

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

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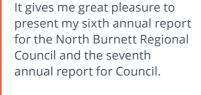
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TABLE OF CONTENTS

- 04 A message from our CEO
- Divisional Boundaries
- Our Elected Representatives
- 4 A message from our Deputy CEO
- 16 Workplace Health & Safety
- 8 Contact Centre Establishment
- 21 Libraries
- 24 Australia Day
- 7 Non-recurrent Grants
- 28 Community Consultation
- Community Development
 Community Grants & Donations
- 6 Digital Infrastructure
- 39 Environmental Services
- 42 Development Services
- 44 Technical Services
- Tropical Cyclone Marcia
- Engineering Services
- 49 Community Financial Report
- 3 Financial Statements
- 3 Statutory Policies
- 115 Statutory Information

A message from our CEO Mark Pitt



The 2014-15 financial year saw the finalisation of the flood reconstruction works resulting from Ex Tropical Cyclone Oswald in January 2013. Again our region was subject to the impact of nature with Tropic Cyclone Marcia affecting particularly the norther part of the Council area in February 2015. Council, Emergency Services and the community again responded with absolute professionalism in response to this event.

Since 2011, Council has completed approximately \$135 million worth of reconstruction 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 with repair works from Tropical Cyclone Marcia commencing in July 2015.

It is pleasing to note that Council is again within the recommended levels of financial sustainability for two of the three statutory ratios as outlined by the Department of Infrastructure, Local Government and Planning and is continuing to work towards a balanced budgetary position.

One of the many improvements resulting from Council's organisational restructure in June 2014 was the review of the Learning and Development Officer position which falls under the Human Resources Stream. This position now delivers to the whole of the organisation, focusing on the development, delivery, implementation, monitoring and review of cost-efficient learning and development programs for employees. Council aims to build upon workforce capabilities in order to successfully achieve the organisation's objectives, and to enhance organisational culture.

Council is committed to providing opportunities for professional development and training to all employees, and this has begun by assessing and identifying knowledge and skill gaps with priorities given to work health and safety and legislative requirements.

Professional development and learning opportunities are delivered either by external training and workshops, on-the-job training, forums and programs; and have been delivered either in-house or externally by training/industry specialists. In 2014-15 the learning and development opportunities included:

- 480 individual placements at training courses and forums/ conferences
- 53 training events, 32 administered in-house
- 10 employees approved for vocational and/ or tertiary studies; and
- 49 new employees attended the NBRC Induction Program

During the 2014-15 financial year staff turn over was 21.4%. This compares with the 2013-14 financial year of 12.6%, 2012-13 financial year of 26.9%, 2011-12 was 9.58%, 2010-11 23.3%, 2009-10 of 18.61% and 2008-09 figure of 14.29%. Full time equivalent (fte) staff positions as at 30 June 2015 was 204. This compares with 30 June 2014: 203, 30 June 2013: 203, 30 June 2012: 214.69,

30 June 2011: 216.9, 30 June 2010: 240.3 and compares to 224.5 fte as at 15 March 2008. All fte figures include casuals but exclude trainees and apprentices. Council has also continued negotiations into the renewal of the Enterprise Bargaining Agreement.

Council is a major employer in the North Burnett
Region and is proud to invest in traineeship and apprenticeship opportunities.
We've experienced success in cultivating people from within our local communities to become specialists in the local government industry.
This has also been a key element in planning for, and nurturing Council's future workforce. During 2014-15 we had in employment:

- 3 Apprentice Mechanics (Certificate III in Mobile Plant Technology/ Engineering Mechanical –Diesel)
- 2 Trainee Water & Wastewater Treatment Operators (Certificate III in Water Operations)
- 4 Trainee Administration Officers (Certificate III in Business Administration)

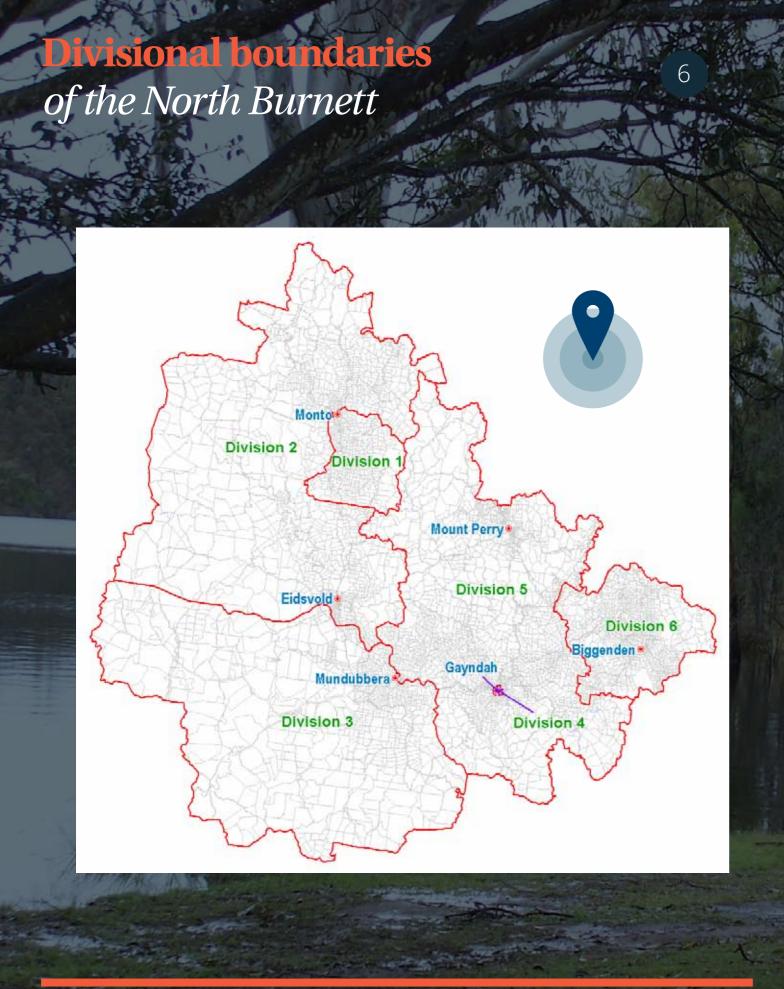
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Since 2011, Council has completed approximately \$135 million worth of reconstruction works under National Disaster Relief & Recovery Arrangements (NDRRA)



Finally I would acknowledge the Council Leadership Team and the elected members for their support during this year. As many would know I had a period of extended leave during the year and I would particularly like to acknowledge Brendan Pearce and David Wiskar for their support and in their roles as Acting Chief Executive Officer. The support of David, the staff and the elected members was greatly appreciated. I would thank you for taking the time to read this report and Council would welcome any feedback on the same.







Cr Don Waugh Mayor

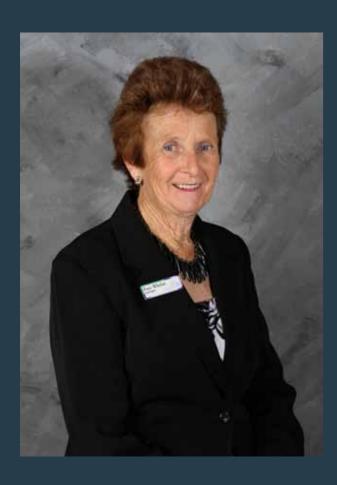
P: 0458 696 272 E: Don.Waugh@northburnett.qld.gov.au

Our elected representatives

Don was successful in contesting the position of Mayor of the North Burnett Regional Council in April 2012. Don was born in Atherton, North Queensland and attended Thornburgh College, Charters Towers for his secondary education. Followed his father into dairying at Millaa Millaa on the Atherton Tablelands and became a Director on the board of the Dairy Cooperative. Also, he was a Councillor on Eacham Shire for 16 years with the last six as Shire Chairman.

After leaving the north, he and his wife Carmel, travelled around Australia working in different places and doing a variety of jobs. They worked in Gayndah early in their travels and kept returning, to finally put down roots and become totally involved in the community.

The Lions Club, Chamber of Commerce and Jockey Club kept him aware of community direction. His involvement is now total and his love of the North Burnett very evident.



Cr Faye Whelan Deputy Mayor

P: 0409 625 956 E: Faye.Whelan@northburnett.qld.gov.au Faye completed a term in Local Government in the previous Mundubbera Shire before successfully contesting the position of Councillor to Division three (3) of the North Burnett Regional Council in 2008. Cr Whelan was then elected unopposed to Division three (3) of the North Burnett Regional Council in the April 2012 elections.

Faye was born in Gayndah and is descended from a family that arrived in the district in the 1850s. She has lived in Mundubbera since 1971. With her husband Dan, they have three (3) children and seven (7) grandchildren and wouldn't live anywhere else.

Faye brings a wealth of life experiences, having completed more than four decades in the retail sector with businesses in Gayndah and Mundubbera. Human social portfolios including Health, Transport, Aged Care, Youth Issues, Education and Sport & Recreation allows her to pursue issues that greatly affect the North Burnett Region.

Faye's passion for where she lives is reflected in her strong involvement in community groups and associations and her commitment to enhancing the North Burnett Region to achieve a better place for people to live and work.



Cr Paul Lobegeier Division 1

P: 0458 625 952 E: Paul.Lobegeier@northburnett.qld.gov.au Paul joined Local Government in 1979 and with changes to electoral boundaries has represented Divisions six (6), five (5) and two (2) of the former Monto Shire and in total served that Council for almost 20 years until its amalgamation. Paul successfully contested Division 1 of the North Burnett Regional Council in March 2008 and again in April 2012.

Paul is married to Monique and they have two adult children and one grand daughter. The Lobegeier family have followed a range of rural pursuits in the Monto district for many years and they now run a cattle fattening block at Kapaldo, south of Monto.

Paul has been involved in numerous community organisations over a long period of time. He is currently Chair of Monto Aged Care, Chair of the Burnett Catchment Care and has always been heavily involved in Natural Resource Management at a State and Federal level, where he aspires to bring some balance and achieve a good outcome for the environment. He has a passion for the Arts and is a member of the State Reference Group. He is heavily involved in Tourism, through organisations such as Bundaberg & North Burnett Tourism, Australia Country Way, Rural Getaway and Monto Magic and believes the natural beauty of our area and its friendly people can assist the North Burnett economic development.



Cr Paul Francis
Division 2

P: 0458 625 951 E: Paul.Francis@northburnett.qld.gov.au Paul, born in 1960, is a Farmer/Grazier from the Moonford area, north of Monto, where he has lived since 1968. He has been running the business since 1980, and has been married to Mia since 1987. They have two children, Hugh was born in 1989 and Alison in 1991.

Paul was first elected to Monto Shire Council in July of 1998 and served until March of 2004 before being re-elected in January 2005. He served as a Monto Shire Councillor until March 2008 when he was elected as a North Burnett Regional Councillor for Division Two which includes the township of Eidsvold.

Paul is interested in all aspects of council operations, but his main aims are to see improved transport links across the North Burnett and more efficient use of ratepayer funds across council operations.

Other interests include Economic Development and Enterprise Bargaining. Your councillor has increased his skill levels through external study and has a Certificate IV in Business and an Advanced Diploma in Rural Business Management.



Cr Joanne Dowling
Division 4

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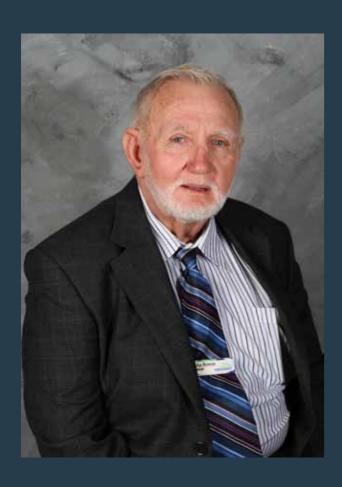
Division 4 Councillor, Joanne Dowling, joined the North Burnett Regional Council for her first term of office in 2012.

A fourth generation Gayndah resident who has lived in Gayndah all her life, Cr Dowling has committed much of her life to the community of Gayndah and is a strong advocate for local business. Joanne, a Justice of the Peace (Qualified), has owned and operated two businesses in Gayndah for over 27 years. Out of her dedication to the town, Joanne co-founded the local newspaper "Gayndah Gazette" in 1998.

Joanne has been heavily involved in the Gayndah Show Society from an early age. She held the position of Secretary for 19 years before resigning in 2001. Despite her resignation, she remained involved in the Show and in a support capacity to the secretaries of following years as well as a term as president. Joanne is an active member of the Gayndah Chamber of Commerce and was recipient of the Australia Day Citizen of the Year Award in 2011.

Appointing Joanne with the shared portfolios of Governance and Human Social will allow her to continue with her pursuit in working closely with her community members.

In her role as Councillor, Joanne intends to work hard at the real and practical aspects needed to keep this area one of the strongest and most successful in the state and to become a valuable member of the team at North Burnett Regional Council.



Cr John Bowen Division 5

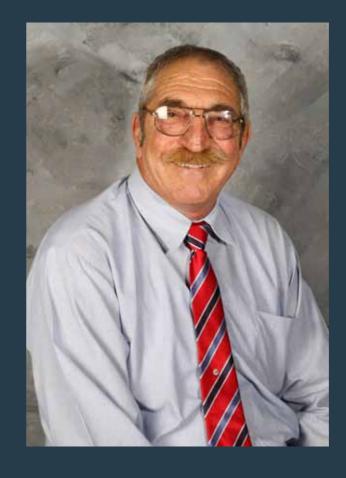
P: 0458 625 961 E: John.Bowen@northburnett.qld.gov.au John successfully contested the position of Councillor to Division five (5) of the North Burnett Regional Council in the April 2012 elections.

He has resided in the North Burnett region for the past 55 years and owns a property in the vicinity of Mingo Crossing and Ban Ban Springs.

John is a member of the Gayndah Show Society, Football Club, Gooroolba Committee, Gayndah Museum and Ban Ban Rural Fire Brigade.

One of his favourite pastimes is finding the original sites of many one teacher schools that were once dotted around the region. He has a love for old cars and owns a 1966 HR Holden which he states "Is a pleasure to drive!" and is also a collector of old bottles.

John is passionate about the North Burnett region, "It is a great place to live and bring up a family".



Cr Kevin 'Lofty' Wendt OAM BEM Division 6

P: 0458 625 950 E: Lofty.Wendt@northburnett.qld.gov.au Lofty entered Local Government in March 2004 as Councillor of the Biggenden Shire, was elected representative of Division 6 of the North Burnett Region in March 2008 and subsequently re-elected in April 2012. He also completed 12 years as Environmental Officer with Biggenden Shire Council. This experience introduced him to local community service which he undertakes with a passion in his current position.

The Wendt family arrived in Biggenden in 1956 and as a young man he joined the army. In a career spanning 30 years, he rose to the rank of Regimental Sergeant Major of the Australian Army and served his country in places such as England, Malaya, Vietnam and New Zealand.

Lofty together with his wife Wynsome, live in Degilbo where he is very active in the community. He is a member of Biggenden Lions, RSL, and the Rugby League Club, just to name a few. When not serving the community, he takes every opportunity to indulge in his passion for fishing, where he is involved with the Biggenden Amateur Fishing Club and Paradise Dam Stocking Association.

He has been recognised on two (2) occasions for his leadership qualities whilst in the army. In 1969 he was awarded a BEM for what was deemed outstanding results and in 1982 he was awarded an OAM for leadership while serving in the 8th Battalion, Royal Australian Regiment.



A message from our Deputy CEO David Wiskar

In 2014-15, North Burnett Regional Council was again effected by significant adverse weather. Tropical Cyclone Marcia saw impacts across the North Burnett and the event was particularly devastating to rural land owners in the North of the Region.

Before, during and after the event,
Council received strong and welcome
support from key State and Federal
Government Agencies including;
Queensland Fire and Emergency
Services, Queensland Ambulance,
Queensland Police and through the
volunteer emergency services groups
including the State Emergency Services.
I would like to commend the people
involved in these services for their
high levels of professionalism and the
strong leadership that they provided
to the community throughout the
event and during the recovery phase.

I also wish to commend other community members in agencies such as Blue Care, the Education Department, BCCA and many others who worked together to help the community to achieve the best possible outcomes.

As a result of the long series of disaster events over recent years, Council officers have a high degree of experience in supporting communities to deal with challenging times. During

TC Marcia many officers worked extremely long hours and went over and above to respond to the needs of the community. It is particularly important to recognise the work of Council's road crews who completed in record time emergency repairs to 169 roads with a value of \$578,000 to allow local producers and the community to get on with business. It is also important to recognise those officers in the Water Sewage Team who worked hard to restore water and sewage services to Monto as quickly as possible following the event. I also wish to acknowledge the efforts of Councillors and Staff in the LDMG in Gayndah and in particular in LDMG sub Group in Monto. The way team pulled together during this time is something that the community should be duly proud of.

A strong part of the response to Cyclone Marcia was an active advocacy program undertake by the Mayor, Deputy Mayor and Councillors to ensure that State and Federal Government's provided appropriate support to enable the community to rebound from the event as quickly as possible. These efforts led to the following outcomes for the region:

- The Federal Government announcing Category D funding support for rural producers;
- NBRC Maximising the amount of funding for road repair in the region (\$10.7m);
- The acceptance by the Federal Government of the importance of Council being able to use day labour to undertake repair programs;
- Additional funding from the Federal Department of Communities to provide support services to those community members affected by TC Marcia. (Of particular note is the establishment of a CDO position to support local rural industry providers for the next two years);



Active and timely support for community from a range of State and Federal Government Agencies.

