. Council was successful in obtaining further grant funding to upgrade various facilities and promote the area to visitors.

Deep Creek Bridge replacement has also been funded which will ensure this vital road link will continue. Once tenders are reviewed, a contractor will be appointed to design and construct this important piece of infrastructure.

I continue to advocate for residents of the region and believe the North Burnett is a great place to live and bring up a family.



Division 6

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The last 12 months has seen Council make some significant improvements across many areas. With this new Council putting their first year focus on roads, the focus for the next 12 months has turned to improving liveability in each of the towns, with a focus shift to parks and gardens. The community has been engaged in many consultations to ensure that the most desirable outcomes are chased and achieved. The 3.9% rate rise this year was lower than the recommended 5% suggested by QTC and Council is happy to have been able to achieve that. The Works for Queensland funding has been well received throughout Council and the region and we are seeing some very positive outcomes across the entire North Burnett.

NBRC are trying to take ourselves from a Council that puts 'roadblocks' in the way of development and infrastructure, to a Council that 'finds a way to make it happen'. This is an exciting change of culture and focus and we all look forward to getting our region going again.





Human Resources

SUPPORTING AND MANAGING OUR PEOPLE

Our HR section has continued to invest in service delivery to align Council business strategies and workforce planning to meet current requirements and plan for the future workforce.

In October 2016 Council conducted a non compulsory survey with its workforce designed to provide the organisation with benchmark data on staff issues. The outcome of this survey fed into Council's workforce planning, with data examined to develop strategies ensuring Council workforce is supported and positioned to achieve Council's strategic priorities, local government outcomes and customer outcomes.

Future workforce requirements and approaches to deliver business outcomes were analysed to identify opportunities and how to address workforce variations such as job redesign, people change, succession planning and learning and development initiatives. Workforce planning subjects consisted of;

- developing tailored workforce plans for different workforce sections/ business areas;
- understanding the mix of employment types necessary to service our customers; and
- building a capable and engaged workforce with the skills necessary to meet our evolving commitments to the community and local government.

TRAINEES AND APPRENTICES

An outcome of workforce planning has been the continued implementation of Council's very successful Traineeship and Apprenticeship Program.

The 2016-17 period saw the following trainee and apprentice positions employed within Council;

- 2 Apprentice Mechanics (Certificate III in Mobile Plant Technology/ Engineering Mechanical - Diesel);
- 6 Trainee Labourers in Parks and Gardens (Certificate II in Horticulture); and
- 3 Trainee Administration Officers (Certificate III in Business Administration).

Council will continue to invest in these entry level employment opportunities in an effort to maintain a platform for succession planning and to cultivate local government specialists from the ground up. In addition, Council also provides increased employment prospects for the local community and/ or people wanting to move to the region. Council has been successful in securing funding from the state government for this program, ensuring implementation is sustainable and within budgetary constraints.



LEARNING AND DEVELOPMENT

Council's investment in the workforce continued with increased training and development opportunities for employees.

The distribution of this investment was programmed to ensure the continuation of efficient, best practice learning services. The organisation recognised the need to evolve industry learning methods and tools to support workforce change and advancements in technology, and supported learning investments to build a workforce with the capability to meet future service delivery challenges.

Formal learning opportunities were made up of technical and customer service courses as well as those relating to work health and safety, leadership and management. In total there were

- 967 training attendances;
- 130 different face-to-face and electronic learning sessions; and
- equates to an overall investment of 3610 hours of formal learning.

A key deliverable for 2016-17 has been the release of our Supervisor's Training Program. The framework focused on capabilities required of our employee's in supervisory roles now and into the future. A new curriculum to support these capabilities will be implemented in 2017-18.

PERFORMANCE MANAGEMENT REFRESH

Human Resources rolled out a redeveloped performance management system designed to foster a culture of high performance by providing all staff with a clear link between their work effort and departmental priorities.

All employees participate in the review process to develop and negotiate an individual performance plan with their supervisor. The following outcomes are achieved;

- staff have a clear understanding of their role and the performance and behavioural standards expected of them;
- alignment of individual and team work efforts to departmental priorities; and
- additional opportunity for employees to identify their learning and career development needs.

STAFF TURN OVER

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

FULL TIME EQUIVALENT EMPLOYEES (excluding Trainees & Apprentices)

194 30/6/17	202 30/6/16	204 30/6/15	204 30/6/14	203.3 30/6/13
	214.69 30/6/12	216.9 30/6/11	240.3 30/6/10	224.5 15/3/08

Work Health & Safety



During 2016-17 Work Health and Safety performance continued to improve at North Burnett Regional Council with the ongoing challenge of maintaining and building on the gains achieved.

	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
DAYS LOST	4	39	79	80	233	244
LOST TIME INJURIES (LTI)	2	9	10	9	15	16
LOST TIME INJURY FREQUENCY RATIO (LTIFR)	4.65	20.9	23.76	21.75	36.2	34.3
DURATION RATE	2	4.88	7.9	8.8	15.5	15.25



48%

INJURIES,
NEAR MISSES,
LTIS



35%

PLANT
DAMAGE



17%

OTHER
DAMAGE

In 2016-17 Council had 95 reported WHS Incidents up from 90 in 2015-16; 22 being injuries, including 2 Lost Time Injuries (LTIs) and 2 illnesses. The remainder were 22 near misses as well as 33 plant damage and 16 other damage. While our goal is to eliminate incidents and injuries the trend is improving. Increased reporting of Near Miss Incidents is positive and to be encouraged.

WORKERS COMPENSATION

LGW Workers Compensation Claim costs for 2016-17 have continued to trend down. Council can continue to look forward to premium reduction in future years.

BENCHMARKING PERFORMANCE COMPARISON

Following comparison with other councils of Lost Time Injury Frequency Ratio (LTIFR - Lost Time Injuries per million hours worked). We established a recommended target of 15 for 2016-17. We achieved a LTIFR of 4.65 also a significant reduction from 20.9 in 15-16.

HEALTH AND SAFETY COMMITTEE

The committee has proved effective in the consultation process and promoting WHS through the organisation.

LGW - WHS AUDIT

Local Government Workcare (LGW) conducted a WHS Audit of Council during June and July 2017.

We achieved a score of 72.8% exceeding the required benchmark of 70% and qualifying Council for a 'Bronze Award'. The Audit report provided a number of recommendations, several have already been addressed.

2017-18 SAFEPLAN

We have continued to make gains in work health and safety. We must avoid complacency and continue reducing incidents and injuries. Further gains will be challenging in our operating environment of increased community expectations, reduced resources and ageing workforce, plant and infrastructure.

For 2017-18 Council will implement random drug and alcohol testing and continue to target improved completion and return of work health and safety documentation including hazard reports and inspections as well as plant prestart records, safe work method statements and risk assessments. Target of averaging less than 10 incidents reported per month will remain to accommodate improved near miss reporting.

Contact Centre



**Rates, Bus &
Plumb/Plan/
Building**

TOP 3
ENQUIRIES

16,982

TOTAL CALLS

1,057

REZDY
BOOKINGS

PROPEL – AFTER HOURS CALL SERVICE

Formerly, our after hours call system relied on manual processes to manage customer enquiries. This process lead to calls being misdirected, unanswered, not actioned and not reported/recorded. Information from an external company to provide an after-hours call service for Council was sourced to provide an alternative option.

Propel was engaged on a free trial from October to December 2016 to take all phone calls outside standard business hours, weekends and public holidays. The trial was successful, Council approved the funds in the quarter two budget review and *Propel* has been engaged to continue to provide this service.

AURORA ACCESS

To provide a more efficient service to our community, Library Aurora Licences are now fully functional through the Contact Centre. Contact Centre is able to answer enquiries about items on loan, renewals, general information, item reservations, memberships and OPAC information.

MANAGERS/COUNCILLORS IN CONTACT CENTRE PROGRAM

The *Managers/Councillors in Contact Centre Program* hosts executive managers and Councillors in the Contact Centre for one day per year. The aim of this program is to improve, grow and increase the services which Contact Centre can perform on behalf of the different areas of Council. The program also allows managers and councillors to experience how Council's Contact Centre operates, the role/capabilities of the team and the service level provided to the community by this department.

CONTACT CENTRE TRAINING

Contact Centre staff attended training at Toowoomba Regional Council from 27-29 April 2017. The purpose of this training was to understand how another local government contact centre operates and to identify improvement processes that could be implemented throughout Council. During this training staff were paired with customer service and call centre officers to refine existing customer service techniques.

Customer Service

MENTAL HEALTH WEEK / SOCK IT TO SUICIDE

Mental Health Week occurred from 9-15 October 2016. *Sock it to Suicide* is a national initiative developed to help combat high suicide rates and raise awareness and provide education on suicide.

Council supported this event by councillors and staff wearing odd socks on 12 October 2016 and providing displays at all Library/Admin facilities. Display materials were provided by the Burnett Inland Economic Development Organisation (BIEDO).

STAFFING

Simone King commenced a Business Administration Traineeship in January 2017 at the Monto Library Customer Service Centre. Simone has excelled in her traineeship and has become a respected member of the customer service team.

CUSTOMER SERVICE ENQUIRY STATISTICS

Historically many alternate methods of recording customer enquiries have been trailed in an attempt to record this data accurately. The current system used relies heavily on manual inputting of data and reporting functions are limited. A new method of recording statistical data is currently being trialed. The trail was successful and the new process was rolled out to customer service staff from January 2017.

MUNDUBBERA ADMINISTRATION OFFICE REVAMP

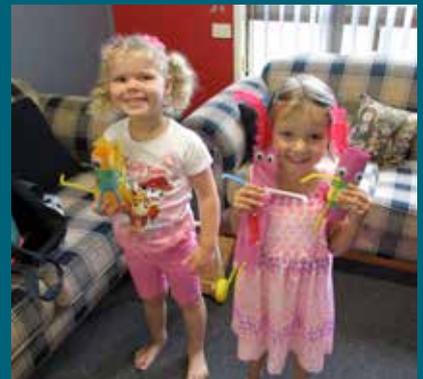
The Mundubbera Customer Service Centre underwent a modernisation of the front counter, reopening on 26 June 2017. Modernising these facilities enables Council to afford major improvements for day-to-day operations and streamline the way services are provided to the community.



Libraries

STORYTIME & CRAFT SESSIONS

Weekly storytime and craft sessions, for ages 0-5 with parents/carers, commenced in our libraries in January 2017. Funded by the *First 5 Forever Program*, sessions are designed to enhance each child's physical, emotional and cognitive skills with an interactive storytime, song, rhyme and craft activity. These sessions attracted more than 500 children across the region in the first half of 2017 and are ongoing at each branch.





SCHOOL HOLIDAY FUN

Our libraries also hosted a range of programs and activities designed to sustain literacy during the school holidays and build lifelong library habits. Programs included the Summer Reading Club, holiday storytime & craft sessions, photo and colouring competitions, Lego competitions and Blue Gum Farm Live Shows.

Blue Gum Farm Live Shows, performed by local artist Cilla Slack, toured the region in December 2016 and were funded by the *First 5 Forever Program*.





TECHNOLOGY TRAINING

Council's first *Tech Savvy Seniors Program* funded by the Queensland Government and Telstra came to a close at the end of August, 2016. More than 600 participants benefited from training sessions on a range of essential topics from the internet and email through to online shopping and banking, cyber safety and social media. Following the successful delivery of the *Tech Savvy Seniors Program*, North Burnett Libraries commenced *One-on-One Tech Help Sessions* in February 2017.



One-on-One Tech Help Sessions are designed to offer ongoing support that meets individual technology and digital literacy needs in our communities. The Sessions offer basic help on a range of topics and devices including the Internet, email, social media, iPads and smartphones, and can be booked as needed by community members. Council has successfully secured funding to deliver another suite of Tech Savvy Seniors training in the 2017-18 financial year.

HARMONY DAY

North Burnett Libraries embraced the region's various cultures and hosted Harmony Day celebrations on Tuesday, 21 March 2017. Harmony Day encouraged our communities to come together to celebrate our area's local diversity and make sure that everybody is included in society, as well as celebrated for their uniqueness. Community members and staff were encouraged to wear orange in support of the theme *Everyone Belongs*, and bring a plate of traditional family food to share. Attendees engaged with Library displays about multiculturalism in Australia and learned more about different cultures, customs, languages and beliefs.





