

# NOTICE OF MEETING

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Dear Councillors

You are requested to attend the following meeting of Council.

## ORDINARY MEETING OF ISAAC REGIONAL COUNCIL

TO BE HELD ON

**WEDNESDAY, 22 NOVEMBER 2023**

**COMMENCING AT 10.00AM**

**CARMILA HALL, MUSIC STREET, CARMILA**

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**KEN GOULDTHORP**  
Chief Executive Officer

## LOCAL GOVERNMENT ACT 2009

### Local Government Regulation 2012

#### Chapter 8, Part 2 Local Government Meetings and Committees

#### Division 1A, Requirements for Local Government Meetings Generally Section 254J

##### Closed meetings

- (1) A local government may resolve that all or part of a meeting of the local government be closed to the public.
- (2) A committee of a local government may resolve that all or part of a meeting of the committee be closed to the public.
- (3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—
  - (a) the appointment, discipline or dismissal of the chief executive officer;
  - (b) industrial matters affecting employees;
  - (c) the local government's budget;
  - (d) rating concessions;
  - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
  - (f) matters that may directly affect the health and safety of an individual or a group of individuals;
  - (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
  - (h) negotiations relating to the taking of land by the local government under the [Acquisition of Land Act 1967](#);
  - (i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.
- (4) However, a local government or a committee of a local government must not resolve that a part of a local government meeting at which a decision mentioned in [section 150ER\(2\)](#), [150ES\(3\)](#) or [150EU\(2\)](#) of the [Act](#) will be considered, discussed, voted on or made be closed.
- (5) A resolution that a local government meeting be closed must—
  - (a) state the matter mentioned in subsection (3) that is to be discussed; and
  - (b) include an overview of what is to be discussed while the meeting is closed.
- (6) A local government or a committee of a local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

##### Section 254K Participating in meetings by audio link or audio visual link

- (1) A local government may allow a person to take part in a meeting of the local government by audio link or audio visual link.
- (2) A committee of a local government may allow a person to take part in a meeting of the committee by audio link or audio visual link.
- (3) A councillor or committee member who takes part in a local government meeting under subsection (1) or (2) is taken to be present at the meeting if the councillor or member was simultaneously in audio contact with each other person at the meeting.
- (4) In this section—  
**audio link** see the [Evidence Act 1977](#), [section 39C](#).  
**audio visual link** see the [Evidence Act 1977](#), [schedule 3](#).

##### Conflict of Interest Obligations

Reference is made to Section 150EL of the Local Government Act 2009. Specifically, the obligation of Councillors when they first become aware they have a conflict of interest to make the Chief Executive Officer aware in writing or if in a meeting, ensure they declare immediately.

**ORDINARY MEETING**  
**OF ISAAC REGIONAL COUNCIL**  
**TO BE HELD ON**  
**WEDNESDAY 22 NOVEMBER 2023**  
**COMMENCING AT 10.00AM**  
**CARMILA HALL, MUSIC STREET, CARMILA**

**AGENDA**

1. OPENING OF THE MEETING
  - 1.1 WELCOME
  - 1.2 ACKNOWLEDGMENT OF TRADITIONAL OWNERS
  - 1.3 VIDEO CONFERENCE PARTICIPATION
2. APOLOGIES AND LEAVE OF ABSENCES
3. CONDOLENCES
4. DECLARATION OF CONFLICTS OF INTEREST
5. DEPUTATIONS
6. CONSIDERATION OF NOTICE OF MOTIONS
7. CONFIRMATION OF MINUTES
8. BUSINESS ARISING FROM PREVIOUS MEETING
9. STANDING COMMITTEE REPORTS
10. OFFICER REPORTS
11. CONFIDENTIAL REPORTS
12. COUNCILLOR QUESTION TIME
13. CONCLUSION

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### **1. OPENING OF MEETING**

### **2. APOLOGIES AND LEAVE OF ABSENCES**

- Mayor Anne Baker

### **3. CONDOLENCES**

- BRUCE, William Wallace Mervyn (Bill) formerly of Nebo, 1917 - 2023 (World War II Veteran)
- LOADSMAN, Kenneth John "Boots" formerly of Moranbah
- GEESON, Russell George "Russ" late of Dysart
- WALL, Ian George formerly of Dysart
- RASMUSSEN, Catherine late of St Lawrence
- HANSEN, Estelle formerly of St Lawrence
- CLARKE, Lenny late of St Lawrence

### **4. DECLARATION OF CONFLICTS OF INTEREST**

### **5. DEPUTATIONS**

### **6. CONSIDERATION OF NOTICE OF MOTION**

### **7. CONFIRMATION OF MINUTES**

- Ordinary Meeting of Isaac Regional Council held at Isaac Regional Council Chambers, Middlemount on Wednesday 25 October 2023 at 10.00am.



## **8. BUSINESS ARISING FROM PREVIOUS MEETING**

## **9. STANDING COMMITTEE REPORTS**

### **9.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL STATEMENTS – 31 OCTOBER 2023**

#### **EXECUTIVE SUMMARY**

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

### **9.2 SAFETY AND RESILIENCE UPDATE**

#### **EXECUTIVE SUMMARY**

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

### **9.3 MINOR COMMUNITY GRANTS SUMMARY OCTOBER 2023**

#### **EXECUTIVE SUMMARY**

This report summarises the minor community grants approved under delegation for the period 1 October to 31 October 2023.

### **9.4 ISAAC AQUATIC SURVEY RESULTS 2022-2023**

#### **EXECUTIVE SUMMARY**

In support of Isaac Regional Council's Value, Community Focus, the 2022 – 2023, the Isaac Region Annual Pool Survey was conducted in July 2023. This report provides an overview of the results of the survey and the proposed pathway forward for the findings of the survey.

9.5	ST LAWRENCE WETLANDS WEEKEND 2024 ADDITIONAL FEES AND CHARGES
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**EXECUTIVE SUMMARY**

The purpose of this report is to seek Council endorsement of additional Fees and Charges for the 2024 St Lawrence Wetlands Weekend event to support early marketing of the event. These food experiences fees are in addition to those adopted under Resolution 8536 on 25 October 2023. In addition, this report seeks to apply a group booking discount to several of those already adopted Fees and Charges for the 2024 event.

9.6	PROPOSED ANIMAL INSPECTION PROGRAM - SELECTIVE INSPECTION PROGRAM
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**EXECUTIVE SUMMARY**

This report presents the proposed Selective Inspection Program for consideration. The purpose of the proposed inspection program is to monitor compliance with the *Animal Management Act (Cats and Dogs) 2008* and *Isaac Regional Council Local Law 1 (Administration) 2011* and *Isaac Regional Council Local Law 2 (Animal Management) 2011*.

9.7	PLANNING, ENVIRONMENT AND COMMUNITY SERVICES FY2023-2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023
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**EXECUTIVE SUMMARY**

This report is to provide an update to the Planning, Environment and Community Services (PECS) Standing Committee and Council, of the progress in the delivery of the Planning, Environment and Community Services 2023-2024 Capital Works Program.

9.8	ENGINEERING AND INFRASTRUCTURE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT
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**EXECUTIVE SUMMARY**

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

9.9	WATER AND WASTE 2023-2024 CAPITAL PROJECTS PROGRESS REPORT
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### EXECUTIVE SUMMARY

This report is to provide an update to the Water and Waste Standing Committee and Council of the progress in the delivery of the Water and Waste 2023/2024 Capital Works Program.

9.10	EXCEPTION BASED CONTRACTUAL ARRANGEMENTS - LOCAL GOVERNMENT REGULATIONS (2012)
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### EXECUTIVE SUMMARY

The purpose of this report is to seek retrospective endorsement for the Independent National Association of Testing Authorities (NATA) affiliated testing required as per contract IRCT-MBH-1022-301 provided through TRI Australasia Pty Ltd, under the exception provisions for entering into medium or large sized contractual arrangements within s235(b) of the *Local Government Regulations 2012*.

9.11	GLENDEN PROPOSED CHANGE TO WASTE COLLECTION
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### EXECUTIVE SUMMARY

The purpose of this report is to seek approval to amend waste and recycling collection days in part of Glenden.

9.12	INTEGRATED MANAGEMENT SYSTEM CERTIFICATION UPDATE
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### EXECUTIVE SUMMARY

The purpose of this report is to provide an update on the Water and Waste Integrated Management System (IMS) certification and compliance with ISO Standards of Occupational Health and Safety, Environment and Quality.

## 10. OFFICER REPORTS

10.1

### PREFERRED SUPPLIER ARRANGEMENT RURAL ROADS MAINTENANCE GRADING IRCT-ALL4-032-272

#### EXECUTIVE SUMMARY

This report summarises for Council's consideration the recommendations of the Request for Tender (RFT) for a Preferred Supplier Arrangement (PSA) for Rural Roads Maintenance Grading (IRCT-ALL4-032-272). It will establish a Preferred Supplier Arrangement (PSA) across the Isaac Region separated into six (6) separable portions for 12 months, with an option to extend for additional 2 x 12-month extension periods, at the discretion of Council.

10.2

### 2022-2023 QUEENSLAND AUDIT OFFICE FINAL MANAGEMENT LETTER AND SIGNED FINANCIAL STATEMENTS

#### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s213), the Mayor must present a copy of the auditor-general's observation report about the audit of the local government's Financial Statements at the next ordinary meeting of the local government.

Isaac Regional Council has received an unmodified audit opinion issued with the 2022-2023 Financial Statements.

## 11. CONFIDENTIAL REPORTS

### CONFIDENTIAL REPORT

Closed under 254J(3) (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

11.1

### ANNUAL REVIEW OF WASTE COLLECTION CONTRACT

#### EXECUTIVE SUMMARY

This report provides a review of the performance of the Waste and Recycling Collection Contract IRC/CHRC2083-0119-138 over the twelve (12) months from November 2022 to October 2023, and provides a recommendation on the future of the contract.

## **CONFIDENTIAL REPORT**

Closed under 254J(3) (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

**11.2**

### **AWARD OF CONTRACT IRCT-ALL2-0122-265 – PROVISION OF BANKING AND BILLING SERVICES**

#### **EXECUTIVE SUMMARY**

The report seeks approval to award the Contract IRCT-ALL2-0122-265 – Provision of Banking and Billing Services. An open tender process has been undertaken which has taken into consideration provision of services, value for money, and consideration of Council's Local Preference Policy, in particular access to personalised branch services within Isaac communities.

## **12. INFORMATION BULLETIN**

**12.1**

### **OFFICE OF THE CHIEF EXECUTIVE OFFICER INFORMATION BULLETIN – NOVEMBER 2023**

#### **EXECUTIVE SUMMARY**

The Office of the Chief Executive Officer Information Bulletin for November 2023 is provided for Council review.

## **13. COUNCILLOR QUESTION TIME**

## **14. CONCLUSION**



# UNCONFIRMED MINUTES

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## ORDINARY MEETING OF ISAAC REGIONAL COUNCIL

HELD ON  
**WEDNESDAY, 25 OCTOBER 2023**  
COMMENCING AT 10.00AM  
ISAAC REGIONAL COUNCIL,  
BOARD ROOM, MIDDLEMOUNT

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# UNCONFIRMED MINUTES

## ISAAC REGIONAL COUNCIL

### UNCONFIRMED MINUTES OF THE ORDINARY MEETING

#### HELD IN ISAAC REGIONAL COUNCIL

#### BOARD ROOM, MIDDLEMOUNT

WEDNESDAY 25 OCTOBER 2023

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# UNCONFIRMED MINUTES

## ISAAC REGIONAL COUNCIL

### UNCONFIRMED MINUTES OF THE ORDINARY MEETING

#### HELD IN ISAAC REGIONAL COUNCIL

#### BOARD ROOM, MIDDLEMOUNT

**WEDNESDAY 25 OCTOBER 2023 COMMENCING AT 10.00AM**

#### **ATTENDANCE**

Mayor Anne Baker  
Cr Greg Austen, Division One  
Cr Sandy Moffatt, Division Two  
Cr Simon West, Division Four  
Cr Kelly Vea Vea, Division Five  
Cr Carolyn Franzmann, Division Six  
Cr Jane Pickels, Division Seven  
Cr Viv Coleman, Division Eight

#### **OFFICERS PRESENT**

Mr Ken Gouldthorp, Chief Executive Officer  
Mr Darren Fettell, Director Corporate, Governance and Financial Services  
Mr Dan Wagner, Director Planning, Environment and Community Services  
Mr Robert Perna, Director Engineering and Infrastructure  
Mr Scott Casey, Director Water and Waste  
Mr Beau Jackson, Acting Head of Advocacy and External Affairs (*By Video Conference*)  
Mrs Tricia Hughes, Coordinator Executive Support, Office of the Mayor and CEO

### **1. OPENING**

The Mayor declared the meeting open at 10.00am and welcomed all in attendance to Middlemount.

The Mayor acknowledged the traditional custodians of the land, the Barada Barna people, on which we meet today and paid her respects to their Elders past, present and emerging.

## 2. LEAVE OF ABSENCE AND APOLOGIES

A leave of absence be granted for Cr Gina Lacey for this meeting as she is on leave from Thursday 5 October to Monday 30 October 2023.

**Resolution No.: 8512**

**Moved: Cr West**

**Seconded: Cr Pickels**

**That Council:**

- 1. Grants a leave of absence for Cr Gina Lacey for the 25 October 2023 Ordinary Meeting as she is on leave.**
- 2. For avoidance of doubt, acknowledge that Cr Gina Lacey was on a leave of absence from the Ordinary Meeting of Council held on Wednesday 23 August 2023 to attend a meeting with Queensland Government Officials in Brisbane and attend the sitting of Parliament for the Glenden announcement.**

**Carried**

## 3. CONDOLENCES

- SCHMIDT, Cleveland Julian “Cleve” formerly of Moranbah
- CAPRA, Viola Evangelina “Vi” formerly of Moranbah
- COMRIE, David formerly of Middlemount
- CAMPBELL, Marion late of Clermont
- LEDWY, John Theodor late of Clermont

## 4. DECLARATION OF CONFLICTS OF INTEREST

**NOTE:** Cr Kelly Vea Vea advised the Council prior to Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 2 Moranbah Miners Memorial Incorporated – 3 Year Agreement being moved that she is a Council appointed member of the Moranbah Miner’s Memorial Committee. Cr Vea Vea noted that she is an active member of this Committee but does not hold an Executive Committee role.

# UNCONFIRMED MINUTES

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## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 2 Moranbah Miners Memorial Incorporated – 3 Year Agreement as Cr West is a Moranbah Miners Memorial Incorporated Executive Committee Member.