The Corporate and Community Services team have completed a number of key projects and initiatives which aim to improve financial sustainability and the level of service to the Communities of the North Burnett Region. Key activities and achievements include:

- The establishment of the Call Centre based at Monto – The development of a centralised call centre (1300 MY NBRC) has streamlined customer service, enhanced consistency of response and freed up other officers;
- Depreciation Optimisation
 Program Depreciation expense
 is a significant factor, representing
 32% of all Council costs. This year
 the finance team have worked
 diligently to optimise depreciation
 and this work has seen the
 development of a more accurate
 depreciation allowance in key
 asset categories. Overall this
 work has reduced depreciation
 expense by \$1.5M annually;
- Wi-Fi and Web Portal To capture the economic benefits from the many 'grey nomad' travellers through the region, Council has, using State Government funding, installed free Wi-Fi services for visitors to the region. To access the Wi-Fi visitors need to pass through a portal which promotes local businesses, services and tourism opportunities. This project aims

to have travellers stay longer in the region and spend more with local businesses during their stay;

Linking Libraries and Customer
Service Functions – In an effort to
streamline business, reduce costs
and enhance community service,
libraries and customer service
have been integrated in Biggenden,
Eidsvold, Monto and Mt Perry;

Camping Strategy – Council

- developed a camping strategy for the region. The strategy identifies that the camping market is changing and now includes; seasonal workers. RV Motor home, travellers and traditional campers. Resulting from this strategy key outcomes have been achieved via; In partnership with Local Chambers of Commerce the establishment of low cost camping sites in Monto and Biggenden. These stops are enhancing the economy of these towns by providing easy access to local retail precincts. The establishment of the seasonal workers camp at Mundubbera. This project has minimised the impact of seasonal workers in the general community and helped to build a positive relationship with these important visitor workers to the region.
- The adoption of a new planning scheme – this year Council delivered a new planning scheme across the whole North Burnett region.
- Procurement Transformation

- To ensure that Council is compliant with Act requirements, to enhance local procurement and to drive cost savings Council has implemented the procurement transformation program. This program is creating new contracts for different categories of spending.
- Disaster Co-ordination Centre

 Council has secured funding of \$1.1M from the Federal Government to enable the building of a disaster co-ordination centre in Gayndah.
- **Community Consultation** Council recognised the importance of improved community consultation and engagement for significant projects and significant policy changes for the community. To address this priority Council has established a requirement that all significant changes and projects incorporate a consultation element and resources have been established in the Community Development team to manage these important conversations.

I would like to take this opportunity acknowledge the Managers and staff in the Corporate and Community Services team. Your hard work and commitment to our communities is acknowledge and valued.

Workplace Health & Safety

Safety doesn't happen by accident

The 2014/15 period continued to provide challenges for the implementation and continuing improvement of Work Health and Safety at North Burnett Regional Council.

Again there have been personnel changes in Councils' Safety department with Shannon Wykes moving from shared HR / WHS Administration officer to full time HR Administration Officer and Janet Murray joining the WHS team as full time WHS Administration Officer. Janet is also undertaking a Cert IV in WHS.

LGW Workers Compensation Claim costs for 2014/15 were in the order of \$52,000 down from \$68,000 the previous year and over \$700,000 the year before. However the contribution / premium will remain at a high level going forward due to the rolling average of claim costs used to calculate contribution levels. Council can however look forward to a significant premium reduction in future years.

Statistics

	2014/15	2013/14	2012/13	2011/12
Days Lost	79	95	233	244
Claims	6	4	11	16
Total Injuries	31	34	36	39
Lost Time Injuries (LTI)	10	10	15	16
Lost Time Injury Frequency Ratio (LTIFR)	23.76	24.18	36.27	34.31







33% Injuries Near misses, LTIs 40% Plant Damage 27% Other Damage

Council had 101 reported WHS incidents, 31 being injuries including 10 lost time injuries (LTIs) with a remainder of 2 near misses. 41 plant damage and 27 other damage. While our goal is to eliminate incidents and injuries the numbers are trending down even though the level of reporting has increased.

Benchmarking Performance comparison

I have approached other councils in the Wide Bay region to share performance measures for comparison. The performance indicator that some other councils were prepared to share was Lost Time Injury Frequency Ratio (LTIFR - Lost Time Injuries per million hours worked). Our LTIFR for 2014/15 was 23.76 in comparison the neighbouring councils who provided figures achieved 22.69 and 9.1 and another Council achieved 14.7. From this our goal is a short to medium term target of 15.

Health and Safety Committee

New Health and Safety Representatives for Monto and Gayndah have joined the Committee. Thanks to the former Monto, Gayndah and Eidsvold HSRs for their contribution to WHS at Council.

Nominations were called for a replacement HSR for the Eidsvold workgroup.

The committee has adopted a target of North Burnett Regional Council achieving a Gold award (over 85% Audit score) within 2 years.

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

2015-16 SafePlan

North Burnett Regional Council has made significant gains in WHS. Now we must avoid complacency and continue reducing incidents and injuries. Further gains will be more challenging in our operating environment of increased community expectations, reduced resources and ageing workforce, plant and infrastructure.

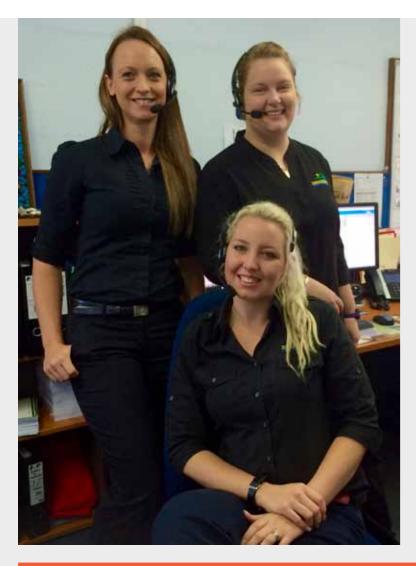
For 2015/16 NBRC should be targeting improved completion and return of Hazard reports and inspections as well as plant prestart records and Risk Assessments. Target of averaging 10 Incidents reported per month will remain to accommodate improved near miss reporting.

I believe North Burnett Regional Council has made significant progress with WHS performance during 2014 -15 establishing the basis for further improvement to result in the best possible safety performance. I would like to thank all involved for their help and cooperation.

Contact Centre Establishment

An exciting new change

The Contact Centre was adopted as part of Council's 2014-15 budget deliberations and included as a key project in the capital program for this year



Left: Current team in the Contact Centre, Tracie Myles - Customer Service & Libraries Stream Leader, Hannah Cooke - Contact Centre Officer, Stacey Sanderson - Contact Centre Officer.

This is an exciting new change for Council which will help provide customers with consistent, professional phone service and will also help alleviate some of the call load on our customer service and administration staff.

The Contact Centre will be Council's main link between the customer and the rest of the organisation – providing timely, up-to-date and accurate information and advice to the community. Benefits of the Contact Centre will include, but not limited to:

- Customers are provided with the right information at the right time;
- Customers are provided with the same level of customer service each time, with consistent messages;
- Customer's queries are addressed in a timely manner – right request to the right area; and



 Contact Centre Staff are professionally trained to ensure that customers receive a high level of service, each time.

The Monto Administration Office has been chosen as the location to host the Contact Centre and now comprises of two full time positions and one team leader.

Staff were placed through intensive training including a visit to Fraser Coast Regional Council Contact Centres in Hervey Bay and Maryborough. This provided an opportunity to explore how a Contact Centre operated and the systems that were in place to provide a consistent and professional service to their communities.

The Contact Centre commenced operation on Monday, 24th November 2014 and with the service available from 8:30am to 4:30pm Monday to Friday (excluding public holidays).

Left: Kelly McCabe - previous Contact Centre Officer.

Tropical Cyclone Marcia

On Saturday, 21st February 2015 (during the Tropical Cyclone Marcia event), Council requested that the Contact Centre open to provide community members with general information regarding the tropical cyclone, process requests for assistance and to deliver public information announcements. The Contact Centre Team kept our communities informed and updated with the newest news regarding the weather event.

Long To Rezdy Bus Booking System

In early January 2015, Contact Centre staff were trained in Rezdy - Council's bus booking system. During the January to June period 523 bus bookings were processed.

Installation of NAB Transact

Installation of NAB Transact which was effective from 23 January 2015 saw the end of processing manual credit card transactions within Council's Customer Service Centres. Customer's wanting to pay accounts with Credit Card over the phone will now call 1300 696 272 to process their payment through the Contact Centre.

14,686



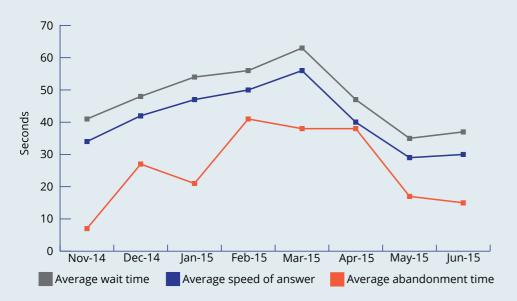
Long Term Vision

Initially the Contact Centre was used as a switchboard facility, receiving calls and transferring them to the appropriate department for a response.

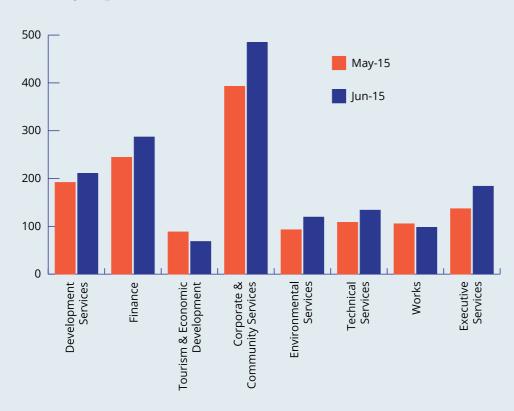
As the Contact Centre progresses and staff knowledge grows, the team will be able to address more queries at first point of contact, resulting in a timelier, consistent professional response for every customer.

A massive congratulations to the staff that have assisted with the establishment of this facility, it has been an enormous task, successfully accomplished through hard work, commitment and remarkable teamwork. Well done.

Call Summary



Monthly Department Call Totals



Libraries *Streamlining services*

Following the successful integration of library and front counter services at Biggenden and Mount Perry in 2013, Eidsvold and Monto completed their merge in 2014 and 2015 respectively. These four branches now offer the public a 'one stop shop' for all council services.

Combining the front counter and libraries in four of our towns has provided a greater level of functionality and offers a practical and accessible open plan to better serve our communities. This allows an increase in both library, Centrelink and QGAP opening hours, providing additional benefit to the community.

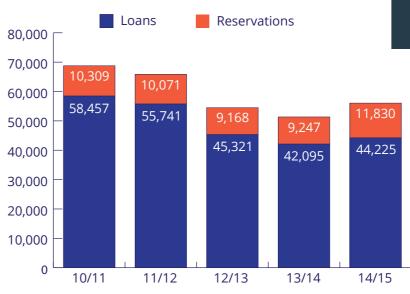


Above: Monto Library before renovations

Below: Monto Library & Administration Centre refurbished front counter/administation area



Loans & Reservations by Year







Above: Wall built in Eidsvold Library to accommodate office area.



Above: The opening of the Eidsvold Library & Administration Centre

Gayndah Library Makeover

In early May, Gayndah Library got a well deserved clean-up.

Older paperbacks, magazines and dontations not suitable for the shelf, were removed from the system and put out on a giveaway table.

Shelving was moved and rearranged to allow for a more open and user friendly space. By doing this the number of items remained the same but has taken up less floorspace.

The main goal of the clean-up was to move the children's area out of the room it was in, and create a bigger space to cater for the larger number of customers who utilise the library.



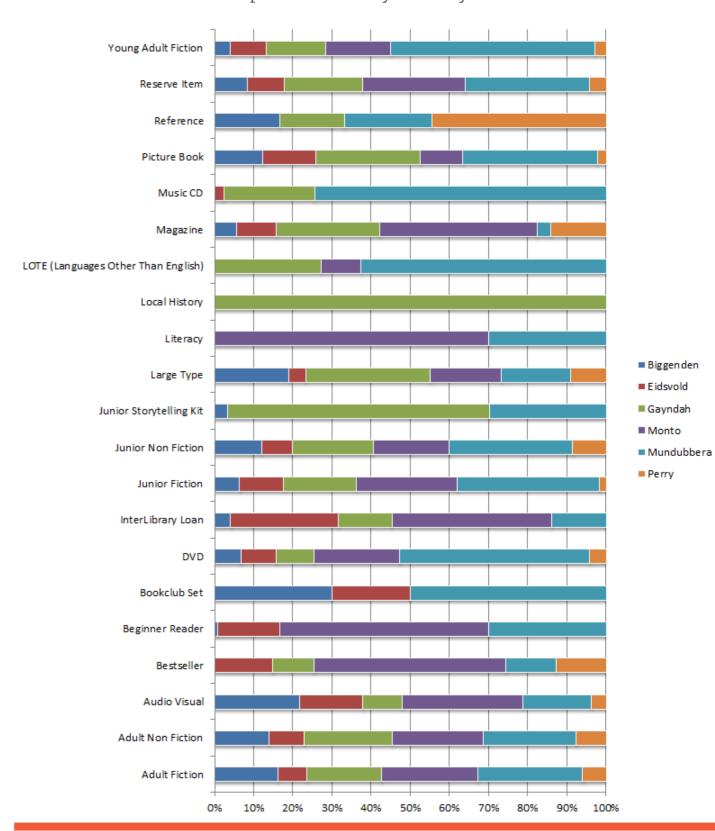
Above left & right: Gayndah Library before

Below left & right: Gayndah Library after





Comparison of Loans by Format by Location



Australia Day

Aussie, Aussie, Aussie

Australia Day is the perfect opportunity for residents to come together to celebrate what's great about Australia and being Australian. It's a day for reflection on our achievements and taking pride in our great nation, along with acknowledging the contributions and achievements of our region's many unsung heroes.

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Residents and visitors
recognised the outstanding
achievement and contribution
of local individuals and
groups throughout the
region during celebrations
hosted by Council



2015 Australia Day Ambassador, Associate Professor Dimity Dornan AO, joined Mt Perry in celebrating Australia Day on the 26th of January, 2015. The Ambassador Program is an integral part of Australia Day and each Ambassador is chosen for their achievements and ability to inspire.

Dimity Dornan AO is a Speech Pathologist, and the Founder and Executive Director of Hear and Say. This not-for-profit program opened in July 1992 and enables children with hearing loss to listen and speak through the use of modern hearing technology combined with the simultaneous education of parents and children (Auditory-Verbal Therapy).

It was encouraging to see the attendance at Mt Perry's 2015 Australia Day celebrations, with all who attended given the opportunity to meet and speak with Dimity. She is an amazing Australian who is an inspiration to us all.

As the Ambassador, Dimity played an important role in the Mt Perry Australia Day celebrations, spreading messages of inspiration and what it means to be Australian, attending the official Australia Day Ceremony and Australia Day Citizenship Ceremony and joining the community in Celebrating a 'New Little Arrival' with the presentation of a Baby Certificate.