40,433

PHYSICAL ITEMS LOANED

2,457

E-TRANSACTIONS

17,479

PHYSICAL ITEMS IN RLQ COLLECTIONS

475

NEW MEMBERS

275

LITERACY PROGRAMS

204% INCREASE

ON E-BOOK & E-AUDIOBOOK LOANS

Community Development

RADF, GRANTS & PARTNERSHIPS

SINCLAIR/RUSSELL FAMILY

Council successfully tendered for the North Burnett to be a host destination for the 2016 Emirates Melbourne Cup Tour; bringing the \$175,000 trophy, EMCT Ambassadors, Melbourne Cup heroes and legends of Australian racing to our region on Sunday, 31 July 2016. The Melbourne Cup came to Monto and Eidsvold and was supported by of the Monto and Eidsvold Race Clubs, and incorporated a series of community events. A Regional Arts Development Fund (RADF) application submitted by Monto Rotary Club, a Better Regions Grant and In kind support from Artists Gillie and Marc were combined to ensure that the new Kenny Russell Statue was in place to be unveiled during the Melbourne Cup Tour in Monto.



THE ROSE

Regional Arts Development Funds (RADF) were used to commission local Biggenden artist Craig Nelson who combined new and used materials to create this piece of public art. The rose was completed and positioned into the garden to allow for an unveiling ceremony to take place as part of the Biggenden Rose Festival in October 2016.



SENIORS WEEK EVENT

Seniors Week was held 13-21 August 2016, recognising the contribution older people make to our community, and helping to build stronger relationships between older and younger Queenslanders. COTA (Council on the Ageing) Queensland coordinated Seniors Week and offered Queensland Government funding to collaboratively plan, run and subsidise events and activities.



CRACK-UP SISTERS VISIT

Regional Arts Development Funds (RADF) brought *The Crack Up Sisters* to the North Burnett as part of the Norming the Arts project.

The Sisters appeared at various locations across the region including performance rehabilitation, professional development for local artists, pub chats, newspaper readings, mix n' mingles, school workshops and whip-cracking performances.



QLD WOMENS WEEK

This year Queensland Women's Week celebrations was held from 6 to 12 March 2017, with the theme: *Queensland Women: Be involved. Lead the way.* The theme was aimed to encourage women and girls to participate, and pursue leadership roles in their community and workplace.



PROMOTION DAYS – PARTNERSHIP WITH BIEDO

North Burnett Regional Council was involved in numerous awareness campaigns during the 2016-17 financial year and has partnered with Burnett Inland Economic Development Organisation (BIEDO) to deliver a series of activities that maximise the opportunities available to the region they have included:

- Sock it for Suicide
- National Youth Week 2017 (Visit from Red Frogs)
- Blood Donor Week

NORTH BURNETT REGIONAL COUNCIL 'COOKING WITH LOCAL PRODUCE'

Amanda and Larry Hinds' restaurant *Indulge* won the Brisbane Times Good Food Guide 2016 People's Choice Award. Amanda has a passion for using fresh local produce and promoting food through tourism; concepts that the Hinds' have effectively incorporated into their business. The *Cooking with Local Produce* proposal involved two free workshops hosted in Council kitchen facilities, where Amanda and Larry could impart their ideas about working with local produce .

LOCAL SHOWS

Council is always proud to support the local agricultural shows, and this year saw the return of the photo booth. The Council stall offered information on tourism, disaster preparedness, customer service enquiry forms as well as handed out sample bags with promotional giveaways.

NORTH BURNETT WI-FI INFRASTRUCTURE PROJECT

With the support of the Queensland and Federal Governments, Council has rolled out free WiFi hotspots across the region for travellers and locals alike. These not only provide a community service, but also a valuable platform for local business to advertise and network. WiFi hotspots have been installed at main rest locations within our region, information centres and at public libraries.

MONTO TENNIS LIGHTING APPLICATION

The CDO Team supported the Monto Tennis Club with a Sport and Recreation funding application. Monto Tennis Club was successful with the application.

TIDY TOWNS

The North Burnett Region achieved a positive 2016 Tidy Towns program accreditation, particularly for Biggenden who achieved a 4 star rating. Mundubbera has remained at a 3 star rating, with Monto, Mt Perry, Gayndah, and Eidsvold remaining at a 1 star rating.

SOCIAL COHESION

Council's Social Cohesion Steering Committee (SCSC) was established in 2011 under the Community Social Cohesion Project (CSCP). In 2016, it was identified through the North Burnett Regional Council Camping Strategy that re-establishing the Social Cohesion Steering Committee would benefit Seasonal Workers, employees and region as a whole.

NORTH BURNETT COMMUNITY SERVICES ADVISORY COMMITTEE

The Community Services Advisory Committee has been active since August 2015 and has realised significant steps towards its intended purpose of networking together to deliver the best possible service to the North Burnett.

LOBBYING FOR GENERALIST COUNSELLING SERVICES

The Community Services Advisory Committee has requested that Council lobby on behalf of the community for permanent Generalist Counselling Services. Council officers worked to compile briefs in conjunction with service providers, so that the process of influencing Government for services can begin in early 2017.

TARRDHiS

TARDDiHS - Tackling Adversity in Regional Drought and Disaster communities through integrating Health

Services. This program is a big step towards realising some of the declared goals of the Community Services Advisory Committee and it will add significant value and potential for effective collaboration amongst service providers in the North Burnett.

COMMUNITY CONSULTATION

The community has insights, skills, knowledge and experience which are valued by Council. This community resource can be used to improve Council's outcomes.

This year Council has worked hard to involve the community more in the decision making process. Consultations undertaken included:

- Lions Park Gayndah
- Monto Main Street Upgrade
- Mt Perry Main Street Upgrade
- Mundubbera Main Street Upgrade
- Sporting Groups
- Eidsvold SES Building Community Consult

TOURISM

FAMIL TOURS

The object of the North Burnett Famil Tours was to:

- provide an opportunity to local frontline tourism members (those involved in the tourism industry and those in contact with tourists) to explore their own back yard;
- provide an opportunity to frontline tourism members to showcase their area to others by leading a "Hero's Experience" tour;
- provide an opportunity to enhance cross-regional promotion; and
- provide an opportunity for frontline tourism members to experience other communities' attractions.

HEARTLAND FESTIVAL

The North Burnett received the opportunity to partner with Bundaberg region on a fine food festival. The *Heartland Festival* showcased amazing produce available in our region to those outside the North Burnett attracting over 4,500 attendees and over 700 people from international and interstate areas.



The festival opened with a wine and cheese night at the famous St Josephs Gayndah Art Gallery, followed by a full day of festivities, fresh produce and food sampling on the Saturday. The evening was wrapped up by a five star railway carriage dining experience, and tours were organised to visit the unique Gleneden Organic Farm throughout the Sunday. A long table lunch was held on the Sunday afternoon in Mundubbera, for people to dine in luxury along the Burnett River, with a three-course menu made from the best local produce available.

This project was made possible through funding received from Queensland Events and Tourism, assisting with the event promotion and publicity. It was organised by a dedicated group of Community members and supported by North Burnett Regional Council.

CAMPING – RAILWAY CONVERTS

Council currently maintains and contracts four caravan parks and one seasonal campsite. Council also leases two RV stopover sites and two caravan parks throughout the North Burnett Region.

Biggenden Rv Stop Over

Development: refurbishment of decommissioned amenities block to house tourist information kiosk. Information kiosk sign installed at Biggenden touch screen. railway bridges sign gifted to NBRC, given to Biggenden Men's Shed and RV Stopover.

Total visitor spend captured YTD: \$19,895.21

YTD Average:

Total: 790 - Average per night: 4.3

Monto Rv Stop Over

Development: MMTAG developing railway station beautification program. Railway lines have been removed by TMR contractors. New entrance sign has been installed. New caretakers to commence within the first half of 2017-18 financial year.

Total visitor spend captured YTD: \$67,165.12

YTD Average:

Total: 1736 - Average per night: 9.4

Gayndah Railway

Development: Gayndah Heritage Railway Rail Trial Inc hosted the Gayndah Famil Tour morning tea.

Mundubbera Railway

Development: Mundubbera Enterprise Association participated in the Mundubbera Famil Tour and completed the Railway Display. They are to be commended for their work and participating in the Mundubbera Famil Tour.

SPORT AND RECREATION

Mundubbera Gym is up and running, and offers the community industry standard equipment and maintenance practices. Council's friendly Sports and Rec Officer will induct and/or supervise users.

Council encourages users and is proactive in promoting a safe environment at the gym. The Australian Fitness Industry Risk Management requirements have been assessed and updates to the facility requirements include: fire safety, security of the members, security of the equipment, and security of the facility and signage to adhere to all. These improvements have resulted in a significant increase in memberships this year.



ASTRONOMICAL TOUR 2017

The Townsville Astronomy Group and Full Throttle Theatre presented a production that not only delivered belly laughs as it explored the Universe, but encouraged audience participation by looking at the various astronomical wonders through large computer controlled telescopes.

GET OUT GET ACTIVE WOMEN IN SPORT PROGRAM

Council developed and delivered programs to activate women and girls not currently proactive or motivated in sports or recreation. *From Health Blues to Fitness Clues* integrated two programs *NBRC Walking off the K's* (incorporating 10,000 steps around Australia), and *NBRC Activate You*, a 12 week fitness and wellbeing program aimed at women and girls.

This initiative, undertaken in all six North Burnett communities, will take girls and women on a journey from inactivity to inspiration over a 12 week period.

Benefits of this program include:

- increased awareness of the benefits of living an active lifestyle and avoiding chronic disease;
- increased awareness of health benefits through energetic activities;
- ongoing walking groups established through the *Walking Off the K's* program through use of an interactive map;
- increased community education and awareness of health services provided throughout the North Burnett and the services they offer (e.g. Blood pressure checks through Pharmacies);
- increased engagement of participants with Youth Service Providers who will continue their work in the communities;
- increased participant self esteem and long term social relationships by inspiring participants to join other sporting groups; and
- increased awareness of sport and recreational groups and facilities in the North Burnett Region.

2017 SPORT AND RECREATION INFRASTRUCTURE STRATEGIC PLAN

This strategic plan is a collaboration between North Burnett Regional Council, Cherbourg Aboriginal Shire Council and South Burnett Regional Council.

The project identified the current usage trends, future aspirations and the needs of the three regions, resulting in the delivery of sports and recreational opportunities and facilities through a co-ordinated approach for the planning, design and delivery of facilities and activities.

WBBROC 2017 SPORT AND RECREATION INFRASTRUCTURE STRATEGIC PLAN

The strategy focused on a range of regional level sport and recreation facilities. The strategy attempted to provide realistic and achievable recommendations to ensure that the region meets its recreational and sporting expectations by accommodating for its large population growth and requirement for better planned infrastructure.

Other sports and recreation achievements in 2016 include:

- Eidsvold Gym
- In Trust Rugby League Game
- Monto Netball Upgrades
- Gayndah Athletics Upgrades

YOUTH PROUD TO LIVE IN THE NORTH BURNETT

The purpose of this project was to facilitate local pride in our region's youth and encourage them to remain in the North Burnett.

A Youth Leadership Forum was held in July 2017. School leaders from each of the secondary schools in the North Burnett region met to discuss the broad range of issues, challenges and benefits of living in a rural and remote area and explore the options and possibilities available to help combat them.

TC MARCIA FLOOD RECOVERY INITIATIVES

BIOCONTROL WEED MANAGEMENT (FLOOD RECOVERY)

Council, North Burnett Landcare Group (NBLG), Burnett Catchment Care Association (BCCA), Monto State High School (MSHS) & CQ University met to discuss a multi-agency project utilising the biocontrol facility on Monto High Agricultural grounds.

These discussions lead to an enthusiastic long-term commitment to a collaborative recovery project for the production of predatory pest species specifically targeted to control two major weeds threatening riparian and high value agricultural land of the North Burnett.

The project is fully funded and resourced by the key partners. It has been incorporated into the educational curriculum commencing 2017 for science, agriculture, mathematics and business studies.



PRODUCTION TOUR

On behalf of Council, Burnett Catchment Care Association (BCCA) was engaged to facilitate local producer access to knowledge and expertise with the intent to strengthen our regional agricultural industry, economic recovery, production and sustainability post TC Marcia.

North Burnett producers were transported to one of Queensland's foremost successful agricultural areas in the Darling Downs where they were provided the opportunity to participate and learn methods of operating a diverse successful and sustainable rural enterprise.

This event was funded collaboratively by Queensland Governments Tropical Cyclone Marcia Recovery Funding and the Australian Governments Reef Trust via the Reef Alliance *Growing a Great Barrier Reef* Project.

It was coordinated by BCCA and delivered in partnership with Council and Fitzroy Basin Association.



PROPERTY COMPUTER MAPPING WORKSHOPS & GPS ESSENTIALS WORKSHOPS FOR FLOOD AFFECTED PROPERTIES

(Project delivered by AgForce. Training designed by Qld Farmer Federation (QFF)).

In Queensland natural disasters are unavoidable. These workshops aim to help to ensure agribusinesses are ready and more resilient to extreme weather events

This workshop provided many practical benefits, including:

- better prepare properties for natural disasters;
- flood modelling on individual properties; and
- property data analysis: buffering objects for water/riparian/ grazing planning, attach photos for monitoring purposes, create Grazing Pressure report, 3D mapping, linkages with Phoenix Grazing.