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## DECLARABLE CONFLICT OF INTEREST

Mayor Anne Baker declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 3 Hinterland Community Care Incorporated as Mayor Anne Baker's husband receives support from Hinterland Community Care Incorporated.

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## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 7 Moranbah Bowls Club Incorporated as Cr West is an Executive Committee Member of the Moranbah Bowls Club.

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## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 8 Moranbah Community Scholarship Ltd as Cr West is a Director of the Moranbah Community Scholarship Ltd Board.

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## DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 12 as Cr Pickels is an active member of the Middlemount Christmas Carnival Organising Committee.

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## DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a Declarable Conflict of Interest for Report 9.14 Exception Based Contractual Arrangements Phillis Pit as her son's business does contract work with the Property owner in question.



# UNCONFIRMED MINUTES

**NOTE:**

*Council acknowledges that Chapter 5B Councillors' Conflicts of Interest of the Local Government Act 2009 does not apply to a Councillor if the matter to be resolved relates to a corporation or association that arises solely because of a nomination or appointment of the councillor by the local government to be a member of the board of the corporation or association.*

## 5. DEPUTATIONS

No deputations this meeting.

## 6. CONSIDERATION OF NOTICE OF MOTIONS

No notice of motions for this meeting.

## 7. CONFIRMATION OF MINUTES

**Ordinary Meeting of Isaac Regional Council held in the Isaac Regional Council Chambers on Wednesday 27 September 2023**

**Resolution No.: 8513**

**Moved: Cr Ve a Ve a**

**Seconded: Cr Austen**

**The Minutes of the Ordinary Meeting held in the Isaac Regional Council Chambers, Moranbah on Wednesday 27 September 2023 are confirmed.**

**Carried**

# UNCONFIRMED MINUTES

## 8. BUSINESS ARISING FROM PREVIOUS MEETING

No business arising from previous meeting.

## 9. STANDING COMMITTEE REPORTS

### 9.1

### Isaac Regional Council Monthly Financial Report as at 30 September

#### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012 (s204)* a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

Resolution No.: CGFS0850

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Receive the financial statements for the period ended 30 September 2023 pursuant to, and in accordance with, the *Local Government Regulation 2012 (s204)*.

Carried

Resolution No.: 8514

Moved: Cr Pickels

Seconded: Cr Moffat

That Council:

1. Receive the financial statements for the period ended 31 September 2023 pursuant to, and in accordance with, the *Local Government Regulation 2012 (s204)*.

Carried

# UNCONFIRMED MINUTES

## 9.2

## Safety and Resilience Update

### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

Resolution No.: CGFS0851

Moved: Cr Moffat

Seconded: Cr Coleman

*That the Committee recommends that Council:*

1. *Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.*

*Carried*

**Resolution No.: 8515**

**Moved: Cr Coleman**

**Seconded: Cr Vea Vea**

**That Council:**

1. **Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Carried**

## 9.3

## Audit And Risk Committee Meeting Minutes – Tuesday 26 September 2023

### EXECUTIVE SUMMARY

The purpose of this report is to present to Council the minutes of the Audit and Risk Committee Meeting held on Tuesday, 26 September 2023.

# UNCONFIRMED MINUTES

Resolution No.: CGFS0852

Moved: Cr Moffat

Seconded: Cr Coleman

That the Committee recommends to Council that:

1. The Minutes of the Audit and Risk Committee Meeting held on 26 September 2023 be received and noted.
2. The recommendations of the Audit and Risk Committee meeting held on 26 September 2023 be adopted:
  - a. The Committee requested copies of relevant Emergency Management Committee (EMC) minutes that discussed protocols, dated during Cyber Security Incident, to be shared with Audit and Risk Committee.
  - b. Committee questioned and discussed progression of Business Continuity Plans (BCP's) and contingency plans post cyber security incident.
  - c. Chair requested Manager Governance to provide a review and report on future framework delivery rather than development.
  - d. The Committee enquired on timeframes of when the workshop with Councillors be conducted and reported back to the Committee on Council's risk appetite, as need to progress.
  - e. Mayor requested the Chair to have oversight of the tender of internal audit provider.
3. The Committee discussed importance of progressing internal audit provider to enable continued services through caretaker period.

Carried

**Resolution No.: 8516**

**Moved: Cr Pickels**

**Seconded: Cr Franzmann**

**That Council:**

1. The Minutes of the Audit and Risk Committee Meeting held on 26 September 2023 be received and noted.
2. The recommendations of the Audit and Risk Committee meeting held on 26 September 2023 be adopted:

# UNCONFIRMED MINUTES

- a. The Committee requested copies of relevant Emergency Management Committee (EMC) minutes that discussed protocols, dated during Cyber Security Incident, to be shared with Audit and Risk Committee.
  - b. Committee questioned and discussed progression of Business Continuity Plans (BCP's) and contingency plans post cyber security incident.
  - c. Chair requested Manager Governance to provide a review and report on future framework delivery rather than development.
  - d. The Committee enquired on timeframes of when the workshop with Councillors be conducted and reported back to the Committee on Council's risk appetite, as need to progress.
  - e. Mayor requested the Chair to have oversight of the tender of internal audit provider.
3. The Committee discussed importance of progressing internal audit provider to enable continued services through caretaker period.

Carried

## 9.4

### Minor Community Grants Summary - September 2023

#### EXECUTIVE SUMMARY

This report summarises the minor community grants approved under delegation for the period 1 September to 30 September 2023.

Resolution No.: PECS1088

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Notes the minor community grants approved under delegation for the period 1 September to 30 September 2023.

Carried



# UNCONFIRMED MINUTES

**Resolution No.: 8517**

**Moved: Cr Franzmann**

**Seconded: Cr Pickels**

**That Council:**

- Notes the minor community grants approved under delegation for the period 1 September to 30 September 2023.**

**Carried**

## 9.5

## Major Grant Applications Summary Round One FY2023-2024

### EXECUTIVE SUMMARY

The purpose of this report is to consider the Community Grants Evaluation Panel's recommendations on the applications received during round one (1) of the Community Grants Program for FY2023-2024. A total of thirteen applications were received for Round One.

*Resolution No.: PECS1089*

*Moved: Cr Moffat*

*Seconded: Cr Pickels*

*That the Committee recommends that Council:*

- Approves Application 1 for the Community Grants Round One FY2023-2024 as follows:*

<i>Application 1</i>	<i>Dysart Golf Club Incorporated</i>
<i>Project</i>	<i>The club is planning an event to reward and recognize sponsors and volunteers for their work. Members and their families are also invited to participate in this event which will be held on 25 November.</i>
<i>Committee Recommendation</i>	
<i>Details</i>	<i>Approve \$2,020 (excluding GST)</i>
<i>Proposed Budget Source</i>	<i>Division 2</i>
<i>Carried</i>	

# UNCONFIRMED MINUTES

Resolution No.: PECS1090

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Approves Application 2 for the Community Grants Round One FY2023-2024 as follows:

Application 2		Moranbah Miners Memorial Incorporated – 3 Year Agreement
Project		Moranbah Miners Memorial is hosting its annual Memorial Ceremony on Friday 10 November 2023 at the Town Square.
<u>Committee Recommendation</u>		
Details		Approve \$10,000 (excluding GST) per year
Proposed Budget Source		Funded equally from Divisions 3, 4, 5 and 7
		Carried

Resolution No.: PECS1091

Moved: Cr Moffat

Seconded: Cr Coleman

That the Committee recommends that Council:

1. Approves Application 3 for the Community Grants Round One FY2023-2024 as follows:

Application 3		Hinterland Community Care Incorporated
Project		Hinterland Community Care are holding their Annual Client Christmas Party on 8 December 2023 for its Moranbah and Nebo clients.
<u>Committee Recommendation</u>		
Details		Approve \$4,200 (excluding GST)
Proposed Budget Source		Funded equally from Divisions 3, 4, 5
		Carried

# UNCONFIRMED MINUTES

Resolution No.: PECS1092

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

- Approves Application 4 for the Community Grants Round One FY2023-2024 as follows:

Application 4	Rock FM Association Incorporated (4RFM)
Project	4RFM are aiming to purchase a second Network Attached Storage (NAS) device as the current server has reached 98% capacity. The NAS server allows 4RFM to back up files and access them from a central storage device.
<u>Committee Recommendation</u>	
Details	Approve \$3,337.41 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

Resolution No.: PECS1093

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

- Approves Application 5 for the Community Grants Round One FY2023-2024 as follows:

Application 5	Moranbah Arts Council
Project	Moranbah Arts are planning on upgrading their sound and lighting equipment due to its use and age which will enhance local artist experience. The microphones will be used for performances, workshops and diverse activities in the region.
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

# UNCONFIRMED MINUTES

Resolution No.: PECS1094

Moved: Cr Pickels

Seconded: Cr Coleman

That the Committee recommends that Council:

1. Approves Application 6 for the Community Grants Round One FY2023-2024 as follows:

Application 6	Moranbah State High School P&C Association (MSHS) – 3 Year Agreement
Project	MSHS are having their Education and Career Pathways Expo which allows students and community members of the Isaac Region to discuss career pathways with employers, universities and other education providers.
<u>Committee Recommendation</u>	
Details	Approve \$8,000 (excluding GST) per year
Proposed Budget Source	Funded equally from Divisions 1, 2, 3, 4, 5, 6, 7 and 8
Carried	

Resolution No.: PECS1095

Moved: Cr Pickels

Seconded: Cr Moffat

That the Committee recommends that Council:

Approves Application 7 for the Community Grants Round One FY2023-2024 as follows:

Application 7	Moranbah Bowls Club Incorporated
Project	Moranbah Bowls Club is hosting its Annual Lawn Bowls Carnival Fundraiser on the 3 – 5 November and it is expected to have over 28 teams from across the region.
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

# UNCONFIRMED MINUTES

Resolution No.: PECS1096

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Approves Application 8 for the Community Grants Round One FY2023-2024 as follows:

Application 8	Moranbah Community Scholarship (MCS) LTD – 3-Year Agreement
Project	For over 25 years the MCS program has assisted local students and families with the costs of relocating and studying at university. Their goal is to encourage year 12 students to undertake tertiary education with the expectation that they will return in the future to the Isaac Region with acquired skills.
<u>Committee Recommendation</u>	
Details	Approve \$8,500 (excluding GST) per year
Proposed Budget Source	Funded equally from Divisions 3, 4, 5 and 7
Carried	

Resolution No.: PECS1097

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Approves Application 9 for the Community Grants Round One FY2023-2024 as follows:

Application 9	Moranbah Highlanders Swimming Club Incorporated
Project	The club is aiming to offer swimming activities and events to the Isaac community to a minimum cost seeking greater participation. The planned events include weekly club nights, swim camps and swimming Carnival.
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	



# UNCONFIRMED MINUTES

Resolution No.: PECS1098

Moved: Cr Moffat

Seconded: Cr Coleman

That the Committee recommends that Council:

- Approves Application 10 for the Community Grants Round One FY2023-2024 as follows:

Application 10	Clermont Junior Cricket Club
Project	<p>The club is hosting Queensland Bulls Masters Sportsman's Weekend on the 2 - 4 November 2023.</p> <p>The weekend plan includes the Queensland Bulls to visit Clermont and Surrounds to provide cricket clinics at the local schools as well as a fundraising dinner and a game of cricket which is the local Seniors against the Bulls Masters.</p>
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 6
Carried	
NOTE: The Committee requested an update on the Clermont Junior Cricket Club leasing status.	

Resolution No.: PECS1099

Moved: Cr Pickels

Seconded: Cr Coleman

That the Committee recommends that Council:

- Approves Application 11 for the Community Grants Round One FY2023-2024 as follows:

Application 11	Middlemount Rodeo Association Incorporated
Project	<p>Middlemount Rodeo Association (MRA) is aiming to hold two major events in 2024 as follows:</p> <ul style="list-style-type: none"><li>A Campdraft which is a 3-day event and hosts around 200 competitors at the Rodeo Grounds from 3 to 6 May 2024 and,</li></ul>

# UNCONFIRMED MINUTES

	- A Rodeo night event which gathers a large number of spectators from across the region, it is expected to have around 800 to 1,000 attendees.
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 7
Carried	

Resolution No.: PECS1100

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

- Approves Application 11 for the Community Grants Round One FY2023-2024 as follows:

<b>Application 12</b>	<b>Capella Tieri Middlemount Community Support Network Incorporated (CTM Links) (auspicing for Christmas Carnival Committee)</b>
Project	The Middlemount Community Christmas Carnival is an annual event which brings the community of Middlemount together. They have applied for Councils support of \$6,500, however only \$5,000 supported by quotes provided.
<u>Committee Recommendation</u>	
Details	Approve \$5,000 (excluding GST)
Proposed Budget Source	Division 7
Carried	

Resolution No.: PECS1101

Moved: Cr Pickels

Seconded: Cr Moffat

That the Committee recommends that Council:

- Approves Application 13 for the Community Grants Round One FY2023-2024 as follows:

# UNCONFIRMED MINUTES

<b>Application 13</b>		<b>Middlemount Boxing and Fitness</b>
<b>Project</b>	Middlemount Boxing and Fitness are hosting their annual Fight Night at Middlemount Community Hall on 4 November 2023.	
<b><u>Committee Recommendation</u></b>		
<b>Details</b>	Approve \$10,000 (excluding GST)	
<b>Proposed Budget</b>	Division 7 - \$5,000	
<b>Source</b>	Divisions 2, 3, 4, 5 & 8 \$1,000 each	
		Carried

Resolution No.: PECS1102

Moved: Cr Pickels

Seconded: Cr Coleman

That the Committee recommends that Council:

1. Advises the Community Grants Round One FY2023-2024 successful applicants that the grant constitutes sponsorship of the event and Isaac Regional Council is to be recognised in the same manner as equivalent corporate sponsors in addition to any acknowledgement requirements within the Community Grants Guidelines.

Carried

Resolution No.: 8518

Moved: Cr Moffat

Seconded: Cr Vea Vea

That Council:

1. Approves Application 1 for the Community Grants Round One FY2023-2024 as follows:

Application 1		Dysart Golf Club Incorporated
Project	The club is planning an event to reward and recognize sponsors and volunteers for their work. Members and their families are also invited to participate in this event which will be held on 25 November.	
Council Resolution		
Details	Approves \$2,020 (excluding GST)	

# UNCONFIRMED MINUTES

<b>Proposed Budget Source</b>	<b>Division 2</b>
<b>Carried</b>	

## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 2 Moranbah Miners Memorial Incorporated – 3 Year Agreement as Cr West is a Moranbah Miners Memorial Incorporated Executive Committee Member. Cr West left the meeting room at 10.24am and did not participate in the discussion or vote for Report 9.5 Application 2.