Award Recipients - Biggenden

Citizen of the Year	Mr Darren Geissler	Junior Sports Award	Chloe Burt
Young Citizen of the Year	Miss Vanessa McIntyre	Sports Administrator's Award	N/A
Community Event of the Year	Ruff-n-Tuff Car Show	Senior Cultural Award	'Seussical the Musical 2014' Dallarnil State School P-7
Senior Sports Award	N/A	Junior Cultural Award	PCYC Emergency Services Cadets

Award Recipients - Eidsvold

Citizen of the Year	Valerie Pashalis	Junior Sports Award	Malitha Cooper
Young Citizen of the Year	N/A	Sports Administrator's Award	N/A
Community Event of the Year	Eidsvold State School 125th Centenary	Senior Cultural Award	Barney Blucher
Senior Sports Award	N/A	Junior Cultural Award	N/A

Award Recipients - Gayndah

Citizen of the Year	Dael Giddins	Junior Sports Award	N/A
Young Citizen of the Year	N/A	Sports Administrator's Award	Leah Trott
Community Event of the Year	Launch of the MARK Foundation - David & Kellie Millington	Senior Cultural Award	N/A
Senior Sports Award	Warwick Bellert	Junior Cultural Award	N/A

Award Recipients - Monto

Citizen of the Year	Les Hotz	Junior Sports Award	Jessie Moscrop
Young Citizen of the Year	Jolie Kenny	Sports Administrator's Award	N/A
Community Event of the Year	Monto State High School 50th Anniversary	Senior Cultural Award	Harold J Ware
Senior Sports Award	Shane Carter	Junior Cultural Award	Ryan Cooke



From Left: Cr John Bowen, 2015 Australia Day
Ambassador - Professor Dimity Dornan AO, and
Mt Perry Citizen of the Year - Kerry Bettiens

Award Recipients - Mt Perry

Citizen of the Year	Kerry Bettiens	Junior Sports Award	Bailey Nicholson
Young Citizen of the Year	Johanna Cleary	Sports Administrator's Award	Mount Perry Race Club Committee
Community Event of the Year	Axemen & Sawyers Charity Auction	Senior Cultural Award	Cheryl Gerdes
Senior Sports Award	Judy Davey	Junior Cultural Award	Mount Perry Youth Group

Award Recipients - Mundubbera

Citizen of the Year	Roslyn Kugel	Junior Sports Award	Tayleigh Fry-Allan
Young Citizen of the Year	Misty Tucker	Sports Administrator's Award	Gavin Ford
Community Event of the Year	Bush Policeman's Ball	Senior Cultural Award	Malcolm Brown
Senior Sports Award	Ben Allan	Junior Cultural Award	Afe Maile
Special Service Award	Steven Crofts	Special Recognition Certificate	Dave Saunders

Non Recurrent Grants

Grant Name	Project	Date Application Submitted	Project Total \$	Funding Requested \$	Council
2014-14 Get Ready Qld Base Grant (Acquitted 01/07/14)	Get Ready Queensland	7/07/2014	\$5,820	\$5,820	nil
Australian Government - Department of Social Services - Community Development and Participation (Unsuccessful 22/12/14)	North Burnett Region Service Capacity and Sustainability Building	23/07/2014	\$390,000 (GST exc)	\$390,000	nil
Australian Government - Department of Social Services - Volunteering (Unsucccessful 22/12/14)	Riding the Grey Nomad Revolution to build the North Burnett Region	23/07/2014	\$407,406 (GST exc)	\$299,866	\$107,540
Australian Government - Department of Social Services - Diversity and Social Cohesion (Unsuccessful 22/12/14)	Working and Living Together in the North Burnett	23/07/2014	\$400,406 (GST exc)	\$299,362	\$101,044
Australian Government - Department of Social Services - Multicultural Arts and Festivals (Unsuccessful 22/12/14)	Multicultural Citrus Harvest Kick Off	23/07/2015	\$5,000 (GST exc)	\$5,000	nil
2014-15 GraffitiSTOP Funding Program (Acquitted 01/07/15)	2014-15 GraffitiSTOP Funding Program	N/A	\$3,910	N/A	nil
2014-15 Royalties for the Regions - Round 4 (Unsuccessful 15/04/15)	Digital Infrastructure to drive local economic growth along the Australian Country Way (A3)	26/09/2015	\$1,154,791	\$828,531	\$286,250
2014-15 Royalties for the Regions - Round 4	NBRC Aerodrome Upgrades - Gayndah, Monto and Mundubbera	26/09/2014	\$11,130,860	\$8,704,666	To be confirmed
2014 Get Playing Plus (Unsuccessful 05/01/15)	North Burnett Sportsground Upgrade	20/10/2014	\$811,850	\$543,940	\$267,910
Department of Infrastructure Local Government and Planning (Acquitted 13/08/15)	Australian Local Government Women's Association - Queensland Annual State Conference Sponsorships	13/08/2015	ТВА	\$2,200 (inc GST)	ТВА
SES Non Recurrent Grant Subsidy Program - 2015-16 (Unsuccessful 15/06/15)	Eidsvold SES Shed Internal Fitout	13/08/2015	\$45,000	\$35,000	\$10,000
Tourism Demand-Driver Infrastructure (TDDI) Program	North Burnett Wi-Fi Infrastructure Project	TBA	\$177,474 (GST exc)	\$86,820 (GST exc)	\$90,654
Online Public Access in Libraries (OPAL) Grant - Technology Trendsetter 2015-16 (Unsuccessful 30/06/2015)	iPad Training Roadshow	29/04/2015	\$16,765	\$7,249	\$9,516
Passenger Transport Accessible Infrastructure Program	Upgrade of Long Distance Coash Stops	27/05/2015	\$155,176	\$155,176	\$0

Community Consultation Suggestions and feedback

North Burnett Regional Council works closely with our communities to ensure that suggestions and feedback from individuals help guide Council's decision making processes and works programs.

In 2015, Council resolved to further develop the community consultation strategy and to dedicate resources to better plan consultation opportunities for major projects. Council acknowledged and adopted three levels of engagement and consultation being:

Information



Consultation



Active participation





Consultation

Item	Attendees	Location
Roads Roadshow	97	Across region
Aerodrome reconstruction	54	Mundubbera/ Gayndah
Macks Bridge, Monto	9	Monto



Roads Roadshow Gayndah

Consultation (continued)

Eidsvold Water Treatment Plan	10/ongoing	Eidsvold	Garage Sale Trail
Working with Local Government EOI Workshop	32	Across region	Guyatt's Br Gayndah Baldwin's
Cahalane Road, Monto	8	Monto	Concrete Batching Pl
Gayndah Cemetery Redevelopment	12	Gayndah	
Friends of the gardens	ongoing	Across region	

The Consultation activities undertaken have had a positive effect with the majority of the community appreciating the opportunity to receive information regarding what was happening, ask questions, receive quality answers and the access to Council officers.

Furthermore these sessions assist Council in their work, as information from the Consultations is incorporated into project plans. An example of this is the questions regarding the region's roads that came out of the Roads Roadshow allowing Council to better understand residents' issues thereby giving Council more opportunity to address these concerns or dispel any myths. The relationship building aspect of these Consultation activities can not be underestimated with many seemingly hostile attendees being "turned around" to become inclusive and receptive. Having a member of the CDO Team deliver these Consultations has given the community a "face" with which to communicate. It is believed this has actually encouraged residents to approach Council with their concerns and issues.

Additionally, the CDO team have been tasked with arranging the Re-Opening Ceremonies for both the Mundubbera and Gayndah Aerodromes. The Aerodrome projects came about due to the regions necessity to upgrade aerodrome to accept the Royal Flying Doctor's Service new aircraft fleet. The Mundubbera Re-Opening is scheduled to occur on Saturday, 26th September 2015, and the Gayndah Re-Opening is scheduled to occur in early 2016 with Monto Aerodrome being scheduled to be rebuilt in 2016 as well.

Across region

Gayndah

Monto

An assessment of the appropriate level/s of consultation will be made for each of Council's major projects, with a combined effort from all relevant sections of Council.

The CDO Team has undertaken Community Consultation activities on a total of 11 different projects. The majority of these projects have originated with the Technical Services Department involving work under Council's Capital Works budget with

associated funding sourced from both State and Federal Governments. Various methods of Consultation were employed ranging from community group meetings to one-on-one discussions either personally, by letter or by phone. Various media methods were also utilised to inform the Community regarding Council's activities across the region. These methods consist of the Central North Burnett Times, Facebook, public notices and Council's website.

Community Development Enabling our communities



Burnett State College

Right: 'After the emergency' MP3 player



Taking Shelter Box to the Schools

The Commu ity Development Officers (CDOs) visited Schools in the North Burnett with the Shelterbox game a disaster preparedness game that challenges youth to think about how to prepare and respond before, during and after an emergency. In addition to purchasing the 3x3m interactive map game board, funding was used to purchase additional resources including musical bells (team community awareness and usage of buzzers), toy cars (to be driven to 'safe' places in the town) and 3D moulds representing emergency situations such as – bushfire, flood, cyclone, tsunami, earthquake and volcano.

Shelterbox visits coincided with two natural events including an earthquake coming to their school to play the on 16 February and the arrival of Cyclone Marcia on 20 February which

made their visits even more relevant. CDOs used the opportunity of school visits to interview local school students about emergencies, how they can look after themselves and each other in an emergency, as well as tips and advice for other kids, with the view that these would be made into a mini-movie to be broadcast at community events such as Movie Nights.

These school visits were also an opportunity for CDOs to evaluate emergency preparedness resources.

After visiting the majority of schools in the region the CDOs were delighted to receive letters and cards from Mundubbera State School's year 4-6 students, thanking them for Shelterbox game, discuss disasters that can affect them and ways they

can prepare for these. Students were particularly thankful for receiving 'After the Emergency' MP3 players, donated by Red Cross which were given to the Students by the CDO's.

Memorable messages from students included:

"Thank you for giving us an iPod and Emergency brochure. It means a lot more than I can say. If only we didn't get hit from the flood, cyclone and earthquake. Now we know how to handle real life emergencies. I wish floods won't happen again. Thank you. From Jess."

"Thank you for giving us our MP3 players. Thank you for the ongoing support you give our school. These are the best things I have ever had. Thank you. From Jaydon."

Right: Movies in the hall



'Inflight meal' prepared by community groups



Movies in the Halls

North Burnett Regional Council partnered with Mundubbera Baptist Church utilising its large inflatable movie screen to create a very successful real cinema experience in the North Burnett. Two family (G-rated) movies with a 'resilience' theme where screened at 3pm for younger children and 6pm for older children and adults.

To coincide with regional airstrip upgrades, the movies (and overall event) had an aviation theme that promoted this initiative and the tourism, economic and social opportunities these will bring to the region.

Movies in the Halls sessions aimed to and succeeded at:

- Bringing the community together for a fun social event;
- Providing community members access to community services and resources (mental health, counselling etc.);
- Informing and promoting the opportunities of the new airport development;
- Acknowledging Community **Drought Support Funding** (making event possible);
- Initiating NBRC Tourism/economic development strategy.

32

The event invited people to come to their community hall to enjoy a free movie on the big screen with an 'inflight' meal prepared by local community groups, who received a donation to their organisation for their service. This also provided an opportunity for the community groups involved to network with each other and strengthen relationships.

The blue emergency Grab n' Go bags were also provided for the "passengers" to take representing a "life jacket" which contained a Recipe for Disaster cook book, an Emergency Action Guide and a Get Ready Prepare your Pantry magnet and shopping list. It also included an inflight etiquette card with the contact details of local community service providers (Lifeline, DV Connect etc.).

During intermission, children and adults were invited to make their own paper plane and compete in a paper plane flying competition. Prizes included the Paper Plane novel or an MP3 Player donated by the Australian Red Cross which contained "awesome" Aussie music and expert advice and tips such as meditation, to assist young people who have experienced a natural disaster.





Grab n Go emergency kit shopping bags and magnets

The design for emergency kit bags was revised to incorporate emergency numbers, preparedness tips and icons of suggested emergency kit items. These were designed to be easier for seniors, CALD persons and children to see and remember. The objective of the bag is to make it easier for people to create their own emergency kit by providing them with the starting point – the bag – as well as suggested contents to fill them with.

During a previous disaster event, Council developed re-usable shopping bags, printed with a list of non-perishable food and health products that can be stored in case of an emergency.

This list was revised to a 50 page shopping list note-pad fridge magnet, which lists items as a tick option on the shopping list, preparedness messages and call to action to store non-perishable items in case of an emergency.

Similar to the Grab n' Go emergency kit shopping bags, these lists aim to take the 'chore' out of putting together an emergency kit by showing shoppers most of the 'every-day items' they buy can make up an emergency food store for their family. Once the shopping list has been spent, a constant reminder message remains on the magnet to prompt residents.

Save Our Pets

North Burnett's most vulnerable residents have a new resource to help them be recognised in an emergency, with the introduction of 'Save Our Pets' stickers to the community in February 2015. The attention-grabbing stickers alert rescue personnel that pets may be inside a home in the event of an emergency or evacuation.

Pet owners can complete their details on the sticker, including the number of cats, dogs and other animals that usually reside at the property. Owners have the option to add their contact number to the sticker to be quickly reunited with their pets.

Completed stickers can be attached to the front door, front gate, mailbox or other obvious location to alert police, fire and SES officers and other rescue authorities that pets could

be in the house, and how to contact owners in the event of emergency.

While these stickers are intended to alert emergency personnel to the presence of animals, 'Save Our Pets' stickers will not change usual search and rescue procedures and do not guarantee personnel can always rescue pets. By providing this community service, North Burnett Regional Council can give peace of mind to residents, especially those with impaired mobility, vision or hearing, that their pets have representation in an emergency situation.



Community Recovery Information Stalls - 2015 Agricultural Shows

CDO's attended each of the 6 township shows throughout April and May 2015, to give residents a final opportunity to collect emergency preparedness information and resources at the 'one-stop-shop' information stall.

As a last hurrah for the community, a photo booth was organised as part of NBRC's stall to encourage people to dress up in novelty wigs, glasses, hats and costumes and have a laugh on us. Each photo booth patron received a 4 photo strip with the caption 'Every face has a place in our community'. The caption was chosen to underpin that a sense of belonging in the community increases its resilience. Copies of these were pasted in a photo album which will be displayed at each town library.

Disaster preparedness information included an example Emergency Grab n' Go Kit contents and pricelist, Save Our Pets stickers, Prepare your Pantry shopping list magnets and Recipes for Disaster cook books.

Visitors to the stall received a goodie bag of resources and were invited to complete a short survey on what they had done to prepare their



household for an emergency (since the 2013 event and subsequent flood recovery initiatives) for a chance to win a Red Cross wind-up torch radio valued at \$60.

Survey results will be used to gauge which towns are more/less prepared, which actions people have taken to prepare, reasons why they have not taken precautionary action, whether they would purchase a pre-packaged Emergency Kit and what price they would be willing to pay for this

Arts and Culture - Regional Arts Development Fund

2015 saw another exciting year for Arts and Culture in the North Burnett. Council's main Arts program, the Regional Arts Development Fund, was heavily subscribed with over \$98k being issued to community members and groups. These projects were very well received and attended by communities and provided an opportunity for our residents to engage with Arts and Culture.

Project Highlights

Photography professional development	\$2,000
Business skills for creatives	\$7,137
Sounds within Scenes acting workshop	Monto
Development of a local children's television series	\$8,700
North Burnett short film workshops & film development	\$31,599
Various arts workshops	Over \$33,500

Community Grants & Donations

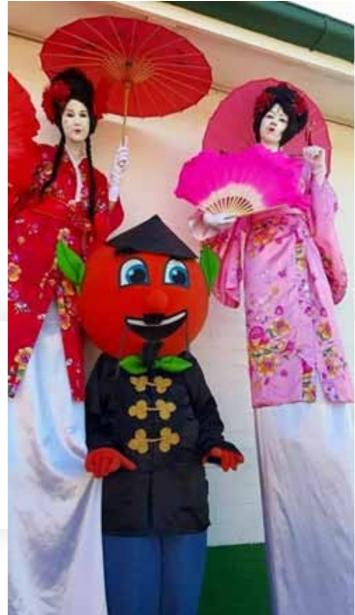
The Figures

In the financial year of 2014-15 Council distributed a total

\$65,457.72

in Community Grants across the North Burnett communities.

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





Gaydan hanging with the Geisha girls at the Orange Festival

Gaydan and the Brass Band

Grants to each community

Biggenden	\$3,777.29
Eidsvold	\$1,126.99
Gayndah	\$19,706.71
Monto	\$12,766.49
Mt Perry	\$3,584.95
Mundubbera	\$3,114.81
Regional Donations	\$21,457.72
TOTAL	\$65,457.72

In addition Council continued to provide photocopies and hall hire services at nominal rates for all local Not-for-profit organisations.

A large donation of \$10,000 was made to Action Rescue Helicopter which provides life-saving emergency transport across the North Burnett and \$10,000 to the Bundaberg Health Service - Rotary House which supports residents while receiving medical treatment in Bundaberg.

Our Community Grants program also provided significant assistance to the Orange Festival 2015. Gayndah's population would have doubled in

size over the long weekend in June with all the festivities that the festival provided in addition to other events such as the Gayndah Races. Most popular of the festivities was the Grand Parade and stalls. This year proved to be one of the biggest and best years for the Orange Festival.

The Orange Festival is a time when many reunions occur - family, school or just friends reconnecting. Many tourists visit the area at this time and the township was full to overloading when it came to accommodation.



Digital Infrastructure Wi-Fi & touch screens

Funding for the North Burnett Wi-Fi Infrastructure project was made available by North Burnett Regional Council (\$100,000.00) and the Tourism Demand-Driver Infrastructure (TDDI) program funded by the Commonwealth Government through the Queensland Government (\$86820.45).

Council has worked for years to promote the Australian Country Way and Rural Getaway as an alternative route to the North. National Research shows 80,000 RVs are travelling the highways and this figure is growing.

To help tourist's access local information about sightseeing, restaurants, travel, accommodation and events the Queensland Government in partnership with the North Burnett Regional Council rolled out a network of free Wi-Fi hotspots at Visitor Information Centres and other tourist hot spots around the region and touch screens.

There were four main elements to the Digital Infrastructure Project:

A full on site assessment and review was conducted on all proposed Wi-Fi hotspots and touch screen locations. Wi-Fi sites were selected based on RV usage. Driver Reviver areas and deemed council rest areas were top priority areas.

The North Burnett Wi-Fi/Touch Screen Locations are as follows:

- Eidsvold: RM Williams Centre and Lions Park (Wi-Fi)
- Gayndah: Zonhovan Rest Area, Lions Park (Wi-Fi) Gayndah Museum Information centre (Touch screen)

66

National research shows 80,000 RVs are travelling the highways and this figure is growing



Business and organisations can be as interactive as they like with their webpage. The editing feature is easy to use.

- Mundubbera: Black Stump and Bi-Centennial Park (Wi-Fi) Information Centre (Touch screen)
- Monto: Lions Park (Wi-Fi) and Lister Street Information Centre (Touch screen)
- Mt Perry: Memorial Park (Wi-Fi & touch screen)
- Biggenden: Wi-Fi and Touch screen install was delayed at this site until further community consultation occurred. A suitable location was agreed upon and refurbishment of a decommissioned amenities block into a tourism booth is in the process.

The North Burnett Wi-Fi/touch screen locations infrastructure was installed by the June 30th 2015.

The touch screens were rolled out in the following stages:

- 'Coming Soon' message on each unit
- 2. Rolling display of community/ regional images



3. Linked to the new business and community portal

The touch screens and Wi-Fi contain a portal which will provide web links to local businesses and services.

