



2022-2023 ANNUAL REPORT

Kuranda Scenic Railway Station
Image Credit: Tourism Tropical North Queensland



Mareeba
SHIRE COUNCIL



JABUGAY

BULMBA - HOM



Gurra Gurra Bulma - Barra - A



Guyu

Yinggarra





Bulmba Ngirrma Mural, Kuranda Visitor Information Centre

The Bulmba Ngirrma mural depicts the Barron River and fish, birds and plants found in the Kuranda area.

Artist name: Connie Rovina



Mareeba
SHIRE COUNCIL

VISION, MISSION, VALUES

Our Vision

A growing, confident and sustainable Shire.

Our Mission

Provide cost-effective services, foster collaborative partnerships and maintain accountable governance to promote the prosperity and liveability of the Shire.

Our Values

Sustainable

United Team

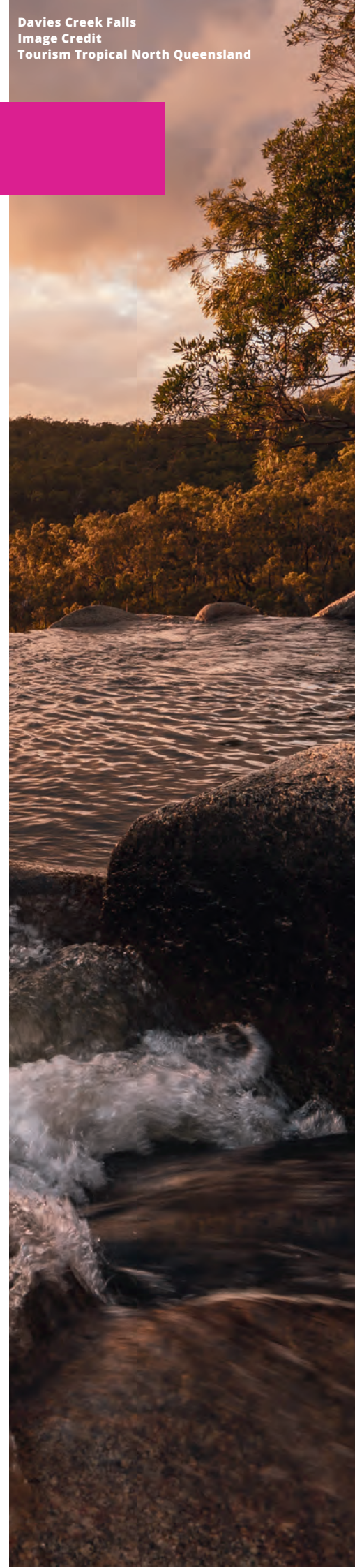
Customer Focused

Community Partnerships

Ethical Conduct

Striving to be better

Skilled Workforce



ABOUT THE REPORT

Council is proud to present our Annual Report for the 2022/23 financial year. The report describes Council's achievements in delivering services to the Mareeba Shire and shows Council's progress in delivering the objectives from the Corporate Plan 2012-2025 and Operational Plan 2022/23.

The annual report is one of the ways Council connects with the community and includes:

- Council's commitment to achieving its vision for the Shire
- The results of actioning the Corporate and Operational plans
- Transparency and accountability of Council
- Annual Legislative Disclosure requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*

The annual report is divided into six sections:

1. Introduction - A review of the year by the Mayor and Chief Executive Officer and an overview of Councillors, our organisation and our Shire.

2. Highlights - Outlines the key achievements of the 2022/23 financial year, including community engagement activities.

3. Annual Performance - An overview of Council's achievements and progress in line with our Corporate and Operational Plans.

4. Legislative Compliance - A summary of the management of Council and the mechanisms that support accountability and leadership, including Annual Legislative Disclosure requirements.

5. Financial Overview - A summary of Council's financial performance.

6. Financial Statements - Comprehensive audited financial statements for the 2022/23 year.

Appendices - An index of tables and figures, a glossary of acronyms, and an index that outlines this report's compliance with legislative obligations under the *Local Government Act 2009* and the *Local Government Regulation 2012*

Disclaimer: Information contained in this document is based on available information at the time of writing. All figures and diagrams are indicative only and should be referred to as such. While Mareeba Shire Council has exercised reasonable care in preparing this document it does not warrant or represent that it is accurate or complete. Council or its officers accept no responsibility for any loss occasioned to any person acting or refraining from acting in reliance upon any material contained in this document.

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MAYOR AND CEO UPDATE



In 2022/23, Council continued to deliver important services including community facilities, libraries, community partnerships and events. There was also a significant investment in infrastructure services, including \$29.2M to water, waste, and sewerage. Council continued to prioritise our 10-year Water Strategy and saw upgrades to essential infrastructure to help secure safe and reliable water access for our growing community. \$15.2M was dedicated to roads and drainage.

Another key highlight was the outcomes achieved in Parks and Open Spaces program following community consultation. Many projects benefitted from this program including upgrades to Bicentennial Lakes, Anzac Park and Mareeba East Park in Mareeba and Centenary and Anzac Park in Kuranda. The Mareeba Aquatic Centre also received a new Splash Park and heating for both the 50m pool and toddler pool. These improvements were well received by our community, and we look forward to the continued implementation of this action plan.

Mareeba Shire Council has, and will continue to, prioritise financial sustainability to ensure responsible spending of funds whilst maintaining assets and delivering quality services for the community.

Council acknowledges the assistance from the State and Federal Governments for the funding of many of these major projects. This funding allows Council to provide vital services which otherwise would not be possible.

Throughout 2022/23, Council continued to advocate to both State and Federal Government levels, about issues vital to the community. This includes seeking funding for essential water infrastructure, roads and the environment as well as lobbying for increased support for local services for community safety and health.

While Council has faced many challenges in 2022/23, it is proud to maintain a reputation as financially sustainable and dedicated to delivering services. Thanks to Councillors and Council staff, this Council will continue to strive towards its vision as “a growing, confident and sustainable Shire”.

OUR COUNCILLORS

Cr Angela Toppin, Mayor

- Far North Queensland Regional Organisation of Councils (FNQROC) (Deputy Chair)
- FNQROC Regional Strategic Waste and Materials Recovery Framework Advisory Group (Chair)
- Local Disaster Management Group (LDMG) (Chair)
- Mareeba District Disaster Management Group (DDMG)
- Regional Arts Development Fund (RADF) (Chair)
- Collaborating for Community Safety (Chair)



Cr Kevin Davies, Deputy Mayor

- Audit Committee
- Chillagoe Alliance
- Crime Stoppers
- Far North Queensland Regional Organisation of Councils (FNQROC) (Proxy)
- Far North Queensland Regional Roads Group
- Great Wheelbarrow Race Organising Committee (Proxy)
- Irvinebank Progress Association
- Local Disaster Management Group (LDMG) (Deputy Chair)
- Mareeba Chamber of Commerce Community CBD Safety Initiatives
- Mareeba Chamber of Commerce Main Street Committee
- Traffic Advisory Committee (Chair)



Cr Lachlan (Locky) Bensted

- Far North Queensland Regional Organisation of Councils (FNQROC) Pest Advisory (Proxy)
- Great Wheelbarrow Race Organising Committee (Chair)
- Julatten and Mt Molloy Association of Residents and Ratepayers (Proxy)
- Local Authority Waste Management Advisory Committee (LAWMAC) (Proxy)
- Local Disaster Management Group (LDMG) - Environment/ Infrastructure Sub-Group
- Mareeba Fire Committee
- Mareeba Sporting Precinct Committee (Proxy)
- Pest Management Advisory Committee
- Speewah District Residents Association (SDRG) (Proxy)





Cr Daniel (Danny) Bird

- Barron Catchment Care
- Far North Queensland Regional Roads Group (Proxy)
- Far North Queensland Regional Organisation of Councils (FNQROC) Pest Advisory Pest Advisory
- Local Disaster Management Group (LDMG) - Community Support Sub-Group
- Mareeba Fire Committee
- Mareeba Multicultural Festival Committee (Proxy)
- Northern Gulf Resource Management Group
- Pest Management Advisory Committee
- Speewah District Residents Association (SDRG) (Chair)



Cr Mary Graham

- Audit Committee
- Collaborating for inclusive outcomes in Mareeba
- FlexiChoice
- Local Disaster Management Group (LDMG) - Economic Sub-Group
- Mareeba Chamber of Commerce Main Street Committee (Proxy)
- Mareeba Chamber of Commerce Tourism Taskforce (Proxy)
- Mareeba Liquor Industry Action Group
- Mareeba Multicultural Festival Committee (Chair)



Cr Mario Mlikota

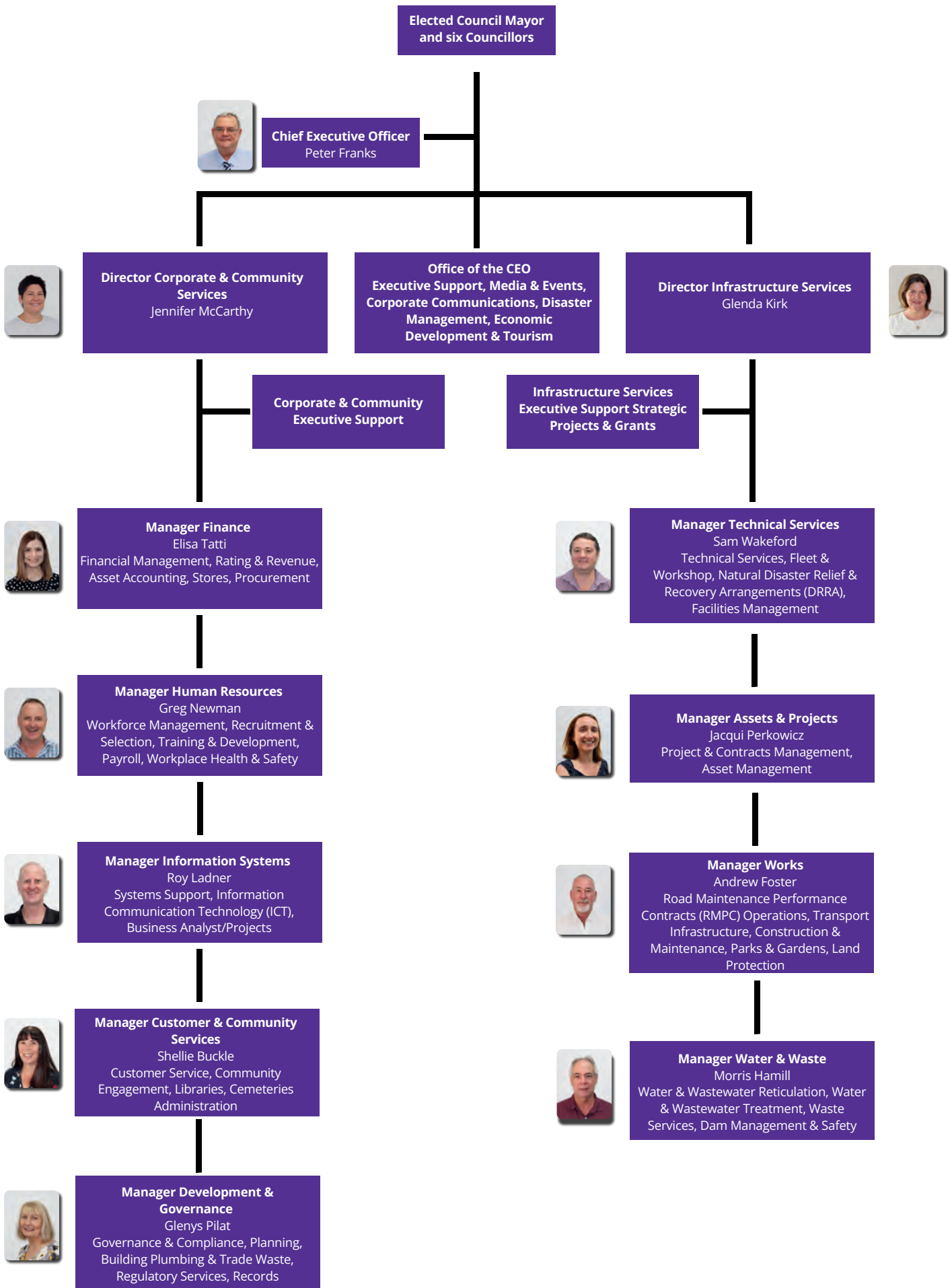
- Chillagoe Alliance (Proxy)
- Collaborating for inclusive outcomes in Mareeba
- Irvinebank Progress Association (Proxy)
- Kuranda Interagency Network
- Local Authority Waste Management Advisory Committee (LAWMAC) (Proxy)
- Local Disaster Management Group (LDMG) - Health and Environment Sub-Group (Proxy)
- Mareeba Chamber of Commerce Community CBD Safety Initiatives (Proxy)
- Mareeba Heritage Centre Management Committee
- Mareeba Liquor Industry Action Group (Proxy)
- Mareeba Sporting Precinct Committee



Cr Lenore Wyatt

- FlexiChoice (Proxy)
- Julatten and Mt Molloy Association of Residents and Ratepayers
- Local Authority Waste Management Advisory Committee (LAWMAC)
- Local Disaster Management Group (LDMG) - Health and Environment Sub-Group
- Local Disaster Management Group (LDMG) (Deputy Chair)
- Reef Guardian
- Regional Arts Development Fund (RADF)
- Traffic Advisory Committee

OUR ORGANISATIONAL STRUCTURE





Granite Gorge Mareeba
Image Credit: Tourism Tropical North Queensland

OUR SHIRE

Mareeba Shire is economically and socially diverse. The primary regional centre is Mareeba (11,825 resident population), with another township at Kuranda, and small villages at Chillagoe, Dimbulah, Irvinebank, Julatten and Mount Molloy. Mareeba is now the largest town outside of Cairns in Far North Queensland, acting as a vital transport and services hub for Northern Australia, including Cape York Peninsula and Gulf of Carpentaria regions.

Mareeba Shire is in proximity to two World Heritage Areas, the Great Barrier Reef and Wet Tropics, and is less than an hour's drive to Cairns International Airport. It stretches across the base of Cape York Peninsula, and comprises rural and remote agricultural communities, Indigenous communities, and tourism destinations.

The Mareeba Shire has a total land area of 53,502 km², with an average daily temperature range of 18.7°C to 31.5°C and an average annual rainfall of 1,012 mm. Upgrades to large-scale infrastructure such as the Mareeba Wastewater treatment plant and road transport routes, along with local government investment in industrial land and commercial aviation park, have created a solid foundation to support future growth for the Shire.

“Mareeba Shire Council’s vision “is to deliver for our community; a growing, confident, and sustainable Shire. Council is committed to building our local economy, attracting visitors to the Mareeba area, enhancing the profile and liveability of the Mareeba region, and fostering pride in our community for all residents.” Mareeba Shire Mayor Angela Toppin.

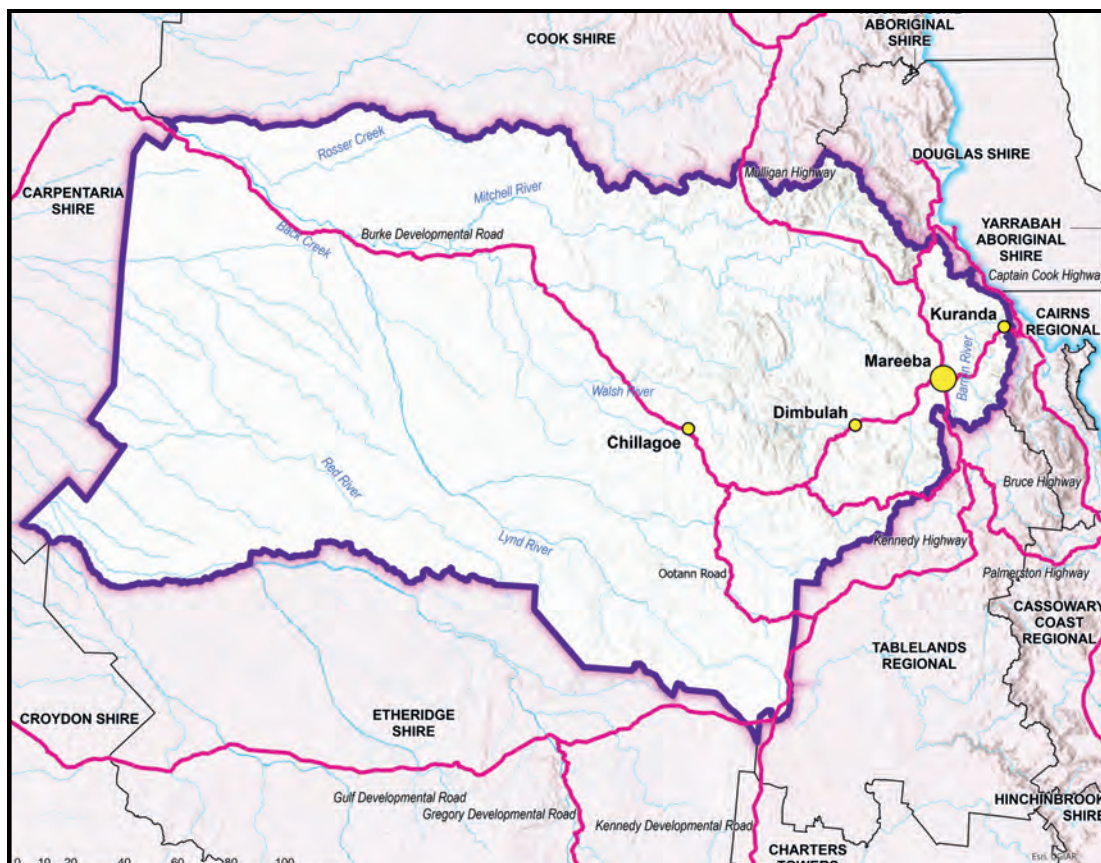


Figure 1: Mareeba Shire Council Local Government Area

MAREEBA SHIRE AT A GLANCE

Shire Population



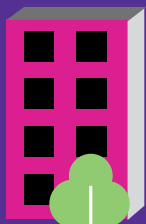
23,372
Residents



52.9% Males
47.1% Females



Aboriginal & Torres Strait Islander Population 14.3%



Local businesses
2,172

43

Median Age

\$1,201

Median Weekly Household Income

\$270

Median Weekly Rent



10.4% of people in the Mareeba Shire use a language other than English at home.



Cultural Associations and Ethnic Backgrounds - 75 nationalities



\$1.18 billion

Gross Regional Product
\$1.18 billion year ending
30th June 2022



Largest Industry is Agriculture, Forestry and Fishing

Figure 2: Mareeba Shire Demographics

Source Australian Bureau of Statistics, Census Data 2021 and Economy ID.

COUNCIL SERVICE KEY STATISTICS 2022/23



WATER

Water mains maintained
269km

Water connections
5,678



WASTE-WATER

Sewer mains maintained
142km

Household connections
3,382



WASTE

Waste disposed of at Council's
landfills
11,119t

Recyclable materials collected
3599t



REGULATORY SERVICES

Dogs registered
4,124

Environmental Health
Officer (EHO) Inspections
120



DEVELOPMENT APPROVALS

Dwellings approved
131

Planning Development
Applications
41



ROADS

Total Shire Roads
2,302km

Unsealed Roads
1,639km



BUILDING

Value of residential approvals
\$49,725,740

Value of non-residential
approvals
\$5,060,270

Total of building approvals
353



COMMUNITY

Community Groups & Organisations Supported
105

Regional Arts Development Funds Contribution
\$48,035

Community Partnerships Program
\$374,000



LAND PROTECTION

Roadside treatment
5,800km

Weed treatment area
3,900ha

Properties treated for vertebrate pests
91



FACILITIES

Swimming Pool admissions
29,018

Public halls usage
2,267

Caravan Park site rentals
21,194



LIBRARIES

Membership
7,568

Visitors
68,067

Items borrowed
90,372



CUSTOMER SERVICE

Council website visits (sessions)
151,915

Call centre calls received
15,077

Customer requests created
11,498



ECONOMY

Land Sales at Mareeba Industrial Park
\$1,138,150



OPEN SPACES

Parks/gardens/open spaces maintained
252ha



VISITOR INFORMATION CENTRES

Visitors
162,840
Volunteer hours
10,155

Figure 3: Council Service Key Statistics



Mareeba Shire
Image Credit: Tourism Tropical North Queensland

YEAR IN REVIEW 2022/23

July 2022

- Long Term Financial Plan 2022/23 adopted.
- Anzac Avenue Water Main Upgrade – AC Pipe Renewal \$2,861,731 tender awarded.
- Approval for the three-year subcontracting of the community housing service received from Department of Communities, Housing and Digital Economy.
- Davies Creek Road Bridge upgrade completed. This \$203,612 project was partly funded by the Australian Government with a \$101,806 grant provided under Round Five of the Bridges Renewal Program.
- Bollards installed at the northern truck stop, Mulligan Highway Mareeba.
- Mareeba Leagues Club grandstand refurbishment completed.
- Far North Nomads Christmas in July celebrations supported by Council's Community Partnerships Program (CPP).
- Trustee Lease with Mareeba Heritage Centre Inc. for the Mareeba Heritage Centre site renewed for three years.
- Management Agreement with Mareeba Heritage Centre Inc. renewed for one year with an annual cash payment by Council of \$194,794 for the delivery of visitor information services and a donation towards the operation of the Centre.
- Mareeba Community Housing Company (MCHC) subcontracted for tenancy and property management of the social housing for seniors' service.
- Tourism print promotional material was produced for Welcome to Tropical North Queensland Magazine 2022 and Australian Traveller Magazine May June and July 2022.
- Mt Mulligan Adventure Drive brochure and video produced to provide information to visitors for a safe and informed visit to Mt Mulligan.
- Consent to agreement under section 87 of the *Native Title Act 1993 (Cth)* provided for the Kurtjar People Native Title claim.