BIG DAY OUT

NBRC contributed to the catering cost and provided labour for a multi-school event involving disaster education for local primary school children. The day included farm and animal safety, water safety, hygiene and water born disease, First Aid and emergency 000 response.

The day was facilitated by Qld Water Police, Qld Health, St Johns, Qld Education, Sun Water and local producers.

Australia Day

AWARD RECIPIENTS - BIGGENDEN

CITIZEN OF THE YEAR	BRIAN LEDWIDGE
YOUNG CITIZEN OF THE YEAR	DAVID GEISSLER
COMMUNITY EVENT OF THE YEAR	2016 BIGGENDEN ROSE FESTIVAL
JUNIOR SPORTS AWARD	DUSTIN FAWCKNER
SPORTS ADMINISTRATOR AWARD	KIRSTY FAWCKNER
VOLUNTEER OF THE YEAR AWARD	JUSTIN VICARY

AWARD RECIPIENTS - EIDSVOLD

CITIZEN OF THE YEAR	TRUDIE ROTH
YOUNG CITIZEN OF THE YEAR	BEN WELLER
COMMUNITY EVENT OF THE YEAR	EIDSVOLD CATTLE DRIVE
SENIOR SPORTS AWARD	LUCY THOMPSON
JUNIOR SPORTS AWARD	JAMIE HARTWIG
SPORTS ADMINISTRATOR AWARD	DAVID HOLLERAN
SENIOR CULTURAL AWARD	MAUREEN WISNIEWSKI
VOLUNTEER OF THE YEAR AWARD	MARY GIBBS

AWARD RECIPIENTS - GAYNDAH

CITIZEN OF THE YEAR	ALLAN MCCALLUM
YOUNG CITIZEN OF THE YEAR	ALEXIS LAIDLER
COMMUNITY EVENT OF THE YEAR	HEARTLAND FESTIVAL
SENIOR SPORTS AWARD	LANCE BAKER
JUNIOR SPORTS AWARD	CHLOE SPRY
SPORTS ADMINISTRATOR AWARD	LISA BAYNTUN
SENIOR CULTURAL AWARD	FRAN CONROY
JUNIOR CULTURAL AWARD	EDEN SMITH
VOLUNTEER OF THE YEAR AWARD	AMANDA WENCK

AWARD RECIPIENTS - MONTO

CITIZEN OF THE YEAR	VI LEATHER
YOUNG CITIZEN OF THE YEAR	RYAN PICKERING
COMMUNITY EVENT OF THE YEAR	MUNCUNGO VS THE WORLD CHARITY EVENTS
SENIOR SPORTS AWARD	DYLAN BURGESS
JUNIOR SPORTS AWARD	LIZZIE YOUNGER
SPORTS ADMINISTRATOR AWARD	TARA HARM
SENIOR CULTURAL AWARD	MONTO MAGIC TOURISM ACTION GROUP
JUNIOR CULTURAL AWARD	LUKE AISTHORPE
VOLUNTEER OF THE YEAR AWARD	STACEY DELANEY O'REILLY

AWARD RECIPIENTS - MUNDUBBERA

CITIZEN OF THE YEAR	DAWN & JOHN OGDEN
YOUNG CITIZEN OF THE YEAR	MATTHEW ZIPF
COMMUNITY EVENT OF THE YEAR	MEA LONG TABLE LUNCH
SENIOR SPORTS AWARD	TREVOR HARVEY
JUNIOR SPORTS AWARD	TRAVIS LARNER
SPORTS ADMINISTRATOR AWARD	CAMERON MACDONALD
SENIOR CULTURAL AWARD	PHIL ROBINSON
JUNIOR CULTURAL AWARD	KIANA WATT
VOLUNTEER OF THE YEAR AWARD	KEN & GWEN COLYER
SPECIAL AWARD	ADRIAN BRADY

AWARD RECIPIENTS - MT PERRY

CITIZEN OF THE YEAR	MARY-ANN NICHOLSON
YOUNG CITIZEN OF THE YEAR	KRISTIN CARROLL
COMMUNITY EVENT OF THE YEAR	MT PERRY RODEO
SENIOR SPORTS AWARD	KURT DINGLE
JUNIOR SPORTS AWARD	TOM WARREN
SPORTS ADMINISTRATOR AWARD	BEPPIE STANLEY
SENIOR CULTURAL AWARD	BRIAN GERDES
JUNIOR CULTURAL AWARD	STEPHANIE BROOKS
VOLUNTEER OF THE YEAR AWARD	ALEX CEDDES



Top left: Biggenden



Top right: Eidsvold



Right: Monto



Above: Mt Perry



Right: Cayndah

Below: Mundubbera





Development Services

PLANNING

DEVELOPMENT ACTIVITY

While development activity remains relatively subdued, Development Services has a renewed focus on assisting intending applicants through the legalities of obtaining and implementing approvals. The team assists with procedures, development standards, and sourcing appropriate external expertise—often resolving potential difficulties before any development application.

APPLICATION TIMEFRAMES

With a facilitative Development Services team, North Burnett has some of the best assessment timeframes in the state. Prelodgement discussions help resolve issues early, creating savings for applicants, the Council and the community.

PLANNING REFORM

Council has been busy aligning its Planning Scheme and assessment processes to the new Planning Act 2016. Administrative amendments along with changes for Historic lot overlays were also incorporated into the Scheme. New information sheets and website upgrades

BUILDING AND PLUMBING CERTIFICATION

DEVELOPMENT ACTIVITY

The number of building applications continue to reflect the state wide trend of a slow growing economy. However, recent enquiries and proposals provide a favourable indication for stable growth and possibly a slight increase in the year ahead.

LEGISLATIVE CHANGES

2016-17 saw minimal changes in Building/ Plumbing legislation. New laws for smoke alarms in accommodation buildings commenced 1 January 2017.

OTHER

In addition to the normal Development Service's activities, Council commenced the electronic scanning of all its Planning, Building and Plumbing files/records. This project is budgeted over a 3 year period and when complete will save time and money.

COMPLIANCE

ANIMAL MANAGEMENT



This registration period has shown a positive move forward towards responsible pet ownership within the North Burnett Region, with a reduction in wandering dog offences and serious attacks by dogs on other animals. It shows pet owners are becoming more aware of the importance of registration and the containment of pets to their properties. Animal registration numbers increased to a total of 1226 for the North Burnett region, up from 1150 the previous year, with the majority of lost dogs being found wearing tags. It has proven beneficial in the identification with the quick and safe return of these pets to their families.

The compliance team oversaw the 26 May roll out of new laws by the Department of Agricultural and Fisheries regarding the online breeding recording register. Local advertising was conducted using social media, local papers and notice boards to help spread the message. Although in its early stages, it appears that most people selling or advertising pets for sale are signing up onto the state register - as required.

SEASONAL WORKERS (BACKPACKERS)

Work continues to be done in the areas of camping and accommodation for the seasonal workers that enter the region. New processes involving an emphasis on education of newcomers, rather than reactive enforcement, has shown a reduction in unauthorised camping activities and a reduced need for enforcement action. The distribution of information pamphlets to seasonal workers will continue and be expanded over the next season to provide a more welcoming means of detailing acceptable and available accommodation for all prospective workers to the region.

UNAUTHORISED CAMPING ACTIVITIES

FEB - MAY 2017

23

CAUTION
ADVICES

2

PENALTY
INFRINGEMENTS

FEB - MAY 2016

62

CAUTION
ADVICES

13

PENALTY
INFRINGEMENTS

POUND OPERATIONS

Pound operations showed an increase of impoundments for the 2017 registration period with 152 animals impounded over 12 months compared to 118 impoundments for the 2016 period. An increase of impoundments can partly be attributed to an emphasis on feral cat management programs. With the purchase of additional cat traps, the ability to provide more traps to businesses in town CBD's and the placement of additional traps for use in problem areas, has shown a notable increase in the number of feral cats captured and an overall reduction in cat related nuisance complaints.

23

ANIMALS
REHOMED

64

ANIMALS
RECLAIMED

42

FERAL CATS
REMOVED

23

UNSUITABLE
TO REHOME

Technical Services

WATER AND WASTEWATER

PERSONNEL

This year saw a change in personnel with two resignations and the employment of two trainees who had recently completed their Certificate 3 in Water Operations.

Water and Wastewater Senior Supervisor, Matthew Cook, completed Certificate 4 in Water Operations.

Senior Water and Wastewater Operator, Ashley Augustine, completed Certificate 3 in Water Operations.

Two other operators completed their Certificate 3 in Water operations and two are completing their training. The efforts in training now mean all water and waste water staff are either qualified or are in training.

OPERATIONS AND MAINTENANCE

All necessary data was collected for Statutory KPI reporting.

The following preventative maintenance programs were completed

- valve and hydrant exercising;
- valve and hydrant marking;
- valve and hydrant replacement;
- online analyser service and calibration; and
- sewerage pumps inspected and serviced.

High frequencies of mains service connection breaks are still being experienced. The frequency rate appears to be stabilising due to the mains replacement program that has been carried out over the past seven years.

All schemes had upgrades of computers and Clear SCADA programs to ensure reliability of remote monitoring and operation of Water and Wastewater sites.

A sewer mains cleaning and CCTV Inspection Project was completed to identify problem sewer mains.





Replaced valve Gayndah



No. 2 reservoir roof

CAPITAL

A \$1.9m water capital plan was completed with no carry-over projects:

- the completion of the two year construction of the new Eidsvold Water Treatment Plant. This plant is now operational with some minor warranty defects to rectify; and
- the Gayndah No. 2 Reservoir roof, internal pipework and isolation valve manifold were renewed (without major disruption to the Gayndah water supply).

A \$0.75m waste water capital plan was completed with no carry over projects:

- completion of the two year upgrade for the Gayndah Waste Water Treatment plant. This upgrade included the construction of a sub-surface rock filter in lagoon No. 2, the construction of a new Lagoon No. 3 which also included the use of floating hex tiles as a lagoon cover; and
- the first year of a sewer relining program. Council is part of the Wide Bay Councils group tender for sewer re-lining. This has resulted in approximately double the length of re-line possible due to economies of scale of the contract.



Commencement of the spiral wound sewer relining project at Monto

FACILITIES

PERSONNEL

This section was reduced to one officer during the year due to an internal transfer.

The staffing level will be increased in the next financial year.

MAINTENANCE

The task back log remain constant during the year which was due to a big effort from this section as it was understaffed for most of the year



Top left: Monto pool acid dosing room

Top right: Repainted Monto pool

Below: Cayndah netball courts

CAPITAL

A \$1.9m capital program was delivered with two carry-over projects continuing into the next year:

- new Cayndah netball courts were constructed at the sport's ground;
- a new disabled compliant public toilet was constructed in Monto;
- Mundubbera Administration counter replacement;
- continuation of regional lock standardisation project;
- commencement of sportsground lighting upgrade;
- painting Monto swimming pool including wading pool; and
- upgrade to Monto pool circulation and acid dosing systems.





ASSETS

PERSONNEL

The group increased in size with the replacement administration officer and the RMPC road inspector being transferred to the group.

OPERATIONS

The group has taken on the responsibility of RMPC inspections which aligns with the condition assessment duties of the group.

Further Assetic training and a majority of asset class's data upload into the new asset management program has meant that the system can now be used for the annual asset valuations.

Other duties such as rural addressing, road renaming, GIS updates and asset verification work continued.

CAPITAL

A \$1.6m capital plan was delivered during the year with one carry over project:

- plant purchases included a new truck and dog trailer, one grader and a backhoe; and
- the second year of the three year digital radio installation including repeater stations continued.

Environmental Services

WASTE MANAGEMENT

Council operates six (6) landfill sites and conducts waste collection throughout most towns together with some rural services. Council has engaged community groups to co-ordinate and participate in clean up Australia Day.

9 ton

TYRES

787 ton

GREEN WASTE

9 ton

ASBESTOS

4,875 ton

MUNICIPAL SOLID WASTE

417 ton

CONSTRUCTION & DEMOLITION

1,297 ton

COMMERCIAL & INDUSTRIAL



53 ton

BATTERIES

14 ton

OIL

160 ton

CARDBOARD

709 ton

SCRAP METAL

AVERAGE WEEKLY SERVICES

DOMESTIC	3154.20 (71.65%)
COMMERCIAL & SCHOOLS	1054.38 (23.95%)
LITTER SERVICE	184.90 (4.20%)
PUBLIC EVENT SERVICES	8.94 (.20%)



FOOD LICENSING

Council continues to monitor food businesses throughout the North Burnett region, ensuring compliance with the *Food Act 2006* and *Australian and New Zealand Food Safety Standards*. Council also works closely with community groups to ensure they meet their obligations.