The platform that the Wi-Fi operates on uses an online log in, were a pop up screen appears. Along the bottom of the Wi-Fi login is a rolling display of local businesses aimed at showcasing what is available in each community. Wi-Fi use is free for up to 200mb per devise per day. After 200mb users are 'logged off' the system and have the option to purchase additional mb for \$2.00 per 200 mb. The system resets every night at midnight.

The touch screens and website allows local businesses and community groups to log into the back-end access to their section on the website only for editing.

Businesses and organisations can be as interactive as they like with their business/organisation webpage. The editing feature is easy to use and was designed for the non tech savvy person. After businesses and community groups have edited their listing it is then submitted to Council for review and approval prior to uploading.

Local Directory training sessions were conducted with local businesses/ community groups showing them how to update their own information on this site. Individual sessions were also conducted with those who were unable to attend or require additional assistance.

The touch screens information mimics the information on the website. This website and the touch screens have the capacity to be expanded and tailored to the needs of the Council and region.



Touch

screens



Wi-Fi

access







Road signage

A number of external Contractors were used to deliver this project

- Proterra was contracted to manage the installation of the infrastructure (Touch screen, Wi-Fi), and designed the signage.
- Savvy Paper and Pixels were engaged for the programing side of the project and branding development (Website and Kiosk programs) and;
- Councils IT department assisted with equipment compatibility/ standardisation and placement as well as developed the new Wi-Fi platform.

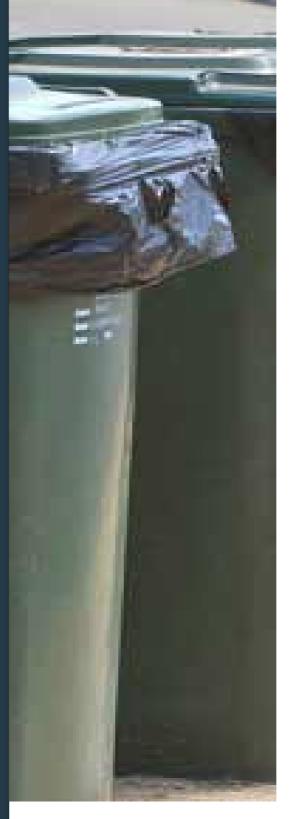
A number of the sites posed an issue with connectivity to Council's existing Wi-Fi network. For example, Zonhoven Park in Gayndah did not have direct line of site to Council's water towers (there is infrastructure installed that could have been used to 'bounce' the signal, however, this required direct line of site to and from the sites. The direct line of site was impeded by a large number of trees. An alternative location was used higher up the hill which provided direct line of site to Zonhoven without the removal of trees. As there was no existing internet infrastructure (there was power) there was a significantly higher cost for the Wi-Fi at this site.

Another site variation was the Biggenden site. The initial touch screen location assessment showed that the Council administration was the best location, given the fact that is was deemed to be the towns information centre, there was power, adequate

lighting, shelter and direct linkage to Councils Wi-Fi facilities. However, after strong feedback was received from the community for the touch screen to be located in an area that contained no power, no infrastructure, no shelter but was the prime parking location for the travelling public in Biggenden. The local Chamber of Commerce was keen to partner with Council to look at additional funding to have an information centre in the heart of Biggenden. Though this will be a fantastic long term 'community ownership' outcome for this project, it impacted greatly on the completion time for this site. The Biggenden relocation process has resulted in the establishment of an unmanned tourism information facility, through the use of the decommissioned amenities. Biggenden was one of two communities in the North Burnett that did not have a 'community tourism information hub'. Tourism information is provided through Council and local businesses during business hours but there is very limited information available outside of business hours. The decommissioned amenities will be converted to accommodate the touch screen and Wi-Fi, but it will also have provision for local businesses and organisations to promote their community to the travelling public. The local Chamber of Commerce is committed to ensure that this facility is well maintained and contains relevant information for the travelling public.







Environmental Services It's a load of rubbish

Our Environmental Services team is committed to quality community and environmental health, pest management, and natural resource management outcomes. This includes the implementation of the pest management plan, natural resource management, the protection and promotion of community health through regulation of food safety, waste management, recycling and environmental compliance

Food Licensing

Council continues to monitor food businesses to ensure businesses and community groups meet their obligations under the Food Act and comply with these regulations. There have been no fines or penalties issued.

91 Food Business Licences

Service requests

Animals - Livestock - Wild	270	Noxious Weeds	55
Environmental Health	55	Odour - Dust - Smoke	8
Litter & Illegal Dumping	8	Rubbish Collection	13
Mosquitoes	9	Waste Management	3
Noise	9	TOTAL	530

25

Permits to burn along Council controlled roads

Stock route agistment & travel permits

Food Licensing

Council continues to monitor food businesses to ensure businesses and community groups meet their obligations under the Food Act and comply with these regulations. There have been no fines or penalties issued.







Mosquito Control Program

Council's Environmental Services
Team continue to undertake
surveillance activities and promote
awareness of the risks of mosquito
borne illness in the region. Several
team members attended the MOZ
01 training to improve their skills.

Grant Funding

Council received grants for assisting in the management of feral pigs, wild dogs. The program included coordinated baiting days, two educational events (trapping workshops) and a trapping program for wild dogs.



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

Environmental Displays

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





Total Waste Received

744 ton

Green waste

3,011 ton

Municipal solid waste

1,165 ton

Construction & demolition

2,224 ton

Commercial & industrial



18 ton

Batteries

1000 L

Oil

108 ton

Cardboard

300 ton

Scrap Metal





Development Services *Implementing & progressing*

We have expanded our planning, building and plumbing portfolio through a change in Councils' organisational structure. Local laws compliance, project management of Councils own assessable building projects and management of Councils' cultural heritage are now functions of this section.

Planning

The 2014-15 year saw a significant milestone for planning and development—the first Planning Scheme for the entire North Burnett Region commenced on 3 November 2014, replacing the previous six separate Planning Schemes. After several years of negotiation with State agencies, and following a rigorous process, the new Planning Scheme now forms a key means of implementing Council's vision to "create an active and thriving region, progressively enhancing the social, economic and cultural assets of the community".

The Scheme was the first in Queensland to incorporate SPP interactive mapping rather than its own maps, thus creating savings for the Council.



Planning reform

The State Government has been consulting Councils and other stakeholders throughout the year about major reforms to the planning system with the objective of a new planning act in 2016. Council representatives will continue to have an active part in the consultation process.

The State has identified four key principles:

- 1 enabling responsible development
- 2 stimulating economic growth and innovation
- ensure genuine public participation in the planning process
- deliver clear and concise legislation that supports effective and efficient planning and development assessment.

Whilst the number of subdivision applications were similar to those approved in each the last four years, the number of MCU's and other planning approvals fell.

Building and Plumbing certification

The number of building application approved reflected the state wide trend and sluggish economy. Likewise, the number of plumbing applications approved was symptomatic of the economic climate.

There were notable changes in legislation, these being:

- Commencement of the QDC MP 3.7 for farm buildings providing concessions for special fire services and the like, dependant upon the proposed use of the building.
- Revised version of the QDC
 MP 1.4 Building over or near relevant infrastructure
- Review of the Building Act 1975 and building certification contained within the Wallace report
- Commencement of the NCC 2015 on 1 May, 2015.
- Following the review of the Building Act, major changes are mooted in the near future.

There were no major changes made to plumbing legislation nor practises. Council continued the employment of a plumbing/drainage consultant to undertake assessments, inspections and provide general advice.

Compliance

Unauthorised Camping

Joint enforcement activities involving The North Burnett Regional Council and the Queensland Police Service showed an improvement in controlling unauthorised camping activities throughout the area during the fruit picking season.

Enforcement processes involved the issuing of Caution Notices to campers for any unauthorised activity as well as providing information and pro-active interaction between campers and enforcement officers. Additional signage was placed in parks and rest areas to help tourists and seasonal pickers identify appropriate and approved camping areas.

Policies and Processes

All legislation relating to compliance matters has now been reviewed, updated and remains available for public viewing on the Council Websites. Internal processes, duties and responsibilities also continue to be reviewed and updated.



Pound Operations

The North Burnett Council Animal Impound Facility located in Gayndah received major works to its infrastructure to provide improvements in the facilities security function and operational use. With additional fencing and compounds created all impounded dogs now have the capacity to be left within a secured fenced area, not only providing shelter from the elements, but also providing an open spaced fenced exercise yard for each enclosure.



Further improvements to the Gayndah facility will continue to be made which include a microchipping/treatment room which when completed will allow the commencement of microchipping from the facility by qualified Council staff.



Technical Services *Behind the scenes*

Water & Sewerage

Personnel

Supervisor Matt Cook participated in the WIOA New Zealand Tour as part of his 2013-14 Qld Water Operator of the year award.

Manager Trevor Harvey completed his two year term as Chairman of qldwater. Trevor was also appointed to the inaugural LGAQ Water & Sewerage Advisory board Two trainees were employed in the department. Both will complete a Certificate 3 over the next two years. The trainees are attached to the Biggenden and Monto work teams

Operation & Maintenance

This year saw another flooding event with ex TC Marcia causing high flood water levels throughout the Council area.

There was minimal damage to the water and sewerage infrastructure. The recently reconstructed water intakes for both Mundubbera and Gayndah withstood the flooding events and both water schemes remained operable throughout the event.

capital

A \$1,186,000 capital plan was completed with no carry-over projects. The major projects were:

- The upgrade of the Eidsvold Sewerage Treatment Plant including the conversion of the third lagoon to a submersed rock filter.
- Initial design work for the proposed new Eidsvold Water Treatment Plant.

 Installation of a mini sewerage treatment plant to service the Mount Perry Caravan Park, public toilets, administration building, town hall, works depot and SES complex.

 The commencement of a systematic asset verification and condition assessment program, results of which have been used in the determination of capital works programs for the next two years.

Facilities

Personnel

Rachael Brauer resigned as Facilities officer

Melinda Thorburn was appointed the new Technical Officer Facilities

Capital

- A new filtration plant was installed in the Monto Pool
- A new filtration plant and filter shelter were installed in the Gayndah pool



- A new skate park was built in Mount Perry
- Security cameras were installed in the Monto CBD.
- Security cameras and solar lights were installed at the Gayndah skate park.

Facility Maintenance

- Both Martin Love Oval and the Gayndah Sports ground were aerated and top dressed during the year
- A high rate of air conditioner failures caused the office maintenance budget to be exceeded.



Operations

The Assetic asset maintenance program was purchased on a one year agreement to assist with the financial revaluation process. A significant amount of asset staff time was directed into the combining of multiple asset registers and data cleansing. This has been a huge benefit for the introduction of an operating asset management system which will be the basis of future council works planning and budgeting.







Tropical Cyclone Marcia 20 February 2015

On the 20th of February 2015
Tropical Cyclone Marcia crossed the
Queensland coastline just to the north
of Yeppoon and continued to the
South West in a path that included
the North Burnett Region. Some area
of North Burnett received rainfall in
excess of 180mm in a four hour period
from this event causing widespread
damage to infrastructure, crops and
farmland and residential buildings.

In line with Council disaster plans a Co-Ordination centre was established in Gayndah with each town disaster sub-group being activated in readiness to assist the community response to the impending weather system.

In relation to Council infrastructure a total of 169 roads received some damage and required emergent works to be carried out. This work was carried out through a combination of Council works crews and local contractors in the days and weeks following the event.

Following the emergent works period Council undertook a detailed damage assessment in partnership with the Queensland Reconstruction Authority (QRA). This damage assessment highlighted damage on 266 roads which would require restoration. North Burnett has received approval to complete \$10,795,097.75 of restoration works in line with the Natural Disaster Relief and Recovery

Arrangement (NDRRA). These works commenced in June 2015 and will continue until July 2016.

As this is the third natural disaster event to affect North Burnett in the space of just over 5 years we have noticed some areas of road have been damaged several times. The Federal Government and Queensland State Government have established a Betterment fund to allow for Councils to reconstruct assets to a more resilient standard than they currently are. North Burnett lodged applications for 21 Betterment projects spread throughout the area that will provide for an improvement to the North Burnett road network.

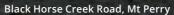
\$528,603.38

total works were completed to re-open Council roads network to our residents

Airport Road, Monto









Yenda - Benyenda Bridge, Gayndah



Stockhaven Road, Gayndah



Redvale Road, Mundubbera

Engineering Services *Viable Solutions*



The 2014-15 financial year was once again another year that through up some challenges but also saw Council delivering some major achievements.

In February 2015 the North Burnett region was impacted by Severe Tropical Cyclone Marcia with extensive damage to both private and public infrastructure.

day-labour workforce, funded by the Department of Transport and Main Roads, on Eidsvold-Theodore Road.

Council's workforce, now well drilled

in responding to these events,

swung into gear and quickly had

emergent works completed and

back in operation where possible.

repairs will be undertaken in the

first half of the 2015-16 year.

Following damage assessments and

submissions to the QRA, permanent

essential public infrastructure

ding improved rs and reconstruct, raise, widen and lengthen the Mundubbera Airfield using a combination of external funding sources. Council's team won the bid for the works in an open tender environment and many of Council's staff from other parts of the region had the opportunity to work on this project, gaining valuable experience in this type of construction.

The Water and Sewerage were kept busy with the commissioning of new raw water intakes at Gayndah and Mundubbera and also a new sewerage treatment plant at Mingo Crossing.

Ongoing upgrade works were also completed at the Eidsvold Sewerage treatment plant using an award winning low cost innovation for improved filtration first trialled and proven successful by Council in Biggenden.

The year also saw the commencement of a new kerbside garbage collection contract with JJ Richards and Sons. The changeover to a new contract can be difficult with new routes to learn and tweaking of schedules however the new contractor and the Environmental Services team have stepped up and hit the ground running and with two new purpose built trucks providing a great and reliable collection service to Council and ratepayers.

COMMUNITY FINANCIAL REPORT

Some major achievements completed throughout the year included the completion of bitumen sealing to the final unsealed link on Gayndah-Mundubbera Road providing improved access for freight, workers and travellers between the two towns. The completion of this link has been a long standing vision of both towns going back nearly two decades.

Other major projects completed included the reconstruction of Splinter Creek Bridge near Bancroft and a large program of private works, delivered by Council's

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

Financial Statements

Financial statements are formal records of the financial performanceand 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

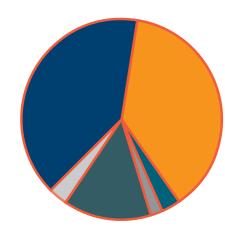
Statement of Comprehensive Income

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

Operational Revenue

Where did the Money come from in 2014-15 financial year?

- Grants, subsidies, contributions & donations 40%
- Rates, levies & charges 38%
- Fees & charges 3%
- Interest received 2%
- Sales revenue 14%
- Other income 3%



Council's operational income in 2014-15 was \$37.731 million. Grant income represents 40% of total income, with the remaining 60% of the operating income classed as own sourced income (owned sources income - 58% in 2014-15 & 41% in 2013-14).

- Total rates and charges levied (less discount) for 2014-15 was \$13.922 million. This equates to 38% of council's operating income;
- Sales revenue comes from contract work councils undertakes on behalf of Main Roads (\$4.1 million) and other private customers (\$1.0 million).

Points of interest

Flood Restoration

Ex Tropical Cyclone Oswald Restoration works was completed as at 30 June 2015. Total Restoration Expenditure over 2013-14 and 2014-15 was \$109 million with \$20 million spent in 2014-15. In 2015 Council sustained damage from Severe Tropical Cyclone Marcia. Restoration works was not started as at 30 June 2015, however is expected to be undertaken throughout 2015-16 and 2016-17.

Rates, Levies & Charges

Total revenue from rates, levies and charges was \$13,922,604. This is an increase of \$498,539 from 2013-14 or 3.71%. Contributed to 38% of all Council Operating Revenue in 2014-15 (an increase of 1%).

Borrowing

Council did not undertake any additional borrowing in 2014-15.

Cash Position

Cash and cash equivalents reduced in 2014-15 due to the spending of the advanced Flood Restoration monies. Balance as at 30 June 2015 was \$16.967 million.

Operating Position

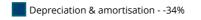
Operating Deficit of \$(503,564) The negative operating position of \$50,564 equates to -1.37% of operating revenue. Net Result Surplus of \$15,771,400

Financial Sustainability

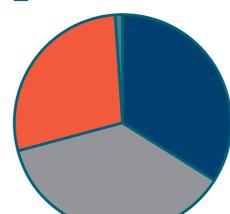
Council has successfully achieved 2 of the 3 financial sustainability indicators as set by the Government. Council's long term financial sustainability strategy is to have an operating surplus by 2020-2021. This is being achieved through identifying cost efficiencies through service level reviews and business process improvements.

Operational Expenses

Where was the money spent in 2014-15?



- Employee benefits -37%
- Materials & services -28%
- Finance costs -1%



Cash position by year

2008-09

2009-10

2010-11

2011-12

2012-13

2013-14

2014-15

\$ Millions

34,536

42,189

10000 20000 30000

15,550

14,656

16,655

16,967

Council spent \$24.27 million during the year on employee costs and materials and services. These items represent a cost to council of providing services, operating facilities and maintaining assets.

Finance costs have decreased by 7% or \$16,000 from the previous period due to no additional borrowings 2012-13, 2013-14 or 2014-15.

Depreciation expenditure of \$12.736 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.

Council is currently undertaking a project to review and assess the current depreciation levels, with a plan to optimise depreciation particularly on Roads, Bridges and Drainage.