August 2022

- Mareeba East Park (Amaroo) playground play equipment \$270,000 tender awarded.
- Kuranda Centenary Park play equipment \$300,000 tender awarded.
- Upgrade and refurbishment of minor sewerage pump stations in Mareeba and Kuranda completed.
- New road into the Mareeba Waste Transfer Station named Recovery Way.
- Regional Bitumen Reseal Program \$550,000 tender awarded.
- Chillagoe 10 Acre Park signage installed.
- Proud to be Local campaign launched.
- Mareeba Waste Facility Buy Back Shop opens to the public.
- Earth and Fire mural completed on Biboohra water tanks.
- Mareeba Salami and Sausage Competition supported by Council's CPP.
- Local Government Infrastructure Plan (LGIP) amendment adopted and referred to the State agencies for consultation.
- Licence Agreement issued to Dimbulah Horse and Pony Club Inc for use of additional parcel of land adjacent to current premises.

September 2022

- Councillor attended the Far North Queensland Regional Projects Forum.
- Commercial Real Estate Services for Sale of Mareeba Industrial Park \$6,000 tender awarded.
- Kuranda Infrastructure Agreement annual report submitted.
- Council entered into an agreement with Mareeba Heritage Centre for operation of markets at Centenary Park.
- Mareeba Shire Tourism Promotion Strategy 2022-25 adopted.
- Mareeba Walking Network Plan adopted.
- Centenary Park Mareeba toilet facilities refurbishment completed.

YEAR IN REVIEW 2022/23

September 2022

- Kuranda Village cleaning contract \$308,973 tender awarded.
- Pest Management Advisory Committee Terms of reference adopted.
- Four new land sales at Mareeba Industrial Park (MIP).
- Dimbulah playground community engagement.
- Collaborating for Community Safety meeting.
- Centenary celebration of the first car crossing the Kuranda Range.
- Tender for the marketing and sale of MIP lots awarded to Mareeba Property Office (MPO) for two years.

October 2022

- Mareeba Rail Trail stage one completed.
- Savannah in the Round Festival supported by Council's CPP.
- Bicentennial Lakes design tender \$274,065 awarded. This project was developed with the support of the Queensland Government's 2022-24 Local Government Grants and Subsidies Program in association with Mareeba Shire Council.
- New lawn plaque beam constructed at Mareeba Cemetery.
- Councillors and Executive staff attended Local Government Agency Queensland (LGAQ) Annual Conference in Cairns.
- Council adopted the 2021/22 Annual Report.
- AC Pipe renewal water main upgrade program. This \$3.6M project was partly funded by the Australian Government with a \$2.3M grant provided under phase three of the Local Roads and Community Infrastructure Program.
- Project for the electronic issuing of parking tickets commenced.

November 2022

- Council endorses Mareeba Shire Tourism as the official Local Tourism Organisation (LTO).
- Cr Wyatt appointed Council representative on the LTO.
- Project Prioritisation Tool Criteria adopted.

November 2022

- Groves Creek Bridge renamed as the Bob Madden Bridge.
- Kanervo Road, Davies Creek Bridge replacement completed. This project was partly funded by the Australian Government with a \$475,000 grant provided under round four of the Bridges Renewal Program.
- Mareeba Community Taskforce meeting held.
- Mayor's Christmas Appeal launched.
- Mareeba Community Taskforce meeting hosted by Mareeba Shire Council and the Mareeba Chamber of Commerce.
- Submission lodged to the Parliamentary Inquiry into Northern Australia Workforce Development.

December 2022

- Council requests formal approval from Department Communities, Housing and Digital Economy to engage Mareeba Community Housing Company to construct a new two by two bedroom duplex for seniors housing at Dickenson Close Mareeba.
- New playground at Kuranda Centenary Park completed.
- New Mareeba East Park (Amaroo) playground and carpark completed.
- Kauri Creek Bridge, Speewah Road, timber girder replacement completed.
- Kuranda Walking Network Plan adopted.
- New chemical dosing shed constructed at Dimbulah Water Treatment Plant.
- Local Area Traffic Management (LATM) Anzac Avenue Precinct engagement concludes.
- Floral and fauna survey undertaken at Bicentennial Lakes.
- Christmas Lights Competition.
- Future options considered for community housing to help reduce the housing crisis in the Shire and discussions commenced with the State to construct a new social housing duplex for seniors in Mareeba with State funding.
- Inaugural Tourism Industry Forum held in Kuranda for all tourism operators in the Shire.
- Tourism print promotional material was produced for Welcome to Atherton Tablelands, Mareeba Outback and Gulf Savannah and Great Inland Way map.

YEAR IN REVIEW 2022/23

January 2023

- Cr Mlikota elected member delegate to North Queensland Sports Foundation.
- New lighting poles installed at Koah tennis court.
- Fallon Road Geotechnical Works \$562,507 tender awarded.
- Three new land sales at MIP.
- Local Community Heroes recognised at Australia Day Awards.
- Activation request for disaster assistance approved.
- Disaster Recovery Funding Arrangements (DRFA) emergent works \$16,386.
- Consideration of future options for the Mareeba Airport commenced.

February 2023

- Kuranda wayfinding signage installed.
- LATM for Anzac Avenue Precinct adopted.
- DRFA emergent works \$112,363.

March 2023

- Annual community housing rent review adopted.
- Kuranda and Mareeba Walking Network Plan Priority Works Programs adopted.
- Launch of Mareeba Shire LTO.
- New signage installed at Mareeba Airport.
- Collaborating for Community Safety meeting.
- DRFA emergent works \$182,339.
- \$287,990 received from the Queensland State Government under the Building Our Regions Program for the Mareeba Water Treatment Plant Upgrade (Detailed Design of Clarifiers one and two) Project.
- Bicentennial Lakes Wastewater Trunk Main Upgrade \$3,772,747 tender awarded. The project is jointly funded with \$2,000,000 from the 2021-22 round of the Queensland Resilience and Risk Reduction Fund (QRRRF), administered through the Queensland Reconstruction Authority (QRA).
- Consent to agreement under section 87 of the *Native Title Act 1993 (Cth)* provided for the Wakaman People Native Title claims.

March 2023

- Mareeba Transfer Station baler installed and commissioned. This project was developed with the support of the Queensland Government's Remote and Regional Modernisation Fund in association with Mareeba Shire Council.
- Hosted visit to Mareeba by the Queensland Small Business Commissioner.

April 2023

- Mareeba Shire Council Reef Guardian Action Plan 2022-2023 endorsed.
- Four RADF community grant applications funded, \$10,117.
- Community Housing Asset Management Plan 2023/24 – 2028/29 endorsed.
- Mareeba Water Plant Filtration System Upgrade \$7,875,844 tender awarded. This project was developed with the support of the Queensland Government's Building our Regions Program in association with Mareeba Shire Council.
- Bicentennial Lakes revitalisation project community engagement.
- Remembrance mural completed on Mt Molloy Memorial Hall.
- National Simultaneous Storytime.
- Anzac Day services attended throughout Shire by Councillors.
- DRFA emergent works \$155,871.
- Consent to agreement under section 87 of the *Native Title Act 1993 (Cth)* provided for the Wakaman People Native Title claims.

May 2023

- Great Wheelbarrow Race.
- Dimbulah Lions Club Festival supported by Council's CPP.
- Mareeba Community Taskforce Three Year Action Plan and Progress report 2022 adopted.
- Operation and Management of aquatic facilities and Dimbulah Caravan Park \$606,363 tender awarded.

YEAR IN REVIEW 2022/23

May 2023

- Western Roads Package \$548,170 tender awarded.
- Mid Western Roads Package \$786,416 tender awarded.
- Eastern Roads Package \$836,726 tender awarded.
- Queensland Small Business Month digital marketing workshops.
- Regional Development Australia (RDA) Topical North Migration Roadshow.
- Rural Doctor's Association annual conference family tour of the Shire.
- North Queensland Games community engagement.
- Mareeba Rotary Field Days Council information stall.
- Groms Skate Coaching Stomping Grounds clinic Mareeba supported by Council's CPP.
- DRFA emergent works \$125,257.
- New updated signage installed at the Mareeba Industrial Park to promote lots available for sale.
- Mareeba Community Taskforce Three Year Action Plan and Progress Report published.

June 2023

- Operational Plan for 2023/24 adopted.
- Dimbulah Roads Package \$1,254,225 tender awarded.
- Long Term Asset Management Plan 2023-24 to 2032-33 adopted.
- Mareeba Splash Park officially opened. This project was developed with the support of the Queensland Government.
- Mareeba Aquatic Centre pool heating completed. The Queensland Government provided \$150,000 to Mareeba Shire Council to install a heating system to enable Queenslanders to participate in sport and recreation activities.
- Mareeba Aquatic Centre entrance mural and refurbishment completed.
- Mareeba Skate Bowl mural completed.
- Riverside Caravan Park, Mareeba, amenities block upgrade completed.
- Wolfram Road, Dimbulah, Road Widening project completed.

June 2023

- Mareeba Water Treatment Plant Raw Water Pump Station upgrade \$1,063,056 tender awarded. This project was developed with the support of the Queensland Government's 2022-24 Local Government Grants and Subsidies Program in association with the Mareeba Shire Council.
- Mareeba Water Plant Booster Pump Station Upgrade \$5,414,106 tender awarded. This project received grant funding from the Australian Government.
- Mareeba Water Treatment Plant Raw Water Pump Station upgrade \$1,063,056 tender awarded. This project was grant funded 60:40 by the Department of State Development, Infrastructure, Local Government and Planning.
- Mareeba Water Plant Booster Pump Station Upgrade \$5,414,106 tender awarded. This project received grant funding from the Australian Government.
- Mulligan Highway / Blacks Road intersection widening completed.
- Water hydrant renewal program completed.
- Mareeba Shire Hall (PCYC) roof part replacement completed.
- Dimbulah Cemetery Lawn Plaque beam constructed.
- Council receives 'green tick' from Auditor General's 2023 Interim Report.
- Bungaru Aboriginal Corporation supported by Council's Community Partnership Program.
- DRFA emergent works \$301,104.
- State approval received for the construction of a new social housing duplex for Seniors in Mareeba with state funding.
- Requested amendments made to the permitted use of the premises leased by the Chillagoe Bushman's Carnival Association Inc.
- Preparation of a Local Housing Action Plan commenced in accordance with the Queensland Government's Queensland Housing and Homelessness Action Plan 2021-2025.
- Major Amendment No.1 of 2023 to the Mareeba Shire Council Planning Scheme 2016 made in accordance with direction by the Deputy Premier, Minister for State Development, Infrastructure, Local Government and Planning in relation to subdivision in the Rural zone.

COMMUNITY ENGAGEMENT

In the year 2022/23, Council engaged with the community on a number of significant projects.

During October - December 2022 Council undertook a local area traffic management engagement process with residents living in the Anzac Avenue precinct, Mareeba.

The engagement included a resident survey, neighbourhood meetings and the formation of a resident working group. This process involved the residents in identifying issues and developing solutions to traffic management issues in the precinct.

A robust community engagement plan was also implemented for the Bicentennial Lakes Revitalisation Project in Mareeba. This plan focussed on informing the community about the project, but also focussed on obtaining feedback from stakeholders on what facilities were desired for the new active recreational space being developed.

Specific smaller engagement sessions were held in Dimbulah (playground), Chillagoe (general) and Kuranda (walking network plan).

Grants/donations were provided to 105 community groups and sporting clubs during the period 1 July 2022 to 30 June 2023:

Grants to Community Organisations	Amount
Cash	\$194,800
Rate Rebates and Charge Remissions	\$140,700
In-Kind Assistance	\$33,500
Community Loan	\$5,000
Regional Arts Development Fund (RADF)	\$10,117
Total	\$387,117

Table 1: Grants to Community Organisations

COMMUNITY EVENTS

2022/23 saw the celebration of several community events in our Shire, attracting visitors from far and wide, highlighting our wonderful region. Events include community functions, market days, award ceremonies and annual celebrations. This includes major events such as The Great Wheelbarrow Race, Mareeba Multicultural Festival, Savannah in the Round and the Dimbulah Lions Festival.

Events contribute to our community spirit, resilience, compassion and generosity. The partnerships fostered across the Shire are key to the longevity of events and are a testament to the importance placed on delivering positive social outcomes.

Australia Day Awards

Mareeba Shire Council Mayor, Angela Toppin, commended all the nominees for Australia Day Awards in 2023. "This year, Council received 16 nominations for worthy individuals and groups from across the Shire and I thank them for the work they have done to make our community a better place."

Mareeba Shire Australian of the Year 2023: Marcia Nguyen
Mareeba Shire Young Australian of the Year 2023: Coco Gambino



Image Credit: Tourism Tropical North Queensland

COMMUNITY EVENTS

Citizenship Ceremony

Becoming an Australian Citizen is an important step in the journey of immigration to Australia. Mareeba Shire is home to people from some 75 different nationalities and cultural backgrounds and welcomes all new Australian Citizens to the region. In 2022/23 Mareeba Shire Council welcomed 26 new citizens to the Shire.



L - R Deputy Mayor Cr Kevin Davies, Cr Locky Bensted, Mick Borzi and Mayor Angela Toppin

Bendigo Bank Great Wheelbarrow Race

In May of each year, one of the region's most iconic events takes place and in 2023 the Great Wheelbarrow Race celebrated its twentieth anniversary. This year the Committee saw the return of familiar faces taking part in the race and past Committee Chairs attending the opening and closing ceremony. Teams, solo, duos and other categories took part in the 140km three-day, fun-filled endurance event leaving Mareeba on the Friday morning and arriving in Chillagoe on the Sunday afternoon, all to raise valuable funds for a wide variety of charities within the region. For more information, visit:

<https://greatwheelbarrowrace.com.au/>



COMMUNITY EVENTS

Mareeba Multicultural Festival

The Mareeba Multicultural Festival is a significant event held in August each year and highlights the diversity and harmony of the some 75 different nationalities that make up Mareeba Shire.

The event attracts both visitors and locals providing rich opportunities for social interaction during the day of entertainment. The relaxed and welcoming atmosphere means that people of diverse cultural backgrounds feel comfortable to attend and participate.

Performances are seen from more than 20 cultures, including Aboriginal, Torres Strait, PNG, Filipino, Italian, Spanish, Albanian, Greek, Polynesian and Australian. Delicious food is sold from over 30 cultures and with the perfect weather in Mareeba at this time of the year, the festival is a day not to be missed.



L - R Cr Mary Graham, Mayor Angela Toppin, Ms Cynthia Lui Member for Cook



Image Credit: Tourism Tropical North Queensland

ANNUAL PERFORMANCE

CHIEF EXECUTIVE OFFICER'S REVIEW

On 20 December 2020, Council adopted the Corporate Plan 2021 – 2025. This document provided strategic direction of all activities to be undertaken by Council over the next five years.

The 2022/23 year was one of great accomplishments on a number of fronts. A collaborative effort between the two departments of Council (Corporate and Community Services and Infrastructure Services) has ensured the Council's vision: 'a growing, confident and sustainable Shire' continued to be the focus for the organisation and through the five strategic priorities this vision has been delivered.

The focus for 2023/24 will continue on the strategic priorities within the Corporate Plan 2021 - 2025 as well as facilitating significant technological change and advocacy for what is likely to be another challenging yet rewarding year. It is a privilege and honour to lead this highly capable and passionate organisation that works together towards a single objective, to serve the community of the Mareeba Shire.

Peter Franks
Chief Executive Officer

Legislative Requirements

It is a mandatory requirement of section 165 of the *Local Government Regulation 2012* for a Council to prepare and adopt a Corporate Plan.

The Corporate Plan shall be for a period of five years and will remain in force for the specified period of the plan or until the earlier adoption of a new plan.

The local government must ensure each operational plan is prepared and adopted in enough time, before the start of the first financial year covered by the plan, to allow preparation and adoption of a budget for the financial year consistent with the plan.

By Council resolution, the Corporate Plan may be revised or amended at any time provided the changes comply with the Local Government Finance Standards.

Performance Indicators

The Plan sets the strategic direction of the Local Government in achieving its vision for the future of the local government area.

The Corporate Plan is supported by the Council's Annual Operational Plan which details the activities and projects planned to achieve our goals.

The Annual Budget provides the funding and resources to meet the objectives of the operational plan.

An assessment of the Council's performance in implementing its Operational Plan is monitored with quarterly Operational Plan Reviews and are reported in Council's Annual Report.

Both the Annual Report and quarterly reviews are publicly accessible and available.

CORPORATE PLAN

Financial Sustainability

A Council that continuously operates in a cost effective manner while managing council's assets and reserves to ensure a sustainable future.

CATEGORY	STRATEGIC PRIORITIES	MAJOR ACHIEVEMENTS
FIN1	<p>Long-Term Financial Plan that supports effective and sustainable financial management</p> <ul style="list-style-type: none"> Maintain and enhance long-term financial plans All decisions should support Council's strategic direction of financial sustainability 	<ul style="list-style-type: none"> QAO Audit outcomes indicate positive sustainability results 10-year Long-Term Financial Plan in line with Long-Term Asset Management Plan Ratio benchmark targets all achieved
FIN2	<p>Effective and sustainable financial management</p> <ul style="list-style-type: none"> Optimise Council's revenue, based on realistic and equitable policies and practices, and consider opportunities for non-rate revenue sources Commitment to continuous improvement in all operations to ensure financial sustainability 	<ul style="list-style-type: none"> Workforce Efficiencies and Cost Savings recommendations put into place
FIN3	<p>Effective business management</p> <ul style="list-style-type: none"> Further develop and implement business practices including information and technology solutions that meet corporate and customer needs 	<ul style="list-style-type: none"> Enhancements and technology updates implemented across Technology One suite Implemented new fees and charges system
FIN4	<p>A skilled and sustainable workforce</p> <ul style="list-style-type: none"> Continue to promote a 'safety first' environment Enhance an organisational culture which reflects shared vision and values Continue to provide appropriate development opportunities and ensure transmission of corporate knowledge between staff Continue to build effective leadership and management capability 	<ul style="list-style-type: none"> Workforce Training delivered Updated recruitment interfaces and practices A reduction in the lost time injury frequency rate of over 50% as compared to the previous financial year. Completion of a National Self-Insurer OHS Management System Audit (NAT) as part of the requirements for Workers Compensation Self-Insurance Licence. Council achieved an overall score of 70.6%, exceeding the criteria set by the Qld Office of the Industrial Relations. A strategy has been implemented to address Council's obligations under the new Code of Practice for Managing the Risks of Psychological Hazards at Work to ensure a resilient and psychologically safe workplace. This process included a comprehensive consultation process with employees, including the People at Work Survey and employee focus groups to better understand critical risks which may exist in the workplace and ensure strategies are in place to eliminate or minimise these risks.

Table 2: Financial Sustainability Risk Assessment by Council Category

FINANCIAL SUSTAINABILITY

Overview

An organisation wide project commenced in March 2022 to identify key opportunities, efficiencies and cost savings, to minimise the potential for further financial burden on the community continued during the year. Implementation of these opportunities commenced and we are very pleased to say that 90% of the recommendations made by staff have now been implemented.

As part of Council's commitment to its employees and to meet its statutory obligations to provide a safe workplace, a high priority is placed on identifying and mitigating the risks which exist in the provision of services to the community.

As part of this commitment, some significant achievements were attained in the past year including an overall score of 70.6% in the external safety audit. A focus on providing a resilient and psychosocially safe workplace was demonstrated through the development of a strategy and comprehensive consultation with employees, around the management of risks with psychosocial hazards in the workplace.

As part of its ongoing Asset Management Planning, Council identified a spend of \$52M over the next 10 years on water infrastructure - including treatment plants and reticulation network through the development of a water strategy. This water strategy ensures that Council will ensure a safe and reliable water service is provided to residents and businesses into the future. These investments are essential as the water network is reaching a critical point where a significant interruption to the water supply is imminent due to crumbling water pipes, causing breaks and service failures.

The new property valuations conducted by the State Government came into effect from 1 July 2022. While there were wide variations and some significant increases within the rating categories, Council managed to minimise any cost impacts to ratepayers.

During the year, Council suffered large cost increases, as was experienced by the entire nation. Council maintained their commitment to the Long-Term Financial Plan through focusing on core business and asset management. Even with the significant increase in costs, the report presented to Parliament by the QAO in June 2023 demonstrate the strength and sustainability of Mareeba Shire Council. This result is a culmination of an integrated approach to asset management planning and long-term financial planning and strong internal controls.

The table below refers to the financial sustainability risk assessment for rural and regional Councils. Mareeba Shire Council's risk is relatively low as displayed in the table below.