**Resolution No.:** 8519

**Moved:** Cr Moffat

**Seconded:** Cr Pickels

**That Council:**

1. Approves Application 2 for the Community Grants Round One FY2023-2024 as follows:

<b>Application 2</b>	<b>Moranbah Miners Memorial Incorporated – 3 Year Agreement</b>
<b>Project</b>	Moranbah Miners Memorial is hosting its annual Memorial Ceremony on Friday 10 November 2023 at the Town Square.
<b>Council Resolution</b>	
<b>Details</b>	<b>Approves \$10,000 (excluding GST) per year</b>
<b>Proposed Budget Source</b>	<b>Funded equally from Divisions 3, 4, 5 and 7</b>
<b>Carried</b>	

## ATTENDANCE

Cr Simon West returned to the meeting room at 10.30am.

# UNCONFIRMED MINUTES

## DECLARABLE CONFLICT OF INTEREST

Mayor Anne Baker declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 3 Hinterland Community Care Incorporated as Mayor Anne Baker's husband receives support from Hinterland Community Care Incorporated. Mayor Anne Baker left the meeting room at 10.31am and did not participate in the discussion or vote for Report 9.5 Application 3.

The Deputy Mayor Cr Kelly Vea Vea assumed the position of Chair while the Mayor has not in the meeting room.

**Resolution No.: 8520**

**Moved: Cr Franzmann**

**Seconded: Cr Coleman**

**That Council:**

- Approves Application 3 for the Community Grants Round One FY2023-2024 as follows:**

<b>Application 3</b>	<b>Hinterland Community Care Incorporated</b>
<b>Project</b>	Hinterland Community Care are holding their Annual Client Christmas Party on 8 December 2023 for its Moranbah and Nebo clients.
<b>Council Resolution</b>	
<b>Details</b>	Approves \$4,200 (excluding GST)
<b>Proposed Budget Source</b>	Funded equally from Divisions 3, 4, 5
Carried	

## ATTENDANCE

Mayor Anne Baker returned to the meeting room at 10.31am and assumed the position of Chair on her return to the meeting room.

# UNCONFIRMED MINUTES

**Resolution No.:** 8521

**Moved:** Cr Vea Ve

**Seconded:** Cr West

**That Council:**

1. Approves Application 4 for the Community Grants Round One FY2023-2024 as follows:

Application 4	Rock FM Association Incorporated (4RFM)
Project	4RFM are aiming to purchase a second Network Attached Storage (NAS) device as the current server has reached 98% capacity. The NAS server allows 4RFM to back up files and access them from a central storage device.
<b>Council Resolution</b>	
Details	Approves \$3,337.41 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

**Resolution No.:** 8522

**Moved:** Cr Vea Ve

**Seconded:** Cr Franzmann

**That Council:**

1. Approves Application 5 for the Community Grants Round One FY2023-2024 as follows:

Application 5	Moranbah Arts Council
Project	Moranbah Arts are planning on upgrading their sound and lighting equipment due to its use and age which will enhance local artist experience. The microphones will be used for performances, workshops and diverse activities in the region.
<b>Council Resolution</b>	
Details	Approves \$5,000 (excluding GST)

# UNCONFIRMED MINUTES

<b>Proposed Budget Source</b>	<b>Funded equally from Divisions 3, 4 and 5</b>
<b>Carried</b>	

**Resolution No.:** 8523

**Moved:** Cr Coleman

**Seconded:** Cr Vea Vea

**That Council:**

1. Approves Application 6 for the Community Grants Round One FY2023-2024 as follows:

<b>Application 6</b>	<b>Moranbah State High School P&amp;C Association (MSHS) – 3 Year Agreement</b>
<b>Project</b>	MSHS are having their Education and Career Pathways Expo which allows students and community members of the Isaac Region to discuss career pathways with employers, universities and other education providers.
<b>Council Resolution</b>	
<b>Details</b>	<b>Approves \$8,000 (excluding GST) per year</b>
<b>Proposed Budget Source</b>	<b>Funded equally from Divisions 1, 2, 3, 4, 5, 6, 7 and 8</b>
<b>Carried</b>	

## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 7 Moranbah Bowls Club Incorporated as Cr West is an Executive Committee Member of the Moranbah Bowls Club. Cr Simon West left the meeting room at 10.44am and did not participate in the discussions or vote for Report 9.5 Application 7.

## DECLARABLE CONFLICT OF INTEREST

Cr Simon West declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 8 Moranbah Community Scholarship Ltd as Cr West is a Director of the Moranbah Community Scholarship Ltd Board. Cr West left the meeting room at 10.44am and did not participate in the discussion or vote for Report 9.5 Application 8.



# UNCONFIRMED MINUTES

**Resolution No.: 8524**

**Moved: Cr Austen**

**Seconded: Cr Franzmann**

**That Council:**

1. Approves Application 7 for the Community Grants Round One FY2023-2024 as follows:

Application 7	Moranbah Bowls Club Incorporated
Project	Moranbah Bowls Club is hosting its Annual Lawn Bowls Carnival Fundraiser on the 3 – 5 November and it is expected to have over 28 teams from across the region.
<b>Council Resolution</b>	
Details	Approves \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

**Resolution No.: 8525**

**Moved: Cr Vea Vea**

**Seconded: Cr Austen**

**That Council:**

1. Approves Application 8 for the Community Grants Round One FY2023-2024 as follows:

Application 8	Moranbah Community Scholarship (MCS) LTD – 3-Year Agreement
Project	For over 25 years the MCS program has assisted local students and families with the costs of relocating and studying at university. Their goal is to encourage year 12 students to undertake tertiary education with the expectation that they will return in the future to the Isaac Region with acquired skills.
<b>Council Resolution</b>	
Details	Approves \$8,500 (excluding GST) per year
Proposed Budget Source	Funded equally from Divisions 3, 4, 5 and 7
Carried	

# UNCONFIRMED MINUTES

## ATTENDANCE

Cr Simon West returned to the meeting room at 10.54am.

**Resolution No.:** 8526

**Moved:** Cr Vea Vea

**Seconded:** Cr Franzmann

**That Council:**

1. Approves Application 9 for the Community Grants Round One FY2023-2024 as follows:

Application 9	Moranbah Highlanders Swimming Club Incorporated
Project	The club is aiming to offer swimming activities and events to the Isaac community to a minimum cost seeking greater participation. The planned events include weekly club nights, swim camps and swimming Carnival.
Council Resolution	
Details	Approves \$5,000 (excluding GST)
Proposed Budget Source	Funded equally from Divisions 3, 4 and 5
Carried	

**Resolution No.:** 8527

**Moved:** Cr Franzmann

**Seconded:** Cr Coleman

**That Council:**

1. Approves Application 10 for the Community Grants Round One FY2023-2024 as follows:

# UNCONFIRMED MINUTES

Application 10 Clermont Junior Cricket Club	
Project	<p>The club is hosting Queensland Bulls Masters Sportsman's Weekend on the 2 - 4 November 2023.</p> <p>The weekend plan includes the Queensland Bulls to visit Clermont and Surrounds to provide cricket clinics at the local schools as well as a fundraising dinner and a game of cricket which is the local Seniors against the Bulls Masters.</p>
<b>Council Resolution</b>	
Details	Approves \$5,000 (excluding GST)
Proposed Budget Source	Division 6
Carried	

Resolution No.: 8528

Moved: Cr Pickels

Seconded: Cr Moffat

That Council:

- Approves Application 11 for the Community Grants Round One FY2023-2024 as follows:

Application 11 Middlemount Rodeo Association Incorporated	
Project	<p>Middlemount Rodeo Association (MRA) is aiming to hold two major events in 2024 as follows:</p> <ul style="list-style-type: none"><li>- A Campdraft which is a 3-day event and hosts around 200 competitors at the Rodeo Grounds from 3 to 6 May 2024 and,</li><li>- A Rodeo night event which gathers a large number of spectators from across the region, it is expected to have around 800 to 1,000 attendees.</li></ul>
<b>Council Resolution</b>	
Details	Approves \$5,000 (excluding GST)
Proposed Budget Source	Division 7
Carried	

# UNCONFIRMED MINUTES

## DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a Declarable Conflict of Interest for Report 9.5 Major Grant Applications Summary Round One FY2023-2024 Application 12 as Cr Pickels is an active member of the Middlemount Christmas Carnival Organising Committee. Cr Pickels left the meeting room at 11.03am and did not participate in the discussions or vote for Report 9.5 Application 12.

**Resolution No.:** 8529

**Moved:** Cr Vea Vea **Seconded:** Cr Moffat

**That Council:**

1. Approves Application 12 for the Community Grants Round One FY2023-2024 as follows:

Application 12	Capella Tieri Middlemount Community Support Network Incorporated (CTM Links) (auspicing for Christmas Carnival Committee)
Project	The Middlemount Community Christmas Carnival is an annual event which brings the community of Middlemount together. They have applied for Councils support of \$6,500, however only \$5,000 supported by quotes provided.
<b>Council Resolution</b>	
Details	Approves \$5,000 (excluding GST)
Proposed Budget Source	Division 7
Carried	

## ATTENDANCE

Cr Jane Pickels returned to the meeting room at 11.04am.

# UNCONFIRMED MINUTES

**Resolution No.: 8530**

**Moved: Cr Pickels**

**Seconded: Cr Vea Vea**

**That Council:**

1. Approves Application 13 for the Community Grants Round One FY2023-2024 as follows:

<b>Application 13</b>	<b>Middlemount Boxing and Fitness</b>
<b>Project</b>	Middlemount Boxing and Fitness are hosting their annual Fight Night at Middlemount Community Hall on 4 November 2023.
<b>Council Resolution</b>	
<b>Details</b>	Approves \$10,000 (excluding GST) noting the State wide significance of this event showcasing locally grown professionals.
<b>Proposed Budget Source</b>	Division 7 - \$5,000 Divisions 2, 3, 4, 5 and 8 \$1,000 each
<b>Carried</b>	

**Resolution No.: 8531**

**Moved: Cr Franzmann**

**Seconded: Cr Moffat**

**That Council:**

1. Advises the Community Grants Round One FY2023-2024 successful applicants that the grant constitutes sponsorship of the event and Isaac Regional Council is to be recognised in the same manner as equivalent corporate sponsors in addition to any acknowledgement requirements within the Community Grants Guidelines.

**Carried**

# UNCONFIRMED MINUTES

9.6

Isaac Arts and Cultural Advisory Committee Minutes – 28 September 2023

## EXECUTIVE SUMMARY

The Isaac Arts and Cultural Advisory Committee (IACAC) provides guidance to Council about the implementation of arts related policies and plans, plus advice on the development and delivery of the Regional Arts Development Fund (RADF). This report requests that Council receives and notes the Minutes from the IACAC meeting held on 28 September 2023 and presents committee recommendations for consideration.

Resolution No.: PECS1103

Moved: Cr Moffat

Seconded: Cr Pickels

That the Committee recommends that Council:

1. *Receives and notes the Minutes of the Isaac Arts and Cultural Advisory Committee from its meeting held on Thursday, 28 September 2023.*
2. *Accepts the recommendations of the Isaac Arts and Cultural Advisory Committee meeting held on Thursday, 28 September 2023*
  - I. *Endorses the 2023-2024 Regional Arts Development Fund (RADF) grant funding priorities as:*
    - *Community resilience: Using arts and cultural initiatives as a tool for positive social impact.*
    - *Local content/local product: Valuing our local artists, performers, creators and arts administrators.*
    - *Place-making: Facilitating creative activation of places and spaces.*
    - *Lifelong learning: Supporting opportunities for growth.*
  - II. *Endorses the 2023-2024 Regional Arts Development Fund program being delivered through:*
    - *RADF grants program with two funding rounds; and*
    - *Council-led initiatives being:*
      - *Implementation of Isaac's Arts and Cultural Action Plan*
      - *Arts and cultural activities that recognise, celebrate and promote First Nations' culture*
      - *2024 St Lawrence Wetlands Weekend arts and cultural activities*
  - III. *Approves in principle the funding of the Regional Arts Development Fund 2022-2023 application from Moranbah Arts Council Incorporated for the "Upgrade Audio and Lighting Equipment" project to the amount of \$2,000.00 (excluding GST), pending the below further*

# UNCONFIRMED MINUTES

*information is provided for consideration at Planning, Environment and Community Services Standing Committee on 10 October 2023.*

- *Details of funding of the project,*
- *Specifics about the audio and visual equipment being purchase and*
- *Any information relevant to how this project would benefit the wider Isaac Community and other users or groups.*

3. *Notes the Isaac Arts and Cultural Advisory Committee received a report relating to the online platform, SmartyGrants, which is an option for administering Council's Regional Arts Development Funds grants program, with further internal consultation to gauge appetite to incorporate all Isaac grants.*

*Carried*

**Resolution No.: 8532**

**Moved: Cr Coleman**

**Seconded: Cr Pickels**

**That Council:**

- 1. Receives and notes the Minutes of the Isaac Arts and Cultural Advisory Committee from its meeting held on Thursday, 28 September 2023.**
- 2. Accepts the recommendations of the Isaac Arts and Cultural Advisory Committee meeting held on Thursday, 28 September 2023**
  - I. Endorses the 2023-2024 Regional Arts Development Fund (RADF) grant funding priorities as:**
    - **Community resilience: Using arts and cultural initiatives as a tool for positive social impact.**
    - **Local content/local product: Valuing our local artists, performers, creators and arts administrators.**
    - **Place-making: Facilitating creative activation of places and spaces.**
    - **Lifelong learning: Supporting opportunities for growth.**
  - II. Endorses the 2023-2024 Regional Arts Development Fund program being delivered through:**
    - **RADF grants program with two funding rounds; and**
    - **Council-led initiatives being:**
      - **Implementation of Isaac's Arts and Cultural Action Plan**
      - **Arts and cultural activities that recognise, celebrate and promote First Nations' culture**
      - **2024 St Lawrence Wetlands Weekend arts and cultural activities**



III. Approves in principle the funding of the Regional Arts Development Fund 2022-2023 application from Moranbah Arts Council Incorporated for the “Upgrade Audio and Lighting Equipment” project to the amount of \$2,000.00 (excluding GST), pending the below further information is provided for consideration at Planning, Environment and Community Services Standing Committee on 10 October 2023.