40000 50000

Capital Items

In addition to the operating revenues and expenses Council also receives support from the State Government and Federal Government, for the construction and acquisition of capital items. This money is irregular and specific to the purpose for which the grant was received and is therefore not included in operational revenue. In 2014-15 this was \$17,422,860 – consisting of:

- 1. \$353,349 Upper Burnett Early Warning System
- \$40,000 Disaster
 Management Building
- 3. \$66,236 CCTV Camera Grants
- 4. \$15,162,734 NDRRA Capital Projects
- 5. \$1,629,610 Road & Bridges Infrastructure Grants
- 6. \$64,800 Mt Perry Sewerage Infrastructure Grant
- 7. \$106,131 Various Building & Other Infrastructure Grants

Statement of Financial Position

Purpose: shows the assets and liabilities which make up community equity as at 30 June 2014

Net Current Assets

Council's net current assets (that is current assets less current liabilities are \$12.5 million for 2014-15.



9,568

Overall council has taken significant management action to manage costs and

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 is \$3.7 million

enhance its cash position since 2009-10.

Equity by year \$ Millions 200,000 400,000 600,000 800,000 1,000,000 850,660 2008-09 854,989 2009-10 870,693 2010-11 893,395 2011-12 2012-13 841,988 2013-14 848,665 2014-15 853,171

Between 2009-10 to current there has been a significant amount of volatility around community equity. This volatility is solely a result of the flood and it's impact on the value of Councils assets. Each flood sees a write off of the value of the assets to the extent that they are damaged, then as they are repaired the asset increases in value.



Measures of Financial sustainability

Purpose: assist in understanding the financial performance and position of council without reading through all the details contained within the Financial Statements.

Operating Surplus Ratio

- net result (excluding capital income) divided by total operating revenue (excluding capital items)
- TARGET between 0% and 10%
- (1.37%) Below target

Asset Sustainability Ratio

- capital expenditure on the replacement of assets (renewals) divided by depreciatin expense
- TARGET greater than 90%
- 261.56% Above target due to extensive capital flood repairs

Net Financial Liability Ratio

- total liabilities less current assets divided by total operating revenue (excluding capital items)
- TARGET not greater than 60%
- (26.08)% Above target due to council's low borrowings

FINANCIAL STATEMENTS

North Burnett Regional Council

Financial Statements

For the year ended 30 June 2015

Table	of Contents	Page
Stateme	ent of Comprehensive Income	55
Stateme	ent of Financial Position	56
Stateme	ent of Changes in Equity	57
Stateme	ent of Cash Flows	58
Notes to	the Financial Statements	59
1	Significant Accounting Policies	59
2	Analysis of Results by Functions	67
3	Revenue Analysis	69
4	Grants, Subsidies, Contributions and Donations	70
5	Gain/Loss on Disposal Non-Current Assets	70
6	Employee Benefits	71
7	Materials and Services	71
8	Finance Costs	71
9	Other Comprehensive Income	72
10	Cash and Cash Equivalents	72
11	Trade and Other Receivables	73
12	Property, Plant and Equipment	74
13	Fair Value Measurements	76
14	Trade and Other Payables	85
15	Borrowings	85
16	Provisions	86
17	Other Liabilities	86
18	Asset Revaluation Surplus	87
19	Commitments for Expenditure	87
20	Contingent Liabilities	88
21	Superannuation	89
22	Reconciliation of net result for the year of net cash inflow (outflow) from operating activities	90
23	Events after the reporting period	90
24	Financial Instruments	90
25	National Competition Policy	92
Manage	ment Certificate	93
Indepen	ident Auditor's Report	94

54

North Burnett Regional Council Statement of Comprehensive Income For the year ended 30 June 2015



		2015	2014
	Note	\$	\$
Income			
Recurrent Revenue			
Rates, Levies and Charges	3(a)	13,922,604	13,424,065
Fees and Charges	3(b)	1,273,926	1,401,435
Interest Received	3(c)	682,755	1,266,536
Sales Revenue	3(d)	5,161,820	4,079,255
Other Income	3(e)	1,129,596	757,705
Grants, Subsidies, Contributions and Donations	4(a)	14,561,011	15,413,620
		36,731,712	36,342,616
Expenses			
Recurrent Expenses			
Employee Benefits	6	(13,871,718)	(13,813,735)
Materials and Services	7	(10,402,716)	(31,163,032)
Finance Costs	8	(224,755)	(241,139)
Depreciation	12	(12,736,087)	(12,216,129)
		(37,235,276)	(57,434,035)
Operating Result before Capital Items		(503,564)	(21,091,419)
Capital Income	• (1.)	47 422 000	70 744 060
Grants, Subsidies, Contributions and Donations	4(b)	17,422,860	72,711,968
Gain/(loss) on the Sale of Non-Current Assets	5	(979,750)	(719,420)
		16,443,110	71,992,548
Capital Expenses			
Provision for Land Restoration	16	(168,146)	(168,146)
Provision for Land Nestoration	10	(168,146)	(168,146)
		(100,140)	(100,140)
Net Result		15,771,400	50,732,983
Other Comprehensive Income			
Items that will not be reclassified to net results			
Increase/ (decrease) in Asset Revaluation Surplus	9	(11,265,556)	(44,055,980)
Total other comprehensive income for the year		(11,265,556)	(44,055,980)
Total Comprehensive Income for the Year		4,505,844	6,677,003

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

North Burnett Regional Council Statement of Financial Position



As at 30 June 2015

		2015	2014
	Note	\$	\$
Current Assets			
Cash and Cash Equivalents	10	16,967,247	42,189,757
Trade and Other Receivables	11	4,991,022	4,386,665
Inventories		477,495	532,390
Total Current Assets		22,435,764	47,108,812
Non-Current Assets			
Loans and Advances	11	3,000	9,000
Property, Plant and Equipment	12	843,588,446	835,102,360
Total Non-Current Assets		843,591,446	835,111,360
Total Assets		866,027,210	882,220,172
Current Liabilities			
Trade and Other Payables	14	7,073,772	27,471,172
Borrowings	15	431,800	424,206
Provisions	16	2,171,593	1,980,728
Other	17	213,569	240,054
Total Current Liabilities		9,890,734	30,116,160
Non-Current Liabilities			
Borrowings	15	2,718,120	3,149,286
Provisions	16	247,462	289,676
Total Non-Current Liabilities		2,965,582	3,438,962
Total Liabilities		12,856,316	33,555,122
Net Community Assets	,	853,170,894	848,665,050
Community Equity			
Capital		740,409,266	721,928,981
Asset Revaluation Surplus	18	126,539,293	137,804,849
Retained Surplus / (Deficiency)		(13,777,665)	(11,068,780)
Total Community Equity		853,170,894	848,665,050

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

56

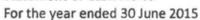
North Burnett Regional Council Statement of Changes in Equity For the year ended 30 June 2015

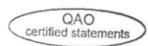
	Capital	-	Asset Revaluation Surplus	ion Surplus	Retained Surplus/(Deficiency)	/(Deficiency)	Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Opening Balance Net result	721,928,981	650,282,726	137,804,849	181,860,829	(11,068,780)	9,844,492	848,665,050 15,771,400	841,988,047 50,732,983
Increase/(decrease) in asset revaluation surplus			(11,265,556)	(44,055,980)			(11,265,556)	(44,055,980)
Total comprehensive income for the year	*.	10	(11,265,556)	(44,055,980)	15,771,400	50,732,983	4,505,844	6,677,003
Transfer to/from capital Total transfers to and from reserves	18,480,285 18,480,285	71,646,255		· .	(18,480,285) (18,480,285)	(71,646,255) (71,646,255)		7.0
Closing Balances	740,409,266	721,928,981	126,539,293	137,804,849	(13,777,665)	(11,068,780)	853,170,894	848,665,050

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

QAO certified statements

North Burnett Regional Council Statement of Cash Flows



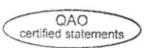


		2015	2014
	Note	\$	\$
Cash flows from operating activities			
Receipts from customers		20,895,794	20,499,472
Payments to suppliers and employees		(44,914,299)	(45,271,249)
		(24,018,505)	(24,771,777)
Interest received		682,755	1,266,536
Rental Income		417,596	355,683
Non Capital Grants and Contributions		12,860,778	15,413,620
Borrowing Costs		(193,775)	(233,904)
Net cash inflow (outflow) from operating activities	22	(10,251,151)	(7,969,842)
Cash flows from investing activities			
Payments for property, plant and equipment		(34,463,422)	(57,458,351)
Net movement on loans and advances		6,000	6,000
Proceeds from sale of property and equipment	5	995,942	849,821
Grants, subsidies, contribution and donations		18,913,693	72,711,698
Net cash inflow (outflow) from investing activities		(14,547,787)	16,109,168
Cash flows from financing activities			
Proceeds from borrowings		~	
Repayment of borrowings		(423,572)	(486,016)
Net cash inflow (outflow) from financing activities		(423,572)	(486,016)
Net increase (decrease) in cash and cash equivalents held		(25,222,510)	7,653,310
Cash and cash equivalents at beginning of the financial			
year		42,189,757	34,536,447
Cash and cash equivalents at end of the financial year	10	16,967,247	42,189,757

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

58

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



1 SIGNIFICANT ACCOUNTING POLICIES

1.A Basis of Preparation

These general purpose financial statements are for the period 1 July 2014 to 30 June 2015 and have been prepared in compliance 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.

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

The Council uses the Australian dollar as its functional currency and its presentation currency and rounds to the nearest dollar. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

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

1.B Statement of Compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

1.C Adoption of new and revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

Of the Standards and Interpretations issued but not yet effective, Council have assessed that the following may result in material changes to the financial statements for coming financial years. Council has assessed that early adoption is either not available or not appropriate. The Council has not listed any changes or new standards that will not result in a material impact.

AASB 124 Related Parties - Application date 01/07/2016

The application of related parties to local government will have a material impact on the disclosures of the financial statements with transactions with related parties having to be disclosed in the notes. The Council will implement new procedures to ensure all related parties are identified and transactions with these parties are captured. Early adoption of this standard is not available.

AASB 15 Revenue - Application date 01/01/2017

The application of this standard may have an extensive impact on the council depending on the operations of the council at application date. The Council will monitor the impact of this standard however the impact of this standard would not be material to the current operations of the council.

North Burnett Regional Council **Notes to the Financial Statements**

For the year ended 30 June 2015



1.D Revenue

Rates and Levies

Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of rating period.

Grants and Subsidies

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

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. Council does not currently have any reciprocal grants.

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 received 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.

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.

Financial Assets and Financial Liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

North Burnett Regional Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial Assets

Cash and cash equivalents (Note 1.F)

Receivables - measured at amortised cost (Note 1.G)

Financial Liabilities

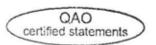
Payables - measured at amortised cost (Note 1.J)

Borrowings - measured at amortised cost (Note 1.L)

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 24.

North Burnett Regional Council **Notes to the Financial Statements** For the year ended 30 June 2015



1.8 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. No investments were held at balance date.

Trade and Other Receivables 1.G

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.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts, Council does not impair any rate receivables.

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

Property, plant and equipment

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation. !tems 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 and engineering design fees and all other establishment costs.

Capital and Operating Expenditure

Wage and material expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the asset is expensed as incurred, while expenditure that relates to replacement of a major

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



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

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

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.

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

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment 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.

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

62

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

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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 Notes 12 and 13.

Changes to Estimations and Assumptions

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period and future periods if the revision affects both current and future periods. The following key changes in accounting estimates were made during the year:

 Revaluation of property, plant and equipment including useful life, residual values and further componentising the roads, bridges and drainage assets

During the year, property, plant and equipment was revalued by independent experts in accordance with council policy. This revaluation included a review of the estimations used in determining the written down value, cost and accumulated depreciation. The valuation procedures have been detailed in Note 13.

Council have adopted all changes suggested by the independent experts in relation to updating useful lives and residual values which has resulted in the written down value of assets being adjusted as a result of changes in the estimations and assumptions used to determine the written down value of assets. Council believes that the result has led to more accurate figures for users.

Land Under Roads

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a financial lease over the asset. The North Burnett Regional Council currently does not have any such land holdings.

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

1.1 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

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



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

1.J 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 repaid within 12 months.

1.K Liabilities - Employee Benefits

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where entitlement to the leave is unconditional, 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. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary levels and includes related employee on-costs. This liability represents an accrued expense and is reported in Note 14 as a payable.

Long Service Leave

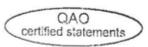
A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and 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.

1.L 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.

64

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



1.M Restoration Provision

The provision represents the present value of the anticipated future costs associated with the closure of six operating dump sites, 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.

These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the current longest useable site will close in 348 years and that the restoration on the various sites will occur progressively after closing.

1.N 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.

1.0 Retained Surplus

The retained surplus represents that part of the Council's equity that corresponds to the amount of cash (reported within cash and cash equivalents) that is held for this purpose, and has not been restricted to meet specific future funding needs at the reporting date. These funds are available as a general funding source in future years.

A retained deficit represents an overall funding shortfall which needs to be recovered in future years to maintain a fully funded position.

1.P Capital

The Council's shire capital account at the reporting date, represents the amount the community has invested in capital assets to deliver future services, plus any equity and property investments it holds, less the amount it has borrowed to fund these assets. At the creation of the council any operating assets and liabilities that were required to be recognised, were brought to account through the shire capital account. The maintenance of the Councils capital capacity is fundamental to its long term sustainability to continue to deliver essential services to the community, it has therefore been separately identified and the change in value is reported in the Statement of Changes in Equity.

1.Q 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.

North Burnett Regional Council **Notes to the Financial Statements** For the year ended 30 June 2015



1.R 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 1.H, Note 12 and Note 13
- Valuation and depreciation of property, plant and equipment Note 1.H and Note 13
- Impairment of property, plant and equipment Note 1.1 and Note 9
- Contingent Liabilities Note 20
- Provisions Note 1.M and Note 16
- Long Service Leave Note 1.K

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



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

Councils Corporate Governance function comprises of the support functions for the Mayor and Councillors, and covers 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

Management of the development of the region and approval processes for development and building.

Development control processes including 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.

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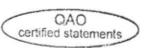
North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

Analysis of results by function Income and expenses defined betw (P)

Year ended 30 June 2015	5										
Functions	Gross program income	n income			Total Income	Gross	Gross Capital	Total Expenses	Net Result	Net Operating	Assets
	Recu	Recurring	Capital	ital		Recurring	Expenses		from Recurring	Surplus	
	Grants	Others	Grants	Others					Operations		
	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
	69	69	s	s	S	9	s	s	s	s	s
Corporate governance	10,072,839	8,682,177	353,350	(685,566)	18,422,800	7,477,846		7,477,846	11,277,170	10,944,955	81,78
Community services	582,011	1,063,309		6	1,645,320	4,401,727		4,401,727	(2,756,407)	(2,756,407)	24,862
Planning & development		262,997	106,236		369,233	832,122		832,122	(569,126)	(462,889)	
Transport Infrastructure	3,696,760	5,589,055	16,963,274	(294,184)	25,954,905	17,064,587		17.064,587	(7,778,772)	8,890,318	713,340
Waste management	209,401	1,858,606		,	2,068,008	2,621,474	168,146	2,789,620	(553,466)	(721,612)	
Water Infrastructure		2,974,356			2,974,356	3,312,569		3,312,569	(338,213)	(338,213)	26,30
Sew erage Infrastructure		1,740,200		,	1,740,200	1,524,951	-	1,524,951	215,249	215,249	19,73
Total Council	14,561,011	22,170,700	17,422,860	(926,750)	53,174,822	37,235,276	168,146	37,403,422	(503,565)	15,771,400	866,027

Functions	Gross program income	income			Total Income	Gross	Gross Capital	Gross Capital Total Expenses	Net Result	Net Operating	Assets
	Bartirion	ripo	Capital	lo t		Recurring	Expenses		from	Surplus	
	000		1	NGI.		Expenses			Recurring		,
	Grants	Others	Grants	Others					Operations		
	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
	\$	s	s	s	s	69	s	S	49	8	s
Corporate governance	4,861,061	9,440,695	570,576	(719,420)	14,152,911	7,697,780		8,417,200	6,603,976	6,455,131	101,087,459
Community services	469,280	618,790	810,715		1,898,785	5,743,290		5,743,290	(4,655,220)	(3,844,505)	18,684,306
Planning & development		237,151			237,151	795,323		795,323	(558,172)	(558,172)	
Transport Infrastructure	10,082,858	4,097,352	71,277,892		85,458,101	35,733,975		35,733,975	(21,553,766)	49,724,126	719,692,908
Waste management	421	1,858,141	52,785		1,911,347	2,709,343	168,146	2,877,489	(850,780)	(966,141)	
Water Infrastructure		3,072,461			3,072,461	3,236,286		3,236,286	(163,825)	(163,825)	22,908,770
Sew erage Infrastructure		1,604,407			1,604,407	1,518,038		1,518,038	86,369	86,369	19,846,729
Total Council	15,413,620	20,928,996	72,711,968	(719,420)	(719,420) 108,335,164	57,434,035	168,146	58,321,601	(21,091,419)	50,732,983	882,220,172

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



			2015	2014
			\$	\$
3	Revenue Analysis			
(a)	Rates, Levies and Charges			
	General Rates		8,467,071	8,248,418
	Environmental Levy		614,483	601,601
	Water		1,780,116	1,742,336
	Water Consumption		1,291,584	1,329,818
	Sewerage		1,886,573	1,738,462
	Waste Management		1,097,632	938,420
	Rural Fire Levy		(266)	17,287
	Local Disaster Management Levy		19,878	765
	Total Rates and Utility Charge Reve	nue	15,157,071	14,616,342
	Less: Discounts		(1,234,467)	(1,192,277)
	Net Rates and Utility Charges		13,922,604	13,424,065
(b)	Fees and Charges			
	Community Service Fees		268,787	297,868
	Building & Development Fees		228,604	237,151
	Licences & Registrations		59,515	80,354
	Caravan Parks		428,457	395,129
	Water & Sewer Fees		35,669	140,613
	Trade Waste & Recycling		189,509	192,611
	Other Fees and Charges		63,385	57,709
			1,273,926	1,401,435
(c)	Interest Received			
	Interest Received from Investments	5	573,769	1,178,047
	Interest from Overdue Rates and U	tility Charges	108,986	88,489
			682,755	1,266,536
(d)	Sales Revenue			
	Contract and Recoverable Works	Main Road Dept.	4,142,569	2,910,975
		Private Works	1,019,251	1,168,280
	Total Sales Revenue		5,161,820	4,079,255

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.