PUBLIC HEALTH RISKS

Our team manages public health risks such as mosquitoes, vermin, asbestos and water. Council works alongside other government agencies, including Queensland Health and Work Safe to reduce public health risks.

WATER QUALITY MONITORING

Council along with Queensland Health considers the provision of safe drinking water supplies as essential. While Council largely focuses on reticulated water supply in the region, we also recognise that there are many areas of the North Burnett which rely on private drinking water supplies sourced from rain, bore or surface water. Council continues to provide assistance to residents when private drinking water testing is required.



LITTERING & ILLEGAL DUMPING

Council undertook an education campaign to notify residents of the provisions under the *Waste Reduction and Recycling Act 2011*, also outlining the causes of harm to a person, property or the environment. The *Department of Environment and Heritage Protection* works with Councils to develop programs and compliance action. The cost of cleaning up illegal waste impacts all members of the community.



NATURAL RESOURCE MANAGEMENT

Our team is focused on minimising the impacts of declared pests on the environment and our rural economy. The team is also active in other fields of natural resource management working collaboratively with community groups and property owners.

BIOSECURITY PLAN

Our team continues to work with the Wide Bay Regional Organisation of Councils to develop a biosecurity strategy for the region. Once developed, Council will review the former *Pest Management Plan* in consultation with the community.

PARTHENIUM BIO-CONTROL

Parthenium continues to be Council's main priority for declared pest plants although Giant Rats Tail Grass is also a significant target. Previous releases by DAFF entomologists and LPO Glenn Proctor have resulted in establishment of stem galling moth (*Epiblema strenuana*) and seed feeding weevil (*Smicronyx lutulentus*) in some areas around Biggenden.

It is hoped further releases (including Summer and Winter Rusts) into other selected sites in the North Burnett will further extend the range and variety of our Bio-control arsenal.



Stem galling moth (Epiblema strenuana)

BIO-CONTROL FACILITY MONTO STATE HIGH SCHOOL

Council, in conjunction with Burnett Catchment Care Association and Monto LandCare, have partially funded a re-vamp of the Bio-control facility at Monto State High School; with the aim of breeding insects that feed on Cats Claw Creeper, a major pest of waterways and the Riparian zone.

New shade structures have been built over each igloo to prevent excessive heat build-up from concrete which in the past has cooked both plants and insects. Along with this, a re-design of bench/tent enclosures and irrigation systems will ensure the more mobile Jewel Beetles will not escape the facility until ready to be released at their new sites.



WILD DOGS AND PIGS

Land Protection Officers continue wild dog baiting programs twice yearly in spring and autumn. These programs are most effective when adjoining land owners work together enabling baiting to occur over a large area.

Council continues to pay a bounty of \$20.00 for wild dog scalps. In 2016-17, 53 scalps were presented to Council. This is a decrease of 68 from the previous year. Scalps presented to Council for payment must be properly salted, dried and double bagged to enable acceptance.

A trial bounty on pig snouts was introduced for the first time during the 2016-17 year. Despite 207 snouts being presented to Council, the trial has received mixed responses and will be reviewed.

FLYING FOXES

Flying Foxes colonies in the region continue to be monitored with roosts at Coulston Lakes, Gayndah and Mundubbera. Flying Foxes are protected under both State and Commonwealth legislation.

WANDERING LIVESTOCK

Livestock at large, mainly cattle, on public roads continues to be a problem with 126 complaints received by Council. Apart from causing damage to private property, they pose a danger to local residents and to the travelling public.



HUMPHREY BINJOUR VEGETATION OFFSET PROJECT

The *Humphrey Binjour Vegetation Offset Project* is ongoing and currently in its third year of implementation out of a total of five years. It relates to a vegetation offset site containing vulnerable and near threatened species that was created as part of approvals for the Humphrey Binjour Road landslip remediation works.

The transplants and propagated plants are in good health with *Bertya pedicellata* flowering in June. Contractor, Andrew Ahern, continues to maintain the site and there will be some investigations made over the coming months into the possibility of propagation if cost-effective.



Above: *Bertya pedicellata* - in flower

Below: *Popaderris clivicola* - cultivated plant from cutting



Disaster Management

With the *Disaster Management Coordination Centre (DMCC)* construction completed in early 2016, this year has seen some major advances in establishing the facility for its intended disaster response purpose. The 2016-17 disaster management exercise focused on identifying areas of improvement and ways the centre could be set up to better support the *Local Disaster Management Group (LDMG)*. This exercise also tested the relationships between the LDMG and the town support groups throughout the region.

The facility is widely used by the emergency response community for meetings, training and accommodation of emergency personnel during special events in the region. The addition of the road crash rescue training pad (to be completed) has seen the facility regularly used by Queensland Fire and Emergency Services from across the region and from as far away as Kingaroy.

Tropical Cyclone Debbie saw widespread devastation to Queensland and New South Wales during March and April 2017. From 29 March - 3 April, the North Burnett LDMG activated to respond to the event. The rainfall was welcomed and provided much needed water supply to all in the region. However, the northern end of the Burnett Catchment saw flash flooding causing extensive damage to crops, fencing and road infrastructure. The total repair bill from this event was in excess of over \$5.5 million.

The *RACQ Get Ready Project* for 2016-17 focused on evacuation centre management. Community groups and Council staff from across the region were trained in evacuation centre management and psychological first aid. Each township was also provided with an evacuation centre kit which contains the essential items to begin establishing and operating an evacuation centre. This training ensures that if an evacuation centre is opened we have people from Council and the community who can support the community.





Community Financial Report

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

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

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

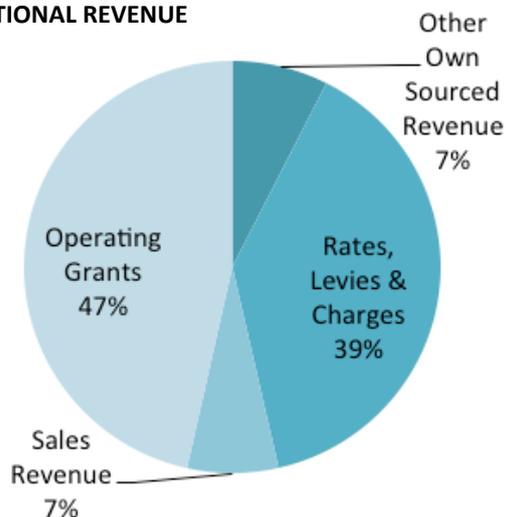
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

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

STATEMENT OF COMPREHENSIVE INCOME

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

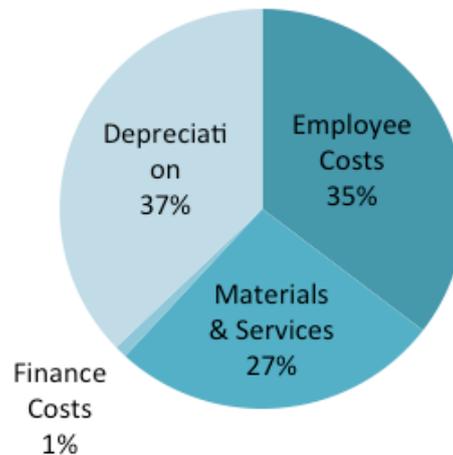
OPERATIONAL REVENUE



Council's operational income in 2016-17 was \$40.432 million. Grant income represents 47% of total income; with the remaining 54% of the operating income classed as own sourced income

- Total rates and charges levied (less discount) \$15.740 million. This equates to 39% of council's operating income;
- Included in Operating Grants is an advance payment of the 2017-2018 Financial Assistance Grant allocation to the value of \$5.853 million.

OPERATIONAL EXPENDITURE



Council spent \$23.227 million during the year on employee costs and materials and services. These items represent a cost to council of providing services, operating facilities and maintaining assets.

Finance costs have increased by \$136,000 from the previous period due to unwinding of the discount on the Landfill Restoration Provision.

Depreciation expenditure of \$13.942 million records the consumption of assets controlled by council over the useful lives and provides an indication of what the level of expenditure on rehabilitation and renewal of existing assets is required annually.

STATEMENT OF FINANCIAL POSITION

Purpose: shows the assets and liabilities which make up community equity as at 30 June 2017.

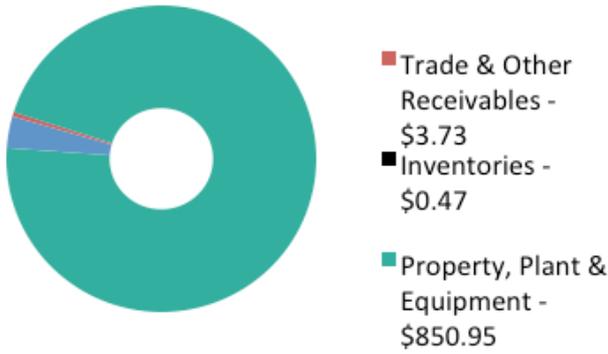
NET CURRENT ASSETS

Council's net current assets (that is current assets less current liabilities) are \$26.159 million for 2016-17.

TOTAL ASSETS

Council's total assets are made up of current assets of \$33.651 million and non-current assets. The non-current assets are infrastructure assets such as roads, water and waste water which collectively represent the \$850.945 million of non-current assets.

2016-17 ASSET TYPES (\$M)

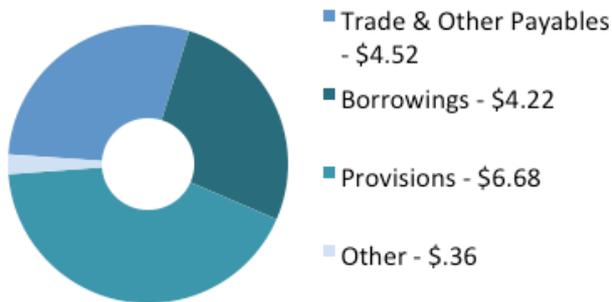


TOTAL LIABILITIES

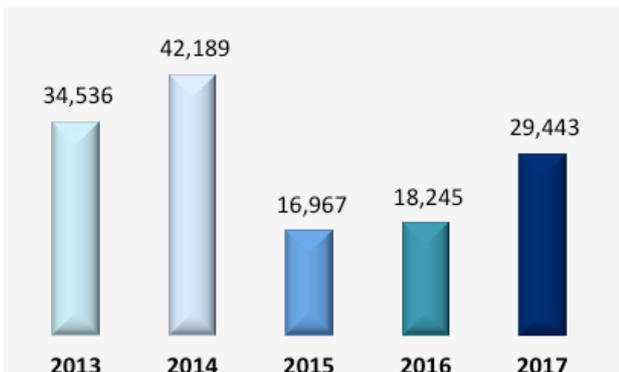
Councils total liabilities are made up of current liabilities of \$7.49 million and non-current liabilities of \$8.28 million.

Borrowings are made up of \$601k in current obligations and \$3.6 million non-current obligations. Similarly Provisions are made up of \$2 million current and \$4.7 non-current. The provisions are allocated to the future restoration of councils waste management facilities.

2016-17 LIABILITIES TYPE (\$M)



CASH POSITION BY YEAR: FIVE-YEAR TREND (\$M)



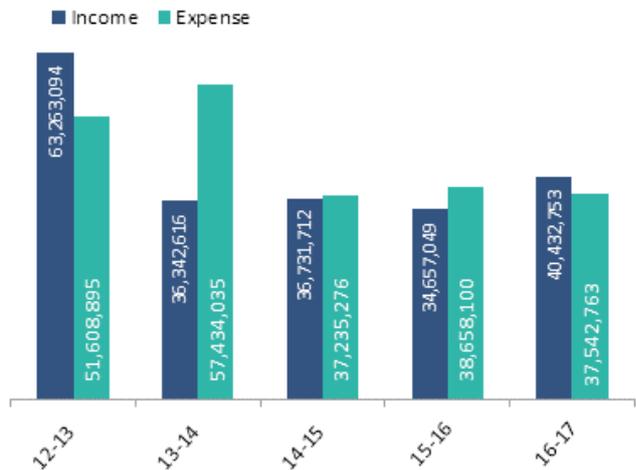
An increase of Council's cash position in 2016-17 is a direct result of early payment of grant funding related to the 2017-18 financial year and Council's continued strategy to maintain a strong cash position. 2016-17 has shown an increase in council's cash position by \$11.2 million from the 2015-16 financial year.

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

COMPARATIVE TREND ANALYSIS: Revenue and Expenses

The below chart depicts council's operational revenues and expenditure performance over the last five years. This comparative information has been provided to assist stakeholders to gain a more comprehensive understanding of how council is performing over a longer period of time than can be provided in a one year snapshot.