- Details of funding of the project,
- Specifics about the audio and visual equipment being purchase and
- Any information relevant to how this project would benefit the wider Isaac Community and other users or groups.

3. Notes the Isaac Arts and Cultural Advisory Committee received a report relating to the online platform, SmartyGrants, which is an option for administering Council’s Regional Arts Development Funds grants program, with further internal consultation to gauge appetite to incorporate all Isaac grants.

Carried

## 9.7

## Isaac Region Museums Closure Arrangements December 2023 - March 2024

### EXECUTIVE SUMMARY

The purpose of this report is to seek endorsement from Council regarding the operating arrangements for the region’s two staffed museums for the period December 2023 to March 2024.

Resolution No.: PECS1104

Moved: Cr Moffat

Seconded: Cr Coleman

*That the Committee recommends that Council:*

1. Approves the seasonal closure of the Clermont Historical Centre from close of business Saturday, 16 December 2023, reopening Wednesday 27 March 2024.
2. Notes the closure of the Historic Nebo Museum will be in accordance with Council’s adopted Christmas closure arrangements with the facility opening on-demand if resourcing precludes a staffed presence during normal opening hours.

Carried

# UNCONFIRMED MINUTES

**Resolution No.: 8533**

**Moved: Cr Ve a Ve a**

**Seconded: Cr Franzmann**

**That Council:**

- 1. Approves the seasonal closure of the Clermont Historical Centre from close of business Saturday, 16 December 2023, reopening Wednesday 27 March 2024.**
- 2. Notes the closure of the Historic Nebo Museum will be in accordance with Council's adopted Christmas closure arrangements with the facility opening on-demand if resourcing precludes a staffed presence during normal opening hours.**

**Carried**

**9.8**

## **Greater Whitsunday Communities – Strengthening Communities Across the Isaac Region Report**

### **EXECUTIVE SUMMARY**

This report presents the reporting of activities undertaken by Greater Whitsunday Communities during the 2022/2023 Financial Year.

**Resolution No.: PECS1105**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**That the Committee recommends that Council:**

- 1. Receives and notes the 'Greater Whitsunday Communities – Strengthening Communities Across the Isaac Region July 2022 - June 2023' report, prepared by Greater Whitsunday Communities as a summary of the organisation's activities in the Isaac region during the 2022/2023 financial year.**

**Carried**

# UNCONFIRMED MINUTES

**Resolution No.: 8534**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**That Council:**

- 1. Receives and notes the 'Greater Whitsunday Communities – Strengthening Communities Across the Isaac Region July 2022 - June 2023' report, prepared by Greater Whitsunday Communities as a summary of the organisation's activities in the Isaac region during the 2022/2023 financial year.**

**Carried**

**9.9**

**Planning, Environment and Community Services FY2023/2024 Capital Projects Progress Report – September 2023**

## EXECUTIVE SUMMARY

This report is to provide an update to the Planning, Environment and Community Services Standing Committee and Council, of the progress in the delivery of the Planning, Environment and Community Services 2023/2024 Capital Works Program.

*Resolution No.: PECS1106*

*Moved: Cr Coleman*

*Seconded: Cr Moffat*

*That the Committee recommends that Council:*

- 1. Receives and notes the monthly Planning, Environment and Community Services 2023/2024 Capital Progress Summary Report.*

*Carried*

# UNCONFIRMED MINUTES

**Resolution No.: 8535**

**Moved: Cr Ve a Ve a**

**Seconded: Cr Austen**

**That Council:**

- 1. Receives and notes the monthly Planning, Environment and Community Services 2023/2024 Capital Progress Summary Report.**

**Carried**

**9.10**

**St Lawrence Wetlands Weekend 2023 Event Evaluation and 2024 Save the Date**

## EXECUTIVE SUMMARY

The purpose of this report is to provide an overview of the 2023 St Lawrence Wetlands Weekend event evaluation, seek endorsement of the proposed date for the 2024 St Lawrence Wetlands Weekend event and early adoption of some event fees and charges.

*Resolution No.: PECS1107*

*Moved: Cr Coleman*

*Seconded: Cr Moffat*

*That the Committee recommends that Council:*

- 1. Receives and notes the 2023 St Lawrence Wetlands Weekend event evaluation.*
- 2. Endorses the date for the 2024 St Lawrence Wetlands Weekend event be held 21 - 23 June 2024.*
- 3. Receives and notes the draft 2024 St Lawrence Wetlands Weekend event partnership prospectus.*
- 4. Adopts the following early fees and charges listed below for the 2024 St Lawrence Wetlands Weekend ticket sales, inclusive of GST:*

# UNCONFIRMED MINUTES

Classification	Description	Cost Recovery or Non-Cost Recovery	Head of Power (Relevant Act)	Section Number:	GST Inclusive	2023/2024 Fee
<i>Purchase of tickets via ticket agencies will incur transaction and merchant fee, which are charged at the discretion of the ticketing platform provider.</i>						
General Admission	General Weekend Admission – Adult	NCR			Yes	\$25.00
	General Weekend Admission – Child (5-16 years)	NCR			Yes	\$5.00
	General Weekend Admission – Child (under 5 years)	NCR			N/A	\$0
	General Weekend Admission – Volunteer	NCR			N/A	\$0
	General Weekend Admission – Local residing postcode 4707	NCR			Yes	\$12.50
Stalls	Stallholder Fee	NCR			Yes	\$30.00
	Food Vendor Site (weekend rate)	NCR			Yes	\$100.00
Camping	Camping/Caravanning one night	NCR			Yes	\$25.00
	Camping/Caravanning two nights	NCR			Yes	\$40.00
	Camping/Caravanning three nights	NCR			Yes	\$55.00

# UNCONFIRMED MINUTES

	Camping/Caravanning four nights  Note: includes a fifth night Free of Charge	NCR			Yes	\$65.00
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Carried

Resolution No.: 8536

Moved: Cr Pickels

Seconded: Cr Coleman

That Council:

1. Receives and notes the 2023 St Lawrence Wetlands Weekend event evaluation.

2. Endorses the date for the 2024 St Lawrence Wetlands Weekend event be held 21 - 23 June 2024.

3. Receives and notes the draft 2024 St Lawrence Wetlands Weekend event partnership prospectus.

4. Adopts the following early fees and charges listed below for the 2024 St Lawrence Wetlands Weekend ticket sales, inclusive of GST:

Classification	Description	Cost Recovery or Non-Cost Recovery	Head of Power (Relevant Act)	Section Number:	GST Inclusive	2023/ 2024 Fee
Purchase of tickets via ticket agencies will incur transaction and merchant fee, which are charged at the discretion of the ticketing platform provider.						
General Admission	General Weekend Admission – Adult	NCR			Yes	\$25.00
	General Weekend Admission – Child (5-16 years)	NCR			Yes	\$5.00

# UNCONFIRMED MINUTES

	General Weekend Admission – Child (under 5 years)	NCR			N/A	\$0
	General Weekend Admission – Volunteer	NCR			N/A	\$0
	General Weekend Admission – Local residing postcode 4707	NCR			Yes	\$12.50
Stalls	Stallholder Fee	NCR			Yes	\$30.00
	Food Vendor Site (weekend rate)	NCR			Yes	\$100.00
Camping	Camping/Caravanning one night	NCR			Yes	\$25.00
	Camping/Caravanning two nights	NCR			Yes	\$40.00
	Camping/Caravanning three nights	NCR			Yes	\$55.00
	Camping/Caravanning four nights Note: includes a fifth night Free of Charge	NCR			Yes	\$65.00
						Carried



# UNCONFIRMED MINUTES

9.11

## 2024 and 2025 St Lawrence Wetlands Weekend Event Procurement Policy Exception – Tender Consideration Plan

### EXECUTIVE SUMMARY

The purpose of this report is to seek a Council Resolution to prepare a Tender Consideration Plan for the procurement activities associated with the St Lawrence Wetlands Weekend, as an exception to the Default Contracting Procedures of the *Local Government Regulation 2012 Section 230(1)(a)*.

Resolution No.: PECS1108

Moved: Cr Pickels

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Approves by resolution to prepare a quote or tender consideration plan as an exception under the *Local Government Regulation 2012 Section 230(1)(a)* for the purpose of allowing Council to establish contractual arrangements for artistic elements, goods and services required for the 2024 and 2025 St Lawrence Wetlands Weekend events.

Carried

Resolution No.: 8537

Moved: Cr Pickels

Seconded: Cr Franzmann

That Council:

1. Approves by resolution to prepare a quote or tender consideration plan as an exception under the *Local Government Regulation 2012 Section 230(1)(a)* for the purpose of allowing Council to establish contractual arrangements for artistic elements, goods and services required for the 2024 and 2025 St Lawrence Wetlands Weekend events.

Carried

## 9.12

## Engineering and Infrastructure 2023/2024 Capital Projects Progress Report

### EXECUTIVE SUMMARY

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

Resolution No.: E&I0719

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.

Carried

Resolution No.: 8538

Moved: Cr Pickels

Seconded: Cr West

That Council:

1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.

Carried

## 9.13

## Transport Infrastructure Development Scheme Four Year Works Program 2024-2028

### EXECUTIVE SUMMARY

This report seeks endorsement of the Transport Infrastructure Development Scheme (TIDS) four year works program (2024/25 – 2027/28) to be submitted to the Bowen Basin Regional Roads and Transport Group for consideration. Part of the responsibility of the group is the management of the Transport Infrastructure Development Scheme (TIDS) program and its investment on the regional transport network.

# UNCONFIRMED MINUTES

Resolution No.: E&I0720

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Endorses the new 4-year TIDS program (2024/25 to 2027/28) for submission to the Bowen Basin Regional Roads and Transport Group:

Project	Description	Allocation Year (TIDS Contribution)			
		2024/25	2025/26	2026/27	2027/28
Golden Mile Road (Various Sections)	Pavement Rehabilitation			\$50,000	\$550,000
New Floodways (various roads)	Construct new floodways on unsealed rural roads	\$670,000	\$650,000	\$500,000	\$500,000
Peak Downs Mine Road	Pavement Rehabilitation	\$734,000	\$444,000		
Saraji Road	Pavement Rehabilitation	\$40,000	\$350,000		\$500,000
Moranbah Access Road	Pavement Rehabilitation			\$1,000,000	
Total		\$1,444,000	\$1,444,000	\$1,550,000	\$1,550,000

Carried

# UNCONFIRMED MINUTES

Resolution No.: 8539

Moved: Cr Pickels

Seconded: Cr Franzmann

That Council:

- Endorses the new 4-year TIDS program (2024/25 to 2027/28) for submission to the Bowen Basin Regional Roads and Transport Group:

Project	Description	Allocation Year (TIDS Contribution)			
		2024/25	2025/26	2026/27	2027/28
Golden Mile Road (Various Sections)	Pavement Rehabilitation			\$50,000	\$550,000
New Floodways (various roads)	Construct new floodways on unsealed rural roads	\$670,000	\$650,000	\$500,000	\$500,000
Peak Downs Mine Road	Pavement Rehabilitation	\$734,000	\$444,000		
Saraji Road	Pavement Rehabilitation	\$40,000	\$350,000		\$500,000
Moranbah Access Road	Pavement Rehabilitation			\$1,000,000	
Total		\$1,444,000	\$1,444,000	\$1,550,000	\$1,550,000

Carried

# UNCONFIRMED MINUTES

---

## DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a Declarable Conflict of Interest for Report 9.14 Exception Based Contractual Arrangements Phillis Pit as her son's business does contract work with the Property owner in question.

---

## ATTENDANCE

Cr Jane Pickels left the meeting room at 11.40am.

**Resolution No.: 8540**

**Moved: Cr Vea Vea**

**Seconded: Cr Moffat**

**That Council resolves that Cr Jane Pickels remain in the meeting room for discussion and vote for Report 9.14 Exception Based Contractual Arrangements – Phillis Pit as Cr Pickels son's business provides some contract work for the property owners and is not a direct employee and does not have any influence in regard to this Report.**

**Carried**

---

## ATTENDANCE

Cr Jane Pickels left the meeting room at 11.41am.

**9.14**

**Exception Based Contractual Arrangements – Phillis Pit**

## EXECUTIVE SUMMARY

The purpose of this report is to seek retrospective endorsement for the use of gravel sourced from the Phillis Pit under the exception provisions for entering into medium or large sized contractual arrangements within s235 (a) of the *Local Government Regulations 2012*.

# UNCONFIRMED MINUTES

Resolution No.: E&I0721

Moved: Cr Moffat

Seconded: Cr West

That the Committee recommends that Council:

1. Retrospectively, resolves it is satisfied that there is only 1 supplier who is reasonably available to source a supply of gravel in the local area, given the proximity of supply and associated costs and haulage impacts.

Carried

**Resolution No.: 8541**

**Moved: Cr West**

**Seconded: Cr Franzmann**

**That Council:**

1. Retrospectively, resolves it is satisfied that there is only 1 supplier who is reasonably available to source a supply of gravel in the local area, given the proximity of supply and associated costs and haulage impacts.

Carried

**9.15**

**Additional Full Time Equivalent Roads Maintenance Performance Contract Labourer Positions**

## EXECUTIVE SUMMARY

The purpose of this report is to seek approval for the appointment of two (2) additional Fixed Term, Full Time Equivalent (FTE) of two (2) Roads Maintenance Performance Contract Labourer positions within the Infrastructure, Parks and Recreation Department, which are fully recoverable against the existing Roads Maintenance Performance Contract (RMPC).

The request is to ensure continued maintenance at rest area facilities located on state-controlled roads after failing to attract suitable and sustainable contract services through recent tender processes.

## UNCONFIRMED MINUTES

Resolution No.: E&I0722

Moved: Cr West

Seconded: Cr Coleman

That the Committee recommends that Council:

1. Approves, for a period of 3 years, two (2) additional fixed term, Full Time Equivalent Roads Maintenance Performance Contract Labourer positions within the Infrastructure, Parks and Recreation Department.

Carried

Resolution No.: 8542

Moved: Cr Franzmann

Seconded: Cr West

That Council:

1. Approves, for a period of 3 years, two (2) additional fixed term, Full Time Equivalent Roads Maintenance Performance Contract Labourer positions within the Infrastructure, Parks and Recreation Department.

Carried

9.16

**Proposed Private and Affordable Housing Rental Increase - Council Owned Properties**

### EXECUTIVE SUMMARY

The purpose of this report is to provide council with information on the current rental rates and proposed rental rate increases for council owned affordable and private rental properties.