Rural/Regional councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Rural/Regional councils										
Goondiwindi Regional Council	33%	-1.71%	1.60%	↓	-74.50%	↓	148.47%	115.29%	↑	Lower
Lockyer Valley Regional Council	24%	5.22%	5.76%	↓	41.12%	↓	74.26%	91.43%	↓	Lower
Mareeba Shire Council	39%	14.63%	13.65%	↓	-101.77%	↑	176.04%	167.41%	↓	Lower
North Burnett Regional Council	49%	-11.83%	-19.19%	↓	-29.45%	↑	102.65%	98.16%	↓	Higher
Scenic Rim Regional Council	31%	0.00%	0.31%	↓	15.00%	↓	98.00%	161.80%	↓	Lower
Somerset Regional Council	26%	-9.00%	-0.25%	↓	-74.00%	↓	87.00%	97.00%	↓	Lower
South Burnett Regional Council	25%	6.00%	0.48%	↓	-10.80%	↑	78.70%	86.34%	↓	Lower
Southern Downs Regional Council	29%	-4.55%	2.01%	↓	-26.89%	↑	119.00%	123.68%	↑	Lower
Tablelands Regional Council	29%	5.24%	0.32%	↓	-52.98%	↑	77.44%	94.16%	↓	Lower
Rural/Regional councils average	32%	0.44%	0.52%		-34.92%		106.84%	115.03%		
Rural/Regional councils – combined risk assessment	Lower				Lower		Lower			Lower

Table 3: Rural / Regional Councils - Combined Risk Assessment

Community

An informed and engaged community which supports and encourages effective partnerships to enhance the liveability of the shire.

Category	Strategic Priorities	Major Achievements
COM1	<p>An engaged community</p> <ul style="list-style-type: none"> • Continue to assist the community to build its capacity to develop the area of arts, culture and heritage to enrich lifestyles and encourage economic development • Encourage and support community organisations to enhance their sustainability • Support key community events • Inform and engage with the community regarding Councils operations 	<ul style="list-style-type: none"> • Murals developed at Mt Molloy, Biboohra and Mareeba under the Public Mural Trails Action Plan, RADF funded program • CPP financial support of \$384,117 supporting successful events such as Savannah in the Round, Far North Nomads Christmas in July and satellite event for Cairns Italian Festival • e-newsletters • Community grants information and support
COM2	<p>An active, safe and healthy community</p> <ul style="list-style-type: none"> • Ongoing strategic planning for recreation opportunities in consultation with key stakeholders • Advocate and promote community initiatives that support an active and healthy lifestyle • Advocate and promote community safety and other community services 	<ul style="list-style-type: none"> • Bicentennial Lakes revitalisation and Anzac Avenue Precinct Local Traffic Management Plan community engagement • Walking Network Plans adopted for Mareeba and Kuranda • Mareeba Rail Trail Stage One opened • Collaborating for Community Safety meetings held • Community Taskforce meeting held
Com3	<p>A community being prepared and resilient to emergencies and disasters</p> <ul style="list-style-type: none"> • Ensure the LDMG enables Council and the community to be prepared for, mitigate, respond to, and recover from disasters • Support the Local Disaster Management Group to ensure effective decision-making during disaster events • Partner with community stakeholders to build community resilience for emergencies and disasters 	<ul style="list-style-type: none"> • DDMG, LDMG and sub group consultation • LDMG Community Support Subgroup disaster recovery training • Get Ready Queensland promotion at Mareeba Rotary Field Days • Fire mitigation strategy implemented

Table 4: Community Priorities and Major Achievements

COMMUNITY

Overview

2022/23 saw positive partnerships with community groups and not-for-profit groups improve vibrancy, the tourism experience and overall liveability in the Shire.

The Community Partnerships Program (CPP) and the Regional Arts Development Fund (RADF) financially supported sporting, recreation, arts, culture and heritage projects and clubs throughout the Shire. Council's Public Mural Trails Action Plan saw the implementation of murals in Mareeba, Mt Molloy and Bibbohra.

Community safety continued to be a point of discussion throughout the year with the Collaborating for Community Safety meetings established in 2021/22 continuing. These meetings brought together stakeholders and responsible agencies to identify community safety issues, service gaps and collaborative community solutions and actions. Advocacy actions undertaken by Council include making a submission to Queensland's Government's Strengthening Community Safety Bill 2023 and meetings with government ministers to discuss important community issues including housing, youth crime and domestic violence.

Implementation of the Three-Year Community Taskforce Action Plan developed in collaboration with Mareeba Chamber of Commerce continued. A meeting of the Taskforce was held in November 2022 with a progress report and updated action plan adopted in May 2023. During the period more than 70 targeted actions were undertaken and outcomes achieved by multiple agencies. The Taskforce continues to promote Mareeba's prosperity and wellbeing and unite the community to tackle the big community issues.

Mareeba Shire Council Parks and Open Spaces Three-Year Action Plan is being implemented. During the period Mareeba Rail Trail stage one opened to walkers, horse riders and cyclists, fitness equipment updated at various locations and new playground equipment was installed at Centenary Park Kuranda. Two signature projects were achieved and opened to delight of the community – Mareeba East Park (Amaroo) playground and Mareeba Aquatic Centre Splash Park.

The LDMG and Sub-Groups have met on numerous occasions throughout the year to ensure preparedness during times of natural disasters. The local State Emergency Services groups are funded in part by Council to provide their important role within the communities.



Transport and Council Infrastructure

The provision of quality services and infrastructure for our growing community that is planned and managed using sound asset management principles.

Category	Strategic Priorities	Major Achievements
TCI1	<p>Sustainable Infrastructure for the future</p> <ul style="list-style-type: none"> • Implement, maintain and enhance Asset Management Plans • Operate, maintain, upgrade, renew and review existing Council infrastructure in accordance with Long Term Asset Management Plan • Maintain Council infrastructure that not only sustains industry and development, but also supports future growth of the region • Where possible develop infrastructure to mitigate against future severe weather events • Support and improve Council's business performance using appropriate information and communication technologies 	<ul style="list-style-type: none"> • Review of Long Term Asset Management Plan • Continued implementation of Asset Management Sub Plans, including updated 10 year programs for Water and Wastewater Assets • Successful grant applications to renew and upgrade assets • Completed Granite Creek Sewer Pump Station Upgrade and commenced Bicentennial Lakes Sewer Upgrade projects in Mareeba to provide future capacity for wastewater • Implementation of a system to capture and record defects across all infrastructure assets • Commenced introduction of a project management system to streamline prioritisation and delivery of capital works projects • Improvements to mapping and condition assessment of underground stormwater systems in Mareeba
TCI2	<p>Safe and effective transport network</p> <ul style="list-style-type: none"> • Deliver safe and effective transport networks • Maintain and develop close and productive working relationships with relevant stakeholders • Advocate for improved and enhanced connectivity through the State and Federal governments 	<ul style="list-style-type: none"> • Completion of Stage One of the Mareeba Rail Trail • Replacement of bridge over Davies Creek on Kanervo Road, Koah • Road widening projects at Borzi Road, Arriga; Euluma Creek Road, Julatten and Wolfram Road, Dimbulah to improve road safety and transport efficiency for industry • Adoption of Walking Network Plans for Mareeba and Kuranda, which included community engagement to develop Priority Works Programs for future upgrades • Adoption of Local Area Traffic Management Plan for Anzac Avenue Precinct, Mareeba, where the community helped inform traffic priorities in their neighbourhood • Planning underway for Mareeba Heavy Vehicle Bypass by Queensland Government as a result of ongoing Council advocacy

Table 5: Transport and Council Infrastructure Priorities and Major Achievements

<p>TCI3</p>	<p>Securing and managing water resources</p> <ul style="list-style-type: none"> • Promote and advocate for a secure water supply to meet future needs • Maintain safe and reliable drinking water supply 	<ul style="list-style-type: none"> • Participation in the development of the Tablelands Regional Water Strategy led by Queensland Government to identify future bulk water supply options in the region • Reached the halfway point of the 10-year Shire-wide water main replacement program, with approximately 20 kilometres of water main replaced since the program began in 2019. • Grant funding secured and tenders awarded for critical upgrades of the Mareeba Water Treatment Plant
<p>TCI4</p>	<p>Public spaces and facilities</p> <ul style="list-style-type: none"> • Encourage partnerships with community, private sector and government to better utilise Council facilities and spaces • Provide strategically located open spaces, parks and other facilities, to encourage active communities and support quality of life • Support sporting organisations in providing opportunities for physical activity • Continue to enhance the visual appeal to improve liveability and amenity of the Shire 	<ul style="list-style-type: none"> • Continued implementation of the Parks and Open Spaces Three year action plan • Completed community engagement for the Bicentennial Lakes Revitalisation Project and approved construction of the southern active recreation space to commence in 2023/24 • Construction of Mareeba East Park (Amaroo) playground and commencement of community engagement to develop master plan for future upgrades • Replacement of the Centenary Park Playground in Kuranda • Completion of a new Splash Park and pool heating upgrades at the Mareeba Aquatic Centre through funding assistance by the Queensland Government • 105 community groups and organisations have been supported through the Community Partnership Program in 2022/23 • Installation of new Wayfinding Signage in Kuranda

Table 5 (Continued): Transport and Council Infrastructure Priorities and Major Achievements

TRANSPORT AND COUNCIL INFRASTRUCTURE

Overview

The past year has seen noteworthy achievements in Council's commitment to enhancing the community through sound infrastructure management and development. This progress reflects Council's dedication to not only improving physical assets but also improving the livelihood of residents and attraction of visitors.

Council's firm belief in responsible asset management has been unwavering. Renewals and upgrades of existing infrastructure have been at the forefront of Council's efforts, ensuring that the community enjoys the benefits of functional, reliable, and efficient infrastructure and services.

What sets this year apart is Council's emphasis on community engagement. By actively involving residents in the planning and development of infrastructure projects, Council has embraced a collective approach to decision-making. This collaborative spirit has led to infrastructure improvements that truly resonate with the needs and aspirations of the people that live and work here.

Data-driven measures have further enhanced Council's asset management strategy. Robust data collection, thorough condition assessments, including improvements to streamline maintenance have empowered Council to harness efficiencies in its day-to-day activities. This commitment reflects Council's dedication to financial sustainability and sound asset management.

Council is most grateful for the grant funding received from the State and Federal Governments last year. These funds have enabled Council to continue providing quality infrastructure and services to the community and demonstrate the impact of partnerships in providing infrastructure to support community growth.

While often unseen, water and wastewater infrastructure remain a vital component of our community's wellbeing. The past year has witnessed Council's resolute focus on continuing to implement the Mareeba Shire Water Strategy, forging a path towards more resilient, prosperous, and vibrant communities. Furthermore, this year has seen Council actively participate in shaping the future of the region's water resources. Council's involvement in the development of the Tablelands Regional Water Strategy, led by the Queensland Government, underscores the commitment to securing sustainable water options for generations to come.

Looking ahead, Council remains steadfast in its mission to enhance community liveability. The Parks and Open Spaces Strategy stands as a testament to this commitment. Designed to encourage active communities, economic development, and an aesthetically pleasing environment, this strategy reflects Council's dedication to creating spaces that reflect the values and aspirations of our residents. Several projects were delivered under this strategy over the past year, including a new playground at Amaroo, Centenary Park playground in Kuranda, a new Splash Park and pool heating upgrades at the Mareeba Aquatic Centre and commencement of the long-awaited Bicentennial Lakes Revitalisation.

This year's achievements encapsulate Council's drive to enhance the community's wellbeing through thoughtful infrastructure provision and development.

Economy and Environment

A resilient economy that promotes and supports the shire's natural assets and local industry and encourages investment while preserving and future proofing for generations to come.

Category	Strategic Priorities	Major Achievements
EAE1	<p>Environmentally responsible and efficient waste and wastewater management</p> <ul style="list-style-type: none"> • Provide cost-effective waste services to the community through appropriate infrastructure, promoting waste minimisation, collaborative partnerships and advocating for circular economy opportunities • Maintain, in a sustainable manner, Council's wastewater infrastructure to minimise environmental impact 	<ul style="list-style-type: none"> • Opening of Buy Back Shop at Mareeba Transfer Station • Online/social media promotion and awareness of recycling • Ongoing program of relining of wastewater reticulation network and manhole replacements undertaken in Mareeba
EAE2	<p>A Sustainable Planning Scheme</p> <ul style="list-style-type: none"> • Maintain a scheme that sustains good agricultural land as well as encouraging industry and population growth while protecting the natural environment and liveability of the region 	<ul style="list-style-type: none"> • Council has adhered to its Planning Scheme provisions and will soon commence a review of the existing scheme
EAE3	<p>Support and encourage sustainable industrial and commercial growth and development</p> <ul style="list-style-type: none"> • Promote and expand opportunities for businesses to grow and/or establish themselves within the Shire • Partner with stakeholders to encourage and support a strong and sustainable regional economy • Highlight the positive attributes and benefits of Mareeba Shire to attract and retain Families 	<ul style="list-style-type: none"> • Marketing outsourced for Mareeba Industrial Park (MIP) lots • Sales of \$1,138,150 at MIP compared to \$1,643,825 in 2021/22 • Ongoing private investment within the Tom Gilmore Mareeba Aviation Industrial Precinct • Introduction of online video campaigns to promote Mareeba Shire towns and communities.

Table 6: Economy and Environment Strategic Priorities and Major Achievements

Category	Strategic Priorities	Major Achievements
EAE4	<p>The region's environmental assets are best managed while promoting economic wellbeing</p> <ul style="list-style-type: none"> • Consider the natural environment in Council decision making • Promote water quality of our region's waterways limiting impact on the Great Barrier Reef and Gulf of Carpentaria • A coordinated approach to fire management and the management and control of pests, weeds and feral animals and other biosecurity threats 	<ul style="list-style-type: none"> • Good return on the investment of solar projects within the organisation with 226,251 kWh of solar power generated, of which 205,857 kWh was exported to the grid. • Retain Reef Guardian member council status through ongoing participation • Fire mitigation strategy implementation

Table 6 (Continued): Economy and Environment Strategic Priorities and Major Achievements



ECONOMY AND ENVIRONMENT

Overview

Council will continue its focus on asset management practices to promote and protect the environment, particularly infrastructure assets such as water and wastewater reticulation and treatment plants. Strategic planning and capacity assessments are reflective of the proactive renewals and replacements to our core networks which are providing valuable information to ensure we are able to provide functional, reliable, and efficient infrastructure and services well into the future.

Council's introduction of a Buy Back Shop at the Mareeba Transfer Station in August 2022 has been well received. This provides strategic benefits to the community as well as a reduction to the waste stream. A Regional Waste Strategy is due to be released soon and will largely determine the future waste operational practices.

Promising confidence and growth are continuing to be experienced with the Mareeba Industrial Park. To further promote Council's industrial hub and the potential economic gains for the Shire and region, the marketing and promotion was outsourced to Mareeba Property Office this year. A revised masterplan concept is currently being prepared for this site and Council is certain that this hub will provide benefits to the region well into the future.

The Tom Gilmore Mareeba Aviation Industrial Precinct has seen further development and construction of further hangars to service the aviation needs of the region with Mission Australia Fellowships (MAF) well established two new large spaces up and running.

A range of risk mitigation strategies and disaster preparedness is core to the operations of Council. Fire management practices including graded fire breaks, slashing and mulching, and grazing are contributing to reduced fire fuel loads.

In 2022/23 Council introduced video campaigns to promote the Shire. These have now been released for the Kuranda/Speewah, Mt Molloy/Julatten/Mt Carbine, Mutchilba/Dimbulah, Watsonville/Irvinebank and Almaden/Chillagoe areas and can be found on Council's website or scan the below QR code.



PROUD TO BE LOCAL
IRVINEBANK & WATSONVILLE



Governance

Sound decision making based on effective frameworks and clear strategic direction to achieve regulatory compliance while delivering affordable levels of identified services within the Shire.

Category	Strategic Priorities	Major Achievements
GOV1	<p>Ethical, accountable, transparent and affordable decision making</p> <ul style="list-style-type: none"> • A governance framework that delivers sound organisational management • Complete adherence to the Local Government principles, Act and Regulations • Ensure all services are affordable to the community 	<ul style="list-style-type: none"> • Three Audit Committee meetings held • One Probity Audit undertaken • Maintained rate rises below Consumer Price Index (CPI)
GOV2	<p>Strong focus on compliance and enterprise risk</p> <ul style="list-style-type: none"> • Promote compliance within Council and the community • Enterprise risk management process is commonly understood across the organisation to manage risk identification • Cost effectively control identified risks • Ensure systems and practices cover the full range of Council's activities and are compliant with statutory requirements 	<ul style="list-style-type: none"> • Organisation wide review and update of Enterprise Risk Register • Achieved 100% compliance with the Queensland Audit Office Local Government Act and Regulation checklist.
GOV3	<p>Effective advocacy and strategic partnerships</p> <ul style="list-style-type: none"> • Maintain and develop our close and productive working relationships with relevant stakeholders, including the State and Federal governments • Advocate Council's strategic and operational position on key issues effecting the community to other government sectors 	<ul style="list-style-type: none"> • Collaborating for Community Safety meeting held in March 2023 • Coordination of inaugural Mareeba Community Taskforce meeting and Action Plan • Updated suite of advocacy documents for priority Council matters • Numerous State and Federal Government delegations and visits • Strong participation in FNQROC • LGAQ motions submitted regarding councillors funding, community and safety

Table 7: Governance Priorities and Major Achievements

GOVERNANCE

Overview

Council is proud of its strong governance framework. This framework is underpinned by the 2021 – 2032 Corporate Plan and Enterprise Risk Management and encompasses a range of reporting, policy reviews, Audit Committee and internal and external audit programs.

Council coordinated a Mareeba Community Taskforce meeting with stakeholders across the community and various government departments and agencies to address priority community concerns within the Shire. In partnership with the Mareeba Chamber of Commerce, this group has identified five priority actions – improved health services; improved transport connectivity; attract and retrain a skilled workforce; affordable housing; and improved community safety.

A range of advocacy documents are available for Councillors to use when raising important issues with other levels of government. These priorities cover critical issues such as regional connectivity, community safety, communication, grant funding and water security.

Council has again been actively involved in a range of delegations, local taskforce meetings, regional forums, civic receptions, hosting ministerial visits, attending teleconferences, submitting state-wide motions and attending conferences, throughout the financial year to raise awareness and address matters of importance to the communities within the Shire.



Stoney Creek Falls, Kuranda Scenic Railway
Image Credit: Tourism Tropical North Queensland

OPERATIONAL PLAN

Council develops key performance measures as part of the annual Operational Plan. The table below outlines the Operational Plan objectives for the 2022/23 financial year and provides a measure of achievement for each. These objectives are actionable targets that move us closer to our vision 'A growing, confident and sustainable Shire'.