EXPENSES AGAINST REVENUE: FIVE-YEAR TREND

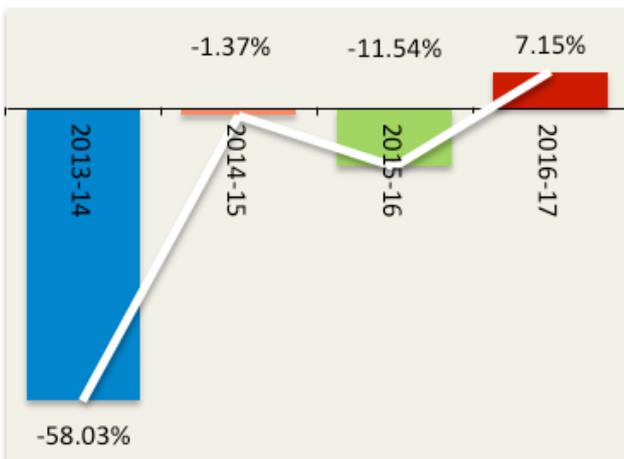


2016-17 FINANCIAL RATIO SUMMARY

OPERATING SURPLUS RATIO

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

OPERATING SURPLUS (DEFICIT) RATIO %



NET FINANCIAL LIABILITIES RATIO

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

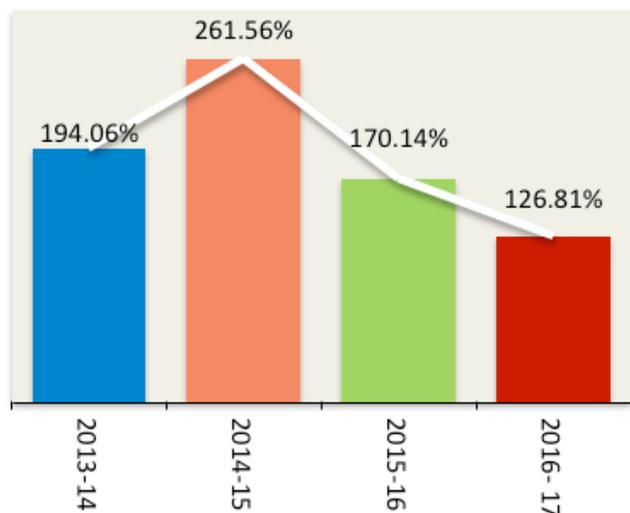
NET FINANCIAL LIABILITIES (ASSETS) RATIO %



ASSET SUSTAINABILITY RATIO

The asset sustainability ratio is an approximation of the extent to which the property, plant and equipment (PPE) assets that we manage are being replaced as these reach the end of their useful lives. The target ratio is > than 90%.

ASSET SUSTAINABILITY RATIO %



Financial Statements

North Burnett Regional Council

Financial Statements

For the year ended 30 June 2017

Table of Contents		Page
Statement of Comprehensive Income		49
Statement of Financial Position		50
Statement of Changes in Equity		51
Statement of Cash Flows		52
Notes to the Financial Statements		53
1	Significant Accounting Policies	53
2	Analysis of Results by Functions	55
3	Revenue Analysis	57
4	Grants, Subsidies, Contributions and Donations	59
5	Gain/Loss on Disposal Non-Current Assets	59
6	Employee Benefits	60
7	Materials and Services	60
8	Finance Costs	60
9	Other Comprehensive Income	61
10	Cash and Cash Equivalents	61
11	Trade and Other Receivables	62
12	Property, Plant and Equipment	63
13	Fair Value Measurements	67
14	Trade and Other Payables	73
15	Borrowings	73
16	Provisions	75
17	Other Liabilities	76
18	Asset Revaluation Surplus	77
19	Commitments for Expenditure	77
20	Contingent Liabilities	78
21	Superannuation	78
22	Reconciliation of net result for the year of net cash inflow (outflow) from operating activities	79
23	Events after the reporting period	80
24	Financial Instruments	80
25	Related Parties	82
Management Certificate		85
Independent Auditor's Report		86

North Burnett Regional Council
Statement of Comprehensive Income
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Income			
Recurrent Revenue			
Rates, Levies and Charges	3(a)	15,740,077	14,633,166
Fees and Charges	3(b)	1,323,673	1,301,017
Interest Received	3(c)	547,367	684,616
Sales Revenue	3(d)	2,867,251	3,368,811
Other Income	3(e)	1,156,655	1,243,931
Grants, Subsidies, Contributions and Donations	4(a)	18,797,730	13,425,508
		40,432,753	34,657,049
Expenses			
Recurrent Expenses			
Employee Benefits	6	(13,275,544)	(13,892,160)
Materials and Services	7	(9,951,811)	(12,279,013)
Finance Costs	8	(373,756)	(238,117)
Depreciation	12	(13,941,652)	(12,248,810)
		(37,542,763)	(38,658,100)
Operating Result before Capital Items		2,889,990	(4,001,051)
Capital Income			
Grants, Subsidies, Contributions and Donations	4(b)	17,119,138	19,458,909
Gain/(loss) on the Disposal of Non-Current Assets	5	(1,448,096)	(2,303,133)
		15,671,042	17,155,776
Capital Expenses			
Provision for Land Restoration	16	-	(684,767)
		-	(684,767)
Net Result		18,561,032	12,469,958
Other Comprehensive Income for the year			
Items that will not be reclassified to net results			
Increase/ (decrease) in Asset Revaluation Surplus	9	(5,062,823)	(10,318,001)
Total other comprehensive income for the year		(5,062,823)	(10,318,001)
Total Comprehensive Income for the Year		13,498,209	2,151,957

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

North Burnett Regional Council
Statement of Financial Position
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Current Assets			
Cash and Cash Equivalents	10	26,943,109	18,245,018
Cash Investments	10	2,500,000	-
Trade and Other Receivables	11	3,737,096	4,261,862
Inventories		471,021	653,271
Total Current Assets		33,651,226	23,160,151
Non-Current Assets			
Property, Plant and Equipment	12	850,945,523	848,363,978
Total Non-Current Assets		850,945,523	848,363,978
Total Assets		884,596,749	871,524,129
Current Liabilities			
Trade and Other Payables	14	4,520,067	5,455,413
Borrowings	15	601,605	523,137
Provisions	16	2,010,918	1,654,638
Other	17	359,555	309,078
Total Current Liabilities		7,492,145	7,942,266
Non-Current Liabilities			
Borrowings	15	3,618,233	3,399,038
Provisions	16	4,665,312	4,859,974
Total Non-Current Liabilities		8,283,545	8,259,012
Total Liabilities		15,775,690	16,201,278
Net Community Assets		868,821,059	855,322,851
Community Equity			
Capital		772,551,317	756,880,275
Asset Revaluation Surplus	18	111,158,468	116,221,292
Retained Surplus/ (Deficiency)		(14,888,726)	(17,778,716)
Total Community Equity		868,821,059	855,322,851

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

North Burnett Regional Council
Statement of Changes in Equity
For the year ended 30 June 2017

	Capital		Asset Revaluation Surplus		Retained Surplus/(Deficiency)		Total	
	2017	2016	2017	2016	2017	2016	2017	2016
Opening Balance	756,880,275	740,409,266	116,221,292	126,539,293	(17,778,716)	(13,777,665)	855,322,851	853,170,894
Net result	-	-	-	-	18,561,032	12,469,958	18,561,032	12,469,958
Increase/(decrease) in asset revaluation surplus	-	-	(5,062,823)	(10,318,001)	-	-	(5,062,823)	(10,318,001)
Total comprehensive income for the year	-	-	(5,062,823)	(10,318,001)	18,561,032	12,469,958	13,498,209	2,151,957
Transfers to and from reserves	-	-	-	-	-	-	-	-
Transfer to/from capital	15,671,042	16,471,009	-	-	(15,671,042)	(16,471,009)	-	-
Total transfers to and from reserves	15,671,042	16,471,009	-	-	(15,671,042)	(16,471,009)	-	-
Closing Balances	772,551,317	756,880,275	111,158,469	116,221,292	(14,888,726)	(17,778,716)	868,821,060	855,322,851

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

North Burnett Regional Council
Statement of Cash Flows
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		21,248,353	21,200,218
Payments to suppliers and employees		(26,631,575)	(28,119,301)
		(5,383,222)	(6,919,083)
Interest received		547,367	684,616
Rental Income		543,321	511,948
Non Capital Grants and Contributions		18,797,730	13,425,508
Borrowing Costs		(192,787)	(238,117)
Net cash inflow (outflow) from operating activities	22	14,312,409	7,464,872
Cash flows from investing activities			
Payments for property, plant and equipment		(23,445,215)	(26,789,119)
Net movement on loans and advances		3,000	6,000
Proceeds from sale of property and equipment	5	411,097	364,853
Grants, subsidies, contribution and donations		17,119,138	19,458,909
Net cash inflow (outflow) from investing activities		(5,911,980)	(6,959,357)
Cash flows from financing activities			
Proceeds from borrowings		813,195	1,200,000
Repayment of borrowings		(515,533)	(427,744)
Net cash inflow (outflow) from financing activities		297,662	772,256
Net increase (decrease) in cash and cash equivalents held		8,698,091	1,277,771
Cash and cash equivalents at beginning of the financial year		18,245,018	16,967,247
Cash and cash equivalents at end of the financial year	10	26,943,109	18,245,018

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

1 Significant accounting policies

1.A Basis of Preparation

These general purpose financial statements are for the period 1 July 2016 to 30 June 2017 and have been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

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

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

1.B Constitution

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

1.C Adoption of new and revised Accounting Standards

In the current year, Council adopted Australian Accounting Standards Board (AASB) 124 *Related Parties Disclosures* for the first time. As a result Council has disclosed more information about related parties and transactions with those related parties. This information is presented in note 25.

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

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

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

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

- Capital Income

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

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

AASB 9 Financial Instruments 01/07/2018

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

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2017

AASB 16 Leases 01/07/2019

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

1.D Taxation

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

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

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

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

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

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2017

Note 2a: Analysis of Results by Functions

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

Corporate Governance

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

Community Services

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

Planning and Development

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

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

Transport Infrastructure

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

Waste Management

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

Water Infrastructure

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

Sewerage Infrastructure

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

Note 2b: Analysis of Results by Functions
Year ended 30 June 2017

Functions	Gross Program Income						Gross Program expenses			Net result from recurring operations	Net Result	Assets
	Recurring		Capital		Total income		Recurring	Capital	Total Expenses			
	Grants	Other	Grants	Other	2017	2017						
	2017	2017	2017	2017	2017	2017						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate Governance	13,651,531	9,409,856	23,544	(1,045,065)	22,039,866	7,804,142	-	7,804,142	15,257,245	14,235,724	33,677,738	
Community Services	252,340	1,368,190	1,433,485	-	3,054,015	3,848,702	-	3,848,702	(2,228,172)	(794,687)	83,507,332	
Planning & Development	40,000	224,484	-	-	264,484	953,108	-	953,108	(688,624)	(688,624)	-	
Transport Infrastructure	4,853,859	3,145,310	14,960,117	(403,031)	22,556,255	5,525,528	-	5,525,528	2,473,641	17,030,727	722,993,002	
Waste Management	-	2,088,810	-	-	2,088,810	2,924,320	-	2,924,320	(835,510)	(835,510)	(1,976,987)	
Water Infrastructure	-	3,475,972	559,636	-	4,035,608	15,754,725	-	15,754,725	(12,278,753)	(11,719,117)	28,032,928	
Sewerage Infrastructure	-	1,922,401	142,356	-	2,064,757	732,238	-	732,238	1,190,163	1,332,519	18,362,736	
Total Council	18,797,730	21,635,023	17,119,138	(1,448,096)	56,103,795	37,542,763	-	37,542,763	2,889,990	18,561,032	884,596,749	

Year ended 30 June 2016

Functions	Gross Program Income						Gross Program expenses			Net result from recurring operations	Net Result	Assets
	Recurring		Capital		Total income		Recurring	Capital	Total Expenses			
	Grants	Other	Grants	Other	2016	2016						
	2016	2016	2016	2016	2016	2016						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate Governance	8,793,559	9,100,939	1,157,296	(2,303,133)	16,748,661	11,734,808	-	11,734,808	6,159,690	5,013,853	74,208,863	
Community Services	95,453	1,357,001	126,118	-	1,578,572	3,725,282	-	3,725,282	(2,272,828)	(2,146,710)	31,552,585	
Planning & Development	-	267,374	-	-	267,374	642,013	-	642,013	(374,639)	(374,639)	29,937	
Transport Infrastructure	4,481,496	3,597,470	17,874,641	-	25,953,607	16,278,256	-	16,278,256	(8,199,290)	9,675,351	718,769,267	
Waste Management	55,000	1,826,765	-	-	1,881,765	2,139,943	684,767	2,824,710	(258,178)	(942,945)	-	
Water Infrastructure	-	3,251,804	239,844	-	3,491,648	2,836,363	-	2,836,363	415,441	655,285	27,539,941	
Sewerage Infrastructure	-	1,830,188	61,010	-	1,891,198	1,301,435	-	1,301,435	528,753	589,763	19,423,536	
Total Council	13,425,508	21,231,541	19,458,909	(2,303,133)	51,812,825	38,658,100	684,767	39,342,867	(4,001,051)	12,469,958	871,524,129	

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

3 Revenue Analysis

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

(a) Rates, Levies and Charges

Rates are recognised at the commencement of rating period.