# UNCONFIRMED MINUTES

Resolution No.: E&I0723

Moved: Cr West

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Endorses the proposed increase in Housing - External Private Rental Rates.
2. Endorses the proposed increase in Housing - Affordable Rental Rates.
3. Endorses the implementation of the prescribed rate increases over a two-year period.
4. Endorses proposed rental rates for all new tenancies subject to Recommendations 1 and 2 above.

Carried

Resolution No.: 8543

Moved: Cr Moffatt

Seconded: Cr West

That Council:

1. Receives the Proposed Private and Affordable Housing Rental Increase - Council Owned Properties Report which includes explanation that no increases had been implemented since 2018/2019.
2. Endorses the proposed increase in Housing - External Private Rental Rates.
3. Endorses the proposed increase in Housing - Affordable Rental Rates.
4. Endorses the implementation of the prescribed rate increases over a two-year period.
5. Endorses proposed rental rates for all new tenancies subject to Recommendations 2 and 3 above.
6. Ensures that Council correspondence with the affected tenants provides background to the increase and its proposed phasing.

Carried

# UNCONFIRMED MINUTES

9.17

## Water and Waste 2023-24 Capital Projects Progress Report – October 2023

### EXECUTIVE SUMMARY

This report is to provide an update to the Water and Waste Standing Committee and Council on the progress in the delivery of the Water and Waste 2023/24 Capital Works Program.

Resolution No.: W&W0467

Moved: Cr Ve a Ve a

Seconded: Cr Franzmann

That the Committee recommends that Council:

1. Receives and notes the monthly Water and Waste Directorate 2023/2024 Capital Projects Progress Report.

Carried

**Resolution No.: 8544**

**Moved: Cr West**

**Seconded: Cr Franzmann**

**That Council:**

1. **Receives and notes the monthly Water and Waste Directorate 2023/2024 Capital Projects Progress Report.**

**Carried**

9.18

## Water and Wastewater Preventive Maintenance Program Update

### EXECUTIVE SUMMARY

This report summarises the implementation pathway of the Water and Wastewater Preventive Maintenance Programme and the progress of the program to date.

Resolution No.: W&W0468

Moved: Cr Ve a Ve a

Seconded: Cr Franzmann

# UNCONFIRMED MINUTES

*That the Committee recommends that Council:*

1. *Notes the contents of the Water and Wastewater Preventive Maintenance Program Update.*

*Carried*

**Resolution No.: 8545**

**Moved: Cr Moffatt**

**Seconded: Cr Franzmann**

**That Council:**

1. **Notes the contents of the Water and Wastewater Preventive Maintenance Program Update.**

**Carried**

## 10. OFFICER REPORTS

### 10.1

### **Review of 2023/2024 Schedule of Fees and Charges for Material Change of Use – Industrial Activities – Extractive Industry**

## EXECUTIVE SUMMARY

Council has received a recent request for the reduction of Council's development application fees for a Development Permit for a Material Change of Use for Extractive Industry (Sand Quarry). A review of Council's 2023/2024 Schedule of Fees and Charges for Material Change of Use – Industrial Activities – Extractive Industry has been undertaken to consider the request and make recommendation on the suitability of Council's current adopted fees for Extractive Industry uses.

**Resolution No.: 8546**

**Moved: Cr Pickels**

**Seconded: Cr Coleman**

**That Council:**

# UNCONFIRMED MINUTES

1. Approve an amendment to the 2023/2024 Schedule of Fees and Charges for Material Change of Use – Industrial Activities to:
  - i. Insert an additional line for Material Change of Use – Code Assessable – Extractive Industry – up to 10,000 tonnes p.a. \$15,000.
  - ii. Amend Material Change of Use – Code Assessable – Extractive Industry – up to 999,999 tonnes p.a. to 10,001 to 999,999 tonnes p.a.
  - iii. Insert an additional line for Material Change of Use – Impact Assessable – Extractive Industry – up to 10,000 tonnes p.a. \$17,000.
  - iv. Amend Material Change of Use – Impact Assessable – Extractive Industry – up to 999,999 tonnes p.a. to 10,001 to 999,999 tonnes p.a.

Carried

## PROCEDURAL MOTION:

Resolution No.: 8547

Moved: Cr Franzmann

Seconded: Cr Moffat

That Council adjourn the meeting at 12.36pm.

Carried

## PROCEDURAL MOTION:

Resolution No.: 8548

Moved: Cr West

Seconded: Cr Coleman

That Council resume the meeting at 1.29pm.

Carried

## 10.2

## Minor Infrastructure and Inclusive Facilities Fund Grant Application

### EXECUTIVE SUMMARY

The Minor Infrastructure and Inclusive Facilities Fund Program (through *Activate! Queensland*) provides targeted investment for priority infrastructure projects that enhance the accessibility and inclusiveness of community level sports and active recreation. Round 2 of the Minor Infrastructure Program has been brought forward and will be delivered with the Inclusive Facilities Fund. Funding is available to support applications requesting new or upgraded infrastructure, within the following categories:

- Inclusive and Accessible
- Safe, Quality and Efficient

The St Lawrence sports grounds amenities facility requires attention. The facility has been identified as being eligible for funding under the above program, within the category of Inclusive and Accessible.

**Resolution No.: 8549**

**Moved: Cr West**

**Seconded: Cr Franzmann**

**That Council:**

1. **Notes the Minor Infrastructure and Inclusive Facilities Fund grant provided by the Queensland Government (via Activate! Queensland) for the purposes of enhancing accessibility and inclusiveness of community level sports and active recreation.**
2. **Notes the closing date for submissions of 16 November 2023 with project completion by November 2025**
3. **Endorses the grant application for the upgrading of the St Lawrence sportsgrounds amenities.**
4. **Approves that should the grant application be successful a Council contribution up to \$300,000 be included across the 2024-2025/2025-2026 financial year budgets funded from Parks & Recreation depreciation funds. (Allowance for grant contribution and non-eligible items).**
5. **Delegates authority to the Chief Executive Officer to negotiate, vary and execute the funding agreement or relevant legal instrument should the submission be successful.**

**Lost**

**Cr Viv Coleman voted for the motion.**

# UNCONFIRMED MINUTES

**Resolution No.: 8550**

**Moved: Cr Coleman**

**Seconded: Cr Vea Vea**

**That Council:**

1. Reconfirms the need to follow the Council's Program and Project Development Process; and
2. Continue to fully scope the St Lawrence sports grounds amenities facility Project for future prioritisation and possible funding in future grant opportunities.

**Carried**

## **PROCEDURAL MOTION:**

**Resolution No.: 8551**

**Moved: Cr Austen**

**Seconded: Cr Moffat**

That Council closes the meeting to the public at 2.08pm under *Local Government Regulations 2012* Section 254J (3) (g) to deliberate on Confidential Reports 11.1 Digital Strategy Business Case and Technology One Program Management Plan and 11.3 Moranbah Town Square Project Update and under *Local Government Regulations 2012* Section 254J (3) (b) to deliberate on Confidential Report 11.2 Isaac Region Museums Update on Volunteers Workforce and Clermont Historical Centre Working Group.

**Carried**

## **PROCEDURAL MOTION:**

**Resolution No.: 8552**

**Moved: Cr Austen**

**Seconded: Cr Franzmann**

**That Council open the meeting at 2.52pm.**

**Carried**

## 11. CONFIDENTIAL REPORTS

### CONFIDENTIAL REPORT

Closed under 254J(3) (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

**11.1**

**Digital Strategy Business Case and Technology One Program Management Plan**

### EXECUTIVE SUMMARY

The purpose of this report is to receive and endorse the Business Case for the Digital Strategy Implementation Program (DSP) to support the Isaac Regional Council Digital Strategy endorsed at the June 2023 Ordinary meeting and engagement of GWI Digital in July 2023.

The report also provides for the receiving and endorsement of the Program Management Plan for the TechnologyOne Implementation Program, noting continuing review through ongoing planning and implementation.

Resourcing implications, being both budget and internal staffing implications will be dealt with through separate reports and/or quarterly budget reviews as the implementation progresses.

*Resolution No.:* CGFS0855

*Moved:* Cr Coleman

*Seconded:* Cr Moffat

*The Committee recommends that Council:*

- 1. Receives and endorses the Business Case – Digital Strategy Implementation Program.*
- 2. Receives and endorses the Program Management Plan – TechnologyOne Implementation Program.*

**Carried**

# UNCONFIRMED MINUTES

**Resolution No.: 8553**

**Moved: Cr Pickels**

**Seconded: Cr Austen**

**That Council:**

- 1. Receives and endorses the Business Case – Digital Strategy Implementation Program.**
- 2. Receives and endorses the Program Management Plan – TechnologyOne Implementation Program.**

**Carried**

## CONFIDENTIAL REPORT

Closed under 254J (3) (b) industrial matters affecting employees.

**11.2**

**Isaac Region Museums Update on Volunteers Workforce and Clermont Historical Centre Working Group**

## EXECUTIVE SUMMARY

The purpose of this report is to seek endorsement from Council regarding the retirement of operational volunteers at Isaac Region Museums (Clermont Historical Centre and Historic Nebo Museum). Additionally, the report seeks to update Council about the Clermont Historical Centre advisory group members and seek advice on the charter of the group.

*Resolution No.: PECS1111*

*Moved: Cr Coleman*

*Seconded: Cr Pickels*

*That the Committee recommends that Council:*

- 1. Approves the retiring of volunteers who currently undertake operational duties such as cash handling and customer service.*
- 2. Endorses the continued engagement of volunteers for assistance with events and public programs in accordance with Council's Volunteer Policy (CORP-POL-105).*



# UNCONFIRMED MINUTES

3. Approves the new proposed representation of the Clermont Historical Centre Advisory Working Group membership as follows:
- i. Councilor Carolyn Moriarty
  - ii. Councilor Jane Pickels (MIT Council Representative)
  - iii. Manager Engaged Communities (or delegate)
  - iv. Manager Economy and Prosperity (or delegate)
  - v. Frontline Coordinator - Museums
  - vi. Clermont Historical Centre Caretaker
4. Notes the reconvening of the Clermont Historical Centre Advisory Working Group to hold four meetings a year, being the next one in November 2023.

Carried

**Resolution No.: 8554**

**Moved: Cr Franzmann**

**Seconded: Cr Austen**

**That Council:**

1. Approves the amendment of duties for volunteers who currently undertake operational duties such as cash handling and customer service.
2. Endorses the continued engagement of volunteers for assistance with events and public programs in accordance with Council's Volunteer Policy (CORP-POL-105).
3. Approves the new proposed representation of the Clermont Historical Centre Advisory Working Group membership as follows:
  - i. Councillor Carolyn Franzmann
  - ii. Councillor Jane Pickels (MIT Council Representative)
  - iii. Manager Engaged Communities (or delegate)
  - iv. Manager Economy and Prosperity (or delegate)
  - v. Frontline Coordinator - Museums
  - vi. Clermont Historical Centre Caretaker
  - vii. A Community Representative (through Expression of Interest process)
4. Notes the reconvening of the Clermont Historical Centre Advisory Working Group to hold four meetings a year, being the next one in November 2023.

Carried

## CONFIDENTIAL REPORT

Closed under 254J(3) (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

**11.3**

### **Moranbah Town Square Project Update**

#### **EXECUTIVE SUMMARY**

The report provides an update to the current budget position of the Moranbah Town Square Development Project and seeks direction from council on options for finalisation of the project.

Resolution No.: E&I0726

Moved: Cr West

Seconded: Cr Moffat

*That the Committee recommends that Council:*

1. *Endorses an amendment to the scope for the finalisation of the Town Square Development Project, specifically no longer progressing with festoon lighting, however extending the installation of fairy lights in existing trees at an additional two locations.*

*Carried*

**Resolution No.: 8555**

**Moved: Cr Franzmann**

**Seconded: Cr West**

**That Council:**

1. **Endorses an amendment to the scope for the finalisation of the Town Square Development Project, specifically no longer progressing with festoon lighting, however extending the installation of fairy lights in existing trees at an additional two locations.**

**Carried**

## 12. INFORMATION BULLETIN

### 12.1 Office of the Chief Executive Officer Information Bulletin – October 2023

#### EXECUTIVE SUMMARY

The Office of the Chief Executive Officer Information Bulletin for October 2023 is provided for Council review.

**Resolution No.: 8556**

**Moved: Cr Austen**

**Seconded: Cr West**

**That Council:**

1. Notes the Office of the Chief Executive Officer Information Bulletin for October 2023.

**Carried**

#### ATTENDANCE

Cr Carolyn Franzmann left the meeting room at 2.54pm.

## 13. COUNCILLOR QUESTION TIME

### 13.1 December 2023 Ordinary Meeting Date

Council considered the request to move the date of the December 2023 Ordinary Meeting to one day earlier than previously scheduled.

# UNCONFIRMED MINUTES

**Resolution No.: 8557**

**Moved: Mayor Baker**

**Seconded: Cr Moffat**

**That Council:**

- 1. Resolves to move the scheduled date of the December Ordinary Meeting one day earlier to Tuesday 12 December 2023 commencing at 9am in the Isaac Regional Council Chambers, Batchelor Parade, Moranbah.**

**Carried**

## ATTENDANCE

Cr Carolyn Franzmann returned to the meeting room at 2.56pm.

### 13.2

#### **Reduction of Administration Support Services for Middlemount Queensland Police Service**

Cr Jane Pickels informed the Council that she has been advised of the proposed reduction of administration support services for the Queensland Police Service Middlemount Office and is requesting if Council can advocate to keep the current level of administration support services for Middlemount and other locations (i.e., Dysart).

**ACTION: ACTING HEAD OF ADVOCACY AND EXTERNAL AFFAIRS**

### 13.3

#### **VANDALISM AND TRESPASSING MORANBAH**

The Director Planning, Environment and Community Services informed Council of recent incidents of trespassing at the Moranbah Swimming Pool and a window in the Moranbah Library being smashed. Both incidents are being actioned operationally and have been reported to Police.

## ATTENDANCE

Cr Viv Coleman left the meeting room at 3.00pm.

## 13.4 Total Fire Ban for Isaac Region

The Isaac Local Disaster Coordinator informed Council that there is a total fire ban for the Isaac Region.

## 13.5 Possible Water Restrictions with Predicted Dry Season

The Director Water and Waste advised Council that the Water Team are currently reviewing the need for water restrictions, this is a result of the current dry conditions and ongoing conditions.

## 13.6 Mayoral Update

The Mayor provided an update to Council on the following:

1. Local Government Association of Queensland Annual Conference
2. St Lawrence Wetlands Event win at Mackay Isaac Tourism Awards
3. Vandalism frequently occurring in locations and in particular the recent frequent vandalism in Moranbah.
4. Request for maintenance to be frequent and kept up to date for the Regions Parks and Garden's to ensure they are kept in good condition.