		1,129,596	757,705
	Other Income	1,129,596	757,705
(e)	Other Income		

North Burnett Regional Council Notes to the Financial Statements



For the year ended 30 June 2015

		2015	2014
		\$	\$
4	Grants, Subsidies, Contributions and Donations		
4 (a)	Recurrent		
	General Purpose Grants	10,791,969	6,097,661
	State Government Subsidies and Grants	2,179,957	585,127
	Commonwealth Government Subsidies and Grants	1,264,193	1,755,603
	Contributions	324,892	63,302
	Flood Damage Claims		6,911,927
	Total Recurrent Revenue	14,561,011	15,413,620
4 (b)	Capital		
	State Government Subsidies and Grants	1,989,129	1,618,200
	Commonwealth Government Subsidies and Grants	264,496	1,200,000
	Contributions	6,500	685,333
	Flood Damage Claims	15,162,735	69,208,435
	Total Capital Revenue	17,422,860	72,711,968
	Conditions over Contributions		
	Contributions recognised as income during the reporting		
	condition that they be expended in a manner specified by the expended at the reporting date are as follows:-	contributor but	had not been
	An equivalent amount of cash has been set aside to cover ex	pected expenditu	ure related to
	these grants.	period expansion	
	Non-residence I are the few averagibles on infrastructure	1 201 027	960.037
	Non-reciprocal grants for expenditure on infrastructure	1,291,837	860,077
		1,291,837	860,077
5	Gain/Loss on Disposal of Non-Current Assets		
	Proceeds from sale of property, plant and equipment	995,942	849,821
	Less: Cost of property, plant and equipment disposed	(3,885,761)	(3,798,978)
	Accumulated depreciation on disposals	1,910,069	2,229,737
		(979,750)	(719,420)

70

North Burnett Regional Council Notes to the Financial Statements



For the year ended 30 June 2015

		Note	2015	2014
			\$	\$
6	Employee Benefits			
	Total staff Wages and Salaries		11,341,451	11,447,445
	Councillors' Remuneration		389,678	379,519
	Annual, Sick and Long Service Leave Entitlements		1,721,403	1,869,024
	Superannuation	21	1,282,604	1,329,199
			14,735,136	15,025,187
	Other Employee Related Expenses		540,429	384,582
			15,275,565	15,409,769
	Less: Capitalised Employee Expenses		(1,403,847)	(1,596,034)
			13,871,718	13,813,735
	Councillor remuneration represents salary, and other out their duties. Total Council employees at the reporting date:		2015	2014
	Elected Members		7	7
	Administration Staff		80	78
	Depot and Outdoors Staff		124	122
	Trainee Staff		5	11
	Total full time equivalent employees		216	218
	, , , , , , , , , , , , , , , , , , , ,			
7	Materials and Services			
	Audit Services		221,288	216,800
	Community services		1,620,398	1,942,983
	Corporate governance		2,179,119	2,843,192
	Planning & development		208,514	663,583
	Sewerage Infrastructure		254,623	378,904
	Transport Infrastructure		3,910,386	22,634,645
	Waste management		1,002,453	1,055,854
			1 005 025	1,427,072
	Water Infrastructure		1,005,935	1,727,072
	Water Infrastructure		10,402,716	31,163,032
8	Finance Costs			
8				
8	Finance Costs Finance costs charged by the Queensland Treasury		10,402,716	31,163,032
8	Finance Costs Finance costs charged by the Queensland Treasury Corporation		193,775	31,163,032 204,715



	2015	2014
	\$	\$
9 Other comprehensive income		
Revaluation due to change in fair value		
Land	(397,460)	(359,996)
Buildings	3,637,463	9,546,510
Other infrastructure	2,209,214	(3,609,968)
Roads, Drainage and Bridges	(16,714,773)	(58,867,995)
Water		(1,138,230)
Sewer	-	10,373,699
Total revaluations due to change in fair value	(11,265,556)	(44,055,980)
Net Change in Asset Values	(11,265,556)	(44,055,980)
10 Cash and Cash Equivalents		
Cash on Hand	5,810	5,670
Cash at Bank	1,259,161	18,641,829
Deposits at Call	15,702,276	23,542,258
Balance per Statement of Cash Flows	16,967,247	42,189,757

Cash and deposits are held in the Queensland Treasury Corporation and National Australia Bank in normal term deposits and business cheque accounts. The bank currently has a short term S&P credit rating of A-1+ and long term rating of AA-.

Cash and deposits at call are held at the Commonwealth Bank, Westpac Banking Corporation and in a QTC Capital Guaranteed Cash Fund account, with credit ratings of A1+ for all institutions.

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.

2,873,549	860,711
2,873,549	860,711

72



North Burnett Regional Council Notes to the Financial Statements

For the year ended 30 June 2015

		2015	2014
		\$	\$
11	Trade and Other Receivables		
	(a) Current		
	Rateable Revenue and Utility Charges	602,742	701,494
	Other Debtors	3,137,224	1,466,716
	Less: Impairment	(23,471)	(36,702)
	GST	131,556	629,611
	Loans and Advances	6,000	6,000
	Water Charges not yet levied	571,960	1,002,213
	Prepayments	565,011	617,333
		4,991,022	4,386,665
	(b) Non-Current		
	Loans and Advances	3,000	9,000
		3,000	9,000

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.

Aging of Trade and Other Receivables and the amount of any impairment is disclosed in the following table

	Fully Performing		Past Due		Total
30-Jun-15		< 30 days	30-60 days	> 60 days	
	\$	\$	\$	\$	\$
Receivables – Rates	602,742		-	-	602,742
Receivables - Other	2,643,932	437,393	7,668	48,231	3,137,224
Less: Impairment	-	12	-	(23,471)	(23,471)
Loans and advances	9,000	40		7.0	9,000
Net Receivables	3,255,674	437,393	7,668	24,761	(3,725,495)
30-Jun-14					
Receivables - Rates	701,494	30		100	701,494
Receivables - Other	1,107,276	288,223	2,298	68,919	1,466,716
Less: Impairment	12	2	1	(36,702)	(36,702)
Loans and advances	15,000	-	47	29.1	15,000
Net Receivables	1,823,770	288,223	2,298	32,217	2,146,508

12 Property Plant & Equipment

30 June 2015

Total

Work in Progress

Other ' Infrastructure

Sewerage

Water

Road, Drainage & Bridges

Plant & Equipment

Buildings

Land

Fair Value

Fair Value

5

19,417,429 7,447,377

26,865,367

50,365,274

41,103,772

4,099,772

24,622,808 1,898,200 (1,736,192)

64,555,426

Basis of Measurement Asset Values

Opening Gross Value

Additions at cost

11,639,861 454,362 (58,126) (397,460)

Reversal of prior year revaluation (Restoration of flood damaged assets) Revaluations adjustment to the ARR

Transfers between classes Closing Gross Value

24,514

Accumulated Depreciation

Depreciation Provided in Period Revaluation Adjustment to ARR Depreciation on Disposals Transfers Between Classes Opening Balance

Accum Depreciation at period end

Total Written Down Value at June 30 Estimated Useful Life (years) Residual Value

Renewals

Other additions Total Additions

74

1,111,706,624 34,463,422 (3,885,762) (30,320,614) 7,447,376 1,111,963,670 (19,417,430) 3,414,517 2,209,214 51,383,777 385,738 3,108,829 873,136,687 17,379,005 (1,049,736) (35,769,831) 12,333,804 39,320 110,708 1,729,325 (1,036,972) 3,637,463

35,605,404		767,366			31,627	5,909,100	17,234,160	1,663,151
843,588,446	7,447,376	20,052,227	19,735,619	697,194,636 26,305,083		47,153,515 14,036,839	47,153,515	1,663,151
268,375,224		13,259,487	31,648,158	22,002,554	168,835,293 22,002,554 31,648,158	21,842,435 10,787,297	21,842,435	•
	•	•						,
(19,055,058)					(19,055,058)			
(1,910,069)				(1,784)	(755,554)	(1,072,104)	(80,627)	
12,736,087	•	788,500	743,876	700,506	8,148,446	1,378,743	976,016	٠
276,604,264		12,470,987	30,904,282	180,497,459 21,303,832		10,480,658	20,947,046	

•	1,355,324	1,770,986	17,379,005	4,099,772	632,765	723,533	7,351,530	33,312,915
454,362	374,001	127,214				680'66	95,847	1,150,507
454,362	1,729,325	1,898,200	17,379,005	4,099,772	632,765	822,616	7,447,377	34,463,422

n/a

10 - 100

10 - 80

10 - 80

25 - Infinite

2 - 20

5 - 100

n/a



21

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

Basis of Measurement Asset Values

Opening Gross Value Additions at cost

Revaluations adjustment to the ARR Disposals

Reversal of prior year revaluation (Restoration of flood damaged assets) Transfers between classes

Closing Gross Value

Accumulated Depreciation

Depreciation Provided in Period Revaluation Adjustment to ARR Accum Depreciation at period end Depreciation on Disposals Transfers Between Classes Opening Balance

Total Written Down Value at June 30 Estimated Useful Life (years) Residual Vatue

Renewals Additions:

Other additions Total Additions

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19 417 429 1.111 706 624		26,865,367	50.365.274	41.103.772	873,136,687	24,622,808	64.555.426	11,639,861
	(11,629,946)	581,246	308,968	1,555,679	6,914,215	2,130,835	139,003	'
52,099,520	•	*	ż		52,099,520	•	,	
(88,635,419)	'	(4,523,955)	23,808,335	4,321,017	(114,018,232)	,	2,137,412	(359,996)
(3,798,978)	,				(811,304)	(2,750,965)	(194,037)	(42,672)
27,265,865	27,265,865	,		,			-	
1,124,775,636	3,781,510	30,808,076	26,247,971	35,227,076	928,952,488	25,242,938	62,473,048	12,042,529
,	S	\$	\$	\$	\$	\$	*	\$
	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	airValue
Total	Work in Progress	Other Infrastructure	Sewerage	Water	Road, Drainage & Bridges	Plant & Equipment	Buildings	Land

33 300 000	33 300 000							
3,084,855	3,084,855	-			1		,	1
24,181,611	24,181,011				•			
	e/u	10 - 100	10 - 80	10 - 80	20 - 100	2 - 20	40 - 75	n/a
386,133,123	,	435,136	,		351,624,281	6,294,989	16,138,856	1,639,861
835,192,360	19,417,429	14,394,380	19,460,992	19,799,940	692,639,228	14,142,150	43,608,380	1,639,861
276,504,264		12,470,987	30,904,282	21,303,832	180,497,459	10,480,658	20,947,046	·
		1	*				1	
(44,579,439)	-	(913,987)	13,434,636	5,459,247	(55,150,237)		(7,409,098)	1
(2,229,737)	-	,	*	•	(416,351)	(1,711,733)	(101,653)	•
12,216,129		673,537	735,541	682,921	8,118,508	1,077,328	928,294	
311,197,311		12,711,437	16,734,105	15,161,664	227,945,539	11,115,063	27,529,503	,

Notes to the Financial Statements For the year ended 30 June 2015

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 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:

 Road, drainage and bridges Buildings

Other Infrastructure

Sewerage

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. All of Councils assets are categorised as level 3 as prescribed under the accounting standards. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1 or level 2.

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23

76

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

200	Note:	Level 3	
At 30 June 2015	Noce	\$	
		2015	2014
Land	12	11,663,151	11,639,861
Buildings	12	47,153,515	43,608,380
Road, drainage and bridges	12	697,194,636	692,639,228
Water	12	26,305,083	19,799,940
Sewerage	12	19,735,619	19,460,992
Other Infrastructure	12	20,052,227	14,394,380
Total non-financial assets		822,104,231	801,542,781

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, nor between levels 2 and 3.

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

The fair value 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 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 2015 reporting period:

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- Roads, drainage and bridges

As at 30 June 2015, the fair value of Land assets had been determined by independent valuer, Australis Asset Advisory Group, while the fair value of Roads, drainage and bridges assets have been determined by an independent valuer, Assetic Pty Ltd.

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

drainage and bridges has not changed from previous valuations and is also deemed compliant with the The technique used to determine the fair value of Roads, requirements of AASB 13.

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

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

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

78

2015 and 30 June 2014 for recurring fair value measurements: June in level 3 items for the years ended 30 presents the changes following table The

At 30 June 2015	Land	Buildings	Road, drainage and bridges	Water	Sewerage	Other infrastructure	Total
	₩.	\$	\$	*	\$	\$	s
Opening balance 1 July 2014	11,639,861	43,608,380	692,639,228	19,799,940	19,460,992	14,394,380	801,542,781
Acquisitions/Additions	454,362	1,729,325	17,379,005	4,099,772	632,765	822,616	24,663,483
Disposals	(58,126)	(956,345)	(294,182)	(2,952)	•	6	(1,311,605)
Depreciation and impairment	•	(976,016)	(8,148,446)	(700,506)	(743,876)	(788,500)	(11,357,344)
Gains/(losses) recognised in other comprehensive income	(397,460)	3,637,463	(16,714,773)	•		2,209,214	(11,265,556)
Transfers between classes	24,514	110,708	110,708 12,333,804	3,108,829	385,738	3,414,517	19,378,110
Total non-financial assets	11,663,151	47,153,515	47,153,515 697,194,636	26,305,083	19,735,619	20,052,227	822,104,231

At 30 June 2014	Land	Buildings	Road, drainage and bridges	Water	Sewerage	Other	Total
	\$	\$	\$	\$	\$	\$	\$
Opening balance 1 July 2013	12,042,529	34,943,545	701,006,949	20,065,412	9,513,866	18,096,639	795,668,940
Acquisitions/Additions		E	52,099,520	5,	74.	3	52,099,520
Disposals	(42,672)	(92,384)	(394,953)				(530,009)
Depreciation and impairment	x	(928,294)	(8,118,508)	(682,921)	(735,541)	(673,537)	(11,138,801)
Gains/(losses) recognised in other comprehensive income	(359,996)	9,546,510	(58,867,995)	(1,138,230)	10,373,699	(3,609,968)	(44,055,980)
Transfers between classes		139,003	6,914,215	1,555,679	308,968	581,246	9,499,111
Total non-financial assets	11,639,861	43,608,380	692,639,228	19,799,940	19,460,992	14,394,380	801,542,781

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26

(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
Comportentised Assets	Current validation techniques encourage the practice or breaking what would normally be considered one asset (for instance a road) into each of its comportents (formation, pavement and surface) where each component may have addition useful life. These components are then assessed, recorded and depreciated separately.	Separate components were identified using the AIOS, Rawlinson 4 Australian Construction Handbook Useful life of asset components
Replacement Cost	The cost of replacing the asset with a new asset of similar service potential and any associated costs associated with constructing that asset.	 Costing guides issues by the AlQS, Rawlinson's Australian Construction Handbook and benchmarking data Using first principles and recent actual cost or sale data (depending on the class) Benchmarking with industry standards
Serving.	The useful life is the period between which the esset is conditioned. Each asset the econdition to enable the materials used to construct it, where it is located and have it is used.	- Design / construction profiles of the asset; - Historical and current maintenance practices – the quantity and quality of both riduline and periodic maintenance practices – the quantity and quality of both critical maintenance can affect the useful life. Original quality of construction; Type of asset – e.g. reactive soils maylead to early detentoration of roads or place; and fechnical obsolescence. Internal evidence from the council of asset lives. Reflatence and benchmarking with international infrastructure manual, State. Government agend 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 Unserviceable. The ranking determines what percentage of the useful life remains.	 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	Reference and benchmarking with international infrastructure manual. State Government agencies and other councils whilst applying local conditions and restricts where head-serv



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

Asset Class	Asset Sub Class	Valuation Category	Valuation	Key unobservable inputs	Expected range of inputs	Description of how changes in inputs will affect fair value	Highest and Best Use
Buildings	Buildings	Level 3	Cost	Condition	Condition 0 - As	Significant increases (decreases) in the rated	All assets
Other Structures	Other Structures		Approach	o ten	New to Condition 6 - Unserviceable	condition, useful and remaining life of assets in isolation would result in significantly higher flower) fair value measurement.	valued at fair value are being used for their
Land	Land		Market	COLUMN TO THE PARTY			highest and
Roads, Bridges	Roads		Approach	Useful and	0 - 160 years and infinite.	Significant increases (decreases) in the adopted	best use.
Drainage	Footpaths			Remaining Life		unit rates would result in significantly higher flower fair value measurement.	
	Kerbs				Various asset		_
	Bridges			Residual Values	specific residual	lending and of languaged by second in the	
	Major Culverts				values	organical increases (decreases) in the residual value would result in significantly higher (lower)	
	Drainage					fair value measurement.	
Water	Mains						
	Service						
	Pump Stations & Treatment Plants						
Sewerage	Mains						_
	Nodes/Manholes						
	Pump Stations &						



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Specific factors influencing each asset class

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

Asset Class	Valuation Approach	Inputs Used
Land	The assets were assessed by reviewing recent sales in the ideal area and offer taking into factors that were unique to the asset	Prince per square metric as per recent sales.
Buildings	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. 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 reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook). Where a depth in market can be identified, the net current value of a building 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 explined service potential of the asset.	Price per square metre as per recent sales or the AiQS, Rawlinson's Australian Construction Handbook 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.
Roadsand Road	Current replacement cost was calculated by raference to the type of asset (tural or urban and sealed or unstalled), asset linear shib area specifications, estimated labour adminterial inputs, services costs, and overhead difforations. For integral construction estimates, material and services prices were based on anating supplier contract rates or supplier price lists and labour wage rates based on chuncil'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 anxistoured, CRC was Based on recently completed similar projects. These rates were benchmarked against similar councils.	Price per square methelingling depth as constant for each road class) using AfQS, Rawlinson's Australian Construction Handback and bendmarking data or recent cest data Assessment of Remaining Service Potential through site wasts
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.	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

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

QAO certified statements

53

Asset Class	Valuation Approach	Inputs Used
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.	 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.	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

The following table summarised the quantitative information about the significant unobservable inputs used in recurring level 3 fair value measurements.