	2017	2016
	\$	\$
General Rates	9,244,010	8,749,758
Environmental Levy	(745)	635,260
Water	1,953,725	1,858,029
Water Consumption	1,642,431	1,506,356
Sewerage	2,083,325	1,991,826
Waste Management	1,799,373	1,154,508
Local Disaster Management Levy	34,122	19,885
Natural Resource Management Levy	21,543	-
Special Levy Mt Perry	343,761	-
Total Rates and Utility Charge Revenue	17,121,545	15,915,622
Less: Discounts	(1,381,468)	(1,282,456)
Net Rates and Utility Charges	15,740,077	14,633,166

(b) Fees and Charges

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

Community Service Fees	289,696	306,494
Building & Development Fees	182,676	231,739
Licences & Registrations	63,258	64,311
Caravan Parks	544,698	456,938
Water & Sewer Fees	35,653	28,826
Trade Waste & Recycling	76,207	135,477
Other Fees and Charges	131,485	77,232
	1,323,673	1,301,017

(c) Interest Received

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

Interest Received from Investments	454,021	592,452
Interest from Overdue Rates and Utility Charges	93,346	92,164
	547,367	684,616

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

(d) Sales Revenue

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

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

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

	2017	2016
	\$	\$
Contract and Recoverable Works Main Road Dept.	2,623,110	3,074,816
Private Works	244,141	293,995
Total Sales Revenue	2,867,251	3,368,811

(e) Other Income

Other Income relates to income arising from other services operated by council.

Other Income	1,156,655	1,243,931
	1,156,655	1,243,931

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

4 Grants, Subsidies, Contributions and Donations

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

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

4 (a) Recurrent	2017	2016
	\$	\$
General Purpose Grants	17,184,733	11,038,184
State Government Subsidies and Grants	658,153	402,921
Commonwealth Government Subsidies and Grants	545,504	1,378,124
Contributions	81,163	223,307
Flood Damage Claims	328,177	382,972
Total Recurrent Revenue	18,797,730	13,425,508

Included in General Purpose Grants is an advance payment of the 2017-2018 Financial Assistance Grant allocation to the value of \$5,853,609 (2016: \$Nil advance payments).

4 (b) Capital

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

State Government Subsidies and Grants	5,174,064	5,384,840
Commonwealth Government Subsidies and Grants	4,561,047	2,942,257
Contributions	969,621	417,618
Flood Damage Claims	6,414,406	10,714,194
Total Capital Revenue	17,119,138	19,458,909

Conditions over Contributions

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

Non reciprocal grants for operating expenditure	177,436	60,701
Non-reciprocal grants for expenditure on infrastructure	823,973	-
	1,001,409	60,701

5 Gain/Loss on Disposal of Non-Current Assets

Proceeds from sale of property, plant and equipment	411,097	364,853
Less: Cost of property, plant and equipment disposed	(4,128,082)	(5,507,214)
Less: Book value for unwinding of depreciation on restorations	140,892	-
Accumulated depreciation on disposals	2,195,540	2,839,228
Accumulated depreciation on unwinding of depreciation of restorations	(67,543)	-
	(1,448,096)	(2,303,133)

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
6 Employee Benefits			
Total staff Wages and Salaries		10,493,114	11,102,382
Councillors' Remuneration		406,684	399,885
Annual, Sick and Long Service Leave Entitlements		1,881,629	1,997,759
Superannuation	21	1,395,041	1,364,996
		14,176,468	14,865,022
Other Employee Related Expenses		605,677	567,520
		14,782,145	15,432,542
Less: Capitalised Employee Expenses		(1,506,601)	(1,540,382)
		13,275,544	13,892,160
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at the reporting date:			
Elected Members		7	7
Administration Staff		79	82
Depot and Outdoors Staff		115	120
Trainee Staff		10	7
Total full time equivalent employees		211	216
7 Materials and Services			
Audit of annual financial statement by the Auditor-General of Queensland		171,082	131,511
Refund unused grant		-	1,316,443
Community services		2,296,175	2,419,907
Corporate governance		2,512,972	2,106,071
Planning & development		265,192	174,174
Sewerage Infrastructure		289,045	260,485
Transport Infrastructure		1,488,034	3,017,906
Waste management		1,459,939	1,467,341
Water Infrastructure		1,469,372	1,385,175
		9,951,811	12,279,013
8 Finance Costs			
Finance costs charged by the Queensland Treasury Corporation		192,787	177,193
Bank Charges		32,027	30,834
Bad Debts Written-off During the Year		48,306	30,090
Restoration Provision Unwinding of Discount		100,636	-
		373,756	238,117

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

	2017	2016
	\$	\$
9 Other comprehensive income		
Revaluation due to change in fair value		
Land	-	(1,297,700)
Buildings	-	(11,422,389)
Other infrastructure	-	2,402,088
Roads, Drainage and Bridges	(3,120,868)	-
Water	(938,234)	-
Sewer	(1,003,721)	-
Total revaluations due to change in fair value	(5,062,823)	(10,318,001)

10 Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value, and bank overdrafts. Should a term deposit have an original maturity of longer than three months, this would be classified as an investment.

Current

Cash on Hand	5,950	6,050
Cash at Bank	2,575,828	1,951,842
Deposits at Call	24,361,331	16,287,126
Balance per Statement of Cash Flows	26,943,109	18,245,018

Cash Investments

Investment	2,500,000	-
	2,500,000	-

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	177,436	60,701
Total unspent restricted cash	177,436	60,701

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

11 Trade and Other Receivables

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

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

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

	2017	2016
	\$	\$
Current		
Rateable Revenue and Utility Charges	981,323	806,308
Other Debtors	1,410,552	1,955,803
<i>Less: Impairment</i>	(79,745)	(40,212)
GST	313,282	202,260
Loans and Advances	-	3,000
Water Charges not yet levied	849,528	836,643
Prepayments	262,156	498,060
	3,737,096	4,261,862

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

Movement in impairment of debtors is as follows:

Opening balance at 1 July	(40,212)	(23,471)
Amounts already provided for & written off this year	11,885	9,589
Net Increase in provisions	(51,418)	(26,330)
Closing balance at 30 June	(79,745)	(40,212)

	Fully Performing		Past Due		Total
	<30 days	30-60 days	> 60 days		
	\$	\$	\$	\$	\$
30-Jun-17					
Receivables – Rates	-	-	-	981,323	981,323
Receivables – Other	414,094	880,318	50,080	66,060	1,410,552
<i>Less: Impairment</i>				(79,745)	(79,745)
Loans and advances	-	-	-	-	-
Net Receivables	414,094	880,318	50,080	967,638	2,312,130

30-Jun-16

Receivables – Rates	-	-	-	806,308	806,308
Receivables – Other	1,563,903	251,375	11,520	129,005	1,955,803
<i>Less: Impairment</i>	(937)	-	-	(39,275)	(40,212)
Loans and advances	3,000	-	-	-	3,000
Net Receivables	1,565,966	251,375	11,520	896,038	2,724,899

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

12. Property Plant & Equipment

30 June 2017

Basis of Measurement

Asset Values

	Land Fair Value	Buildings Fair Value	Plant & Equipment Cost	Road, Drainage & Bridges Fair Value	Water Fair Value	Sewerage Fair Value	Other Infrastructure Fair Value	Work in Progress		Total
								Cost	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Gross Value	15,202,029	70,226,100	24,927,585	879,080,109	49,004,848	51,725,023	43,685,012	3,533,891	3,533,891	1,137,334,597
Additions at cost	40,000	555,498	1,559,230	13,558,813	1,352,670	723,948	2,201,133	3,527,270	3,527,270	23,518,562
Disposals	(140,892)	-	(1,356,935)	(2,516,538)	(107,778)	-	(5,939)	-	-	(4,128,082)
Revaluations adjustment to the ARR	-	-	-	-	(7,224,558)	(7,615,334)	-	-	-	(14,839,892)
Reversal of prior year revaluation (Restoration of flood damaged assets)	-	-	-	-	-	-	-	-	-	-
Transfers between classes	-	7,545	-	804,433	1,359,511	115,115	93,080	(2,379,684)	(2,379,684)	-
Closing Gross Value	15,101,137	70,789,143	25,129,880	890,876,817	44,384,693	44,948,752	45,973,286	4,681,477	4,681,477	1,141,885,185

Accumulated Depreciation

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

Total Written Down Value at June 30

	13,124,150	35,354,524	12,913,530	706,855,369	27,110,729	18,362,735	32,543,009	4,681,477	-	850,945,523
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Residual Value

	-	-	5,790,597	31,627	-	-	-	-	-	5,822,224
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Estimated Useful Life (years)

n/a	5 - 100	2 - 20	25 - Infinite	10 - 80	10 - 80	10 - 80	10 - 100	n/a	n/a	
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Additions:

Renewals	-	388,803	46,245	14,363,246	556,206	538,348	1,786,620	-	-	17,679,468
Other additions	40,000	174,241	1,512,985	-	2,155,975	300,715	507,593	3,527,270	3,527,270	8,218,780
Total Additions	40,000	563,043	1,559,230	14,363,246	2,712,181	839,063	2,294,213	3,527,270	3,527,270	25,898,248

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

12 Property Plant & Equipment (continued)

30 June 2016	Land Fair Value	Buildings Fair Value	Plant & Equipment Cost	Road, Drainage & Bridges Fair Value	Water Fair Value	Sewerage Fair Value	Other Infrastructure Fair Value	Work in Progress		Total
								Cost	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Gross Value	11,663,151	68,995,950	24,824,136	866,029,929	48,307,637	51,383,777	33,311,714	7,447,376	-	1,111,963,670
Additions at cost	39,845	1,945,433	1,619,598	12,854,717	697,211	341,247	5,995,770	3,295,299	-	26,789,120
Disposals	(60,100)	(184,384)	(1,516,149)	(2,193,501)	-	-	(1,553,080)	-	-	(5,507,214)
Revaluations adjustment to the ARR	-	(590,748)	-	-	-	-	1,120,637	-	-	529,889
Asset recognised	3,559,133	-	-	-	-	-	-	-	-	3,559,133
Transfers between classes	-	59,849	-	2,338,964	-	-	-	(7,208,784)	-	-
Closing Gross Value	15,202,029	70,226,100	24,927,585	879,030,109	49,004,848	51,725,024	43,685,012	3,533,891	-	1,137,334,598

Accumulated Depreciation

Opening Balance	-	21,842,435	10,787,297	168,835,293	22,002,554	31,648,158	13,259,487	-	-	268,375,224
Depreciation Provided in Period	-	973,224	1,647,754	7,119,598	833,709	768,445	906,080	-	-	12,248,810
Depreciation on Disposals	-	(82,368)	(906,545)	(1,263,007)	-	-	(587,308)	-	-	(2,839,228)
Revaluation Adjustment to ARR	-	10,831,641	-	-	-	-	(1,281,451)	-	-	9,550,190
Asset recognised	1,635,624	-	-	-	-	-	-	-	-	1,635,624
Transfers Between Classes	-	-	-	-	-	-	-	-	-	-
Accum Depreciation at period end	1,635,624	33,564,932	11,528,506	174,691,884	22,836,263	32,416,603	12,296,808	-	-	288,970,620

Total Written Down Value at June 30

	13,566,405	36,661,168	13,399,079	704,338,225	26,168,585	19,308,421	31,388,204	3,533,891	-	848,363,978
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Residual Value 11,603,051 - 5,793,199 31,627 - - - 17,427,877

Estimated Useful Life (years)

1 - infinite 20 - 100 2 - 20 20 - Infinite 10 - 80 15 - 80 10 - 150 n/a

Additions:

Renewals	-	697,013	1,598,063	12,056,734	585,211	341,247	5,562,012	-	-	20,840,280
Other additions	39,845	1,248,420	21,535	797,983	112,000	-	433,758	3,295,299	-	5,948,840
Total Additions	39,845	1,945,433	1,619,598	12,854,717	697,211	341,247	5,995,770	3,295,299	-	26,789,120

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

12 Property, plant and equipment (continued)

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

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

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

Acquisition of Assets

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

Capital and Operating Expenditure

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

Valuation

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

Physical Valuation

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

Desktop Valuation

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

12 Property, plant and equipment (continued)

Desktop Valuation

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

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

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

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

Capital Work in Progress

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

Depreciation

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

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

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

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

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

Land Under Roads

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

12 Property, plant and equipment (continued)

Impairment of Non-Current Assets

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

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

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

13 Fair Value Measurements

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

(i) Recognised fair value measurements

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

Property, plant and equipment:

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

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

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

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

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

13 Fair Value Measurements (continued)

(i) Recognised fair value measurements

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels 1 and 2 during the year and prior year.