**ACTION: DIRECTOR ENGINEERING AND INFRASTRUCTURE**

## 13.7 Graffiti Cleaning Machine

Cr Kelly Vea Vea enquired about the use of the Graffiti Cleaning Machine and what is the operational plan for use of this machine.

**ACTION: DIRECTOR ENGINEERING AND INFRASTRUCTURE**

# UNCONFIRMED MINUTES

## 14. CONCLUSION

There being no further business, the Mayor declared the meeting closed at 3.13pm.

These minutes will be confirmed by Council at the Ordinary Meeting held in Carmila on Wednesday 22 November 2023.

.....  
MAYOR

..... / ..... / .....  
DATE

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Michael Krulic

## AUTHOR POSITION

Manager Financial Services

## 9.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 OCTOBER 2023

## EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of the month before the meeting is held.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receive the financial statements for the period ended 31 October 2023 pursuant to, and in accordance with, the Local Government Regulation 2012 (s204).*

Resolution No.: CGFS0856

Moved: Cr Coleman

Seconded: Cr Moffat

That the Committee recommends that Council:

1. Receive the financial statements for the period ended 31 October 2023 pursuant to, and in accordance with, the *Local Government Regulation 2012* (s204).

Carried

## NOTE:

The Committee has requested that the Isaac Regional Council Monthly Financial Report as at 31 October 2023 Talking Points are provided to all Councillors ahead of the Strategic Planning Day for information purposes.

## BACKGROUND

### Statutory Obligation Table – Isaac Regional Council

The table below outlines key statutory obligations relating to the requirement for monthly financial reporting.

Requirement	Date
Budget 2023/2024	Budget adopted 28 June 2023
Financial Statements 2022/2023	

## IMPLICATIONS

Council continues to operate within budget overall and any budget variances are anticipated to come in line with budget over the remainder of the financial year.

It is noted that the first quarter budget review is underway with a report to go to Council once finalised.

## CONSULTATION

- Financial Services

## BASIS FOR RECOMMENDATION

Requirement of legislation for a financial report to be presented to Council at least monthly.

## ACTION ACCOUNTABILITY

Not Applicable.

## KEY MESSAGES

Council is committed to meetings its legislative requirements, ensuring its financial sustainability and transparent decision making.

<b>Report prepared by:</b> MICHAEL KRULIC <b>Manager Financial Services</b>  Date: 25 October 2023	<b>Report authorised by:</b> DARREN FETTEL <b>Director Corporate, Governance and Financial Services</b>  Date: 27 October 2023
----------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------

## ATTACHMENTS

- Attachment 1 – Monthly Financial Statements 31 October 2023

## REFERENCE DOCUMENT

- Nil



# FINANCIAL STATEMENTS REPORT TO COUNCIL

Current as at 31 October 2023

Presented by **Corporate, Governance and Financial Services**



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# FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2023

## EXECUTIVE SUMMARY

At the end of October, the operating result is \$232,374 below budgeted operating position. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October).

Capital Revenue for October was \$2,132,738 which combined with the Operating Position leads to a net surplus of \$15,313,227.

PRELIMINARY OCTOBER FINANCIAL STATEMENTS AT A GLANCE					
	YTD Actual	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
	\$	\$	\$	\$	%
Total operating revenue	56,941,186	57,740,733	(799,547)	133,297,719	42.7%
Total operating expenses	43,760,697	44,327,870	567,173	132,058,372	33.1%
<b>Operating position</b>	<b>13,180,489</b>	<b>13,412,863</b>	<b>(232,374)</b>	<b>1,239,348</b>	<b>1063.5%</b>
Capital revenue	2,132,738	321,000	1,811,738	19,833,836	10.8%
<b>Net result</b>	<b>15,313,227</b>	<b>13,733,863</b>	<b>1,579,363</b>	<b>21,073,184</b>	<b>72.7%</b>

## BACKGROUND

Each month, year to date financial statements are prepared in order to monitor actual performance against the latest adopted budget. Attached are the financial statements for the period ended 31 October 2023. Actual amounts are compared against year to date adopted Revised Budget figures. (See appendix 1 for detailed financial statements).

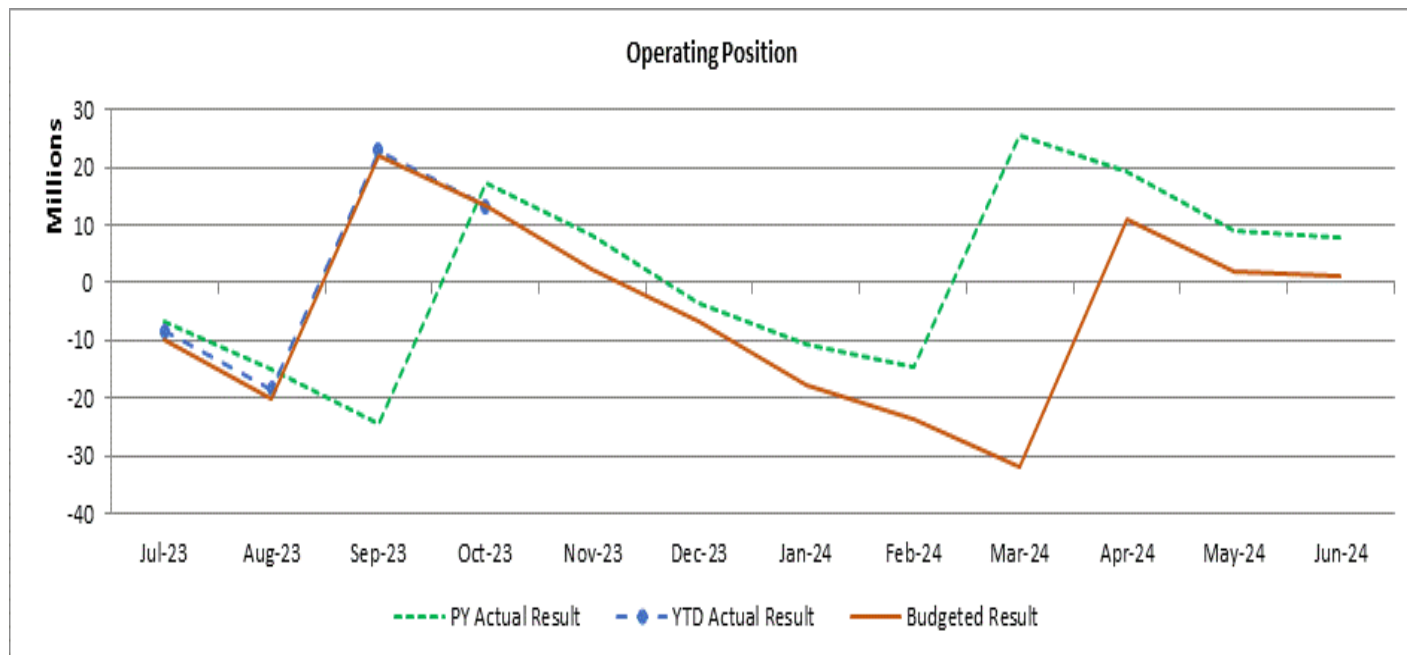
It is noted that to meet earlier reporting timelines for statutory meetings that this reporting period has been closed earlier than normal (26 October 2023) which impacts on YTD actual results throughout the report.

It is also noted that the 1st Quarter Budget Review is currently underway which will be presented to Council in December.

Council is cognisant of the current economic climate and will be paying particular attention to how the various revenue streams are tracking throughout the year. Expenditure items will also be monitored to ensure that Council remains within budget and delivers efficient and effective services to the community.

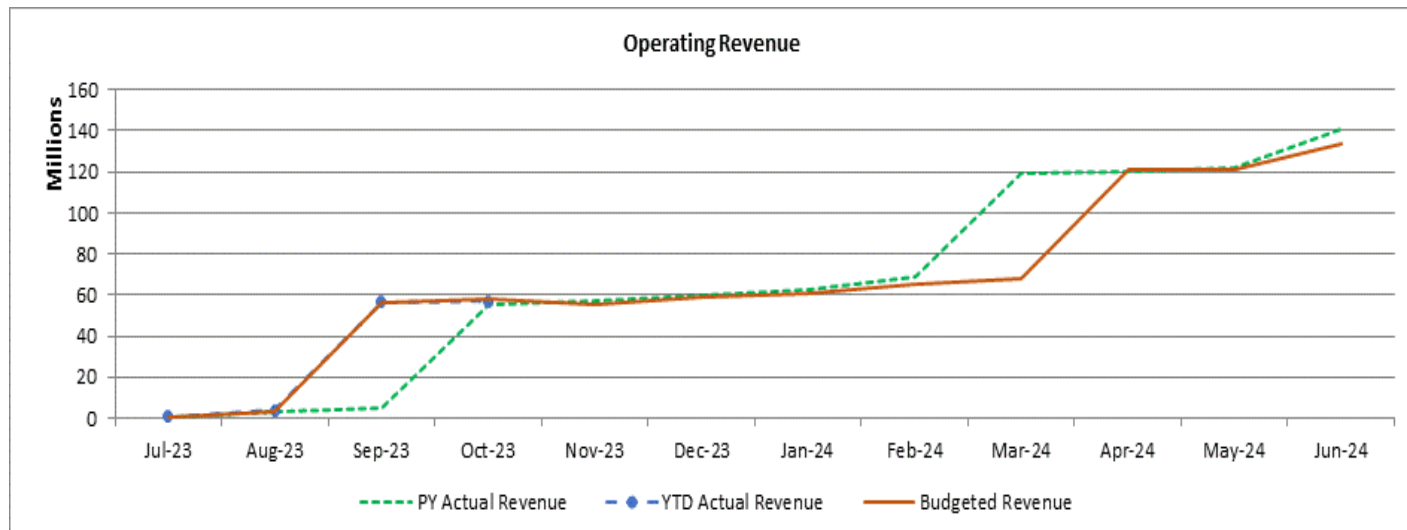
It should be noted that figures provided are accurate as at date of publication. Figures reported are cumulative year to date which may include adjustments for revenue or expenses accrued to prior accounting periods.

## OPERATING POSITION



The current operating position for October has resulted in a surplus of \$13,180,489. This is unfavourable when compared to the YTD budget by \$232,374. Operating Revenue is \$799,547 unfavourable compared to YTD budget offset by Operating Expenses which are \$567,173 favourable when compared to YTD budget.

## OPERATING REVENUE

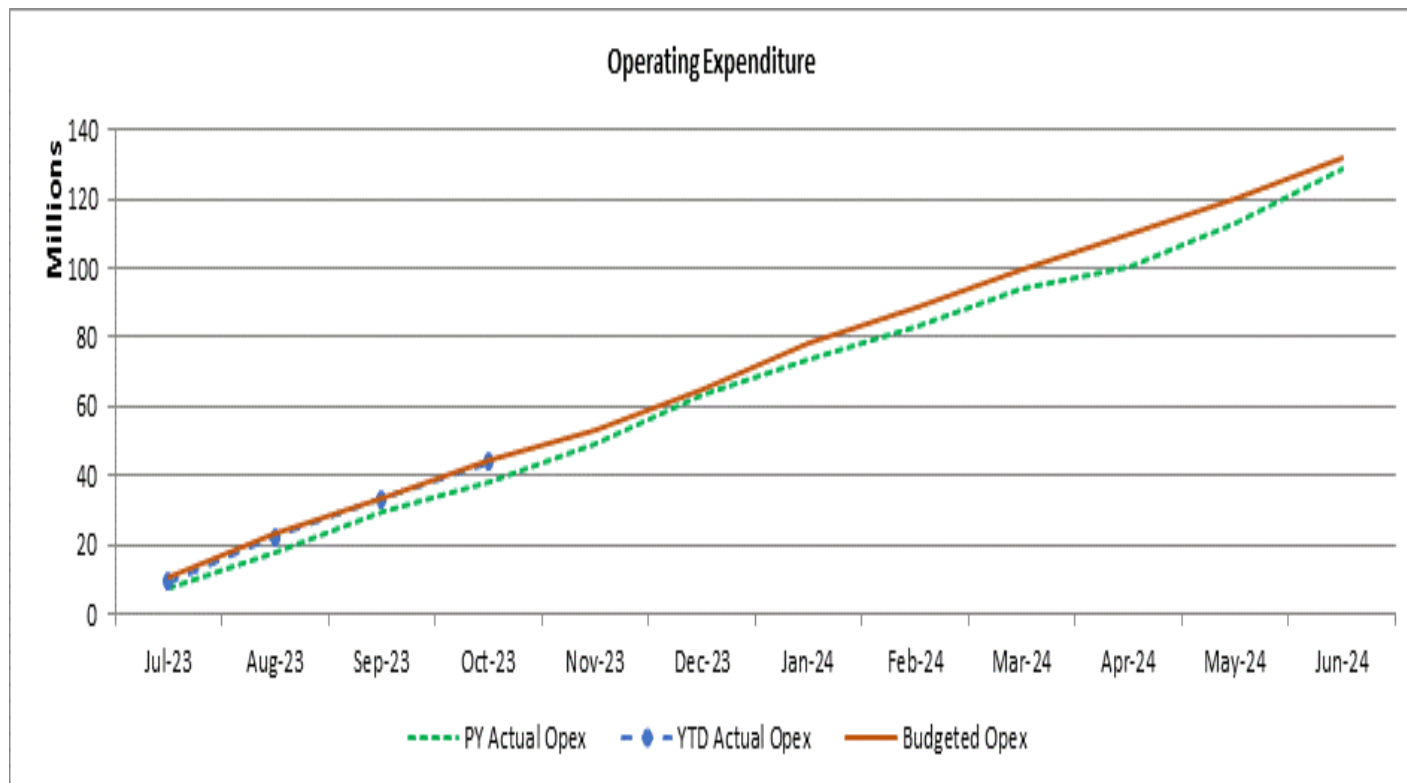


Operating Revenue comprises the following items – Rates and Utility Charges, Fees and Charges, Rental Income, Interest Received, Sale of Contract and Recoverable Works, Operating Grants, Subsidies and Contributions, Other Recurrent Revenue.

The operating revenue for October was \$56,941,186 which is unfavourable when compared to the budget by \$799,547. This unfavourable position is due to the cash flowing of the discount on general rates (cashflowed for November) partially offset by higher than anticipated development and building fees, recoverable works revenue from TMR project and interest revenue.

It is noted that cashflow projections will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom-line impact on the budget.