Project	Outcome	Progress
Long-term Financial Plan	<ul style="list-style-type: none"> Review of Capital Program Proposals for 2023-24 to ensure alignment with the LTAMP, LTFP and LGIP. 	 Completed
Comprehensive Asset Revaluations: <ul style="list-style-type: none"> Drainage K&C 	<ul style="list-style-type: none"> Data Collection in progress for drainage however a comprehensive revaluation has been deferred due to resourcing. K&C comprehensive valuation final report received. 	 In progress  Completed
Internal Access to Financial Information	<ul style="list-style-type: none"> New monthly reports developed and prepared for Managers to track actual v budget In-house training continues as needed and extensive training as requested is available 	 Completed  Completed
Technology One enhancements	<ul style="list-style-type: none"> Continuing rollout of Project Lifecycle Management (PLM). Key user training and acceptance testing has been completed. Go Live date is scheduled for early July 2023 	 Completed
Mareeba Industrial Estate Development	<ul style="list-style-type: none"> Marketing and promotion by MPO continues. No land sales have occurred this quarter. A total of eight blocks were sold in 2023/24 	 Completed
Tom Gilmore Mareeba Aviation Industrial Precinct	<ul style="list-style-type: none"> No new leases were issued in 2023/24 A new promotional strategy is planned for 2023/24 	 In Progress
Customer Service Standards and Process	<ul style="list-style-type: none"> Planning commenced for review and update of existing CRM system including new processes 	 In Progress
ICT Strategy implementation: <ul style="list-style-type: none"> PABX replacement SharePoint Online 	<ul style="list-style-type: none"> Ongoing evaluation of contact centre software. Solutions from three vendors are being considered. Project to continue in 2023/24 	 In Progress

Table 8: Operational Plan









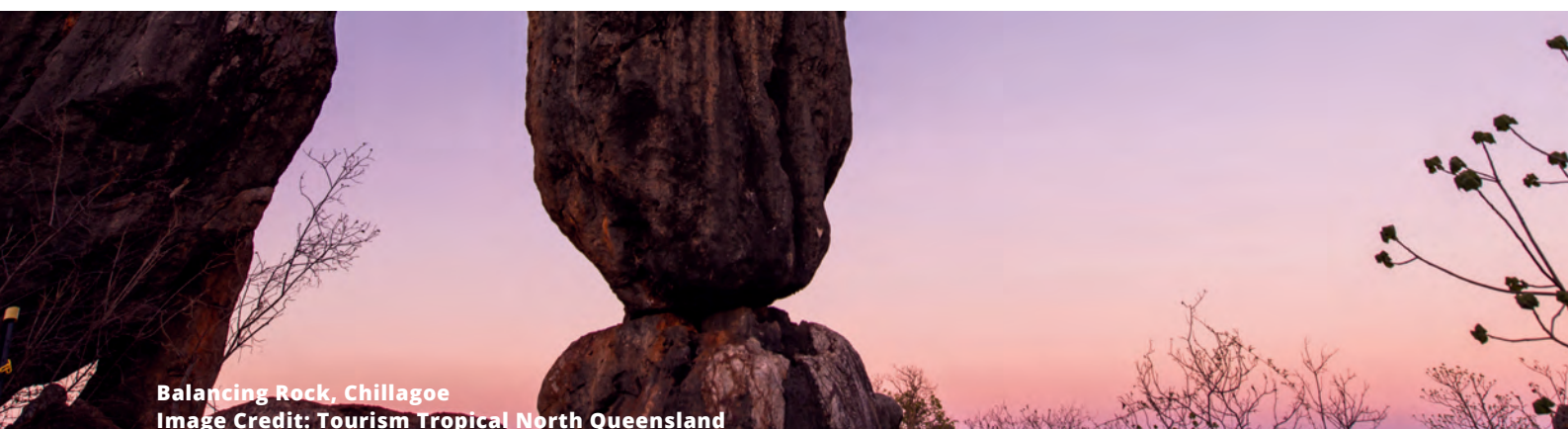
Project	Outcome	Progress
Sustainable Workforce	<ul style="list-style-type: none"> Ongoing organisation wide training is taking place Workplace safety audit recommendations continue to be implemented A focus on leadership training will commence in early 2023/24 	 In Progress
Workforce Efficiencies	<ul style="list-style-type: none"> More than 80% of the efficiency measures have now been implemented Continuous review and implementation is now embedded into operational activities 	 In Progress
Council Website Enhancements	<ul style="list-style-type: none"> Website maintained with no enhancement actions 	 In Progress
Sustainable Community Housing for Seniors	<ul style="list-style-type: none"> Community Housing Asset Management Plan reviewed and adopted by Council MCHC completed condition assessments on 41 properties Capital Funding Agreement executed for construction of new duplex for seniors in Mareeba 	 Completed
Review Asset Management Plans across asset classes	<ul style="list-style-type: none"> Facility condition assessments underway Asset management plan review and development is ongoing. 	 In Progress
Local Government Infrastructure Plans Review (LGIP)	<ul style="list-style-type: none"> Water asset management subplan currently under review prior to updating Awaiting input from the State regarding proposed LGIP amendments ahead of final consideration and adoption by Council 	 In Progress  In Progress
Parks and Open Spaces Strategy	<ul style="list-style-type: none"> Planned projects and construction continuing 	 In Progress

Table 8 (Continued): Operational Plan

Project	Outcome	Progress
New Kuranda Cemetery	<ul style="list-style-type: none"> Tender awarded for Construction The project will continue into 2023/24 	🕒 In Progress
Waste Management Services Strategy	<ul style="list-style-type: none"> FNQROC were invited to liaise with the Minister's Chief of Staff to discuss future announcement opportunities and also talking at length with DES regarding governance and funding 	🕒 In Progress
Planning Scheme Review	<ul style="list-style-type: none"> Review to commence July 2024 after new FNQ Regional Plan is adopted Council provided further input to the development of new regional plan 	❌ Not commenced
Temporary Local Planning Instrument (TLPI)	<ul style="list-style-type: none"> Report recommending major amendment to Planning Scheme to meet condition of TLPI presented at Council meeting 21 June 2023 in accordance with Ministerial direction received in June 2023 	✅ Completed
Compliance Review	<ul style="list-style-type: none"> Environmental Health compliance review of water and waste issues due for completion 30 June 2023 	✅ Completed
Cybersecurity Enhancements	<ul style="list-style-type: none"> Continue implementation of ACSC Essential 8 mitigation strategies. A new engagement for Cybersecurity Incidence Response services has been secured 	✅ Completed
Governance of Infrastructure Approvals Process Review	<ul style="list-style-type: none"> Review of Planning Scheme to commence July 2024 once FNQ Regional Plan adopted 	❌ Not commenced

Table 8 (Continued): Operational Plan



Balancing Rock, Chillagoe
Image Credit: Tourism Tropical North Queensland

LEGISLATIVE COMPLIANCE

GOVERNANCE

Mareeba Shire Council continues to be a responsible local government, operating in accordance with legislation and focusing on the ethical business activities and relationships between Councillors, senior management, employees, the community, government departments, business clients and other key stakeholders.

Council has a governance framework outlined below, that enhances organisational performance, whilst monitoring and maintaining compliance with legislative and other controls.

- Building awareness of organisational responsibilities and accountabilities;
- Strong financial stewardship and fiscal responsibility;
- Monitoring and maintaining compliance with legislation, policy, standards and controls;
- Integral practices, procedures and ethical decision-making with continuous improvement activities and transparent reporting; and
- Involving the community as a key stakeholder in decision-making and consultation opportunities.

Risk Management

Risk management is the identification, assessment and prioritisation of risks. It also includes the steps taken to minimise such risks. Council has an Enterprise Risk Management Policy, Framework, and Process, which guides Council to identifying risks in all aspects of Council operations. Council risk management is integrated into other governance instruments of Council to ensure identification, mitigation, and monitoring. All identified risks are annually reviewed, monitored and reported to the Audit Committee and Council.

Council will continue its commitment to ongoing work towards integrating risk management activities into all organisational areas to ensure compliance with ISO 31000:2018 Risk Management – Guideline. Additionally, Council continues to support a commitment to best practice via representative attendance at regional and inter-state risk focus events.

Role of Council and Elected Members

Council and its Elected Members continue to fulfil their roles and responsibilities in accordance with legislative requirements. Council is committed to effective, transparent, and accountable governance.

Section 12 of the *Local Government Act 2009* states that the role of elected members is to:

- represent the current and future interests of residents in the local government area,
- provide high-quality leadership to the region and Council,
- participate in Council meetings, policy development, and decisions making,
- ensure that the Council acts responsibly, achieves the goals set out in the Corporate Plan, and adheres to all laws that apply to local governments.

The Mayor and Elected Members perform their roles by attending and participating in Council meetings, engaging with residents within the Council area, participating in policy development and decision-making processes. The Mayor has additional responsibilities to those listed above, which include chairing Council meetings, leading and advising Council's Chief Executive Officer, and representing Council at ceremonial or civic functions.

The Mayor and Elected Members are elected democratically by the community to represent the current and future interests of the residents within the entire local government area. One of the Councillors is elected as Deputy Mayor by their fellow Councillors.

The Mayor and Elected Members hold monthly Ordinary Meetings to consider and decide on strategic matters of interest to the residents of Council's local government area and Council's operation. In addition to Ordinary Meetings, Special Meetings are held when required to discuss and decide upon urgent strategic matters.

Elected Member Meeting Attendance

The below list outlines Councillor attendance at Council meetings held between 1 July 2022 and 30 June 2023. Leave was granted for all unattended meetings by Councillors.

COUNCILLOR	NUMBER
Cr Angela Toppin (Mayor)	14
Cr Kevin Davies (Deputy Mayor)	14
Cr Lachlan Bensted	14
Cr Daniel Bird	12
Cr Mary Graham	14
Cr Mario Mlikota	14
Cr Lenore Wyatt	14

Table 9: Elected Member Meeting Attendance

MEETINGS HELD	NUMBER
Ordinary Meetings	12
Special Meetings	2

Table 10: Council Meetings Held

Elected Member Remuneration

The amount of remuneration paid to Local Government Councillors for the time and effort spent on Council business is determined by the Local Government Remuneration and Discipline Tribunal (The Tribunal).

The Tribunal has determined that the Mareeba Shire Council is a Category two Council and the following annual remuneration amounts applied to Category two Councils during the period 1 July 2022 to 30 June 2023.

MAYOR	DEPUTY MAYOR	COUNCILLORS
\$127,366	\$76,421	\$63,684

Table 11: Elected Member Remuneration

The total remuneration paid to each Councillor and the total superannuation contribution paid on behalf of each Councillor during the pay periods falling between 1 July 2022 to 30 June 2023 is listed in the table below.

In addition to remuneration for time spent on Council business, Local Government Councillors are also entitled to receive reimbursement of all approved expenses incurred in undertaking their role as a Councillor. Council has adopted the Councillor Remuneration, Expenses Reimbursement and Resources policy as required by section 250 of the *Local Government Regulation 2012* on 15 April 2020.

In accordance with the policy, Councillors are provided with reimbursements of expenditure for their vehicles, as well as incidental costs such as mobile phone costs and other costs related to Council business.

The total amount of expenses reimbursed to each Councillor during the period 1 July 2022 to 30 June 2023 is as follows:

COUNCILLOR	COUNCILLOR REMUNERATION PAID	SUPERANNUATION PAID	REIMBURSEMENT PAID
Cr Angela Toppin (Mayor)	\$127,270	\$15,272	\$10,367
Cr Kevin Davies (Deputy Mayor)	\$76,363	\$9,164	\$3,300
Cr Lachlan Bensted	\$63,636	\$7,636	\$3,300
Cr Daniel Bird	\$63,636	\$6,682	\$3,300
Cr Mary Graham	\$63,636	\$7,636	\$3,300
Cr Mario Mlikota	\$63,636	\$7,636	\$3,300
Cr Lenore Wyatt	\$63,636	\$7,636	\$3,300

Table 12: Elected Member Remuneration Paid, Superannuation Paid, Expenses Reimbursed

In accordance with policy provisions, Councillors were also provided with the facilities and resources necessary to effectively undertake the requirements of their position.

These facilities and resources include:

- Administrative and secretarial support
- Office space and Council meeting rooms
- Access to computers
- Use of Council landline telephone and internet access
- Access to fax, photocopier, scanner, printer and stationery
- Council owned vehicles available for business use by all Councillors
- Insurance cover under relevant Council policies (Public Liability, Councillors' Liability, Personal Accident, Workers Compensation)
- Provision of meals (lunches/morning teas) when attending Council meetings and workshops
- Attendance at approved work-related conferences and workshops
- Travel and accommodation to attend Council related business

COUNCILLOR CONDUCT MATTERS

The table below reflects complaints dealt with during the financial year in accordance with the Councillor conduct framework provided for under Chapter 5A of the *Local Government Act 2009*.

DESCRIPTION	NUMBER
Orders made under section 150I(2) of the Act	Nil
Orders made under section 150AH(1) of the Act	Nil
Decisions, orders and recommendations made under section 150AR(1) of the Act	Nil
Complaints referred to the Independent Assessor under section 150P(2)(a) of the Act	1
Notifications made to the Crime and Corruption Commission under section 150P(3) of the Act	Nil
Notifications made to the Independent Assessor under section 150R(2) of the Act	Nil
Notifications made to the Independent Assessor under section 150S(2)(a) of the Act	Nil
Decisions made under sections 150W(1)(a), (b) and (e) of the Act	1
Referrals received from the Independent Assessor under section 150AC(3)(a) of the Act	Nil
Information provided to the Independent Assessor under section 150AF(4)(a) of the Act	Nil
Number of occasions Council requested another entity to investigate Councillor conduct under Chapter 5A, Part 3, Division 5 of the Act	Nil
Complaints referred to the Independent Assessor for which no further action was taken under section 150Y of the Act	Nil
Complaints referred back to Council by the Independent Assessor under section 150W(b) for investigation under section 150AF of the Act	1
Applications heard by the Councillor Conduct Tribunal	Nil

Table 13: Councillor Conduct Matters

ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to dealing fairly with administrative action complaints. All complaints are processed in accordance with the provisions of the Council's adopted Administrative Action Complaints Management Policy. The objectives of the policy are to ensure that the Council has an organised process for responding to, recording, reporting and using complaints to improve service to the community.

The Complaints Management System governed by the policy aims to:

- Be fair and objective. All complaints are considered on their merits and the principles of natural justice are observed.
- Support continuous improvement. Where applicable, the outcomes from a complaints management process are applied to improve business operations, policies and procedures.
- Be open and accountable. The decisions and outcomes regarding a complaint are made available to the affected person, subject to statutory provisions.
- Be accessible and simple to understand. The process facilitates feedback from the community in a form that encourages participation.

The table below reflects Council's performance in resolving complaints during the financial year. The 2022/23 financial year experienced no change in complaints carried over from the previous 2021/22 financial year at seven units. The total number of complaints lodged during the 2022/23 financial year decreased by 36 units in comparison with the previous 2021/22 financial year. The number of complaints outstanding at the end of the 2022/23 financial year decreased by five units in comparison with the 2021/22 financial year.

DESCRIPTION	NUMBER
Administrative action complaints carried over from the previous financial year	7
Administrative action complaints lodged during 2022/23	42
Administrative action complaints resolved during 2022/23	47
Administrative action complaints not resolved at close of the financial year	2
Notifications made to the Crime and Corruption Commission under section 150P(3) of the Act	Nil
Administrative action complaints not resolved at close of the financial year 2022/23 which were lodged during the previous financial year 2021/22	0

Table 14: Administrative Action Complaints

AUDIT

Audit Committee

Although Council is not required under legislation to have an Audit Committee, Council has elected to appoint an Audit Committee. The Committee comprises an independent member as chairperson (Ruth Faulkner) and two Councillors (Cr Davies and Cr Graham). The independent chairperson is also responsible for probity audits.

Three meetings of the Audit Committee were held during the financial year; 10 August 2022, 4 October 2022, and 7 March 2023.

Items considered by the Committee throughout the 2022/23 year were:

- Financial statements for the year ended 30 June 2022
- Audit strategy for the 2022/23 financial year
- Internal audit status
- Enterprise Risk Management including compliance checklist
- External audit results and recommendations
- Probity audit reviews and status
- Audit Committee Self Assessment

Internal Audit

The function of an internal audit is to provide stakeholders with a level of assurance that business processes are operating appropriately and effectively in accordance with organisational and legislative requirements. Pacifica Chartered Accountants provide internal audit services for Mareeba Shire Council.

Pacifica Chartered Accountants have been appointed as Council's Internal Auditors since 23 April 2015. In March 2021 a further renewal of agreement was signed for the period 1 July 2021 to 30 June 2024.

Based on Council's budget for Internal Audit services; risk management frameworks; governance maturity and procedure documents; external audit findings and key areas of interest/concern for the Executive Management Team, an annual Internal Audit Plan for the 2022/23 financial year will be considered by the Audit Committee in August 2023.

Internal Audit activities undertaken include:

Previous 2021/22 Annual Internal Audit Plan

NO.	PROJECT	DEPARTMENT
1	Assessment of contractor engagement practices	Infrastructure Services
2	Cybersecurity governance and risk-based mitigation (undertaken independently of Pacifica)	Organisation-wide & IT Unit

Table 15: Internal Audit Projects

COMPLIANCE ACTIVITIES

Compliance with section 23 *Public Sector Ethics Act 1994*

Council's commitment to Queensland's public sector ethical principles and the local government principles is reflected in our policies and procedures. Our administrative procedures and management practices also have due regard to the ethical principles, local government principles, and Council's Employee Code of Conduct.

The Public Sector Ethics Act 1994 requires that the Annual Report of each public-sector entity (which includes a Local Government) must include an implementation statement giving details of the action taken during the reporting period to comply with those sections of the Act relating to the preparation of codes of conduct and access to, and education and training in, the ethics principles and public-sector ethics.

The four ethics principles are:

- Integrity and impartiality;
- Promoting the public good;
- Commitment to the system of government; and
- Accountability and transparency.

Council's Employee Code of Conduct is compliant with current legislation, in particular, the ethics principles outlined above. Education and training in relation to the ethics principles and the Employee Code of Conduct are included as part of the induction process for all new employees and refresher training is provided to all employees.

Topics covered by this training include:

- The operation of the *Public-Sector Ethics Act 1994*
- The application of ethics principles and obligations
- The contents of the Employee Code of Conduct to include alignment with the Council's corporate values and principles and strategic priorities
- The rights and obligations of employees in relation to a contravention of the Employee Code of Conduct

Education and training have been provided to new employees, contractors, volunteers and students on work experience.

Copies of the ethics principles and Employee Code of Conduct are provided at each workplace for access by Council staff. Any person, other than Council staff, can obtain access to, or purchase a copy of, the Code of Conduct at any of the Council's administration offices.

The administrative procedures and management practices of the Council have regard to the ethics obligations of public officials and the Council's Code of Conduct and all employees are required to act in ways which give a commitment to a high standard of ethics and which ensure the highest standards of public administration.

Registers kept by Council

Council's registers provide a source of truth for various subject matters and help ensure efficient, effective, and transparent governance processes. Council kept the following registers during the 2022/23 year:

- Register of Members Interests
- Register of Councillor Conduct
- Register of Delegations by Council
- Register of Delegations by the Chief Executive Officer
- Register of Roads
- Register of Assets
- Register of Cost Recovery Fees
- Register of Local Laws and Subordinate Local Laws
- Register of Lands
- Register of Policies
- Cemetery Register
- Impounding Register
- Gifts and Benefits Register
- Register of On-site Sewerage Facilities
- Beneficial Enterprises
- General Complaints Database
- Large Contracts Register
- Preferred Suppliers
- Pre-qualified Suppliers
- Register of Councillors
- Register of Electoral Gifts
- Right to Information Database
- Sole Supplier Register

Overseas Travel

No overseas travel was undertaken during the 2022/23 financial year.

Senior Management Remuneration

The below table shows the range of remuneration (excluding superannuation) for the 12-month period from 1 July 2022 to 30 June 2023 provided to Council's senior management staff.

The total remuneration payable (excluding superannuation) in 2022/23 to senior management was \$851,857.

PACKAGE RANGE	NUMBER
\$300,000 - \$399,000	1
\$200,000 - \$299,000	2

Table 16: Senior (Executive) Management Remuneration

Special Rates and Charges

Council did not, during the year, take any action in relation to, or expend funds on, a service, facility or activity, under section 190(d) of the *Local Government Regulation 2012*:

- supplied by another local government under an agreement for conducting a joint government activity; and
- for which the local government levied special rates or charges for the financial year.

Concessions for Rates and Charges

The Rate Rebate and Remission Policy sets out Council policy, as per annual budget resolution, in relation to the granting of rebates and remissions on rates and charges.

The *Local Government Regulation 2012* - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges.

A concession may only be of the following types:

- (a) a rebate of all or part of the rates or charges
- (b) an agreement to defer payment of the rates or charges
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

A concession may only be granted by resolution of the Council and for the Mareeba Shire Council; this is done as part of the annual budget adoption process and also noted in the adopted Revenue Statement.

Conduct of Business Activities

Application of Code of Competitive Conduct

The following business activities were conducted by Council during the 2022/23 financial year:

- Water Supply
- Sewerage
- Waste Management
- Soil Laboratory
- Building Certification

The *Local Government Act 2009* (s 45 (b)) requires that a Council's Annual Report must identify the business activities that are a significant business activity. Significant business activity does not include a roads activity, or an activity related to the provision of library services. All significant business activities have had the Competitive Neutrality Principles applied. The *Local Government Regulation 2012* (s19) identifies the following expenditure thresholds for significant business activities:

- 10,000 or more premises being connected to water service for the provision of combined water and sewerage services
- \$9.7M for another business activity

The Regulation also provides that a Local Government must use the financial information for the previous financial year that was presented to the Local Government's budget meeting to identify each new significant business activity for the financial year. None of the Council's business activities exceeded the threshold for a significant business activity for the 2022/23 financial year. The business activities listed above were also conducted by Council in the previous financial year (2021/22), and there were no new business activities commenced in 2022/23.

Changes to Tender

There were zero occasions during the year where persons who submitted a tender were invited to change their tender to take account of a change in the tender specification prior to Council making a decision under section 228(7) of the *Local Government Regulation 2012*.

Competitive Neutrality Complaints

During the 2022/23 financial year Council was not in receipt of any competitive neutrality complaints. During the same period, Council was not in receipt of any Queensland Productivity Commission notices of investigations, nor any Queensland Productivity Commission recommendations on any competitive neutrality complaints.

Summary of Investigation Notices

During the 2022/2023 year, Council did not receive any notices of investigation by the Queensland Competition Authority, under section 49 of the *Local Government Regulation 2012*.

During the same period, Council did not receive Queensland Competition Authority recommendations on any competitive neutrality complaints under section 52(3) of the *Local Government Regulation 2012*.

PARTICULAR RESOLUTIONS

Non-Current Assets as an Expense

There were no resolutions made during the year under section 206(2) of the *Local Government Regulation 2012* (setting an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense). It has previously been determined that the threshold for capitalisation of asset classes other than land is \$5,000. These details form part of Note 13 to the Financial Statements.

Debt Policy

The Debt Policy details the principles upon which Council bases its decisions when considering the type of expenditure to be funded by borrowings for the financial years 2022/23 to 2031/32, the total current and projected borrowings and the ranges of periods over which they will be repaid.

Revenue Policy

The Revenue Policy (adopted annually at the budget meeting) governs the principles used by Council for making and levying rates and utility charges, exercising powers to grant rebates and concessions, for recovering unpaid amounts of rates and charges and the setting of miscellaneous fees and charges.

PROCUREMENT

Council procurement is governed by the *Local Government Act 2009*, the *Local Government Regulation 2012*, and Council's own Procurement Policy and associated procedures.

As set out in section 104(3) of the *Local Government Act 2009*, Council employees must have regard for the sound contracting principles, when conducting procurement activities. These principles are:

1. value for money;
2. open and effective competition;
3. the development of competitive local business and industry;
4. environmental protection;
5. ethical behaviour and fair dealing.