	Note	Level 2		Level 3	
		\$		\$	
		2017	2016	2017	2016
Land	12	-	-	13,124,150	13,566,405
Buildings	12	2,722,504	2,806,605	32,632,020	33,854,563
Road, drainage and bridges	12	-	-	706,855,369	704,338,225
Water	12	-	-	27,110,729	26,168,585
Sewerage	12	-	-	18,362,735	19,308,421
Other Infrastructure	12	-	-	32,543,009	31,388,204
Total non-financial assets		2,722,504	2,806,605	830,628,012	828,624,403

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

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

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

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

The following non-financial asset Financial Classes have undergone an independent valuation in the 2017 reporting period:

- Water and Sewerage

As at 30 June 2017, the fair value of Water and Sewerage assets had been determined by independent valuer, Assetval.

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

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

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

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

The changes in level 3 items for the years ended 30 June 2017 and 30 June 2016 for recurring fair value measurements are shown in note 13.

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

13 Fair Value Measurements (continued)
(iv) Valuation inputs and relationships to fair value

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

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

13 Fair Value Measurements (continued)

(iv) Valuation inputs and relationships to fair value

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

- Land
- Buildings
- Road drainage and bridges
- Water
- Other Structures
- Sewerage

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

13 Fair Value Measurements (continued)

Specific factors influencing each asset class

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

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

13 Fair Value Measurements (continued)
Specific factors influencing each asset class

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

14 Trade and Other Payables

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

	2017	2016
	\$	\$
Current		
Creditors and Accruals	3,081,232	3,903,659
Annual Leave	1,365,119	1,467,554
Other Entitlements	73,716	84,200
	4,520,067	5,455,413

15 Borrowings

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

Current

Loans – Queensland Treasury Corporation	601,605	523,137
	601,605	523,137

Non-Current

Loans – Queensland Treasury Corporation	3,618,233	3,399,038
	3,618,233	3,399,038

Loans – Queensland Treasury Corporation

Opening Balance at beginning of financial year	3,922,175	3,149,920
Borrowings during the year	813,195	1,200,000
Principal Repayments	(515,532)	(427,745)
Book value at end of financial year	4,219,838	3,922,175

0 to 1 year	774,312	708,320
1 to 5 years	2,210,419	2,084,363
Over 5 years	2,246,597	2,255,706
Contractual cash flows	5,231,328	5,048,389
Carrying amount	4,219,838	3,922,175
Fair Value	4,379,460	4,280,555

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

15 Borrowings (continued)

The QTC loan market value at the reporting date was \$4,379,460 (2016: \$4,280,555). This represents the fair value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

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

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

Principal and interest repayments are made quarterly in arrears.

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

	0 to 1 year	1 to 5 years	Over 5 years	Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
2017					
Trade and other payables	4,520,067	-	-	4,520,067	4,520,067
Loans – QTC	774,312	2,210,419	2,246,597	5,231,328	4,219,838
2016					
Trade and other payables	5,455,413	-	-	5,455,413	5,455,413
Loans – QTC	708,320	2,084,363	2,255,706	5,048,389	3,922,175
	<u>6,163,733</u>	<u>2,084,363</u>	<u>2,255,706</u>	<u>10,503,802</u>	<u>9,377,588</u>
	5,294,379	2,210,419	2,246,597	9,751,395	8,739,905

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

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2017

16 Provisions

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

Salaries and Wages

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

Annual Leave

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

Long Service Leave

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

	2017	2016
	\$	\$
Current		
Long service leave	2,010,918	1,654,638
Total Current	2,010,918	1,654,638
Non-Current		
Long service leave	227,612	449,560
Provision for Landfill Restoration	4,437,700	4,410,414
	4,665,312	4,859,974
Long Service Leave		
Balance at beginning of financial year	2,104,198	1,914,617
Long service leave entitlement arising	376,763	328,213
Long Service entitlement extinguished	(23,499)	(39,279)
Long Service entitlement paid	(218,932)	(99,353)
Balance at end of financial year	2,238,530	2,104,198

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2017

Provision for Landfill Restoration

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

There are substantial uncertainties in: the details of the work that may be required; the eventual cost of that work; the date of eventual closure of each dump; the length of time to complete any restoration work, and the rates of inflation and interest rates over the long periods involved. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the various sites will close at different dates up to 2134 (117 years) and that the restoration on the various sites will occur progressively after closing.

	2017	2016
	\$	\$
Balance at beginning of financial year	4,410,414	504,438
Provision charged as expense during the year	-	684,767
Asset Revaluation Surplus utilised	-	1,297,700
Gross Assets Recognised	-	3,559,133
Accumulated depreciation recognised	-	(1,635,624)
Increase / (Decrease) in provision due to change in discount rate	(73,350)	-
Increase/ (Decrease) of Provision due to Unwinding of discount	100,636	-
Balance at end of financial year	4,437,700	4,410,414

17 Other Liabilities

Mundubbera Art Gallery	7,125	5,355
Narayan Research Station	352,430	303,723
	359,555	309,078

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

18 Asset Revaluation Surplus

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

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

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

When an asset is disposed of, the amount of the gain or loss is reported in the surplus in respect of that asset.

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

	2017	2016
	\$	\$
Land	-	-
Buildings	6,179,824	6,179,824
Road, drainage and bridge network	89,995,756	93,116,624
Water	53,745	991,980
Sewerage	9,611,773	10,615,494
Other infrastructure assets	5,317,370	5,317,370
	111,158,468	116,221,292

19 Commitments for expenditure

Council has entered into various contracts for expenditure extending over a period of more than 1 year from 30 June 2017. The largest of these is for refuse transport. The amount payable will depend on the quantity and location of refuse over the remaining 4-year period of the contract.

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

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

Within one year	1,365,208	1,301,108
One to five years	2,616,083	3,499,945
Total Commitments	3,981,291	4,801,053

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

20 Contingent Liabilities

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

Local Government Mutual

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

As at 30 June 2017 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there were insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers' compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$375,615 (2016: \$410,174).

Bank Guarantee

A performance bond is currently held with Queensland Treasury Corporation for councils contract with Translink for the provision of the Long Distance Coach (LDC) service. The value of this guarantee is \$220,000 (2016: \$220,000).

21 Superannuation

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

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation. The Regional Defined Benefits Fund (Regional DBF) covers defined benefit fund members working for regional local governments and is applicable to the Council.

The Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to Council for its proportionate share of the defined benefit obligation, plan assets and costs. The funding policy adopted in respect of the Regional DBF is directed at ensuring that the benefits accruing to members and beneficiaries are fully funded as they fall due.

To ensure the ongoing solvency of the Regional DBF, the scheme's trustee can vary the rate of contributions from relevant local government employers subject to advice from the scheme's actuary. As at the reporting date no changes had been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

21 Superannuation (continued)

As at the reporting date the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "At the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date."

In the 2015 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

Under the *Local Government Act* the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when assets of the DBF are insufficient to meet members' benefits.

	2017	2016
	\$	\$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees and Councillors was:	1,395,041	1,364,996

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

Net Result		18,561,032	12,469,958
Non-cash operating items:			
Depreciation and amortisation	12	13,941,652	12,248,810
		13,941,652	12,248,810
Investing and Development Activities			
Net (profit)/loss on disposal of assets	5	1,448,096	2,303,133
Capital Grants, subsidies, contributions and donations	4	(17,119,138)	(19,458,909)
Recognition of landfill restoration assets		-	(3,221,209)
		(15,671,042)	(20,376,985)
Changes in operating assets and liabilities:			
(Increase)/ decrease in receivables		521,768	726,160
(Increase)/ decrease in Investments		(2,500,000)	-
(Increase)/decrease in inventory		182,250	(175,776)
Increase/(decrease) in payables		(935,346)	(1,618,361)
Increase/(decrease) in liabilities		50,477	95,509
Increase/(decrease) in other provisions		161,618	4,095,557
		(2,519,233)	3,123,089
Net cash inflow from operating activities		14,312,409	7,464,872

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

23 Events after the reporting period

There were no material adjusting events after the balance date.

24 Financial Instruments

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

- Credit Risk
- Liquidity Risk
- Market Risk

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

Financial Risk Management

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

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

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

Council does not enter into derivatives.

Credit Risk

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

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

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

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

		2017	2016
Financial Assets	Note	\$	\$
Cash and Cash Equivalents	10	26,943,109	18,245,018
Receivables – Rates	11	981,323	806,308
Receivables – Other	11	1,410,552	1,955,803
Receivables – Loans and Advances	11	-	3,000
		<u>29,334,984</u>	<u>21,010,129</u>
Other Credit Exposures			
Guarantees	20	595,615	630,174
		<u>29,930,599</u>	<u>21,640,303</u>

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

24 Financial Instruments (continued)

Cash and Cash Equivalents

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

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

Trade and Other Receivables

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

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

By the nature of Council's operations there is a geographic concentration of risk in the local government area. Because the area is largely agricultural, there is a concentration in the agricultural sector.

Ageing of cash receivables has been disclosed in Note 11.

Liquidity Risk

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

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

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

Market Risk

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

Interest Rate Risk

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

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

Sensitivity

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

25 Transactions with related parties

(a) Subsidiaries, associates and joint ventures

The North Burnett Regional Council does not have any subsidiaries, associates or joint ventures.

(b) Transactions with key management personnel (KMP)

KMP include the Mayor, councillors, council's Chief Executive Officer and some executive management. The compensation paid to KMP for 2016/17 comprises:

	2017 \$
Short-term employee benefits	1,103,193
Post-employment benefits	134,317
Long-term benefits	42,057
Termination benefits	-
Total	1,279,567

(c) Transactions with other related parties

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

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

Additional Information		2017 \$
Fees and charges charged to entities controlled by key management personnel	25(c)(i)	15,744
Employee expenses for close family members of key management personnel	25(c)(ii)	74,450
Purchase of materials and services from entities controlled by key management personnel	25(c)(iii)	14,339

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

Fees and charges charged to entities controlled by key management personnel	Details of related party	2017 \$
Rent and Electricity Account	The Deputy CEO rented a council house through out the financial year and has been charged the costs associated with the rental of this property.	3,295

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

25 Transactions with related parties (continued)
(c)(iii) Transactions with other related parties (continued)

Fees and charges charged to entities controlled by key management personnel	Details of related party	2017 \$
Mobile Repeater	Cr Zahl required additional infrastructure to be able to access councils network from home, this invoice represents 50% of the costs associated with installing the additional infrastructure for him to be able to access councils network.	750
Mobile Repeater	Cr Webster required additional infrastructure to be able to access councils network from home, this invoice represents 50% of the costs associated with installing the additional infrastructure for him to be able to access councils network.	750
Grade Private Driveway Access	Cr Radel engaged council to complete maintenance grading to his property. All costs associated to this work have been charged in accordance with councils hire charges.	2,292
Fence Replacement	Ridgehaven engaged council to install a new fence, all associated cost have been charged as required. Cr Lobegeier is the president of the Ridgehaven board.	8,657

North Burnett Regional Council

Notes to the Financial Statements

For the year ended 30 June 2017

25 Transactions with related parties (continued)

(ii) All close family members of key management personnel employed by the council were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

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

The council employs 211 staff of which only one is a close family member of key management personnel.

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

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

(d) Outstanding balances

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

(e) Loans and guarantees to/from related parties

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

(f) Commitments to/from other related parties

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

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

Most of the entities and people that are related parties of council live and operate within the North Burnett Regional Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

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

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

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

Management Certificate
For the year ended 30 June 2017

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 2 to 38, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Rachel Chambers

Date: 12 October 2017



Chief Executive Officer
Mark Pitt

Date: 12 October 2017

INDEPENDENT AUDITOR'S REPORT

To the Councillors of North Burnett Regional Council

Report on the Audit of the Financial Report

Opinion

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

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2017, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the *Local Government Regulation 2012* and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

Other information comprises the information included in North Burnett Regional Council's annual report for the year ended 30 June 2017, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current-year financial sustainability statement and long-term financial sustainability statement.

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

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

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

Responsibilities of the council for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2017:

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


D A STOLZ
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

North Burnett Regional Council
Notes to the Financial Statements
For the year ended 30 June 2017

Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2017
Council's performance against key ratios and targets			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	7.15%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	126.81%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-44.21%

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 2017.