## OPERATING EXPENDITURE

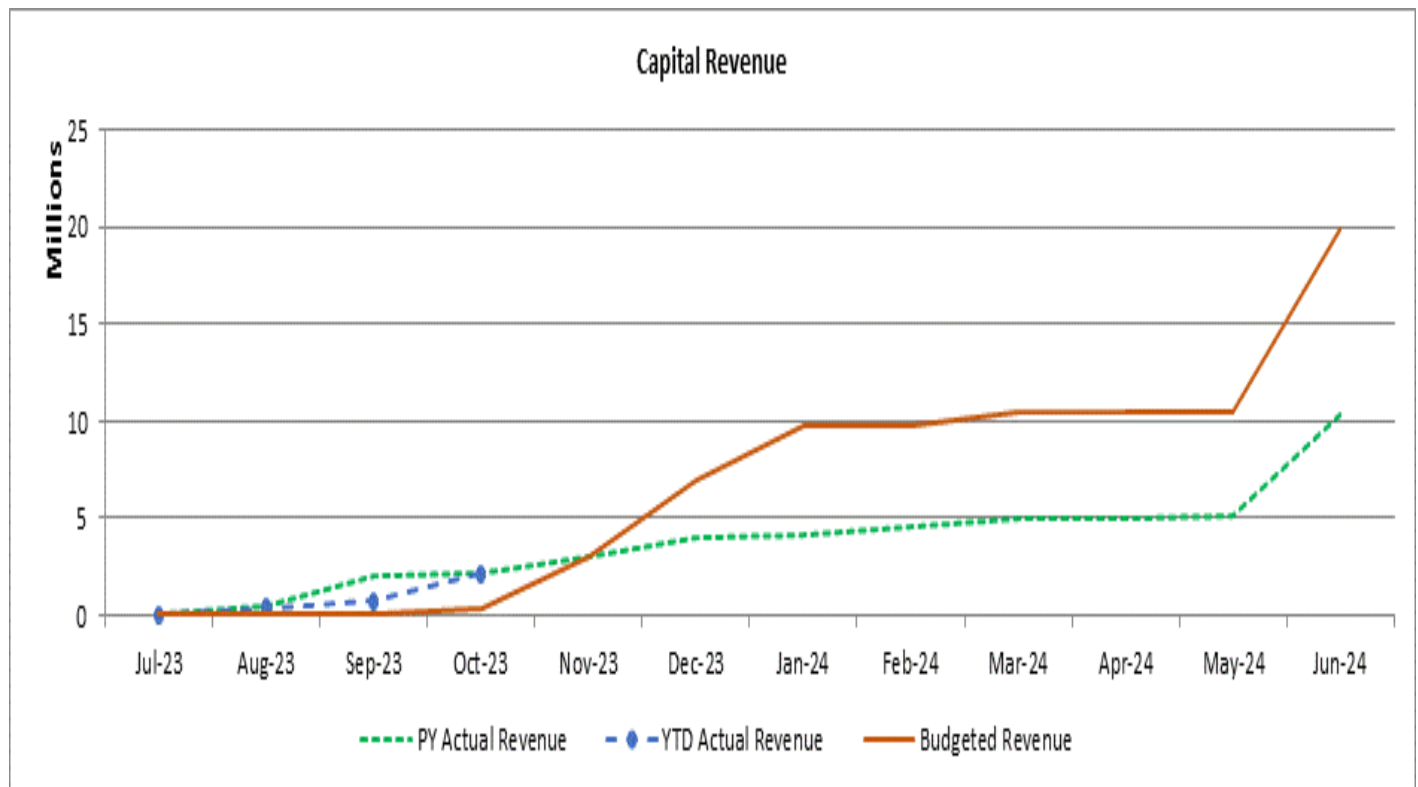


Operating expenditure consists of Employee Expenses, Materials and Services, Finance Costs and Depreciation.

Actual operating expenditure for October was \$43,760,697 which is favourable to budget by \$567,173. This favourable result is due to the allocation of budgeted cashflow.

It is noted that cashflowing of projects will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom-line impact on the budget.

## CAPITAL REVENUE



Capital Revenue for October YTD is \$2,132,738 which consists of grants, contributions and proceeds from the disposal of assets. This favourable variance is predominately due to income from developer contributions, advance payment for STIP, Levy Ready and LRCI grant funds.

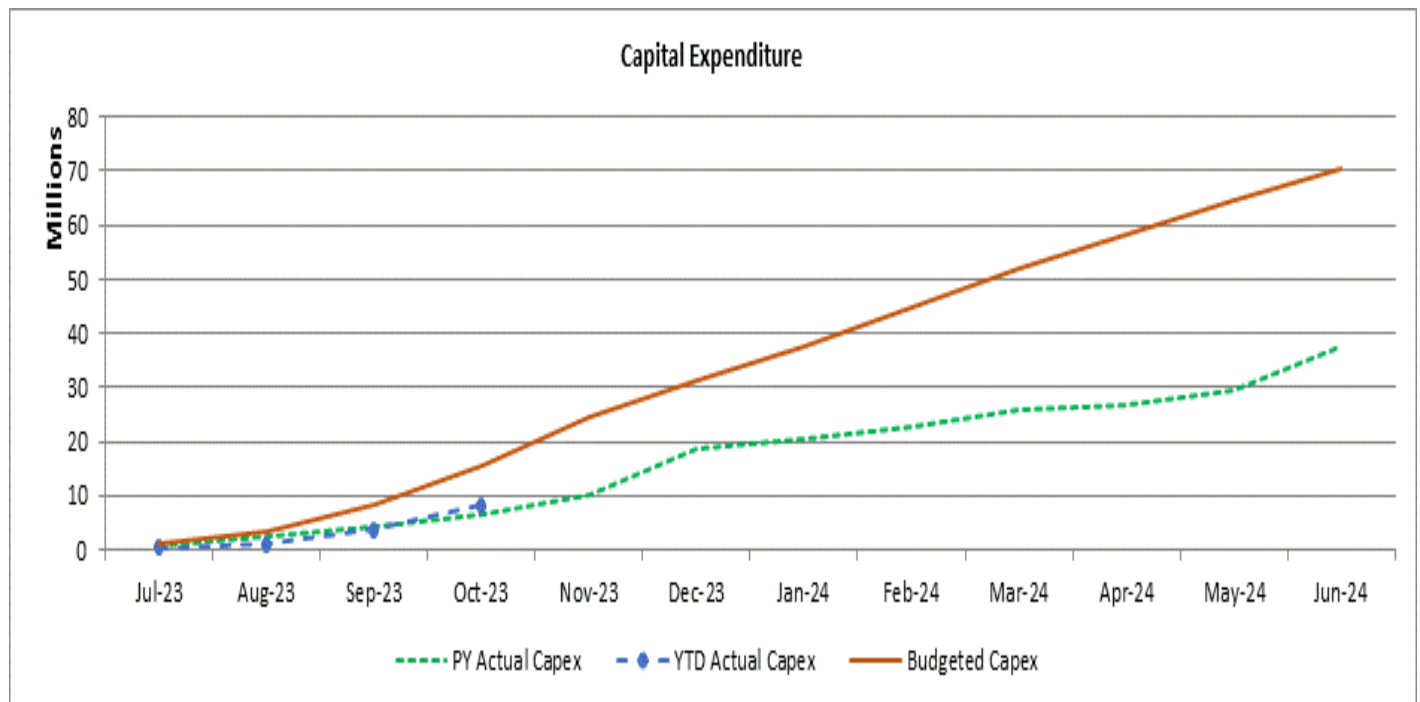
Some of the budgeted major capital grants for 2023/2024 are:

- Building our Regions
- Local Government Grants and Subsidies Program
- Local Roads & Community Infrastructure Grants
- Queensland Resilience and Risk Reduction Fund
- Resources Community Infrastructure Fund
- Roads to Recovery Program
- Transport Infrastructure Development Scheme
- Heavy Vehicle Safety & Productivity Program

Major Funding received to date:

- Building our Regions
- Student Transport Infrastructure Program
- Levy Ready Funding
- Local Roads & Community Infrastructure Grants

## CAPITAL EXPENDITURE



Capital expenditure (\$8.3M) is under YTD budget excluding commitments, noting that when the \$23.1M of commitments are included, the capital expenditure is higher than YTD budget \$15.7M (44.7% of annual budget committed). It is anticipated that expenditure will come in line throughout the financial year.

The major budgeted projects for 2023/2024 financial year are:

- MBH Community Centre - Refurbishment
- Moranbah Landfill Phase 2 Stage 2
- MBH Rectification of Landfill Cell
- Rural Network Resheeting
- Regional Reseals
- Peak Downs Mine Road / Saraji Rd Intersection Construction
- Golden Mile Road Rehab Pavement, Drainage
- St Lawrence Water Storage & Raw Water Main
- Moranbah Asphalt Renewals
- Regional Floodways Construction Program
- Moranbah 400ML raw water dam - remediation
- Fleet / Plant replacement program



## CAPITAL FUNDING AND PROJECT COMMITTALS

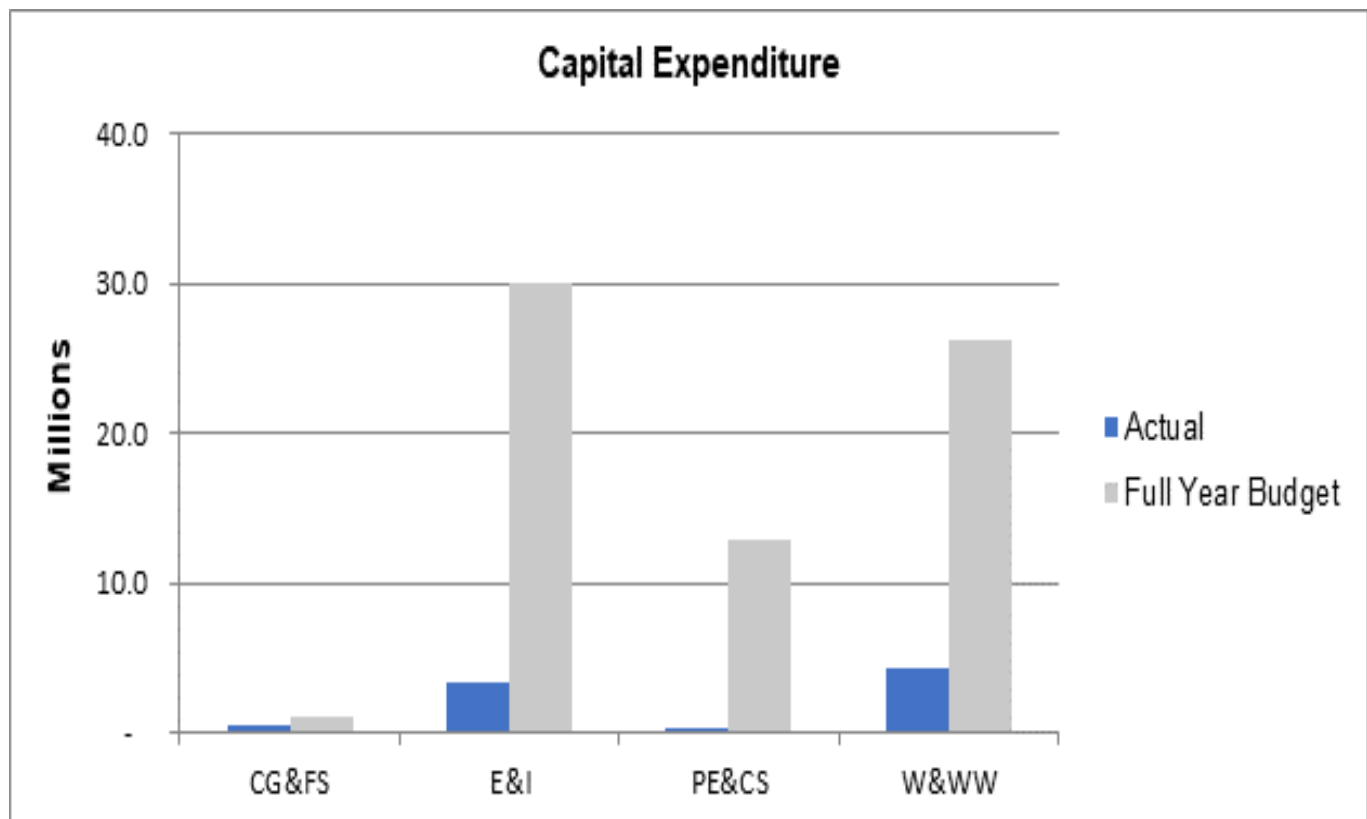
Capital expenditure is financed through loan borrowings, proceeds on disposal of assets, general reserves and the future capital sustainability reserve.

The future capital sustainability reserve represents accumulated funded depreciation monies which are held to maintain capital value under Council's long-term asset management plan.

The following table illustrates the Council's capital project expenditure as at October 2023.

Department	YTD Actual	YTD Commitment	YTD Total Expenditure	Full Year Budget	% Complete	% Complete
					(YTD Actual vs FY Budget)	(YTD Total vs FY Budget)
CG&FS	438,542	157,123	595,665	1,137,838	38.5%	52.4%
E&I	3,358,504	10,886,036	14,244,540	30,064,168	11.2%	47.4%
PE&CS	295,279	1,627,546	1,922,825	12,926,937	2.3%	14.9%
W&WW	4,219,547	10,460,520	14,680,067	26,261,000	16.1%	55.9%
<b>TOTAL</b>	<b>8,311,872</b>	<b>23,131,225</b>	<b>31,443,097</b>	<b>70,389,943</b>	<b>11.8%</b>	<b>44.7%</b>

The following graph illustrates the data above.





# STATE DEVELOPMENT, INFRASTRUCTURE, LOCAL GOVERNMENT AND PLANNING (DLGP) FINANCIAL SUSTAINABILITY RATIOS

In accordance with s169(5) of the Local Government Regulation 2012, the following financial sustainability ratios have been provided.

The ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which must be met to ensure the prudent management of financial risks.