Council is required to publicly tender work that has an expected value of more than \$200,000 (exclusive of GST). Council is not required to publicly tender work of more than \$200,000 where there is an exemption. Exemptions include the use of Localbuy, Council's registers of pre-qualified suppliers, and sole suppliers. To be considered a sole supplier, Council must be satisfied that the supplier is the only supplier who is reasonably available to Council. Council uses VendorPanel, an online portal to manage public tenders and some of its quotation processes.

MAJOR CONSTRUCTION CONTRACTS AWARDED

Council values economic development in our region and aims to support local businesses whenever possible. The page shows the total number of major construction contracts awarded and provides a breakdown of those contracts by the geographical location of the supplier.

SUPPLIER LOCATION	NUMBER
Contracts awarded to suppliers within Council's local government area	17
Contracts awarded to suppliers within Far North Queensland	7
Contracts awarded to suppliers outside of Far North Queensland	7
Contracts awarded to interstate suppliers	0

Table 17: Major Construction Contracts Awarded

FINANCIAL REVIEW

FINANCIAL SUMMARY

Council's Financial Statements were completed within the statutory timeframe set out in the *Local Government Act 2009* and the *Local Government Regulation 2012*. The audit report was unqualified.

The Community Financial Report is produced to enable members of the community to gain a better understanding of our financial performance and position over the last financial year. The report uses plain language and pictorial aids such as graphs and tables to give all interested readers and stakeholders an easy to follow summary of the financial statements.

During the 2022/23 financial year, Council has:

- Continued to achieve a sound financial position resulting in an operating surplus of \$12M, which continues to lay the foundation of Council's promising long-term financial sustainability.
- Continued to sustain relatively low debt of \$6.9M at year-end.
- Council continues to enhance and implement its Asset Management Plan in order to facilitate sound strategic asset management decisions.

About the Financial Report

The Community Financial Report is prepared in accordance with Section 179 of the *Local Government Regulation 2012* and focuses on:

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

FINANCIAL REVIEW

STATEMENT OF COMPREHENSIVE INCOME

The Statement of Comprehensive Income (often referred to as the Profit and Loss Statement) shows the details of Council's operating and capital income and expenses for a specified reporting period. Income minus expenses result in either a profit or loss amount known as the net result.

A Summarised Statement of Comprehensive Income for the year ended 30 June 2023 is shown in the table below.

SUMMARY OF STATEMENT OF COMPREHENSIVE INCOME	2022-23 AMOUNT \$(000)	2021-22 AMOUNT \$(000)
Operating Revenue	\$68,632	\$62,486
Less: Operating Expenses	(\$56,143)	(\$53,327)
Operating Result	\$12,489	\$9,159
Plus: Capital Income	\$10,450	\$14,419
Less: Capital Expenses	(\$1,192)	(\$2,227)
Net Result*	\$21,747	\$21,351

Table 18: Summary of Statement of Comprehensive Income

*The Net Result does not represent surplus cash funds available.

A substantial portion of income items are restricted to specific use and are not available for general use - for example, Benefited Area income and legislative provisions. In addition, capital grants are allocated as funding to maintain or expand Council's infrastructure and cannot be used for operational purposes.

OPERATING RESULTS

Council's operating position reflects the ability to meet running costs using operating revenue. This includes Council's ability to fund future acquisition and replacement of assets. Operating position is calculated by subtracting operating expense from operating revenue. This calculation does not include revenue or expenses for capital projects.

See the 'Statement of Comprehensive Income' below.

STATEMENT OF COMPREHENSIVE INCOME	2022/23 AMOUNT \$(000)	2021/22 AMOUNT \$(000)
OPERATING REVENUE		
Rates & Utility Charges (Net of discount and remissions)	\$37,278	\$35,177
Fees & Charges	\$1,558	\$1,601
Operating Grants, Subsidies & Contributions	\$20,476	\$16,083
Sales & Services Revenue	\$5,149	\$6,691
Interest - Investment & Rates	\$2,813	\$483
Other Revenue	\$610	\$578
Lease and Rental Income	\$748	\$1,872
TOTAL OPERATING REVENUE	\$68,632	\$62,485
OPERATING EXPENDITURE		
Employee benefits	\$18,242	\$18,460
Materials and services	\$25,578	\$23,051
Finance costs	\$327	\$306
Depreciation and amortisation	\$11,996	\$11,509
TOTAL OPERATING EXPENDITURE	\$56,143	\$53,326
OPERATING RESULT	\$12,489	\$9,159

Table 19: Statement of Comprehensive Income

OPERATING REVENUE AND EXPENDITURE

Council's operating position for the year ended 30 June 2023 is a surplus of \$12,488,515. The large surplus is due to Council receiving an early payment of \$9,213,414 for the Financial Assistance Grant for 2023/24 in June 2023. The increase in interest rates has also seen a significant increase in interest revenue compared to previous years. Accounting depreciation also has a significant effect on Council's operating result. Accounting depreciation and amortisation of \$11,996,024 has been expensed to account for the use or deterioration of community assets over the expected life of each asset.

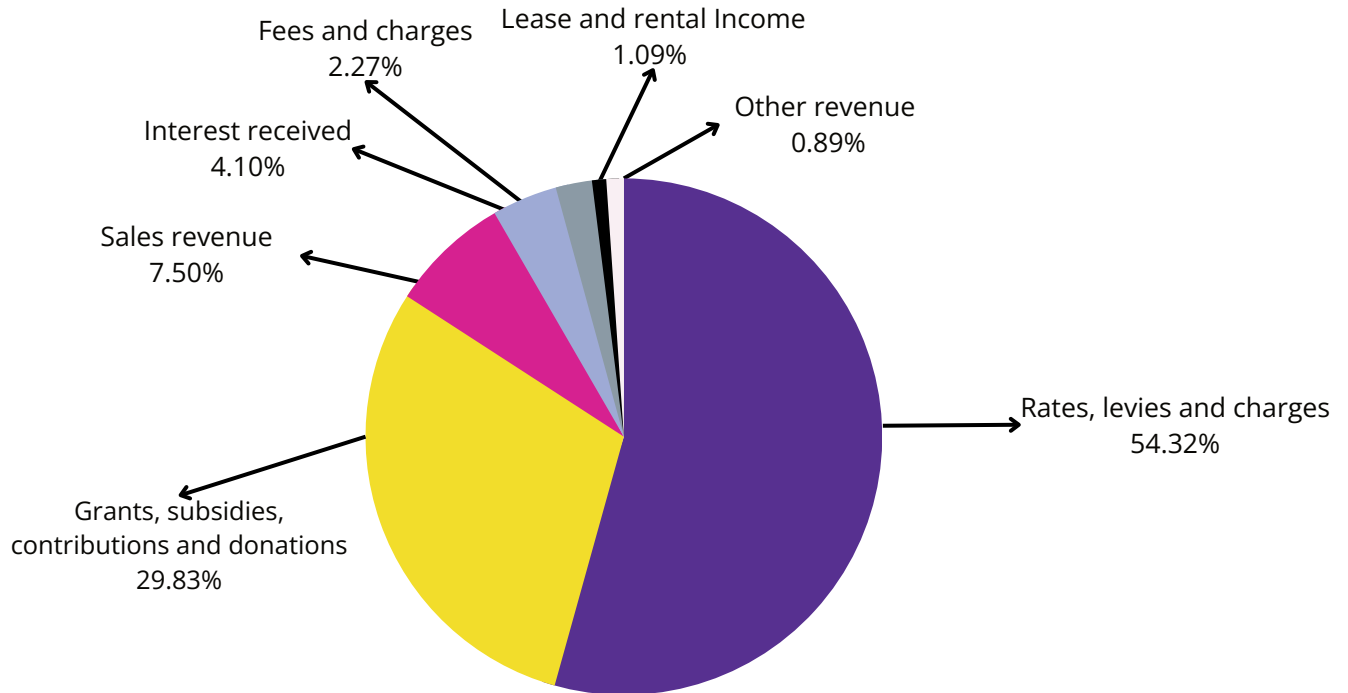


Figure 4: Operating Revenue

Council received \$68,631,237 of operating revenue during 2022/23. The major source of revenue received was from Rates and Charges providing \$37,278,244 (54.32%) of revenue. The second major source of revenue was from grants, subsidies, contributions, and donations providing \$20,475,710 (29.83%) of revenue. The remaining operating revenue for Council is sourced from fees and charges, rental income, interest revenue and other income.

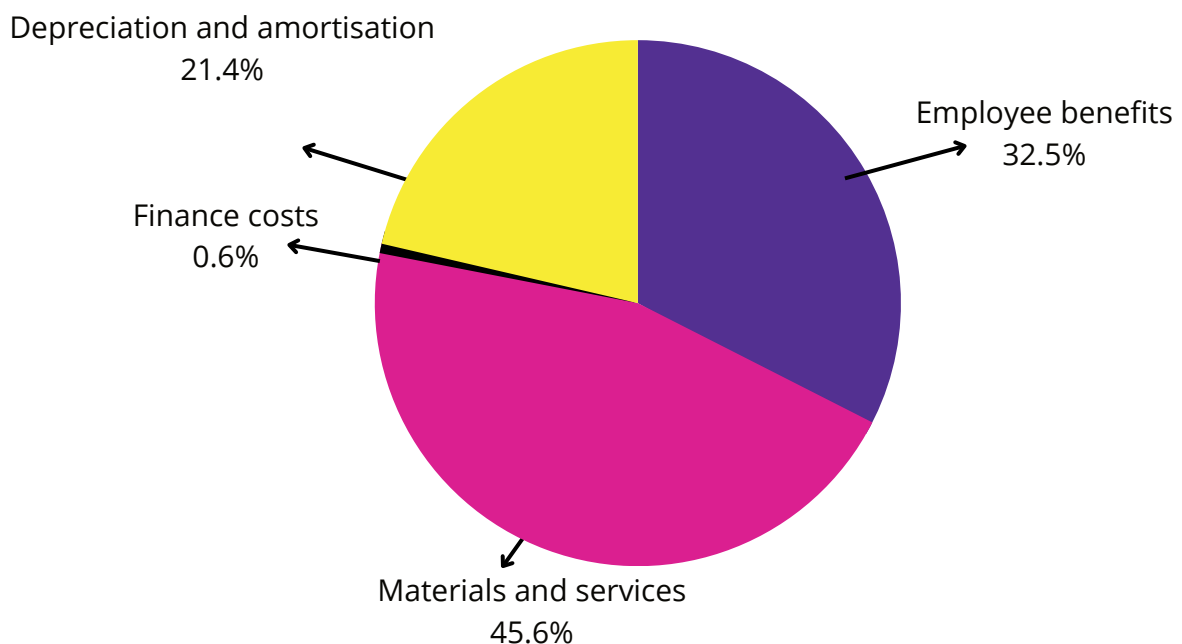


Figure 5: Operating Expenses

Council's operating expenses for the 2022/23 financial year totalled \$56,142,722. The major expenses were materials and services of \$25,577,618 (46%), employee benefits of \$18,242,041 (32%), depreciation and amortisation of \$11,996,024 (21%) and finance costs of \$327,039 (1%).

Net Result

Council's net result is calculated by subtracting total revenue (operating and capital) from total expenses (operating and capital). This does not include any adjustments for asset revaluations. The net result for 2022/23 includes the following major items:

- \$10,087,599 of capital grants, subsidies, contributions and donations received from various Government agencies to assist with providing capital infrastructure. Of this, \$2,187,035 has been recorded as contributed assets which are non-cash revenue.
- \$1,192,080 of capital expenses which predominantly represents the value of assets replaced or disposed of throughout the year.

Other Comprehensive Income

Council undertook a comprehensive valuation on Water, Wastewater and Kerb and Channelling and a desktop revaluation on all other asset classes (except Plant and Fleet) to record fair value as at 30 June 2023. This resulted in an increase in Council's asset base of \$50,144,139.

Capital Expenditure

Key capital works completed during the year include:

- \$2M in re-sheet, reseal and asphalt program
- \$1.4M towards the Parks and Open Spaces strategy
- \$3.5M for water pipe replacements
- \$1.7M for Granite Creek sewerage pump station upgrade
- \$1.5M for the Mareeba Aquatic Facility

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position (more commonly known as the Balance Sheet) displays a 'snapshot' of assets and liabilities at a specified reporting date. The statement measures what Council owns (assets) and what Council owes (liabilities). The difference between these two components is the net wealth (equity) of Council and our community, referred to as Community Equity.

Each heading in the Statement of Financial Position is separated into detailed subheadings which are cross-referenced to Notes in the Financial Statements to provide further explanations.

Assets

Assets are what Council owns. Council's assets can be divided into current assets and non-current assets.

Current assets consist of cash and cash equivalents, trade and other receivables, lease receivables, inventories, and other financial assets. Non-current assets consist of property, plant and equipment, intangibles, and other financial assets.

Council's assets as at 30 June 2023 total \$805,432,711. This includes \$103,969,486 of current assets (liquid assets or amounts due to be received within twelve months) and \$701,463,225 of non-current assets. The most significant component of Council assets are property, plant and equipment, which are valued at \$700,970,839 or 87% of total assets.

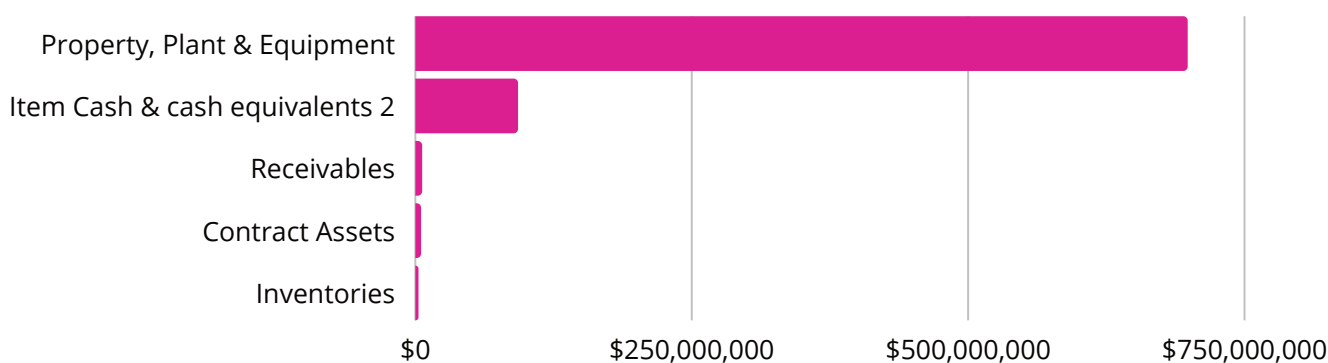


Figure 6: What Council Owns

Liabilities

Liabilities are what Council owes. Council's liabilities include loans, amounts owed to suppliers, amounts owed to employees for leave entitlements, and provision for future expenditure such as landfill restoration costs. Council's total liabilities were \$30,236,065 as at 30 June 2023. This includes \$18,455,026 of current liabilities and \$11,781,039 of non-current liabilities. Council's current liabilities are due to be paid out within twelve months.

New accounting standards in effect from 1 July 2019 brought a liability for grant funding received but not yet expended onto the balance sheet.

Borrowings consist of a loan from Queensland Treasury Corporation (QTC). Council's borrowings are discussed further in the Queensland Treasury Debt section.

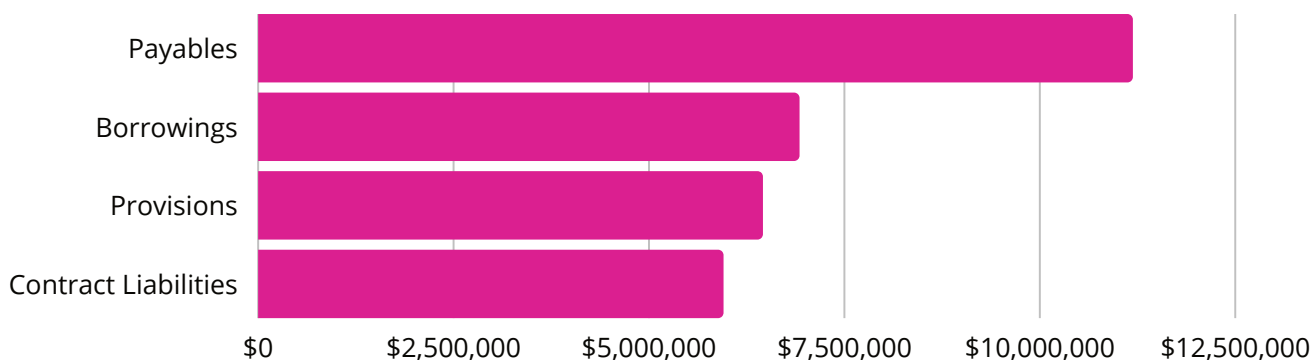


Figure 7: What Council Owes

Queensland Treasury Debt

Queensland Treasury Corporation is the State Government owned lending agency that provides financing to local government and state agencies within Queensland for infrastructure projects.

Council did not undertake any new borrowings from the Queensland Treasury Corporation in the 2022/23 financial year. As at 30 June 2023 the loan balance totalled \$6,862,561. Payments of this debt are conducted via quarterly principal payments and interest payments. These payments are made in accordance with the terms and conditions set by the Queensland Treasury Corporation.

STATEMENT OF CHANGES IN EQUITY

The difference between assets and liabilities is the total community equity or the net wealth of the Council. The Statement of Changes in Equity shows the overall change in Council's "net wealth" over the year. As at 30 June 2023, Council's net wealth was \$775M. This community equity consists of an asset revaluation reserve and retained surpluses which increased by \$50M and \$21M respectively this year. The asset revaluation surplus comprises amounts representing the change in the value of Council's assets over time.

Council's retained surplus represents amounts available to be invested into assets (now or in the future) to provide services to the community. These surpluses can be used should unforeseen financial shocks or adverse changes to the business that occur in the future.

STATEMENT OF CASHFLOW

The Statement of Cashflow measures the inflow and outflow of cash during the reporting period. The statement is categorised into three groups;

- Operating activities - are normal day to day functions of Council. This would include receipts such as rates, fees and charges, interest received on investments and payments of employee wages, materials and services.
- Investing activities - including capital grants for the purchase and construction of property, plant and equipment and proceeds from the sale of assets, including term deposits.
- Financing activities - are repayments of loans, as well as the inflows from new loans drawn down in the year (if any).

STATEMENT OF CASHFLOW	2022/23 AMOUNT \$(000)	2021/22 AMOUNT \$(000)
Opening Balance - 1 July 2022	\$71,613	\$58,667
Plus: Cash inflow/(outflow) from operating activities	\$25,145	\$24,205
Cash inflow/(outflow) from investing activities	(\$25,355)	(\$10,860)
Cash inflow/(outflow) from financing activities	(\$411)	(\$399)
CASH AVAILABLE AT END OF YEAR	\$70,992	\$71,613

Table 20: Statement of Cashflow

Cash at the end of the year was \$71M, which is represented as cash and cash equivalents in the Statement of Financial Position. The cash held by Council represents future commitments of Council for items such as;

- Provisions for staff leave entitlements
- Asset renewals
- Grant expenditure
- Future projects already committed

FINANCIAL SUSTAINABILITY RATIOS

Financial sustainability measures indicate whether Council is operating in a financially sustainable manner. As shown below, for 2022/23 Council is within range for one of the three financial sustainability ratios.

In accordance with section 178 of the *Local Government Regulation 2012*, Council tracks three measures of financial sustainability. These measures are:

- **Operating surplus ratio:** indicates the extent to which revenues raised cover operational expenses only, or are available for capital funding.
- **Asset sustainability ratio:** approximates the extent to which infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.
- **Net financial liabilities ratio:** Indicates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.

The target range for the financial ratios is set in accordance with Department of Infrastructure, Local Government and Planning Financial Management (Sustainability) Guideline 2013.

Forecast ratios for the next nine years are included in the Long-term Financial Sustainability Statement in the Financial Statements included in this report.