	Description				Uno	Unobservable Inputs			Company of the last
Asset Class	Asset Sub Class	Asset Component	Replacement Cost)st	Useful Life	Ave. Remaining Useful Life	Residual	% of Category Assessed	Condition
			\$	Unit	Years	Years		Charles and the	7
Buildings	Buildings	Building	Rawlinson's Australian Construction Handbook 2014	alian ok 2014	45 - 75	27	25%	%09	External
Other	Other Structures	Structures			10 - 70	21	010%	20%	Visual
Structures	Park Structures	Structures		NE CHE	10-100	14	0-10%	75%	Visual
Roads, Bridges,	Roads, Bridges, Sealed Roads & Car Surface	Surface	\$7.20	\$/m2	20	12		%06	Visual
Drainage	Parks	Pavement Base	\$19.50 - \$24.18	\$/m2	80	68	, ,	%06	Visual
		Pavement Sub Base	\$4.75 - \$16.36	\$/m2	160	152		%06	Visual
		Formation	\$10.91 - \$22.20	\$/m2	Infinite	Infinite		%06	Visual
	Unsealed Roads & Car Pavement Base	Pavement Base	\$1.80 - \$16.50	\$/m2	100	95	,	35%	Visuai





31

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015

					-	000			2000		
	Parks	Pavement Sub Base	\$5.64 - \$7.29		5/m/5	200	180		35%	Visual	
		Formation	\$12.72 - \$13.65		\$/m2	Infinite	Infinite		35%	Visual	
	Footpaths	Footpaths	\$70-\$135		\$/m2	30 - 50	22		100%	Visual	
	Kerb	Kerb	\$119		\$/m	80	40	,	100%	Visual	
	Stormwater Drainage	Pipe and Open Drains	\$30 - \$3,255	255	\$/m	25 - 100	53		Ad Hoc	Visual	
		Open Drain Formation	\$30-\$112	12	\$/m	Infinite	Infinite		100%	Visual	
		Storm Water Pits	\$1,363.68 - \$5,352.78	-	\$/pit	30 - 100	42		100%	Visual	
	Description					Uno	Unobservable Inputs				
Asset Class	Asset Sub Class	Asset Component	Replacement Cost	ent Cost	n Ne	Useful Life	Ave. Remaining Useful Life	Residual Value	% of Category Assessed	Condition	
			*	Unit		Years	Years				
oads, Bridges,	Bridges	Structure	\$2958	\$/m2	80	80 - 100	34	0 - 10%	100%	Visual	
rainage	Major Culverts	Culverts			5	50 - 80		,	100%	Visual &	
cont.)			Total Structure	ructure	_					Inspection	

	Description				ร์	Unobservable Inputs			
Asset Class	Asset Sub Class	Asset Component	Replacen	Replacement Cost	Useful Life	Ave. Remaining Useful Life	Residual	% of Category Assessed	Condition
			*	Unit	Years	Years			
Roads, Bridges,	Bridges	Structure	\$2958	\$/m2	80 - 100	34	0-10%	100%	Visual
Drainage	Major Culverts	Culverts			50 - 80		,	100%	Visual &
(cont.)			Total St	Total Structure					Inspection
									Report
		Floodways	\$34 - \$234	\$/m2	25 - 80	37		100%	Visual
Sewerage	Sewer Mains	Pipe	\$275 - \$792	m/\$	08 - 09	31		Ad Hoc	N/A
	Sewer Nodes	Nodes	\$5,521	\$/node	80	37		Ad Hoc	Visual
	Sewer Pump Stations	Plant & Equipment	QLD Govern	QLD Government Index	10 - 80	19		100%	Visual
	& Treatment Plants								
Water	Water Mains	Pipe	\$12-\$1,138	\$/m	06 - 59	38		Ad Hoc	N/A
	Water Metres &	Connections	\$362 -	1\$	30-70	12		Ad Hoc	N/A
	Services		\$1,1138	connection	0				
	Water Nodes	Nodes	\$750-	\$/node	80	99	,	Ad Hoc	N/A
			\$1,138						
	Water Pump Stations & Treatment Plants	Plant & Equipment	QLD Gover	QLD Government Index	10 - 80	22		75%	Visual

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



		2015	2014
		\$	\$
14	Trade and Other Payables		
	Current		
	Creditors and Accruals	5,559,224	25,964,153
	Annual Leave	1,395,901	1,407,595
	Other Entitlements	118,647	99,424
		7,073,772	27,471,172

Outflows of Trade & Other payables are expected to occur within 12 months. The amounts disclosed represent contractual undiscounted cashflows.

15 Borrowings

current		
Loans - Queensland Treasury Corporation	431,800	424,206
	431,800	424,206
Non-Current		
Loans - Queensland Treasury Corporation	2,718,120	3,149,286
	2,718,120	3,149,286
Loans – Queensland Treasury Corporation		

The QTC loan market value at the reporting date was \$3,441,901 (2014: \$3,843,399). 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.

3,573,492

(423,572)

3,149,920

4,059,780

(486,288)

3,573,492

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.

Opening Balance at beginning of financial year

Principal Repayments

Book value at end of financial year

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:

Carrying amount	3,441,901	3,573,492
Contractual cash flows	4,008,620	4,607,242
Over 5 years	1,185,287	1,701,854
1 to 5 years	2,218,396	2,288,039
0 to 1 year	604,937	617,349

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

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.



		2015	2014
		\$	\$
16	Provisions		
	Current		
	Provision for Landfill Restoration	504,438	336,292
	Long service leave	1,667,155	1,644,436
	Total Current	2,171,593	1,980,728
	Non-Current		
	Long service leave	247,462	289,676
		247,462	289,676
	Long Service Leave		
	Balance at beginning of financial year	1,934,112	1,836,483
	Long service leave entitlement arising	258,707	360,423
	Long Service entitlement extinguished	92,740	153,581
	Long Service entitlement paid	185,462	109,213
	Balance at end of financial year	1,914,617	1,934,112
	Provision for Landfill Restoration		
	Balance at beginning of financial year	336,292	168,146
	Provisions raised during the year	168,146	168,146
	Balance at end of financial year	504,438	336,292
17	Other Liabilities		
	Monto Historical & Cultural	1,442	1,441
	Mundubbera Art Gallery	6,874	4,185
	Narayen Research Station	205,253	234,428
		213,569	240,054

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 of special projects in the future. The lease funds which council holds on behalf of the state 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 2015



- 12,729,031

		2015	2014
		\$	\$
18	Asset Revaiuation Surplus		
	Movements in the revaluation surplus were as follows:		
	Balance at beginning of financial year	137,804,849	181,860,829
	Net adjustment to non-current assets at end of period to reflect	a change in curre	ent fair value:
	Land	(397,460)	(359,996)
	Buildings	3,637,463	9,546,510
	Road, Drainage and Bridge Network	(16,714,773)	(58,867,995)
	Water	\approx	(1,138,230)
	Sewerage		10,373,699
	Other Infrastructure Assets	2,209,214	(3,609,968)
	Total Movement	(11,265,556)	(44,055,980)
	Balance at end of financial year	126,539,293	137,804,849
	Asset revaluation surplus analysis		
	The closing balance of the revaluation surplus comprises the f	ollowing asset ca	tegories:
	Land	1,297,699	1,695,159
	Buildings	17,602,213	13,964,750
	Road, drainage and bridge network	93,116,626	109,831,399
	Water	991,979	991,979
	Sewerage	10,615,494	10,615,494
	Other infrastructure assets	2,915,282	706,068
		126,539,293	137,804,849
19	Commitments for Expenditure		
	a) Capital Expenditure		
	Restoration Costs payable to Flood Contractors	_	12,729,031

The above represents significant capital expenditure contracted for at the end of the period that relates to the restoration of assets damaged in the January 2013 flood but not recognised as liabilities.

Total Commitments	7,820,046	3,757,992
More than five years	3,888,359	536,856
One to five years	3,122,594	2,684,280
Within one year	809,093	536,856
b) Non-cancellable operating lease (minimum lease	e payments)	



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 2015 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 was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$407,829 (2014: \$491,790).

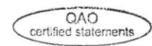
Bank Guarantee

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

Claims

A claim has been lodged against the Council asserting that the Council has breached a contract. The matter is currently being considered by the courts and the Council expects judgement before the end of June 2016. It is not practical to estimate the potential effect of this claim but legal advice indicates that it is not probable that a significant liability will arise.

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



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. 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 2012. The actuary indicated that "the Regional DBF is currently in a satisfactory but modest financial position and remains vulnerable to adverse short and medium term experience." The next actuarial investigation will be conducted as at 1 July 2015.

Following the previous actuarial assessment in 2009, councils were advised by the trustee of the scheme, following advice from the scheme's actuary, those additional contributions may be imposed in the future at a level necessary to protect the entitlements of Regional DBF members. In the 2013 actuarial report the actuary 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. The next actuarial investigation will be conducted as at 1 July 2015.

	2015	2014
	\$	\$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees and Councillors was:	1,282,604	1,329,199

North Burnett Regional Council Notes to the Financial Statements

For the year ended 30 June 2015



22	Reconciliation of net result for the year to net cash inflow (outflow) from operating activities	Note	2015	2014
			\$	\$
	Net Result		15,771,400	50,732,983
	Non-cash operating items:			
	Depreciation and amortisation	12	12,736,087	12,216,129
			12,736,087	12,216,129
	Investing and Development Activities			
	Net (profit)/loss on disposal of assets	5	979,750	719,420
	Capital Grants, subsidies, contributions and donations		(18,913,693)	(72,711,968)
	Trade payables relating to Flood Reconstruction		19	(21,907,035)
			(17,933,943)	(93,899,583)
	Changes in operating assets and liabilities:			
	(Increase)/ decrease in receivables		(604,356)	865,579
	(Increase)/decrease in inventory		54,895	(91,432)
	Increase/(decrease) in payables		(20,248,478)	21,907,035
	Increase/(decrease) in liabilities		(270)	299,447
	Increase/(decrease) in other provisions		(26,486)	
			(20,824,695)	22,980,629
	Net cash inflow from operating activities		(10,251,151)	(7,969,842)

23 Events after the reporting period

There was 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.

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



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.

	Note	2015	2014
Financial Assets		\$	\$
Cash and Cash Equivalents	10	16,967,247	42,189,757
Receivables – Rates	11	602,742	701,494
Receivables – Other	11	3,137,224	1,466,716
Receivables – Loans and Advances	11	9,000	15,000
		20,716,213	44,372,967
Other Credit Exposures			
Guarantees	20	627,829	491,790
		21,344,042	44,864,757

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 it's 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.

25 National Competition Policy

Business activities to which the code of competitive conduct (CCC) is applied

North Burnett Regional Council applies the CCC to the following activities:

Roads

Water and Sewerage

Waste Management

Plant Operations

None of the above activities were deemed 'significant' according to the Local Government Regulation 2012. All activities were subject to the 'competitive neutrality principal' whereby the Council did not use its position as a public entity to obtain an advantage over the private sector.

2015	Roads	Water & Sewerage	Waste Management	Plant Operations
	\$	\$	\$	\$
Revenue for Services applied to:				
- Council Assets	1,026,910		9	-
- Assets owned by third parties	5,161,820	4,714,556	1,204,224	7,883,744
	6,188,730	4,714,556	1,204,224	7,883,744
Less: Expenditure	7,126,849	4,837,520	1,759,131	5,192,052
Surplus/(Deficiency)	(938,119)	(122,964)	(554,907)	2,691,692

2014	Roads	Water & Sewerage	Waste Management	Plant Operations
	\$	\$	\$	\$
Revenue for Services applied to:				
- Council Assets	1,562,617	4,676,868	1,111,011	8,245,876
- Assets owned by third parties	4,077,465			
	5,640,082	4,676,868	1,111,011	8,245,876
Less: Expenditure	8,814,488	4,754,325	1,822,117	5,445,510
Surplus/(Deficiency)	(3,174,406)	(77,457)	(711,106)	2,800,366

92

North Burnett Regional Council Notes to the Financial Statements For the year ended 30 June 2015



Management Certificate For the year ended 30 June 2015

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:

- 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 39, 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.

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Date: /3 October 2015

Acting Chief Executive Officer

Mr David Wiskar

Date: 13 October 2015

INDEPENDENT AUDITOR'S REPORT

To the Mayor of North Burnett Regional Council

Report on the Financial Report

I have audited the accompanying financial report of North Burnett Regional Council, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and Chief Executive Officer.

The Council's Responsibility for the Financial Report

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

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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

Independence

The Auditor-General Act 2009 promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

in accordance with s.40 of the Auditor-General Act 2009 -

- I have received all the information and explanations which I have required; and
- in my opinion,
 - the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of North Burnett Regional Council for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

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

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UDIT OFFIC

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as Delegate of the Auditor-General of Queensland

Queensland Audit Office

Brisbane

North Burnett Regional Council Current-year Financial Sustainability Statement For the year ended 30 June 2015

Measures of Financial Sustainability	How the measure is calculated	Actual -	Target
Council's performance at 30 June 2015 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	(1.37)%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	261.56%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	(26.08)%	not greater than 60%



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 2015.

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North Burnett Regional Council **Current-year Financial Sustainability Statement** For the year ended 30 June 2015



Certificate of Accuracy For the year ended 30 June 2015

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

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

Acting Chief Executive Officer

Date: 13/10/2015

INDEPENDENT AUDITOR'S REPORT

To the Mayor of North Burnett Regional Council

Report on the Current-Year Financial Sustainability Statement

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of North Burnett Regional Council for the year ended 30 June 2015, comprising the statement and explanatory notes, and certificates given by the Mayor and Chief Executive Officer.

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

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

Auditor's Responsibility

My responsibility is to express an opinion on the current-year financial sustainability statement based on the audit. The audit was conducted in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the statement is free from material misstatement.

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

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

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

98

Independence

The Auditor-General Act 2009 promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement North Burnett Regional Council, for the year ended 30 June 2015, has been accurately calculated.

Emphasis of Matter - Basis of Accounting

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

Other Matters - Electronic Presentation of the Audited Statement

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

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AUDIT OFFIC

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(as Delegate of the Auditor-General of Queensland)

Queensland Audit Office Brisbane

North Burnett Regional Council Long-Term Financial Sustainability Statement Prepared as at 30 June 2015

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Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2015	30 June 2016	30 June 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024
Council												
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	-1.37%	-7.93%	-7.85%	-5.72%	-3.61%	-1.52%	0.04%	0.02%	0.01%	0.01%
Asset sustainability ratio	Capital expenditure on the replacement of assets greater (renewals) divided by than 90 depreciation expense.	greater than 90%	261.56%	%16	70%	77%	84%	91%	%96	%26	%16	%26
Net financial liabilities ratio	Total liabilities less not current assets divided by greater total operating revenue than 60	not greater than 60%	-26%	-20%	-27%	-27%	-27%	-27%	-27%	-27%	-27%	-27%

North Burnett Regional Councils Fi 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.

100

NORTH BURNETT REGIONAL COUNCIL

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2015

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

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

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ite: 13th De7. 2015

Acting Chief Executive Officer

David Wiskar

Date: /3/10/2015

Long Term Financial Sustainability

Report

Council measures revenue and expenditure trends over time as a guide to future requirements and to assist in making decisions about the efficient allocation of future resources. Council ensures that its financial management strategy is prudent and that its long term financial forecast are achievable and show an improving financial positon whilst also striving to meet the community's current needs.

Council aims to operate within a set of conservative guide posts to ensure it is financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted three key financial performance indicators to guide our financial health. Throughout the financial year these indicators are calculated and reported on combined with a full suite of financial reports. Should there be any deviation outside these parameters, the executive leadership team and Council will be fully informed and may take corrective action as required.