Certificate of Accuracy	
For the year ended 30 June 2017	
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation).	
In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.	
 Mayor Rachel Chambers Date: <u>12</u> October 2017	 Chief Executive Officer Mark Pitt Date: <u>12</u> October 2017

INDEPENDENT AUDITOR'S REPORT

To the Councillors of North Burnett Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current-year financial sustainability statement of North Burnett Regional Council for the year ended 30 June 2017, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of North Burnett Regional Council for the year ended 30 June 2017 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other information

Other information comprises the information included in North Burnett Regional Council's annual report for the year ended 30 June 2017, but does not include the current-year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements and long-term financial sustainability statement.

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

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

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

Responsibilities of the council for the current-year financial sustainability statement

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

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

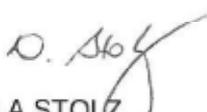
My objectives are to obtain reasonable assurance about whether the current-year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance,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

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

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

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

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


D A STOLZ
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

North Burnett Regional Council Notes to the Financial Statements

For the year ended 30 June 2017

Measures of Financial Sustainability	Measure	Target	Projected for the years ended									
			Actuals at 30 June 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026
Council's performance against key ratios and targets												
	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	7.15%	-41.38%	-14.89%	-12.69%	-10.48%	-8.35%	-6.20%	-4.20%	-2.17%	-0.18%
	Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	126.81%	97%	85%	93%	95%	102%	99%	104%	109%	114%
	Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-44.21%	-35.06%	-9.06%	-8.35%	-7.21%	-5.23%	-6.35%	-7.43%	-8.45%	-9.38%

North Burnett Regional Council's Financial Management Strategy

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

Certificate of accuracy for the long term sustainability statement prepared as at 30 June 2017

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 2.12(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Mayor

Rachel Chambers

Date: 12 October 2017



Chief Executive Officer

Mark Pitt

Date: 12 October 2017

Statutory Information

LEGISLATIVE REQUIREMENT

COMPLIANCE

LOCAL GOVERNMENT ACT 2009

Identifying beneficial enterprises (s41)	
A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	<i>Nil</i>
Identifying significant business activities (s45)	
A local government's annual report for each financial year must- (a) contain a list of all the business activities that the local government conducted during the financial year; and	<i>Nil</i>
(b) identify the business activities that are significant business activities; and	<i>Nil</i>
(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and	<i>Nil</i>
(d) state whether any of the significant business activities were not conducted in the preceding financial year, ie whether there are any new significant business activities.	<i>Nil</i>

LOCAL GOVERNMENT REGULATION 2012 - DIVISION 3 'ANNUAL REPORT'

Preparation of Annual Report (s182) Adopt Annual Report within one month after the QAO provides certification. Annual Report placed on council website within two week after council has adopted it.	
General Purpose Financial Statements (s183)	
The Annual Report for a financial year must contain:- (a) the general purpose financial statement for the financial year, audited by the auditor-general; and	<i>Refer to section: Financial Statements</i>
(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and	
(c) the long term financial sustainability statement for the financial year; and	
(d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	
Community Financial Report (s184)	
The Annual Report must contain the community financial report for the financial year.	<i>Refer to section: Community Financial Report</i>
Particular Resolutions (s185)	
The Annual Report for a financial year must contain:- (a) a copy of the resolutions made during the financial year under s250(1); and	<i>Nil</i>
(b) a list of any resolutions made during the financial year under s206(2).	<i>Nil</i>

LEGISLATIVE REQUIREMENT

COMPLIANCE

Councillors (s186)

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

	Gross Remunerations	Super Contributions	Mileage & Incidentals
Cr Rachel Chambers	\$99,637.72	\$11,956.45	\$225.50
Cr Faye Whelan	\$57,482.88	\$6,897.89	-
Cr John Bowen	\$49,819.12	\$5,978.18	-
Cr Paul Lobegeier	\$50,663.48	\$5,978.18	\$844.36
Cr Robbie Radel	\$51,133.62	\$5,978.18	\$1,259.50
Cr Peter Webster	\$47,903.00	\$5,748.25	-
Cr John Zahl	\$49,819.12	\$5,978.18	-

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

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

	General	Policy & Planning	Technical Services	Special
Cr Rachel Chambers	10	8	8	1
Cr Faye Whelan	12	8	8	1
Cr John Bowen	12	9	9	1
Cr Paul Lobegeier	10	8	8	1
Cr Robbie Radel	12	6	6	1
Cr Peter Webster	11	9	9	1
Cr John Zahl	12	9	9	1

(d) the total number of the following during the financial year-
(i) orders and recommendations made under s180(2) or (4); and
(ii) orders made under s181; and

Nil

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

*(i) Cr P Lobegeier
(ii) Release of confidential information
(iii) An official reprimand*

(f) the number of each of the following during the financial year-
(i) complaints about the conduct or performance of councillors for which no further action was taken under s176c(2) of the Act;
(ii) complaints referred to the department's chief executive under s176c(3)(a)(i) of the Act;
(iii) complaints referred to the mayor under s176c(4)(a) of the Act;
(iv) complaints referred to the department's chief executive under s176c(4)(a) of the Act;
(v) complaints assessed by the chief executive officer as being about official misconduct;
(vi) complaints heard by a regional conduct review panel;
(vii) complaints heard by the tribunal;
(viii) complaints to which s176c(6) of the Act applied.

Nil

LEGISLATIVE REQUIREMENT

COMPLIANCE

Administrative Action Complaints (s187)	
(1) The Annual Report for a financial year must contain-	<i>North Burnett Regional Council is committed to ensuring that complaints are dealt with in a responsive, efficient, fair and economical way with due respect to confidentiality of the complainants. To ensure this, Council has reviewed and amended Policy 1.16 - Administrative Action Complaints and internal procedure, which is currently available on Council's website. Complaints are dealt with by Executive Services Officers and reviewed by the Chief Executive Officer, where necessary. Unresolved complaints are referred to the Queensland Ombudsman.</i>
(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	
(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	
(2) The Annual Report must also contain particulars of-	
(a) the number of the following during the financial year-	12
(i) administrative action complaints made to the local government;	
(ii) administrative action complaints resolved by the local government under the complaints management process;	7
(iii) administrative action complaints not resolved by the local government under the complaints management process; and	5
(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	Nil
Overseas Travel (s188)	
(1) The Annual Report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year-	
(a) for a councillor - the name of the councillor;	<i>Cr Rachel Chambers</i>
(b) for a local government employee - the name of, and position held by the local government employee;	<i>Nil</i>
(c) the destination of the overseas travel;	<i>China, Taiwan</i>
(d) the purpose of the overseas travel;	<i>Business delegation</i>
(e) the cost of the overseas travel;	<i>\$8,165.15</i>
(2) The Annual Report may also contain any other information about the overseas travel the local government considers relevant.	<i>Nil</i>
Expenditure on Grants to Community Organisations (s189)	
The Annual Report for a financial year must contain a summary of-	<i>Refer to section: Community Grants & Donations</i>
(a) the local government's expenditure for the financial year on grants to community organisations; and	
(b) expenditure from each councillor's discretionary fund, including-	<i>Nil</i>
(i) the name of each community organisation to which an amount was allocated from the fund; and	
(ii) the amount and purpose of the allocation;	

LEGISLATIVE REQUIREMENT

COMPLIANCE

Other contents (s190)	
(1) The Annual Report for a financial year must contain the following information- (a) the chief executive officer's assessment of the local government's progress towards implementing its 5 year corporate plan and annual operational plan.	<i>221-06-2017 Cr FO Whelan moved and Cr RP Radel seconded that pursuant to the Local Government Act 2009 and section 165 - Local Government Regulation 2012, North Burnett Regional Council receives the draft amended North Burnett Regional Council 2017-2022 Corporate Plan and adopts the same. Carried 7/0</i>
(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	<i>Refer to section: Financial Statements</i>
(c) an annual operations report for each commercial business unit;	<i>Not applicable</i>
(d) details of any action taken for, and expenditure on, a service, facility or activity- (i) supplied by another local government under an agreement for conducting a joint government activity; and (ii) for which the local government levied special rates or charges for the financial year;	<i>Council has levied special levies this year, these levies do not relate to a joint venture with another local government entity.</i>
(e) the number of invitations to change tenders under s228(7) during the financial year;	<i>Nil</i>
(f) a list of the registers kept by the local government;	<ul style="list-style-type: none"> • <i>Asbestos Register</i> • <i>Local Law Register</i> • <i>Election Gifts Register</i> • <i>Significant Business Register</i> • <i>Delegations Register</i> • <i>Statement of Interest Register: Councillors</i> • <i>Statement of Interest Register: Senior Contract Staff</i> • <i>Asset Register</i> • <i>Gift Register</i> • <i>Beneficial Enterprises Register</i> • <i>Cost-Recovery Fees Register</i> • <i>Contract with Lobbyists Register</i> • <i>Road Map Register</i> • <i>Local Heritage Register</i> • <i>Related Parties Register</i> • <i>Conflict of Interest Register</i> • <i>Developer Applications Register</i> • <i>Designations Register</i> • <i>Exemptions Certificate Register</i> • <i>Infrastructure Charges Register</i> • <i>Private Certifier Application Register</i>
(g) a summary of all concessions for rates and charges granted by the local government;	<i>Number of Assessments: 17 Total Cost: \$7,335.04</i>
(h) the report on the internal audit for the financial year;	<i>Council's Audit and Risk Committee continues to meet regularly pursuant to fulfilling Council's corporate governance obligations and oversight. During the reporting period, the Audit and Risk Committee met on 12 October 2017. Council's Audit and Risk Committee consists of appropriate membership being two external members, two councillors, including the Chair, Cr Rachel Chambers. Council's internal audit function conducted reviews based on the 3-year Audit Plan with a strong focus on compliance with policies, legislation and the risk management framework.</i>

LEGISLATIVE REQUIREMENT

COMPLIANCE

<p>(i) a statement about the local government's activities during the financial year to implement its plan for equal opportunity in employment;</p>	<p><i>Council has continued to identify strategies to ensure the fundamental principles of Equal Employment Opportunity (EEO) and Workplace Diversity are embraced across Council. The Executive Leadership Team (ELT) include EEO issues within their monthly meetings and discuss diversity and opportunity in the workplace, along with other related employment topics.</i></p> <p><i>Council's Employment Opportunity Policy continues to provide the policy framework for EEO along with an ongoing obligation and commitment to meet legislative requirements. Council continues to provide ongoing education and awareness through mandatory inductions for all employees and contract staff.</i></p>							
<p>(j) a summary of investigation notices given in the financial year under s49 for competitive neutrality complaints;</p>	<p><i>Nil</i></p>							
<p>(k) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under s52(3).</p>	<p><i>Nil</i></p>							
<p>(2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year-</p> <p>(a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;</p>	<p><i>Not applicable</i></p>							
<p>(b) particulars of any changes made to the unit's annual performance plan for the previous financial year;</p>	<p><i>Not applicable</i></p>							
<p>(c) particulars of the impact the changes had on the unit's;</p> <p>(i) financial position; and</p> <p>(ii) operating surplus and deficit; and</p> <p>(iii) prospects.</p>	<p><i>Not applicable</i></p>							
<p>(d) particulars of any directions the local government gave the unit.</p>	<p><i>Not applicable</i></p>							
<p>201 Annual Report must detail remuneration</p>								
<p>(1) The Annual Report of a local government must state-</p> <p>(a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and</p>	<table border="1" data-bbox="751 1518 1431 1632"> <thead> <tr> <th>Package Range</th> <th>Number of Senior Employees</th> </tr> </thead> <tbody> <tr> <td>\$100,000 - 200,000</td> <td>2</td> </tr> <tr> <td>\$200,000 - 300,000</td> <td>1</td> </tr> </tbody> </table>		Package Range	Number of Senior Employees	\$100,000 - 200,000	2	\$200,000 - 300,000	1
Package Range			Number of Senior Employees					
\$100,000 - 200,000			2					
\$200,000 - 300,000			1					
<p>(b) the number of employees in senior management who are being paid each band of remuneration.</p>								
<p>(2) The senior management of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p>								
<p>(3) Each band of remuneration is an increment of \$100,000.00</p>								
<p>(4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.</p>								

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

COPIES OF THE ANNUAL REPORT

Copies of both the Corporate Plan and this Annual Report are available free of charge electronically on council's website, visit:
www.northburnett.qld.gov.au

CONTACT US

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ABN: 23 439 388 197

The North Burnett Regional Council acknowledges the traditional custodians of country in the North Burnett region - the Wakka Wakka, Wulli Wulli, Goereng Goereng, Djaku-nde, Jangerie Jangerie, Kabbi Kabbi, Gurang and Taribelang Bunda Peoples. We also acknowledge the cultural diversity of all Aboriginal and Torres Strait Islander People, elders past and present and the significant contribution Aboriginal and Torres Strait Islander People have made and continue to make to shape the identity of the North Burnett and Australia.



NORTH BURNETT
REGIONAL COUNCIL