RATIO	DESCRIPTION	ACTUAL RESULT	TARGET	TARGET MET
Operating Surplus Ratio	This is an indicator of the extent to which revenue raised covers operational expenses only or are available for capital funding purposes. The higher the ratio the better.	18.20%	0 - 10%	
Net Financial Liabilities Ratio	This is an indicator of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. A ratio less than zero (negative) indicates that the current assets exceed total liabilities and therefore Council appears to have the capacity to increase its loan borrowings, should it decide to do so. The lower the percentage the better.	-107.43%	<=60%	
Asset Sustainability Ratio	This is an approximation of the extent to which the assets managed by Council are being replaced as these reach the end of their useful lives. Depreciation expense is compared to the renewal's expenditure (replacing assets that Council already has) and is an indicator of the extent to which the assets are being replaced. This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate that its overall portfolio of assets is wearing out.	114.19%	>90%	

Table 21: Financial Sustainability Ratios

Mareeba Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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for the year ended 30 June 2023

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Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	37,278,244	35,177,018
Fees and charges	3b	1,558,317	1,601,161
Sales revenue	3c	5,148,755	6,691,347
Grants, subsidies, contributions and donations	3d	20,475,710	16,083,458
Total recurrent revenue		64,461,026	59,552,984
Capital revenue			
Grants, subsidies, contributions and donations	3d	10,087,599	14,302,219
Total capital revenue		10,087,599	14,302,219
Other income			
Lease and rental income	16	747,874	1,871,926
Interest received	4a	2,812,727	482,870
Other income	4b	609,610	578,646
Capital income	5	363,395	116,517
Total other income		4,533,606	3,049,959
Total income		79,082,231	76,905,162
Expenses			
Recurrent expenses			
Employee benefits	6	18,242,041	18,460,533
Materials and services	7	25,577,618	23,051,089
Finance costs	8	327,039	306,259
Depreciation and amortisation:			
- Property, plant and equipment	13	11,862,195	11,371,738
- Intangible assets	14	133,829	136,965
Total recurrent expenses		56,142,722	53,326,584
Other expenses			
Capital expenses	9	1,192,080	2,227,316
Total other expenses		1,192,080	2,227,316
Total expenses		57,334,802	55,553,900
Operating result		21,747,429	21,351,262
Net result		21,747,429	21,351,262
Other comprehensive income			
Amounts which will not be reclassified subsequently to the operating result			
Increase/(decrease) in asset revaluation surplus	13	50,144,139	36,189,983
Total other comprehensive income for the year		50,144,139	36,189,983
Total comprehensive income for the year		71,891,568	57,541,245

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

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	10	70,992,204	71,612,947
Short term investments	10	21,000,000	10,000,000
Receivables	11	5,255,443	4,144,114
Inventories	12	1,943,821	2,249,085
Contract assets	15	4,778,018	3,019,844
		<u>103,969,486</u>	<u>91,025,990</u>
Total current assets		103,969,486	91,025,990
Non-current assets			
Receivables	11	13,719	24,844
Property, plant and equipment	13	700,970,839	639,075,404
Intangible assets	14	478,667	612,496
		<u>701,463,225</u>	<u>639,712,744</u>
Total non-current assets		701,463,225	639,712,744
Total Assets		805,432,711	730,738,734
Liabilities			
Current liabilities			
Payables	17	7,812,802	7,848,714
Contract liabilities	15	5,699,850	2,598,259
Borrowings	18	429,718	418,097
Provisions	19	4,339,900	3,976,594
Other liabilities	20	172,756	189,172
		<u>18,455,026</u>	<u>15,030,836</u>
Total current liabilities		18,455,026	15,030,836
Non-current liabilities			
Payables	17	2,629,291	2,629,291
Borrowings	18	6,483,634	6,906,377
Provisions	19	2,105,233	2,329,900
Other liabilities	20	562,881	537,252
		<u>11,781,039</u>	<u>12,402,820</u>
Total non-current liabilities		11,781,039	12,402,820
Total Liabilities		30,236,065	27,433,656
Net community assets		775,196,646	703,305,078
Community equity			
Asset revaluation surplus		249,834,003	199,689,864
Retained surplus		525,362,643	503,615,214
		<u>775,196,646</u>	<u>703,305,078</u>
Total community equity		775,196,646	703,305,078

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

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
2023				
Balance as at 1 July		199,689,864	503,615,214	703,305,078
Net result		–	21,747,429	21,747,429
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	13	50,144,139	–	50,144,139
Other comprehensive income		50,144,139	–	50,144,139
Total comprehensive income for the year		50,144,139	21,747,429	71,891,568
Balance as at 30 June		249,834,003	525,362,643	775,196,646
2022				
Balance as at 1 July		163,499,881	482,263,952	645,763,833
Net result		–	21,351,262	21,351,262
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	13	36,189,983	–	36,189,983
Other comprehensive income		36,189,983	–	36,189,983
Total comprehensive income for the year		36,189,983	21,351,262	57,541,245
Balance as at 30 June		199,689,864	503,615,214	703,305,078

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

Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		44,281,496	46,007,350
Payments to suppliers and employees		(42,927,085)	(39,686,472)
		<u>1,354,411</u>	<u>6,320,878</u>
Receipts			
Interest received		2,228,200	407,903
Non capital grants and contributions		21,819,128	17,743,481
Payments			
Borrowing costs		(256,785)	(267,070)
Net cash inflow/(outflow) from operating activities	25	<u>25,144,954</u>	<u>24,205,192</u>
Cash flows from investing activities			
Receipts			
Proceeds from sale of property, plant and equipment		549,988	1,534,417
Grants, subsidies, contributions and donations		8,133,329	13,897,362
Payments			
Payments for short term investments		(11,000,000)	(5,000,000)
Payments for property, plant and equipment		(23,037,892)	(21,266,960)
Payments for intangible assets		–	(24,730)
Net cash inflow/(outflow) from investing activities		<u>(25,354,575)</u>	<u>(10,859,911)</u>
Cash flows from financing activities			
Payments			
Repayment of borrowings		(383,522)	(373,871)
Other financing activity payments		(27,600)	(25,630)
Net cash flow inflow/(outflow) from financing activities		<u>(411,122)</u>	<u>(399,501)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(620,743)</u>	<u>12,945,780</u>
plus: cash and cash equivalents - beginning		71,612,947	58,667,167
Cash and cash equivalents at the end of the financial year	10	<u>70,992,204</u>	<u>71,612,947</u>
Additional information:			
plus: Investments on hand – end of year	10	21,000,000	10,000,000
Total cash, cash equivalents and financial assets		<u>91,992,204</u>	<u>81,612,947</u>

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

Mareeba Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1. Information about these financial statements

(a) Basis of preparation

Mareeba Shire Council ("Council") is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements complies with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment which are measured at fair value.

(b) Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis: Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

The following transactions are classified as either "capital income" or "capital expenses" depending on whether they result in accounting gains or losses:

- disposal of non-current assets
- discount rate adjustments to restoration provisions
- revaluations of property, plant and equipment (Note 13)

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

Council has adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022, none of the standards had a material impact on reported position, performance and cash flows.

(d) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not yet effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The standards are not expected to have a material impact for Council.

(e) Estimates and Judgements

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

- Revenue - Note 3
- Valuation, impairment and depreciation of property, plant and equipment - Note 13
- Provisions - Note 19
- Contingent liabilities - Note 23
- Financial instruments and financial risk management - Note 28

(f) Rounding and Comparatives

The financial statements are in Australian dollars that have been rounded to the nearest \$1, unless otherwise stated. Council uses the Australian dollar as its functional currency and its presentation currency. Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(g) Volunteer Services

Council utilises volunteers in the following services:

- Kuranda Visitor Information Centre
- Mareeba Library Service
- Advisory Committees to Council:
 - Regional Arts Development Fund
 - Kuranda Infrastructure Advisory Committee
 - Multicultural Festival
 - Great Wheelbarrow Race

Council's volunteers perform a range of unpaid activities. Their contributions to Council would not have been purchased if they had not been donated, hence their contributions cannot be readily identifiable and measured at fair value as they cannot be reliably measured.

(h) Taxation

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

Notes to the Financial Statements

for the year ended 30 June 2023

Note 2. Analysis of results by function

(a) Council functions – component descriptions

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

Governance and corporate services

The objective of governance and corporate services is for Council to be open, accountable, transparent, and to deliver value for money on community outcomes, provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

The Mayor, Councillors and Chief Executive Officer are included in governance.

The corporate services function includes: finance, information services, record management and human resources. Roles within this function include budget support, financial accounting, customer service and information technology services.

Community services

The goal of community services is to ensure Council is a healthy, vibrant, contemporary and connected community. Community services provide well managed and maintained community facilities, and ensure the effective delivery of cultural, health, welfare, environmental, recreational services and the promotion of tourism.

This function includes:

- Libraries
- Environmental licences and approvals

Planning and development

This function facilitates the Shire's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Mareeba Shire Council is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to neighbourhood and regional planning, and management of development approval processes.

Works infrastructure

The objective of the works infrastructure program is to ensure the community is serviced by a quality and effective road network. This function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network and provides maintenance for all parks and gardens.

Waste management

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. This function provides refuse collection and disposal services.

Water infrastructure

The goal of this program is to support a healthy, safe community through sustainable water services. This function includes all activities relating to water.

Sewerage infrastructure

This function protects and supports the health of our community by sustainably managing sewerage infrastructure.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 2. Analysis of results by function (continued)

(b) Council functions - analysis of results by function

Functions	Gross program income				Gross program expenses			Net result from recurring operations		Net result	Total assets
	Recurring grants	Recurring other	Capital grants	Capital other	Total income	Recurring	Capital	Total expenses			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2023											
Governance and corporate services	11,025,613	20,352,148	–	3,713	31,381,474	(5,212,779)	–	(5,212,779)	26,164,982	26,168,695	242,782,223
Community services	624,328	1,621,754	–	–	2,246,082	(8,704,471)	(110,432)	(8,814,903)	(6,458,389)	(6,568,821)	–
Planning and development	–	1,362,928	–	374,122	1,737,050	(1,372,565)	–	(1,372,565)	(9,637)	364,485	–
Works infrastructure	8,686,641	3,976,995	6,850,988	2,131,068	21,645,692	(26,085,591)	(253,477)	(26,339,068)	(13,421,955)	(4,693,376)	410,197,403
Waste management	51,051	5,579,845	67,135	–	5,698,031	(5,387,099)	(28,131)	(5,415,230)	243,797	282,801	5,255,048
Water infrastructure	88,077	8,610,635	552,156	22,137	9,273,005	(5,572,012)	(800,040)	(6,372,052)	3,126,700	2,900,953	66,329,863
Sewerage infrastructure	–	6,651,222	430,285	19,390	7,100,897	(3,808,205)	–	(3,808,205)	2,843,017	3,292,692	80,868,174
Total	20,475,710	48,155,527	7,900,564	2,550,430	79,082,231	(56,142,722)	(1,192,080)	(57,334,802)	12,488,515	21,747,429	805,432,711
2022											
Governance and corporate services	10,971,783	17,889,963	166,080	123,042	29,150,868	(6,596,120)	238,609	(6,357,511)	22,265,626	22,793,357	211,028,229
Community services	284,080	3,775,346	–	–	4,059,426	(8,260,908)	(2,244,465)	(10,505,373)	(4,201,482)	(6,445,947)	–
Planning and development	–	548,585	–	–	548,585	(1,531,351)	–	(1,531,351)	(982,766)	(982,766)	–
Works infrastructure	4,738,596	5,136,021	9,541,322	999,760	20,415,699	(23,013,401)	181,363	(22,832,038)	(13,138,784)	(2,416,339)	377,475,149
Waste management	10,089	5,173,985	–	55,444	5,239,518	(5,230,556)	–	(5,230,556)	(46,482)	8,962	5,241,323
Water infrastructure	78,910	8,020,291	1,629,688	276,572	10,005,461	(4,896,186)	(199,933)	(5,096,119)	3,203,015	4,909,342	65,869,842
Sewerage infrastructure	–	5,858,778	1,385,713	241,114	7,485,605	(3,798,062)	(202,890)	(4,000,952)	2,060,716	3,484,653	71,124,191
Total	16,083,458	46,402,969	12,722,803	1,695,932	76,905,162	(53,326,584)	(2,227,316)	(55,553,900)	9,159,843	21,351,262	730,738,734

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue

	2023	2022
	\$	\$
(a) Rates, levies and charges		
Rates, levies and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	20,804,003	19,065,867
Separate rates	346,820	359,785
Water	5,535,568	5,345,247
Water consumption, rental and sundries	2,472,672	2,505,713
Sewerage	5,911,217	5,710,475
Waste management	4,373,426	4,208,192
Total rates and utility charge revenue	39,443,706	37,195,279
Less: discounts	(1,776,322)	(1,631,714)
Less: pensioner remissions	(389,140)	(386,547)
Total rates, levies and charges	37,278,244	35,177,018

(b) Fees and charges

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

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

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

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2023	2022
	\$	\$
Fines, penalties and infringements	86,384	112,228
Permits, licences and registrations	305,881	305,905
Applications	174,129	257,221
Cemetery services	373,920	269,237
Building/plumbing domestic applications	208,814	215,763
Building/plumbing commercial applications	27,916	23,722
Other fees and charges	381,273	417,085
Total fees and charges	1,558,317	1,601,161

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

(c) Sales revenue

Revenue from the sale of goods and materials is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Proceeds from the sale of land held for development, less the cost of the land sold are recognised in revenue on the signing of a valid unconditional contract of sale (note 12).

Council generates revenues from contract and recoverable works, which 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 based on costs incurred at the reporting date. Revenue is measured at the fair value of contract received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. Waste management revenue is recognised based on the services provided at the reporting date pursuant to the relevant agreement. In the 2022/2023 financial year, \$2,962,019 of Contract and recoverable works was recognised over time, with \$316,872 recognised at a point in time. In the 2021/2022 financial year, \$4,485,409 of Contract and recoverable works was recognised over time, with \$331,105 recognised at a point in time.

	2023	2022
	\$	\$
Rendering of services		
Contract and recoverable works	3,278,891	4,816,514
Waste management	878,544	645,684
Total sale of services	<u>4,157,435</u>	<u>5,462,198</u>
Sale of goods		
Sale of scrap / surplus plant	140,188	143,983
Sale of goods / materials	30,839	76,751
Net revenue from sales of land held for development	820,293	1,008,415
Total sale of goods	<u>991,320</u>	<u>1,229,149</u>
Total sales revenue	<u>5,148,755</u>	<u>6,691,347</u>

(d) Grants, subsidies, contributions and donations

Grant income under AASB 15

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

The performance obligations vary in each agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income is then recognised for any remaining asset value at the time that the asset is received. Assets arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

Capital grants

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

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the council. Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

Cash contributions

Developers also pay infrastructure charges for trunk infrastructure to construct assets such as roads and footpaths and to connect new property developments to water and sewerage networks in the local government area. These infrastructure charges are generally within the scope of AASB 1058 since there is no enforceable performance obligation associated with them and therefore the infrastructure charges are recognised as revenue when received.

Developers may also make cash contributions towards the cost of constructing existing and proposed water supply and sewerage headworks in accordance with Council's planning scheme policies, (headworks include pumping stations, treatment works, mains and sewers). These cash contributions are recognised as income when received.

Non-cash contributions

Non-cash contributions with a value in excess of the recognition thresholds, are recognised as revenue under AASB 1058 and an addition to non-current assets. Those below the thresholds are recorded as expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

	2023	2022
	\$	\$
(i) Operating		
State government subsidies and grants	9,437,657	5,096,432
Commonwealth government subsidies and grants	11,038,053	10,987,026
Total recurrent grants, subsidies, contributions and donations	20,475,710	16,083,458
(ii) Capital		
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment of new assets. It also included non-cash contributions which are usually infrastructure assets received from developers.		
State government subsidies and grants	2,966,464	9,679,840
Commonwealth government subsidies and grants	4,934,100	3,042,963
Donated assets	1,954,270	404,857
Contributions	232,765	1,174,559
Total capital grants, subsidies, contributions and donations	10,087,599	14,302,219

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

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

	2023		2022	
	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies	12,519,610	15,474,665	12,840,643	15,906,865
Donated assets	1,954,270	–	404,857	–
Contributions	614,764	–	1,233,312	–
	<u>15,088,644</u>	<u>15,474,665</u>	<u>14,478,812</u>	<u>15,906,865</u>

Note 4. Interest and other income

	2023 \$	2022 \$
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(a) Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

Interest received from term deposits	725,095	53,071
Interest from overdue rates and utility charges	134,293	138,372
Interest received from Queensland Treasury Corporation	1,953,339	291,427
Total interest received	<u>2,812,727</u>	<u>482,870</u>

(b) Other income

Council's main source of 'other income' is animal impounding, legal recoveries, fuel rebates and various other income sources.

Animal impounding	12,697	18,812
Legal recoveries	136,625	113,002
Fuel rebates	78,604	75,319
Other income	381,684	371,513
Total other income	<u>609,610</u>	<u>578,646</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 5. Capital income

	Notes	2023 \$	2022 \$
Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		151,788	288,046
Less: carrying value of disposed property, plant and equipment	13	(162,514)	(17,000)
		<u>10,726</u>	<u>271,046</u>
Proceeds from disposal of land and improvements		372,742	240,900
Less: carrying value of disposed land	13	(24,079)	(877,661)
		<u>348,663</u>	<u>(636,761)</u>
Proceeds from other assets - Buildings		25,458	1,005,471
Less: carrying value of disposed asset - Buildings		–	(523,239)
		<u>25,458</u>	<u>482,232</u>
Total capital income		<u>363,395</u>	<u>116,517</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 6. Employee benefits

	Notes	2023 \$	2022 \$
Employee benefit expenses are recorded when the service has been provided by the employee.			
Wages and salaries		13,480,799	13,831,738
Councillors' remuneration		524,979	513,859
Annual, sick and long service leave entitlements		2,835,540	2,996,669
Termination benefits		474,412	419,253
Superannuation	24	1,832,531	1,866,644
		<u>19,148,261</u>	<u>19,628,163</u>
Other employee related expenses		284,471	137,523
		<u>19,432,732</u>	<u>19,765,686</u>
Less: capitalised employee expenses		(1,190,691)	(1,305,153)
Total Employee benefits		<u>18,242,041</u>	<u>18,460,533</u>

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

	2023 Number	2022 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members	7	7
Administration staff	93	91
Depot and outdoors staff	98	100
Total full time equivalent employees	<u>198</u>	<u>198</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 7. Materials and services

	2023	2022
	\$	\$
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Audit of annual financial statements by the Auditor-General of Queensland*	126,174	118,225
All contractors excluding hire of plant	16,933,631	12,046,763
Electricity	1,025,407	977,893
Rent, rates and leasing expenses	352,992	588,251
Road materials used for maintenance	592,338	1,442,840
Insurance	375,836	384,360
Bulk water purchase	828,971	642,162
Fuels and oils	746,538	667,948
Goods, materials and services	1,051,352	1,192,304
Hire of plant**	302,746	1,689,515
Legal	227,526	356,696
Licences, fees, subscriptions and memberships	465,675	966,751
Professional/consultancy services	392,707	361,304
Waste levy payment	174,459	156,176
Waste levy refund	(174,459)	(156,176)
Write off of bad debts	545,626	693,571
Other materials and services	1,610,099	922,506
Total materials and services	25,577,618	23,051,089

*Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$125,000 (2022: \$119,800).

**Hire of plant now only represents dry hire for the year ending 30 June 2023.

Note 8. Finance costs

	2023	2022
	\$	\$
Finance costs charged by the Queensland Treasury Corporation	181,753	193,383
Unwinding of discount on provision for restoration	70,254	39,189
Bank charges	75,032	73,687
Total finance costs	327,039	306,259

Notes to the Financial Statements

for the year ended 30 June 2023

Note 9. Capital expenses

Loss on impairment

In assessing impairment for the period ending 30/06/2023, Council had recognised the decommissioning of the water filtration system at the Water Treatment Plant. The filtration system and its associated components had experienced a fault whereby their functionality had become compromised and would deem it beyond economical repair.

	2023	2022
	\$	\$
Write-off of buildings	110,432	71,126
Write-off of roads and bridges	245,299	1,718,731
Write-off of sewerage	–	203,125
Write-off of water	800,040	199,933
Write-off of plant and equipment	–	15,000
Write-off of other infrastructure	28,131	19,401
Write-off drainage	8,178	–
Total capital expenses	1,192,080	2,227,316

Note 10. Cash and cash equivalents

	2023	2022
	\$	\$

Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end and deposits held at call with financial institutions.

Term deposits in excess of three months are reported as short term investments, with deposits of less than three months being reported as cash equivalents.

Cash and cash equivalents

Cash float	2,200	2,200
Petty cash	900	1,200
Cash at bank	2,077,198	2,521,537
Deposits at call	68,911,906	69,088,010
Balance per Statement of Financial Position	70,992,204	71,612,947
Balance per Statement of Cashflows	70,992,204	71,612,947
Short term investments - current		
Term deposits	21,000,000	10,000,000
Total current short term investments	21,000,000	10,000,000
Total short term investments	21,000,000	10,000,000

Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Cash and cash equivalents (continued)

	2023	2022
	\$	\$

Restricted and internally allocated cash and cash equivalents

Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Cash and cash equivalents	70,992,204	71,612,947
Less: externally imposed restrictions on cash	(4,803,480)	(47,096)
Unrestricted cash	66,188,724	71,565,851

Council's cash and cash equivalents and short-term investments are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

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

Unspent government grants and subsidies	4,803,480	47,096
Total externally imposed restrictions on cash assets	4,803,480	47,096

(ii) Internal allocations of cash at the reporting date:

Internal allocations of cash may be lifted by a Council with a resolution.

Waste levy refund received in advance	735,637	726,424
Constrained works	10,317,790	10,257,734
Future capital works	26,707,064	17,352,207
Future non-capital works	4,152,686	204,495
Total internally allocated cash	41,913,177	28,540,860
Total unspent restricted cash	46,716,657	28,587,956

Cash at bank and cash on hand at 30 June 2023 includes \$735,637 received in advance from the State Government for the State Waste Levy for the years 2022/23 though to 2026/27. This money has been set aside to help fund the Council's future waste levy expenses though to 2026/27.

Cash and deposits at call are held in various financial institutions in normal term deposits and business cheque accounts. These financial institutions have a short term credit rating of between A1+ to A3.

Trust Funds

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

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	946,535	662,799
	946,535	662,799

Funds held in trust by outside parties

Some funds belonging to Council are held in the trust funds of third parties. These include grants for water and sewerage infrastructure.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 11. Receivables

Receivables, loans and advances are amounts owed to Council at year end. They are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement of receivables 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 impairment loss is recognised in finance costs. All known bad debts were written off at 30 June. If an amount is received in a subsequent period, it is recognised as revenue.