The table above summaries how we performed against set targets for the three key financial performance indicators established in our financial strategy. In summary, Council achieved two of the financial targets, meet all financial commitments in the financial year and kept debt to conservative and manageable level. This was achieved while maintaining community services and making ongoing investment in community infrastructure.

STATUTORY POLICIES



General Policy

Policy Title: **Equal Employment Opportunity**

Policy No: 101

Department: Human Resources
Responsible Officer: Chief Executive Officer

Adopted Date: General Meeting – 17/11/2015

Review Date: 30/06/2016

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

Authorities: Public Service Act 2008 (Qld)

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

INTRODUCTION:

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

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

OBJECTIVES:

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

- Employment practices which are based on fairness, equity and merit and promote employee participation and productivity;
- Fully utilise and develop the potential of every employee;
- Increase employee moral and motivation by increasing staff confidence in Council's human resource management practices and access to employment and training opportunities;
- Ensure that all Council policies and work practices are consistent with EEO principles;
- Achieve continuous improvement in the delivery of customer service through a workforce which understands and is responsive to customer needs.

104

PRINCIPLES:

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

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

POLICY STATEMENT:

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

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

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

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

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

1. Demographic Profile and Environmental Analysis

Specific strategies have been incorporated into this policy which are directed towards achieving equitable employment participation rates which are reflective of our community. These strategies are congruent with Council's view that an organisation which is representative of the community which it serves is in a strong position to understand and meet the needs of that community.

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

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

Gender

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

Age

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

Origin

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

RESPONSIBILITIES:

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

The EEO Officer is responsible for:

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

General Managers, Managers and Supervisors are responsible for:

- Raising awareness of EEO issues;
- Identifying needs
- Preventing unlawful discrimination;
- Supporting consultative and referral processes; and,
- Proactively implementing EEO policies and practices.

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

106



Statutory Policy

Policy Title: Administrative Action Complaints

Policy No: 116

Policy Subject: Governance

Directorate: Corporate Services

Department: Governance

Responsible Officer: Chief Executive Officer

Authorised by: North Burnett Regional Council

Adopted Date: General Meeting – 15/11/2011

Review Date: 15/11/2013

Authorities: Local Government Act 2009

Local Government (Operations) Regulation 2010

Local Government (Finance, Plans and Reporting) Regulation 2010

INTRODUCTION:

In accordance with section 268 of the Local Government Act 2009, section 119 of the Local Government (Operations) Regulation 2010, and section 115 of the Local Government (Finance, Plans and Reporting) Regulation 2010 a Local Government must implement and maintain a process for resolving administrative action complaints.

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

Should a request for service and / or action not be resolved by Council, or the effected person is dissatisfied by the decision or other action, an Administrative Action Complaint can be lodged by the effected person under the following policy.

DEFINITIONS:

Terms used in the complaints management process have the following meanings:

"Administrative Action Complaint" is about an administrative action of Council made by an affected person, including:

DEFINITIONS (continued):

- a) a decision, or failure to make a decision, including a failure to provide a written statement of reasons for a decision;
- b) an act, or failure to do an act;
- c) the formulation of a proposal or intention;
- d) the making of a recommendation

"Effected Person" is a person who is apparently directly affected by an administrative action of Council.

"Complaints Management Process" is a process for resolving complaints about administrative actions of Council that:

- a) covers all administrative action complaints made to Council;
- b) requires Council to quickly and efficiently respond to complaints in a fair and objective way;
- c) includes the criteria considered when assessing whether to investigate a complaint;
- d) requires Council to inform an affected person of Council's decision about the complaint and the reasons for the decision, unless the complaint was made anonymously.

"Natural Justice" or procedural fairness is giving someone who might be adversely affected by a decision a fair hearing prior to the decision being made.

"Review" to undertake a second or repeated examination of a past event or decision, taking into consideration the facts and circumstances of such event or decision.

"Council" is the North Burnett Regional Council.

"Council Officer" includes a permanent, temporary, casual or contractor employed by Council.

"InfoXpert" Council's electronic document records management system.

OBJECTIVES:

The complaints management process is established with the following objectives:

- a) the fair, efficient and consistent treatment of complaints about decisions and other administrative actions of Council;
- b) a complaints management process that is easy to understand and is readily accessible to all;
- c) detection and rectification, where appropriate, of administrative errors;
- d) identification of areas for improvement in Council's administrative practices;
- increase in awareness of the complaints management process for Council's staff and the community;
- f) enhancement of the community's confidence in the complaints management process and of the reputation of Council as being accountable and transparent;

OBJECTIVES (continued):

- g) building the capacity of staff to effectively manage complaints in an environment of continuous improvement;
- h) complaints will be acknowledged and resolved in a timely manner;
- Council will manage complaints confidentially and ensure that complainants do not suffer any form of reprisal for making a complaint; and
- j) Council will abide by the principles for natural justice / procedural fairness when dealing with complaints

SCOPE:

The complaints management process has been established for resolving complaints by affected persons about administrative actions of Council or Council officers. The complaints management process does not apply to a complaint as follows:

- a) that could be made under Chapter 3, Part 1, Division 3, Section 38 of the *Local Government Act* about competitive neutrality issues;
- b) about official misconduct that should be directed to the Crime and Misconduct Commission:
- made under the Public Interest Disclosure Act 2010;
- d) about conduct and performance of councillors as prescribed in Chapter 6, Part 2, Division 6, Section 177 of the *Local Government Act 2009*.

PRINCIPLES:

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

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

Council will endeavour to ensure that:

- anyone who is dissatisfied about a decision or other action can easily and simply lodge a complaint;
- b) complainants are provided with information on the complaints management process and, if necessary, assistance to make their complaint;
- c) each complaint is initially assessed in terms of its seriousness, safety implications, complexity and degree of urgency;
- Council officers will receive complaints in a professional manner and welcome valid feedback as an opportunity for improvement of the Council's administrative practices;
- e) complaints are resolved as quickly as possible, preferably on first contact if the complaint is straightforward;
- complainants are advised of their appeal rights at the relevant stages of the complaint management process;

PRINCIPLES (continued):

- g) complainants will be provided with a written statement of outcomes, including details of the reasons for the outcome at the relevant stages of the decisionmaking process;
- h) people with particular needs are assisted for example people who are in any way disadvantaged by intellectual or physical disability, education, language ability or any other impairment.

RESPONSIBILITY:

All Council Officers:

- a) are required to observe the complaints management process;
- wherever appropriate, attempt to resolve a complaint before it is referred for attention under the complaints management process.

CONFIDENTIALITY

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

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

FEEDBACK

Complainants will be advised of outcome as soon as possible after a decision has been made. Any reasons for negative decisions must be outlined in a response and complainants must be advised of any available internal/external review options.

REMEDIES:

Council through this policy has adopted a range of remedies for addressing administrative actions that it considers to be unfair or wrong. Remedies include, but are not limited to:

- a) an explanation for the action in question;
- b) an admission of fault;
- c) an apology;
- d) revocation or amendment of the decision;
- e) rectification, including repairing or replacing the matter in dispute;
- f) revision of relevant policy, procedure or practice;
- g) provision of technical advice;
- h) reimbursement of costs incurred as a result of the action in question;
- i) financial compensation, including an ex-gratia payment;
- i) waiver of debt;

REMEDIES (continued):

More that one remedy may be applied in the particular case if the circumstances justify that course of action.

IMPLEMENTATION OF REMEDY:

Council, through the Chief Executive Officer or delegate, will take action as per the workflow structured in InfoXpert to implement any remedy made available to a complainant and/or any revision of its policy, practice or procedure.

COMPLAINTS MANAGEMENT SYSTEM:

Council will maintain a Register of Administrative Action Complaints to ensure complaints are recorded, including the decision and outcome.

RELATED POLICIES OR PROCEDURES:

All Council policies and procedures must be taken into consideration when considering or investigating a complaint under the complaints management process.

COMMUNICATION:

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

Statutory Policy 116 – Administrative Action Complaints is available on Council's website at www.northburnett.qld.gov.au or for inspection at Council Administration Offices.

TAKING A COMPLAINT FURTHER:

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

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

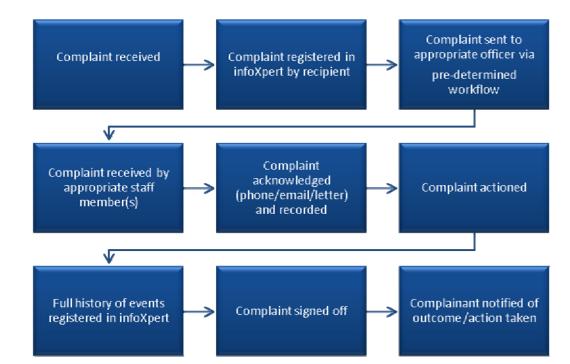
Level 17, 53 Albert Street Brisbane QLD 4000

GPO Box 3314 Brisbane QLD 4001

Telephone: (07) 3005 7000
Toll Free (Landlines only): 1800 068 908
Fax: (07) 3005 7067

Email: ombudsman@ombudsman.qld.gov.au

OPERATIONAL FLOW FOR ADMINISTRATIVE ACTION COMPLAINTS:



112



Mailing Address: Street Address: Telephone: Facsimile: Email:

PO Box 390, Gayndah Qld 4625 34-36 Capper Street, Gayndah Qld 4625 1300 696 272

csimile: (07) 4161 1425
Email: admin@northburnett.qld.gov.au
Web: northburnett.qld.gov.au
ABN: 23 439 388 197

ADMINISTRATIVE ACTION COMPLAINT APPLICATION FORM

Contact Details			
Name:			
Address:			
		Postcode:	
Telephone:		Mobile:	
Complaint Descrip	tion		
Details:			
Signature:		Date:	

<u>Privacy Notice:</u> Any personal information collected by the North Burnett Regional Council is in accordance with section 268 of the Local Government Act 2009. Information received will only be used by authorised Council officers to investigate complaints and will not be disclosed to any third parties without prior consent unless required to by law. In some cases where complaints have escalated, this information may be disclosed to authorised State government agencies for the purpose of reviewing decisions.

OFFICE USE ONLY

Officers Details	
Name:	
Title:	
Remedy Sought:	
Signature:	Date:
Reference No:	_



STATUTORY INFORMATION

Legislative Requirement	Compliance
Local Government Act 2009	
Identifying beneficial enterprises (s41)	
A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Nil
Identifying significant business activities (s45)	
A local government's annual report for each financial year must- (a) contain a list of all the business activities that the local government conducted during the financial year; and	Refer to section: Financial Statements, Note 25
(b) identify the business activities that are significant business activities; and	Refer to section: Financial Statements, Note 25
(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and	No - Cost of implementation outweighs the potential benefit
(d) state whether any of the significant business activities were not conducted in the preceding financial year, ie whether there are any new significant business activities.	No changes
Local Government Regulation 2012 - Division 3 'Annual Report' Preparation of Annual Report (s182)	
Adopt Annual Report within one month after the QAO provides certification.	
Annual Report placed on council website within two week after council has adop	ted 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	
(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and	Refer to section: Financial Statements
(c) the long term financial sustainability statement for the financial year; and	
(d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	
Community Financial Report (s184)	
The Annual Report must contain the community financial report for the financial year.	Refer to section: Community Financial Report
Particular Resolutions (s185)	
The Annual Report for a financial year must contain:-	
(a) a copy of the resolutions made during the financial year under s250(1); and	Adopted at Policy and Planning Meeting - 02/04/2013, details in 2012/13 Annual Report. Has been reviewed and no changes required.
(b) a list of any resolutions made during the financial year under s206(2).	Nil

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 & Inceidentals
	Cr DW Waugh	\$96,329.53	\$3,246.39	\$841.67
	Cr FO Whelan	\$55,475.07	\$6,610.76	\$386.01
(b) the expenses incurred by, and the facilities provided to each councillor	Cr PW Francis	\$47,996.86	\$5,729.36	\$252.80
during the financial year under the local government's expenses reimbursement policy; and	Cr PW Lobegeier	\$48,690.68	\$5,729.36	\$946.62
remisusement pomey, and	Cr JF Dowling	\$48,359.29	\$5,729.36	\$615.23
	Cr KW Wendt	\$47,744.06	-	-
	Cr WW Bowen	\$47,744.06	\$5,729.36	-
		PAP Standing Committee	General Meetings	Special Meetings
	Cr DW Waugh	7	10	1
	Cr FO Whelan	10	12	2
(c) the number of local government meetings that each councillor attended during the financial year; and	Cr PW Francis	9	12	2
	Cr PW Lobegeier	10	12	2
	Cr JF Dowling	10	12	2
	Cr KW Wendt	10	12	2
	Cr WW Bowen	10	12	2
(d) the total number of the following during the financial year-				
(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	IVII			
(e) each of the following during the financial year-				
 (i) the name of each councillor for whom an order or recommendation was made under s180 of the Act or and order was under s181 of the Act; (ii) a description of the misconduct or inappropriate conduct engaged in by each of the councillors; (iii) a summary of the order or recommendation made for each councillor; and 	Nil			
(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 to which s176c(6) of the Act applied.	Nil			

Administrative Action Complaints (s187)			
(1) The Annual Report for a financial year must contain-			
(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	Refer to section: Statutory Policies Administrative Action Complaints - Policy 116		
(b) a statement about how the local governments has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.			
(2) The Annual Report must also contain particulars of-			
(a) the number of the following during the financial year-			
(i) administrative action complaints made to the local government;	Nil		
(ii) administrative action complaints resolved by the local government under the complaints management process;	Nil		
(iii) administrative action complaints not resolved by the local government under the complaints management process; and	Nil		
(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	Nil		
Overseas Travel (s188)			
(1) The Annual Report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year-			
(a) for a councillor - the name of the councillor;	Nil		
(b) for a local government employee - the name of, and position held by the local government employee;	Matthew Cook - Water & Wastewater Coordinator		
(c) the destination of the overseas travel;	New Zealand - North & South Island		
(d) the purpose of the overseas travel;	LGAQ & qldwater 'New Zealand Innovations Study Tour'		
(d) the cost of the overseas travel;	Nil cost to council - Matthew's prize for winning Water Operator of the Year		
(2) The Annual Report may also contain any other information about the overseas travel the local government considers relevant.	Nil		
Expenditure on Grants to Community Organisations (s189)			
The Annual Report for a financial year must contain a summary of-			
(a) the local government's expenditure for the financial year on grants to community organisations; and	Refer to section: Community Grants & Donations		
(b) expenditure from each councillor's discretionary fund, including-			
(i) the name of each community organisation to which an amount was allocated from the fund; and(ii) the amount and purpose of the allocation;	Nil		
Other contents (s190)			
(1) The Annual Report for a financial year must contain the following information-			
(a) the chief executive officer's assessment of the local government's progress towards implementing its 5 year corporate plan and annual operational plan.	21-10-2014 Cr KS Wendt OAM BEM moved and Cr PW Francis seconded: that pursuant to the Local Government Act 2009 and section 165 (3) - Local Government Regulation 2012, North Burnett Regional Council receives the annual review of the North Burnett Regional Council Corporate Plan 2013-2018 as a result of the review. Carried 6/0		
(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Refer to section: Financial Statements		
(c) an annual operations report for each commercial business unit;	Not applicable		
(d) details of any action taken for, and expenditure on, a service, facility or activity-			
(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;	Not applicable		
,			

(e) the number of invitations to change tenders under s228(7) during the financial year;	Nil	
(f) a list of the registers kept by the local government;	 Asbestos Register Local Law Register Election Gifts Register Significant Business Register Delegations Register Statement of Interest Register: Councillors Statement of Interest Register: Senior Contract Staff Asset Register Gift Register Beneficial Enterprises Register Cost-Recovery Fees Register Contract with Lobbyists Register Road Map Register Local Heritage Register 	
(g) a summary of all concessions for rates and charges granted by the local government;	Type: Partial Water Relief Number of Properties: 19 Total Cost: \$16,204.74	
(h) the report on the internal audit for the financial year;	Council established an Internal Audit Committee during 2012/13 financial year. The Internal Audit Committee continues to meet on a regular basis and makes appropriate recommendations to assist Council in fulfilling its corporate governance role and oversight responsibilities in relation to accounting and reporting practices. Council's Internal Audit Committee includes one external member independent to Council and two Councillors. Chairman Mayor Cr D Waugh, Cr P Francis, Councillor. The Internal Audit Committee is also attended by the Chief Executive Officer, Deputy CEO and Manager Finance and as required the External Auditors. Council's Internal Audit function will be carrying out the items listed in the 2015-16 audit plan with a strong focus on compliance with polices and legislation requirements, including Council's current risk management structure and the completion of a risk identification process.	
(i) a statement about the local government's activities during the financial year to implement its plan for equal opportunity in employment;	Refer to General Policy: Equal Employment Opportunity	
(j) a summary of investigation notices given in the financial year under s49 for competitive neutrality complaints;	Nil	
(k) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under s52(3).	Nil	
(2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year-		
(a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;	Not applicable	
(b) particulars of any changes made to the unit's annual performance plan for the previous financial year;	Not applicable	
(c) particulars of the impact the changes had on the unit's;		
(i) financial position; and (ii) operating surplus and deficit; and (iii) prospects.	Not applicable	
(d) particulars of any directions the local government gave the unit.	Not applicable	

201 Annual Report must detail remuneration (1) The Annual Report of a local government must state (a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and (b) the number of employees in senior management who are being paid each band of remuneration. (2) The senior management of a local government, consists of the chief executive officer and all senior executive employees of the local government. (3) Each band of remuneration is an increment of \$100,000.00 (4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in

the annual report.