Rates and Charges: Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Other Debtors: Council identifies other debtors as receivables that are not rates and charges or government receivable for community organisation loans.

Government Receivables: Federal and State government organisations that are a statutory receivable to Council; these monies are guaranteed and payments are made to Council in the required timeframes. Historical data has shown no history of defaults by government agencies and therefore no material risk in default.

Loans to community organisations are recognised at their face value. Terms are for a maximum of 10 years with no interest charged. Security is not normally obtained.

	2023 \$	2022 \$
Current		
Rateable revenue and utility charges	2,383,865	1,902,100
GST recoverable	694,715	632,605
Prepayments	915,936	889,043
Other debtors	1,597,693	900,269
Loans and advances to community organisations	10,125	9,125
Total	5,602,334	4,333,142
less: Provision for impairment		
Provision for doubtful debts	(346,891)	(189,028)
Total provision for impairment - receivables	(346,891)	(189,028)
Total current receivables	5,255,443	4,144,114
Non-current		
Loans and advances to community organisations	13,719	24,844
Total	13,719	24,844

The impairment of receivables reflects the unpaid rates debtors deemed as valueless land, Council will acquire these parcels in the 2023/24 financial year.

Interest is charged on outstanding rates (8.03% per annum from 1 July 2021, previous financial year 8.53% 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.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Inventories

Stores and raw materials

Stores and raw materials are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the cost is allocated to the relevant parcel.

Inventories held for distribution are:

- goods to be supplied at no or nominal charge, and
- goods to be used for the provision of services at no or nominal charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

Land held for resale

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset. Proceeds from the sale of this land are recognised as sales revenue on the signing of a valid unconditional contract of sale.

	2023	2022
	\$	\$
(a) Inventories held for sale		
Miscellaneous saleable items	3,033	1,919
	<u>3,033</u>	<u>1,919</u>
(b) Inventories held for distribution		
Plant and equipment stores	964,235	1,080,141
	<u>964,235</u>	<u>1,080,141</u>
(c) Land purchased for development and sale		
Land	976,553	1,167,025
Total inventories	<u>1,943,821</u>	<u>2,249,085</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment

	Land \$	Buildings \$	Plant and fleet \$	Road, drainage and bridge network \$	Water \$	Sewerage \$	Other infrastructure assets \$	Work in progress \$	Total \$
2023									
Measurement basis	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category	Level 2 & 3	Level 3		Level 3	Level 3	Level 3	Level 3		–
Opening gross balance at 1 July	14,505,976	77,636,522	7,048,449	477,224,194	79,744,184	83,612,677	39,017,354	24,043,079	802,832,435
Additions	–	–	–	712,745	275,586	965,947	–	22,996,823	24,951,101
Disposals	–	(163,932)	(722,108)	(479,671)	(1,958,917)	–	(40,920)	–	(3,365,548)
Revaluation increments to equity (ARS)	507,709	8,884,814	–	49,141,527	35,304,946	24,874,671	4,690,884	–	123,404,551
Work in progress transfers	805,736	542,059	539,567	5,039,930	2,157,236	3,756,188	277,823	(13,118,539)	–
Write off of capital expenses	–	–	–	16,214	–	–	–	–	16,214
Total gross value of property, plant and equipment at 30 June	15,819,422	86,899,464	6,865,909	531,654,939	115,523,032	113,209,480	43,945,140	33,921,361	947,838,747
Opening accumulated depreciation and impairment at 1 July	–	20,727,280	4,190,794	99,749,055	13,874,342	12,488,486	12,727,084	–	163,757,041
Depreciation expense	–	1,399,319	374,067	6,012,072	1,440,006	1,685,478	951,253	–	11,862,195
Depreciation on disposals	–	(53,500)	(559,594)	(226,882)	(1,158,877)	–	(12,789)	–	(2,011,642)
Revaluation increments to equity (ARS)	–	2,498,972	–	15,923,369	35,037,697	18,167,341	1,633,033	–	73,260,412
Total accumulated depreciation and impairment property, plant and equipment at 30 June	–	24,572,071	4,005,267	121,457,515	49,193,168	32,341,306	15,298,581	–	246,867,908
Total net book value of property, plant and equipment	15,819,422	62,327,393	2,860,642	410,197,424	66,329,864	80,868,174	28,646,559	33,921,361	700,970,839
Other information									
Range of estimated useful life (years)	Not depreciated	11-185	1-16	10-130	5-150	7-200	5-120	Not depreciated	–
*Asset additions comprise									
Asset renewals	–	–	–	–	–	–	–	13,118,539	13,118,539
Other additions	–	–	–	712,745	275,586	965,947	–	9,878,284	11,832,562
Intangible assets	–	–	–	–	–	–	–	–	–
Total asset additions	–	–	–	712,745	275,586	965,947	–	22,996,823	24,951,101

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

	Land \$	Buildings \$	Plant and fleet \$	Road, drainage and bridge network \$	Water \$	Sewerage \$	Other infrastructure assets \$	Work in progress \$	Total \$
2022									
Measurement basis	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category	Level 2 & 3	Level 3		Level 3	Level 3	Level 3	Level 3		–
Opening gross balance at 1 July	13,250,219	67,071,963	6,141,241	445,258,397	69,329,568	75,053,151	37,370,097	25,885,526	739,360,162
Additions	–	–	–	131,769	33,905	62,471	176,712	21,291,688	21,696,545
Disposals	(810,000)	(1,114,301)	(128,895)	(119,323)	(491,597)	(282,122)	(57,386)	–	(3,003,624)
Revaluation increments to equity (ARS)	993,512	6,877,593	–	26,999,209	5,025,982	5,616,016	949,724	–	46,462,036
Work in progress transfers	1,072,245	4,801,267	1,036,103	4,954,147	5,846,326	3,163,161	578,207	(21,476,186)	(24,730)
Write off of capital expenses	–	–	–	–	–	–	–	(1,657,949)	(1,657,949)
Total gross value of property, plant and equipment at 30 June	14,505,976	77,636,522	7,048,449	477,224,199	79,744,184	83,612,677	39,017,354	24,043,079	802,832,440
Opening accumulated depreciation and impairment at 1 July	–	18,063,397	3,870,728	87,759,276	11,886,886	10,161,915	11,469,144	–	143,211,346
Depreciation expense	–	1,319,458	416,961	5,743,297	1,342,555	1,560,287	989,180	–	11,371,738
Depreciation on disposals	–	(534,021)	(96,895)	(58,540)	(291,665)	(78,997)	(37,985)	–	(1,098,103)
Revaluation increments to equity (ARS)	–	1,878,446	–	6,305,017	936,566	845,281	306,745	–	10,272,055
Total accumulated depreciation and impairment property, plant and equipment at 30 June	–	20,727,280	4,190,794	99,749,050	13,874,342	12,488,486	12,727,084	–	163,757,036
Total net book value of property, plant and equipment	14,505,976	56,909,242	2,857,655	377,475,149	65,869,842	71,124,191	26,290,270	24,043,079	639,075,404
Other information									
Range of estimated useful life (years)	Not depreciated	11-185	1-16	10-130	5-150	7-200	5-120	Not depreciated	–
*Asset additions comprise									
Asset renewals	–	–	–	–	–	–	–	19,285,232	19,285,232
Other additions	–	–	–	131,769	33,905	62,471	176,712	1,981,726	2,386,583
Intangible assets	–	–	–	–	–	–	–	24,730	24,730
Total asset additions	–	–	–	131,769	33,905	62,471	176,712	21,291,688	21,696,545

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

(a) Recognition

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

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

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

(b) Measurement

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value (as shown in the table above) less, where applicable, any accumulated depreciation and accumulated impairment loss.

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.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class.

Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

(c) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets 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 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, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

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

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to Council or the unexpired period of the lease, whichever is the shorter.

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 infrastructure assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 13.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, Council determines the asset's recoverable amount. Any amount by which the assets carrying amount exceeds the recoverable amount is recorded as an impairment loss.

(e) Valuation

Land, buildings, road, drainage, bridge, water, sewerage and other infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant and Equipment. Plant and fleet, and work in progress are measured at cost.

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 5 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.

In the intervening years, Council uses internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements, buildings and major plant asset classes in the intervening years, management 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 asset 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.

Both water and sewerage asset classes are classified for valuation purposes into above ground and below ground asset groups. Above ground assets have a different methodology for valuations to below ground assets. A comprehensive revaluation will be completed for both these groups at least once every 5 years but not necessarily in the same reporting period.

Details of valuers and methods of valuations are disclosed in Note 13.

Fair values are classified into three levels as follows:

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

There were no transfers between levels during the year.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2 and level 3)	Market approach by direct comparison	01/01/20	Jones Lang Lasalle (JLL)	N/A	Nil

Key assumptions and estimates (related data sources)

- Current Zoning
- Sales transactions of other properties (price per square metre of land area) within the region adjusted for differences between key attributes of the properties.

Buildings (level 3)	Current replacement cost	30/06/19	APV Valuers & Asset Management	Asset Revaluation Index: Non-Residential Construction, Queensland	Nil
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Key assumptions and estimates (related data sources)

- Actual construction or purchase prices for recent projects paid by Council
- Appropriate APV database where we record details of actual cost from recent projects that are sourced directly from clients Rawlinson's Construction Guide or similar (such as Cordells)
- Benchmarking against other valuations

Roads (level 3)	Current replacement cost	30/06/20	Australis Advisory Group, APV Valuers & Asset Management	Producer Price Index (PPI): Road & Bridge Construction, Queensland	Nil
Drainage (level 3)	Current replacement cost	30/06/21	Australis Advisory Group, APV Valuers & Asset Management	Producer Price Index (PPI): Road & Bridge Construction, Queensland	Nil
Bridges (level 3)	Current replacement cost	30/06/22	Australis Advisory Group, APV Valuers & Asset Management	Producer Price Index (PPI): Road & Bridge Construction, Queensland	Nil
Kerb and Channel (level 3)	Current replacement cost	30/06/23	Australis Advisory Group, APV Valuers & Asset Management	Producer Price Index (PPI): Road & Bridge Construction, Queensland	Nil

Key assumptions and estimates (related data sources)

- Characterisation of assets
- Unit rates were established from listed data sources and verified and recent projects where possible
- Cost guide unit rates were based on the Brisbane Metro area and factors applied to adjust for regional location where primary local project data was not available.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Water and sewerage assets (level 3)	Current replacement cost	31/12/22	Australis Advisory Group	Asset Revaluation Index: Engineering Construction, Queensland	Nil

Key assumptions and estimates (related data sources)

- Rates assume an incremental Greenfields approach and exclude Brownfield cost components
- Council engineering team involved when developing replacement costs and relied on combination of sources, cost guides, historical costs, contractor rates, future works and regional information
- Location factor applied to unit rates

Other infrastructure assets (level 3)	Current replacement cost	30/06/19	APV Valuers & Asset Management	Asset Revaluation Index: Non-Residential Construction, Queensland	Nil
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Key assumptions and estimates (related data sources)

- Actual construction or purchase prices for recent projects paid by Council
- Appropriate APV database where we record details of actual cost from recent projects that are sourced directly from clients
Rawlinson's Construction Guide or similar (such as Cordells)
- Benchmarking against other valuations

Notes to the Financial Statements

for the year ended 30 June 2023

Note 14. Intangible assets

	2023	2022
	\$	\$
Intangible assets with a cost or other value exceeding \$5,000 are recognised as intangible assets in the financial statements, items with a lesser value are expensed.		
Amortisation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where appropriate.		
Intangible assets are as follows:		
Software		
Opening gross carrying value	2,746,235	2,721,505
Additions	–	24,730
Closing gross carrying value	<u>2,746,235</u>	<u>2,746,235</u>
Opening accumulated amortisation and impairment	(2,133,739)	(1,996,774)
Amortisation charges	(133,829)	(136,965)
Closing accumulated amortisation and impairment	<u>(2,267,568)</u>	<u>(2,133,739)</u>
Net carrying value at end of financial year	<u>478,667</u>	<u>612,496</u>
Total intangible assets - net book value ¹	<u>478,667</u>	<u>612,496</u>

(1) The software has a finite life estimated at 10 years. Straight line amortisation has been used with no residual value.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Contract balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	2023	2022
	\$	\$
(a) Contract assets		
Current		
Contract assets	4,778,018	3,019,844
Total current contract assets	4,778,018	3,019,844

(b) Contract liabilities

Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

Current

Grants received upfront to construct Council controlled assets	5,484,613	2,394,549
Non-capital performance obligations not yet satisfied	215,237	203,710
Total current contract liabilities	5,699,850	2,598,259

Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds to construct Council controlled assets	2,394,549	1,135,168
Non-capital performance obligations	203,710	193,348
Total revenue included in the contract liability	2,598,259	1,328,516

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next year.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 16. Leases

Council as a lessee

Where Council assesses that an agreement contains a lease, a further assessment is made on whether a right of use asset is recognised with the lease liability at inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

If in the event that a right of use asset is recognised, it is measured using the cost model where cost on initial recognition comprises lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right of use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be determined then the Council's incremental borrowing rate for a similar term with a similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured whether there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Council has made an assessment that no right of use assets and associated lease liabilities have been identified in the leases where Council is a lessee.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Council has reviewed commitments for expenditure as previously reported and has not identified any commitments required to be recognised under AASB 16 Leases. Refer to Note 22 for commitments for expenditure.

Leases at significantly below market value / concessionary leases

Council has a number of leases at significantly below market value for land and buildings which are used for:

- Visitor Centre
- Community halls

The leases can range between 10 to 30 year terms and require payments of \$1 per annum if demanded. The use of right of use assets is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council has elected to measure the right of use asset arising from concessionary leases at cost which is based on the associated liability at initial recognition. Council does not believe that these leases are individually material.

Council as a lessor

When Council is a lessor, the lease is classified as either operating or finance lease at inception date, based on whether substantially all the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components, then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 16. Leases (continued)

	2023	2022
	\$	\$
Operating leases		
Where Council retains the risk and rewards relating to a lease, the lease is classified as an operating lease. The minimum lease receipts arising from operating leases are as follows:		
The minimum lease receipts are as follows:		
Not later than one year	481,608	509,279
Between one and five years	1,862,927	1,378,095
Later than five years	4,053,781	2,849,926
Total lease receipts	6,398,316	4,737,300
The relevant assets are included in Property, Plant and Equipment (Note 13) as the rental is incidental or the asset is held to meet Council service delivery.		
Lease and rental income	747,874	1,871,926
Total operating lease income (rental income)	747,874	1,871,926
Net operating lease profit/(loss)	747,874	1,871,926

Note 17. Payables

	2023	2022
	\$	\$
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
Current		
Creditors	3,235,593	2,981,830
Accrued expenses	3,812,363	4,123,545
Accrued wages and salaries	644,592	641,525
Other entitlements	120,254	101,814
Total current payables	7,812,802	7,848,714
Non-current		
Security deposit (capping of landfill) - SUEZ	2,629,291	2,629,291
Total non-current payables	2,629,291	2,629,291

Accrued 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.

Security deposit (capping of landfill)

The Second Waste Disposal Agreement with SUEZ, dated 19 June 2017 provides for Council to charge a security deposit per tonnage. Under that contract, the security deposit is accessible by Council in the event that SUEZ fails to fulfil their landfill capping obligations. The security deposit is to be refunded when SUEZ completes the final capping works in accordance with the contract.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 18. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

Council adopts an annual debt policy that sets out Council's planned borrowings for the next ten years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

	2023	2022
	\$	\$
Current		
Loans - QTC	400,001	390,497
Loans - Other	29,717	27,600
Total current borrowings	429,718	418,097
Non-current		
Loans - QTC	6,462,561	6,855,587
Loans - Other	21,073	50,790
Total non-current borrowings	6,483,634	6,906,377

Reconciliation of Loan Movements for the year

Loans - QTC

Opening balance at beginning of financial year	7,246,084	7,619,955
Principal repayments	(383,523)	(373,871)
Book value at end of financial year	6,862,561	7,246,084

Loans - other

Opening balance at beginning of financial year	78,390	104,020
Repayments	(27,600)	(25,630)
Book value at end of financial year	50,790	78,390

The QTC loan market value at the reporting date was \$5,815,899. This represents the 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 adjustment is required to be made in these accounts.

No assets have been pledged as security by 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 2022/23 financial years.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current period. Expected final repayment dates vary from 15 March 2024 to 15 June 2040. There have been no defaults or breaches of the loan agreement during the period.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 19. Provisions

Liabilities are recognised for employee benefits such as annual and long service leave in respect of services provided by the employees up to the reporting date. Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Annual Leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and include related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense.

As Council does not have an unconditional right to defer settlement of the annual leave beyond 12 months after the reporting date, annual leave is classified as a current liability.

Refuse Restoration

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

The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

Refuse restoration provision represents the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites.

As refuse dumps are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

The provision recognised for refuse sites is reviewed at least annually and updated based on the facts and circumstances available at the time. The provision is for four sites; Almaden, Chillagoe and two sites in Mareeba. One Mareeba site and the Almaden site were closed in the 2017/18 financial year and the Chillagoe site closed in the 2018/19 financial year. The second site in Mareeba closed in the 2021/22 financial year, Council is not financially responsible for the capping costs of this site, only the ongoing monitoring and maintenance costs.

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 Council's employment or other associated employment which would result in 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. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months, long service leave is classified as a current liability. Otherwise it is classified as a non-current liability.

	2023	2022
	\$	\$
Current		
Annual leave	2,226,233	2,184,122
Long service leave	2,004,037	1,674,585
Refuse restoration	109,630	117,887
Total current provisions	4,339,900	3,976,594

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

Note 19. Provisions (continued)

	2023	2022
	\$	\$
Non-current		
Long service leave	151,916	495,589
Refuse restoration	1,953,317	1,834,311
Total non-current provisions	<u>2,105,233</u>	<u>2,329,900</u>

Details of movements in provisions

Refuse restoration

Balance at beginning of financial year	1,952,198	2,037,044
Additional provision	70,254	39,189
Amounts used	(124,097)	(113,340)
Increase/(decrease) in provision due to change in discount rate	164,592	(10,695)
Balance at end of financial year	<u>2,062,947</u>	<u>1,952,198</u>

Note 20. Other liabilities

	2023	2022
	\$	\$
Current		
Waste levy refund received in advance	172,756	189,172
Total current other liabilities	<u>172,756</u>	<u>189,172</u>
Non-current		
Waste levy refund received in advance	562,881	537,252
Total non-current other liabilities	<u>562,881</u>	<u>537,252</u>

Waste levy received in advance

The State Government had made an advance payment to Council in June 2022, to mitigate the impact on households which took effect from 1 July 2022. In June 2023, another advance payment was made to pay four years' of worth of advance waste levy payments to councils for the years 2022/23 through to 2026/27. The apportioned amounts have been recognised as a current liability and non current liability respectively as at 30 June 2023.

Note 21. Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment. Increases and decreases on revaluation are offset within a class of assets.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 22. Commitments for expenditure

	2023	2022
	\$	\$

(a) Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

Waste contracts	13,874,467	11,843,083
Cleaning contractors	455,233	332,686
	<u>14,329,700</u>	<u>12,175,769</u>

(b) Capital commitments (exclusive of GST)

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

Property, plant and equipment

Transport	2,668,284	954,055
Water	11,410,241	11,571,828
Wastewater	7,837,864	2,180,611
Buildings	1,704,842	2,392,119
Plant and fleet	98,874	348,319
Water and other infrastructure	2,893,565	1,433,781
Total commitments	<u>26,613,670</u>	<u>18,880,713</u>

These expenditures are payable as follows:

Within the next year	5,293,452	8,023,491
Later than one year and not later than 5 years	21,320,218	10,857,222
Total payable	<u>26,613,670</u>	<u>18,880,713</u>

Note 23. 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 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme 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 worker's compensation authority may call on any part of the guarantee should the above circumstances arise. The indemnity amount provided by Council as at 30 June 2023 in relation to the Local Government Workcare Bank Guarantee is \$426,367.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 24. Superannuation - Regional Defined Benefit Fund

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

The scheme is managed by LGIAsuper trustee as trustee for the LGIAsuper trading as Brighter Super. The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at council level.

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

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

The last completed actuarial assessment of the scheme as required under Superannual Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that 'At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date'. The measure of vested benefits represents the value of benefit entitlements should all participating employers voluntarily exit the scheme. Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at reporting date.

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

The next triennial actuarial review date is not due until 1 July 2024.

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

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

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

	Notes	2023 \$	2022 \$
Superannuation contributions made to the Regional Defined Benefits Fund		104,500	109,415
Other superannuation contributions for employees		1,728,031	1,757,229
Total superannuation contributions paid by Council for employees	6	1,832,531	1,866,644

Notes to the Financial Statements

for the year ended 30 June 2023

Note 25. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

	2023 \$	2022 \$
Net operating result from income statement	21,747,429	21,351,262
Non-cash items		
Depreciation and amortisation	11,996,024	11,508,703
Bad debts written off	545,626	693,571
	<u>12,541,650</u>	<u>12,202,274</u>
Investing and development activities		
Net (profit)/loss on disposal of assets	828,685	2,110,799
Capital grants and contributions	(8,133,329)	(13,897,362)
Donated assets	(1,954,270)	(404,857)
Finance costs	70,254	39,189
Finance income	(584,527)	(74,967)
	<u>(9,773,187)</u>	<u>(12,227,198)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(1,061,303)	87,252
(Increase)/decrease in inventories	305,264	221,675
(Increase)/decrease in contract assets	(1,758,174)	390,280
Increase/(decrease) in payables	(26,701)	1,155,109
Increase/(decrease) in contract liabilities	3,101,591	1,269,743
Increase/(decrease) in provisions	68,385	(245,205)
	<u>629,062</u>	<u>2,878,854</u>
Net cash inflow/outflow from operating activities	<u>25,144,954</u>	<u>24,205,192</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 26. Reconciliation of liabilities arising from finance activities

	as at 30/06/22				as at 30/06/23	
	Opening Balance	Change in accounting policy	Cashflows	Non-cash changes (new leases)	Closing balance	
	\$	\$	\$	\$	\$	
Loans	7,246,084	–	(383,522)	–	6,862,562	
Loans - Other	78,390	–	(27,600)	–	50,790	
	<u>7,324,474</u>	<u>–</u>	<u>(411,122)</u>	<u>–</u>	<u>6,913,352</u>	

	as at 30/06/21				as at 30/06/22	
	Opening Balance	Change in accounting policy	Cashflows	Non-cash changes (new leases)	Closing balance	
	\$	\$	\$	\$	\$	
Loans	7,619,955	–	(373,871)	–	7,246,084	
Loans - Other	104,020	–	(25,630)	–	78,390	
	<u>7,723,975</u>	<u>–</u>	<u>(399,501)</u>	<u>–</u>	<u>7,324,474</u>	

Note 27. Events after the reporting period

There were no material adjusting events after the balance date.

Note 28. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) market risk, (ii) credit risk, and (iii) liquidity risk.

This note provides information (both qualitative and quantitative) to assist statement users 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 approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

Council's audit committee oversees how management monitors compliance with Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by Council. Council's audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Council does not enter into derivatives.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 28. Financial instruments and financial risk management (continued)

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/commonwealth bodies or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council, refer to Notes 10 and 11.

Council does not require collateral in respect of trade and other receivables. Council does not have trade receivables for which no loss allowance is recognised because of collateral.

At reporting date, the exposure to credit risk for trade receivables by type of counterparty was as follows:

	2023	2022
	\$	\$
Property charges	2,383,865	1,902,100
GST recoverable	694,715	632,605
Community organisations	23,844	33,969
Other	6,028,819	3,731,085
Total	9,131,243	6,299,759

Liquidity risk

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

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

Exposure to liquidity risk

Council is exposed to liquidity risk through its normal course of business and through its borrowings with the Queensland Treasury Corporation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposit to cater for unexpected volatility in cash flows.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 28. Financial instruments and financial risk management (continued)

	0 to 1 year \$	1 to 5 years \$	Over 5 years \$	Total contractual cash flows \$	Carrying amount \$
2023					
Payables	7,985,558	562,881	–	8,548,439	8,548,339
Loans - QTC	560,375	2,241,502	5,386,694	8,188,571	6,862,562
Loans - other	29,717	21,073	–	50,790	50,790
	<u>8,575,650</u>	<u>2,825,456</u>	<u>5,386,694</u>	<u>16,787,800</u>	<u>15,461,691</u>
2022					
Payables	8,037,888	537,252	–	8,575,140	8,575,138
Loans - QTC	560,376	2,241,502	5,947,069	8,748,947	7,246,084
Loans - other	27,600	50,790	–	78,390	78,390
	<u>8,625,864</u>	<u>2,829,544</u>	<u>5,947,069</u>	<u>17,402,477</u>	<u>15,899,612</u>

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

Market risk

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

Interest rate risk

Council is exposed to interest rate risk through investments and borrowings with QTC and other financial institutions.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

The impact of a reasonably priced change in interest rates (assumed to be 1%) would not be expected to have a material impact on Council's future profits or equity.

Council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

(b) Fair value

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

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 18.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 29. National competition policy

Council applies the competitive code of conduct to the following activities:

- Water services
- Sewerage services
- Waste management
- Laboratory services
- Building services

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by Council, and represents an activities cost(s) which would not be incurred if the primary objective of the activities was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the Council.

The following activity statements are for activities subject to the competitive code of conduct:

	Water services	Sewerage services	Waste management	Laboratory services	Building services
	2023	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue for services provided to the Council	300	53	93	67	-
Revenue for services provided to external clients	8,611	6,651	5,617	144	-
Community service obligations	-	-	-	-	-
	<u>8,911</u>	<u>6,704</u>	<u>5,710</u>	<u>210</u>	<u>-</u>
Less: expenditure	5,876	3,896	4,933	290	2,715
Surplus	<u>3,035</u>	<u>2,808</u>	<u>777</u>	<u>(80)</u>	<u>(2,715)</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 30. Transactions with related parties

(a) Key management personnel

Transactions with key management personnel

KMP are those persons having authority and responsibility for planning, directing and controlling the activities or indirectly, including any director (whether executive or otherwise) at Council. KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management.

	2023	2022
	\$	\$
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,465,653	1,411,256
Post-employment benefits	148,391	145,070
Long-term benefits	42,195	5,517
Termination benefits	4,249	–
Total	<u>1,660,488</u>	<u>1,561,843</u>

(b) Other Related Parties

Transactions with other related parties

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

Details of transactions between Council and other related parties include:

Transaction type	Additional information	2023	2022
		\$	\$
Purchase of materials and services from entities controlled by KMP	30(b)(i)	13,911	101,938
Employee expenses for close family members of KMP	30(b)(ii)	117,411	200,561
		<u>131,322</u>	<u>302,499</u>

(i) Council purchased the following material and services from entities that are controlled by members of KMP. All materials and services purchased from entities controlled by KMP were at arm's length and were in the normal course of Council's operations.

	2023	2022
	\$	\$
Transport Services RTM	1,056	–
Slashing services	7,680	97,075
Minor purchases (magazines and newspapers)	5,175	4,863
	<u>13,911</u>	<u>101,938</u>

(ii) Council employs 198 full time equivalent employees of which 4 are close family members of KMP. All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(c) Outstanding balances

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 30. Transactions with related parties (continued)

(d) Loans and guarantees to/from related parties

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

(e) Commitments to/from other related parties

There were no commitments in the 2022-2023 financial year.

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

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

- Payment of rates
- Dog registration
- Use of public pool
- Borrowing books from a Council library

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

Financial Statements

for the year ended 30 June 2023

Management Certificate

for the year ended 30 June 2023

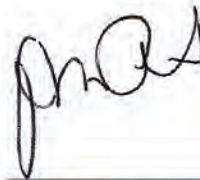
These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulations) and other prescribed requirements.

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulations 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the general purpose financial statements, as set out on pages 1 to 42, 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.



Angela Toppin
Mayor
03/10/2023



Jennifer McCarthy
Acting Chief Executive Officer
03/10/2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Mareeba Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Mareeba Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the certificate given by the Mayor and Acting Chief Executive Officer.

Basis for opinion

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

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

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

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Mareeba Shire Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

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



Sri Narasimhan
as delegate of the Auditor-General

4 October 2023

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement for the year ended 30 June 2023

	Actual 2023	Target
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items)		
Total operating revenue (excluding capital items)	18.20%	0% - 10%
An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.		
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals)		
Depreciation expense	114.19%	> 90.00%
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.		
3. Net financial liabilities ratio		
Total liabilities less current assets		
Total operating revenue (excluding capital items)	(107.43)%	< 60.00%
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.		

Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

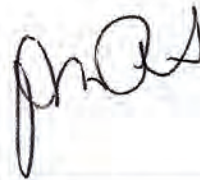
Certificate of Accuracy

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

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



Angela Toppin
Mayor
03/10/2023



Jennifer McCarthy
Acting Chief Executive Officer
03/10/2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Mareeba Shire Council

Report on the current-year financial sustainability statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Mareeba Shire Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Acting Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Mareeba Shire Council for the year ended 30 June 2023 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Mareeba Shire Council's annual report for the year ended 30 June 2023 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

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

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

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

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

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

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

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

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

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



Sri Narasimhan
as delegate of the Auditor-General

4 October 2023

Queensland Audit Office
Brisbane

Unaudited Long Term Financial Sustainability Statement prepared as at 30 June 2023

	Target	Actual 2023	2024	2025	2026	2027	Forecast					
							2028	2029	2030	2031	2032	2033

Measures of financial sustainability

1. Operating surplus ratio

Net result (excluding capital items)												
Total operating revenue (excluding capital items)	0% - 10%	18.20%	9.58%	9.55%	9.44%	9.53%	9.47%	9.56%	9.64%	9.72%	9.80%	9.78%

An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

2. Asset sustainability ratio

Capital expenditure on the replacement of assets (renewals)												
Depreciation expense	> 90.00%	114.19%	125.26%	162.81%	132.40%	154.20%	125.33%	127.52%	138.99%	139.08%	376.73%	133.81%

An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net financial liabilities ratio

Total liabilities less current assets												
Total operating revenue (excluding capital items)	< 60.00%	(107.43)%	(125.82)%	(106.16)%	(102.48)%	(85.11)%	(83.40)%	(81.20)%	(76.14)%	(71.94)%	(7.48)%	(38.23)%

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Mareeba Shire Council Financial Management Strategy

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

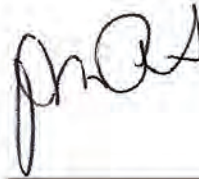
Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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



Angela Toppin
Mayor
03/10/2023



Jennifer McCarthy
Acting Chief Executive Officer
03/10/2023

APPENDIX A - GLOSSARY OF ACRONYMS

Acronym	Title
AC	Asbestos Cement Pipeline
ACSC	Australian Cyber Security Centre
CiA	Ci Anywhere – Technology One Software
CPI	Consumer Price Index
CPP	Community Partnership Program
CRM	Customer Request Management
DDMG	District Disaster Management Group
DES	Department of Environment and Science
DRFA	Disaster Recovery Funding Arrangements
FNQROC	Far North Queensland Regional Organisation of Councils
ICT	Information and Communications Technology
K&C	Kerb and Channel
LAWMAC	Local Authority Waste Management Advisory Committee
LDMG	Local Disaster Management Group
LGAQ	Local Government Association of Qld
LGIP	Local Government Infrastructure Plan

Acronym	Title
LATM	Local Traffic Management Plan
LTAMP	Long Term Asset Management Plan
LTFP	Long Term Financial Plan
LTO	Local Tourism Organisation
MAF	Mission Australia Fellowships
MCHC	Mareeba Community Housing Company
MIP	Mareeba Industrial Park
MPO	Mareeba Property Office
NAMAC	Natural Asset Management Advisory Committee
NAT	National Auditing Tool
NDRRA	Natural Disaster Relief and Recovery Arrangements
PABX	Private Automatic Branch Exchange
PCYC	Police Citizens Youth Clubs
PLM	Project Lifecycle Management
PMAC	Pest Management Advisory Committee
PPT	Project Prioritisation Tool

APPENDIX A - GLOSSARY OF ACRONYMS

Acronym	Title
QAO	Queensland Audit Office
OHS	Occupational Health and Safety
QFES	Queensland Fire & Emergency Services
QRA	Queensland Reconstruction Authority
QRRRF	Queensland Resilience and Risk Reduction Fund
RADF	Regional Arts Development Fund
RDA	Regional Development Australia
SDRA	Speewah District Residents Association
TLPI	Temporary Local Planning Instrument
TMR	Transport and Main Roads

APPENDIX B - LIST OF FIGURES

Figure No.	Description	Page
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2	Mareeba Shire Demographics	
3	Council Service Key Statistics	
4	Operating Revenue	
5	Operating Expenses	
6	What Council Owns	
7	What Council Owes	

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2	Financial Sustainability Risk Assessment by Council Category	
3	Rural / Regional Councils - Combined Risk Assessment	
4	Community Priorities and Major Achievements	
5	Transport and Council Infrastructure Priorities and Major Achievements	
6	Economy and Environment Priorities and Major Achievements	
7	Governance Priorities and Major Achievements	
8	Operational Plan	
9	Elected Member Meeting Attendance	
10	Council Meetings Held	
11	Elected Member Remuneration	
12	Elected Member Remuneration Paid, Superannuation Paid Expenses Reimbursed	
13	Councillor Conduct Matters	
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17	Major Construction Contracts Awarded	
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21	Financial Sustainability Ratios	


APPENDIX D - LEGISLATIVE COMPLIANCE


Annual Report Checklist


For Queensland councils governed by the Local Government Act 2009 (LGA) and Local Government Regulation 2012 (LGR)

REQUIREMENT	REFERENCE	<input checked="" type="checkbox"/>
Timing		
Council must prepare an annual report for each financial year and:		
<ul style="list-style-type: none"> adopt it within one month after the day the auditor-general gives their audit report about council's financial statements for the financial year to council, (unless the Minister, by notice to the council, extends this time); and 	LGRs182(2) & (3)	
<ul style="list-style-type: none"> publish the report on council's website within two weeks of adoption. 	LGR s182(4)	
Content		
The annual report must:		
<ul style="list-style-type: none"> contain a list of all the beneficial enterprises that the local government conducted during the financial year 	LGA s41	
<ul style="list-style-type: none"> contain a list of all the business activities that the local government conducted during the financial year 	LGA s45(a)	
<ul style="list-style-type: none"> identify the business activities that are significant business activities 	LGA s45(b)	
<ul style="list-style-type: none"> 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 	LGA s45(c)	
<ul style="list-style-type: none"> state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities. 	LGA s45(d)	
The annual report must state:		
<ul style="list-style-type: none"> 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 The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government. 	LGA s201(1)(a)	
<ul style="list-style-type: none"> the number of employees in senior management who are being paid each band of remuneration Each band of remuneration is an increment of \$100,000. <p>There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</p>	LGA s201(1)(b)	

REQUIREMENT	REFERENCE	
Content continued.		
The annual report must contain:		
<ul style="list-style-type: none"> the general purpose financial statement for the financial year, audited by the auditor-general 	LGR s183(a)	
<ul style="list-style-type: none"> The current-year financial sustainability statement for the financial year, audited by the auditor-general 	LGR s183(b)	
<ul style="list-style-type: none"> the long term financial sustainability statement for the financial year 	LGR s183(c)	
<ul style="list-style-type: none"> the auditor-general's audit reports about the general purpose financial statement and the current year financial sustainability statement 	LGR s183(d)	
<ul style="list-style-type: none"> the community financial report for the financial year 	LGR s184	
<ul style="list-style-type: none"> a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and 	LGR s185(a)	
<ul style="list-style-type: none"> a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense) 	LGR s185(b)	
In relation to councillors, the annual report must contain:	LGR s186	
<ul style="list-style-type: none"> the total remuneration, including superannuation contributions, paid to each councillor during the financial year 	LGR s186(a)	
<ul style="list-style-type: none"> the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy 	LGR s186(b)	
<ul style="list-style-type: none"> the number of local government meetings that each councillor attended during the financial year 	LGR s186(c)	
<ul style="list-style-type: none"> the total number of the following during the financial year: 	LGR s186(d)	
<ul style="list-style-type: none"> a. orders made under section 150(2) of the LGA 	LGR s186(d)(i)	
<ul style="list-style-type: none"> b. orders made under section 150AH(1) of the LGA 	LGR s186(d)(ii)	
<ul style="list-style-type: none"> c. decisions, orders and recommendations made under section 150AR(1) of the LGA 	LGR s186(d)(iii)	
<ul style="list-style-type: none"> each of the following during the financial year: 	LGR s186(e)	
<ul style="list-style-type: none"> a. the name of each councillor for whom a decision, order or recommendation under section 150(1)(2), 150AH(1) or 150 AR(1) of the LGA was made 	LGR s186 (e) (i)	
<ul style="list-style-type: none"> b. a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors; 	LGR s186 (e) (ii)	
<ul style="list-style-type: none"> c. a summary of the decision, order or recommendation made for each councillor; 	LGR s186 (e) (iii)	

REQUIREMENT	REFERENCE	
Content continued		
For councillors, the annual report must also contain the number of each of the following during the financial year		
<ul style="list-style-type: none"> complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government 	LGR s186 (1)(f)(i)	
<ul style="list-style-type: none"> matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission 	LGR s186 (1)(f)(ii)	
<ul style="list-style-type: none"> notices given under section 150R(2) of the LGA 	LGR s186 (1)(f)(iii)	
<ul style="list-style-type: none"> notices given under section 150S(2)(a) of the LGA 	LGR s186 (1)(f)(iv)	
<ul style="list-style-type: none"> decisions made under section 150W(1)(a), (b) and (e) of the LGA 	LGR s186 (1)(f)(v)	
<ul style="list-style-type: none"> referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA 	LGR s186 (1)(f)(vi)	
<ul style="list-style-type: none"> occasions information was given under section 150AF(4)(a) of the LGA 	LGR s186 (1)(f)(vii)	
<ul style="list-style-type: none"> occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor 	LGR s186 (1)(f)(viii)	
<ul style="list-style-type: none"> applications heard by the conduct tribunal <ol style="list-style-type: none"> under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct. 	LGR s186(1)(f)(ix)	
In relation to administrative action complaints the annual report for a financial year must contain:		
<ul style="list-style-type: none"> a statement about the local government's commitment to dealing fairly with administrative action complaints; and 	LGR s187(1)(a)	
<ul style="list-style-type: none"> a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process 	LGR s187(1)(b)	
<ul style="list-style-type: none"> the number of the following during the financial year 	LGR s187(2)(a)	
<ol style="list-style-type: none"> administrative action complaints made to the local government; 	LGR s187(2)(a)(i)	
<ol style="list-style-type: none"> administrative action complaints resolved by the local government under the complaints management process; 	LGR s187(2)(a)(ii)	
<ol style="list-style-type: none"> administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)(iii)	
<ul style="list-style-type: none"> the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year. 	LGR s187(2)(b)	

REQUIREMENT	REFERENCE	
Content continued		
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:		
<ul style="list-style-type: none"> for a councillor - the name of the councillor 	LGR s188(1)(a)	
<ul style="list-style-type: none"> for a local government employee – that person's name and position held 	LGR s188(1)(b)	
<ul style="list-style-type: none"> the destination of the overseas travel 	LGR s188(1)(c)	
<ul style="list-style-type: none"> the purpose of the overseas travel 	LGR s188(1)(d)	
<ul style="list-style-type: none"> the cost of the overseas travel. 	LGR s188(1)(e)	
The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	
The annual report for a financial year must contain:		
<ul style="list-style-type: none"> a summary of the local government's expenditure for the financial year on grants to community organisations 	LGR s189(1)	
<ul style="list-style-type: none"> the following information about the local government's discretionary funds— 	LGR s189(2)	
<ul style="list-style-type: none"> a. the total amount budgeted for the financial year as the local government's discretionary funds; 	LGR s189(2)(a)	
<ul style="list-style-type: none"> b. the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year; 	LGR s189(2)(b) LGR s201B(5)	
<ul style="list-style-type: none"> c. the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes: 	LGR s189(2)(c)	
<ul style="list-style-type: none"> i. capital works of the local government that are for a community purpose 	LGR s189(2)(c)(i)	
<ul style="list-style-type: none"> ii. other community purposes; 	LGR s189(2)(c)(ii)	
<ul style="list-style-type: none"> d. the amount of discretionary funds budgeted for use by each councillor for the financial year; 	LGR s189(2)(d)	
<ul style="list-style-type: none"> e. if a councillor allocates discretionary funds in the financial year: 	LGR s189(2)(e)	
<ul style="list-style-type: none"> i. the amount allocated; and 	LGR s189(2)(e)(i)	
<ul style="list-style-type: none"> ii. the date the amount was allocated; and 	LGR s189(2)(e)(ii)	
<ul style="list-style-type: none"> iii. the way mentioned in section 202(1) in which the amount was allocated; and 	LGR s189(2)(e)(iii)	
<ul style="list-style-type: none"> iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and 	LGR s189(2)(e)(iv)	

REQUIREMENT	REFERENCE	
Content continued		
v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	LGR s189(2)(e)(v)	
The annual report for a financial year must also contain the following information:	LGR s190(1)	
<ul style="list-style-type: none"> the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan 	LGR s190(1)(a)	
<ul style="list-style-type: none"> particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year 	LGR s190(1)(b)	
<ul style="list-style-type: none"> an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year: 	LGR s190(1)(c)	
○ information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan	LGR s190(2)(a)	
○ particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects.	LGR s190(2)(b)&(c)	
○ particulars of any directions the local government gave the unit.	LGR s190(2)(d)	
<ul style="list-style-type: none"> details of any action taken for, and expenditure on, a service, facility or activity: 	LGR s190(1)(d)	
○ supplied by another local government under an agreement for conducting a joint government activity	LGR s190(1)(d)(i)	
○ for which the local government levied special rates or charges for the financial year;	LGR s190(1)(d)(ii)	
<ul style="list-style-type: none"> the number of invitations to change tenders under section 228(7) of the LGR during the financial year; 	LGR s190(1)(e)	
<ul style="list-style-type: none"> a list of the registers kept by the local government; 	LGR s190(1)(f)	
<ul style="list-style-type: none"> a summary of all concessions for rates and charges granted by the local government; 	LGR s190(1)(g)	
<ul style="list-style-type: none"> the report on the internal audit for the financial year; 	LGR s190(1)(h)	
<ul style="list-style-type: none"> a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints; 	LGR s190(1)(i)	
<ul style="list-style-type: none"> the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR. 	LGR s190(1)(j)	

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