Ratio	Description	Formula	YTD Actual Result	Bench mark	Within Limits	FY Budget
Operating Surplus Ratio	This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.	Net operating surplus	23.29%	0 - 10%	No	0.94%
		Total operating revenue				
Net Financial Liabilities Ratio	This is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	Total liabilities less current assets	-107.12%	<=60%	Yes	-5.54%
		Total operating revenue				
Asset Sustainability Ratio	This ratio provides a guide as to whether the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	Capital expenditure on renewals	36.18%	>90%	No	70.54%
		Depreciation expense				
Total Debt Service Cover	This ratio provides a guide as to the Council's ability to meet its loan repayments.	Operating cash flow plus interest	14.9	2	Yes	10.33
		Interest plus current borrowings				
Cash Expense Ratio	This ratio provides a guide as to the ability of the Council to pay its costs within the short term.	Current cash balance	8.91 Months	3 Months	Yes	7.19 Months
		Operating expenses less depreciation and finance costs				

1. **Operating Surplus Ratio** - This ratio is an indicator of the extent to which revenues raised cover the operational expenses only or are available for capital funding purposes. The target result for this ratio is between 0-10% per annum (on average over the long term). With the net operating profit year to date a surplus of \$13,180,489, the ratio is currently positive 23.29%, which is above Council's budget and benchmark range. The ratio has decreased from the previous month spike (due to the issuing of rates in September) and is expected to return to benchmark range over the remainder of the financial year.
2. **Net Financial Liabilities Ratio** - This ratio is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. As Council's current assets are greater than total liabilities, the resulting ratio is currently showing as favourable with a negative 107.12%.
3. **Asset Sustainability Ratio** - This ratio is a guide as to whether infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. Council's target is to have a result of greater than 90%, however the budget for the financial year is 70.54% (due to significant buildings renewals being carried out during the year, however not included within budget percentage calculation). Being relatively early within the financial year, the ratio is low at 36.18%, which is below the 90% benchmark and the 70.54% budgeted for the financial year. This ratio is expected to improve throughout the financial year.
4. **Total Debt Service** - This ratio represents Council's ability to meet its loan repayments through operating cash. A ratio greater than two (2) times, is the ideal result for Council. Council's year to date ratio is a positive 14.9 times and indicates that Council has sufficient operating cash flow to cover its loan repayments.
5. **Cash Expense Ratio** - This ratio helps Council calculate how many months the current year's cash balance can cover operating expenses (excluding depreciation and finance costs), without additional cash flows. Council has enough current cash to cover 8.91 months as at 31 October 2023. This is above the targeted benchmark of three (3) months.

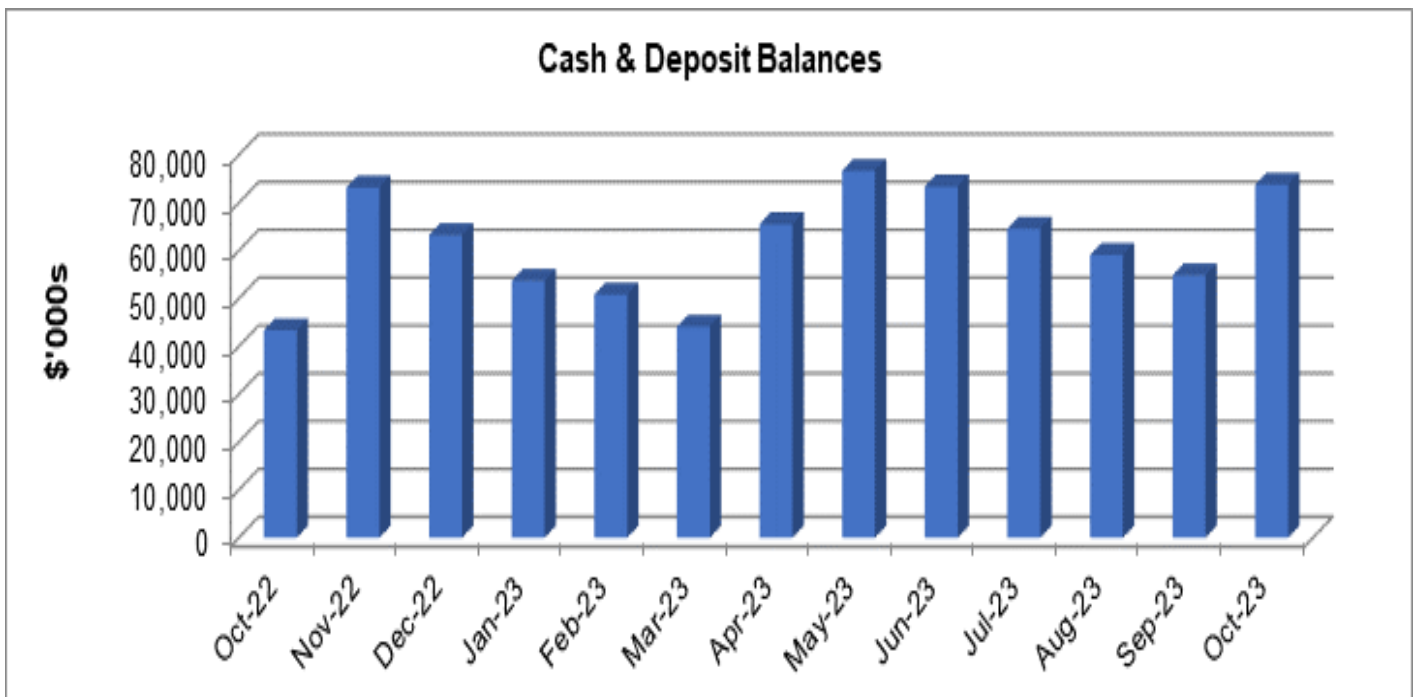
## INVESTMENTS AND CASH BALANCES

The following is a list of all investments held by Council as at the period ending 31 October 2023.

ISAAC REGIONAL COUNCIL					
Investments					
For the Period Ended 31 October 2023					
Account	Description	Institution	Amount	Maturity Date	Interest Rate
10-000-1111	Cash at bank-QCCU	QCCU	3,059		
10-000-1113	Cash at Bank - ANZ	ANZ	2,768,885		
10-000-1114	Cash at Bank NAB	NAB	28,944		
10-000-1116	QTC Operating Fund	QTC	66,266,705		4.81%
10-000-1117	ANZ Business Premium Saver	ANZ	4,707,400		4.05%
10-000-1131	Petty Cash		2,800		
10-000-1132	Floats		4,080		
Total Investments			73,781,873		

Bank	Credit Rating	% of Funds	Policy Total Profile
Queensland Treasury Corporation	QTC	89.81%	No Limit
National Australia Bank	AA-	0.04%	Maximum 60%
ANZ Banking Group	AA-	10.14%	Maximum 60%
QCCU	BBB	0.01%	Maximum 20%

The following chart outlines the Council's cash and deposit balances for the previous twelve months up to the period ending 31 October 2023.



## LOANS

ISAAC REGIONAL COUNCIL							
Loans							
For the Period Ended 31 October 2023							
						Repayment Due 15 Dec 2023	
Loan Name	Balance as at 31 October 2023	Rate as at 31 October 2023	Approved Term	Remaining Term	Principal	Interest	Total
Land Development Moranbah	\$7,701,355	4.37	20	9.63	\$159,441	\$84,137	\$243,578
Land Purchase - Moranbah	\$10,007,193	5.1	20	9.13	\$213,366	\$127,567	\$340,932
Waste Loan	\$2,270,664	2.22	20	17.64	\$26,193	\$12,574	\$38,766
<b>Total</b>	<b>\$19,979,212</b>				<b>\$398,999</b>	<b>\$224,278</b>	<b>\$623,277</b>

Debt service repayments are made quarterly. The first repayment for 2023/2024 financial year was made on 15 September 2023. The next repayment for the 2023/2024 financial year is due on 15 December 2023.

## ACCOUNTS RECEIVABLE

The following is a breakdown of the Council's accounts receivable by age for the period ending 31 October 2023.

Accounts Receivable Ageing Analysis at 31 October 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	237	3,186,273.41	73.45%
30 Day	65	147,378.62	3.40%
60 Day	47	39,612.84	0.91%
90 Day	145	964,874.75	22.24%
<b>Total</b>	<b>494</b>	<b>4,338,139.62</b>	<b>100.00%</b>

The Accounts Receivable balance at 31 October is \$4,338,139.62 which has increased from 30 September 2023 balance of \$3,326,355.76.

- 30 day balances have decreased this month due to a progress claim invoice being credited and remaining Food Licence invoices ageing to 60 Days which are not yet due.
- 60 day balances have decreased due to mining compensation invoices being paid / one ageing to 90 Days.
- 90 days and over receivables have increased due to a mining compensation invoice and Food Licences that are not yet due ageing to 90 Days. There are 145 invoices totalling \$964,874.75 in 90 Days which are made up of the following charges:
  - 1 Invoice totalling \$519,363.54 relates to a Capital Works Project that is currently subject to legal proceedings.
  - 1 Invoice totalling \$307,329.95 relates to a mining compensation invoice that is under review by the Engineering & Infrastructure Department.
  - 1 Invoice totalling \$55,324.50 relates to historic planning/infrastructure charges which is currently being assessed by Liveability & Sustainability.
  - 2 Invoices totalling \$33,356.76 relate to historical Water charges. (Note: Company is in liquidation and awaiting further advice).
  - 38 Invoices totalling \$26,475.75 relate to Compliance invoices in various stages of recovery.
  - 30 Invoices totalling \$11,161.00 relate to Food Business Licence invoices that are not yet due for payment.
  - 66 Invoices totalling \$10,316.89 relate to Housing invoices. The management and recovery of Housing invoices is the responsibility of Corporate Properties.
  - The remaining 6 Invoices totalling \$1,546.36 relate to other charges in various stages of collection.

A review was undertaken at the end of the previous financial year to write off debts deemed as non-recoverable. Therefore, at this point in time the remaining outstanding balance is believed to be recoverable.

## ACCOUNTS PAYABLE

The following is a breakdown of the Council's accounts payable by age for the period ending 31 October 2023.

Accounts Payable Ageing Analysis at 31 October 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	198	3,443,821.61	97.79%
30 Day	23	54,813.66	1.56%
60 Day	6	5,078.08	0.14%
90 Day	5	18,071.46	0.51%
<b>TOTAL</b>	<b>232</b>	<b>3,521,784.81</b>	<b>100.00%</b>

The outstanding Accounts Payable balance as at 31 October 2023 was \$3,521,784.81. The 30, 60 & 90 day ageing accounts total \$77,963.20

At the date this report was prepared the following invoices remain unpaid:

- 30 day balances – \$54,813.66 (23 invoices) remain unpaid with 6 invoices (\$26,027.11) received late from the supplier, 13 invoices (\$26,771.99) awaiting approval and 3 invoices (\$1,921.73) with creditor queries and 1 invoice (\$92.83) is in dispute.
- 60 day balances – \$5,078.08 (6 invoices) 1 invoice (\$325.60) remains unpaid due to an error with the purchase order number, 1 invoice (\$456.24) received late from supplier and 4 invoices (\$4,296.24) awaiting approval.
- 90 day balances – \$18,071.46 (5 invoices) 1 invoice (\$16,258.47) has now been processed for payment, 3 invoices (\$1,615.51) awaiting approval and 1 invoice (\$197.48) being received late from the supplier.

## YEAR TO DATE RATES REPORT

The following is a breakdown of the Council's rates transactions the year to date as at 31 October 2023.

Rates Balancing Report As At 31 October 2023		
	31 Oct 2023	YTD 31 Oct 2022
Opening Balance	2,486,266	4,175,810
<b>Rates Charges</b>		
Rates Levied	54,043,226	51,488,450
Interest	76,843	96,220
Refunds	24,553	13,200
<b>Total Rates</b>	<b>54,144,622</b>	<b>51,597,869</b>
<b>Discounts and Receipts</b>		
Discounts	(1,815,992)	(237,250)
Receipts	(24,283,737)	(5,724,208)
Government Subsidy	(37,468)	37,296.27
Council Subsidy	(114,801)	(110,273)
Remissions	(775)	(7,905)
Write Offs	-	-
<b>Total Discounts &amp; Receipts</b>	<b>(26,252,772)</b>	<b>(6,116,933)</b>
Legal	16,898	49,467
<b>Closing Balance</b>	<b>30,395,014</b>	<b>49,706,213</b>

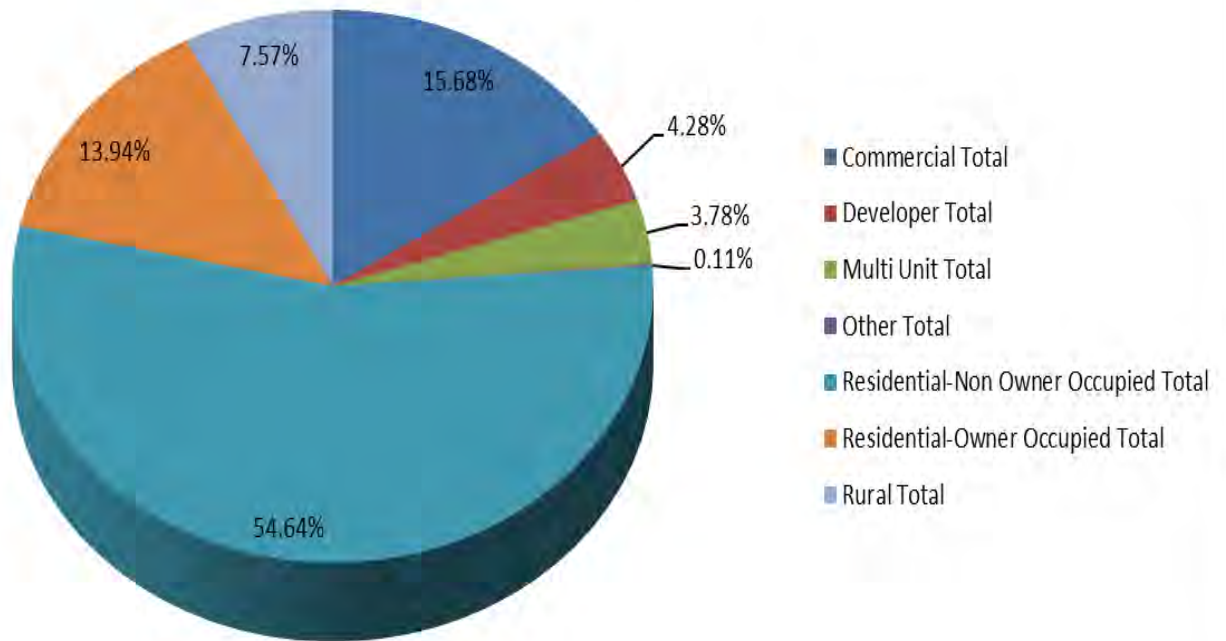
Rates Breakdown	As At 31 Oct 2023
Rates in Credit	(476,620)
Rates Not Due Yet	28,015,644
Rates In Arrears	2,855,991
<b>Total Rates Balance</b>	<b>30,395,014</b>

Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

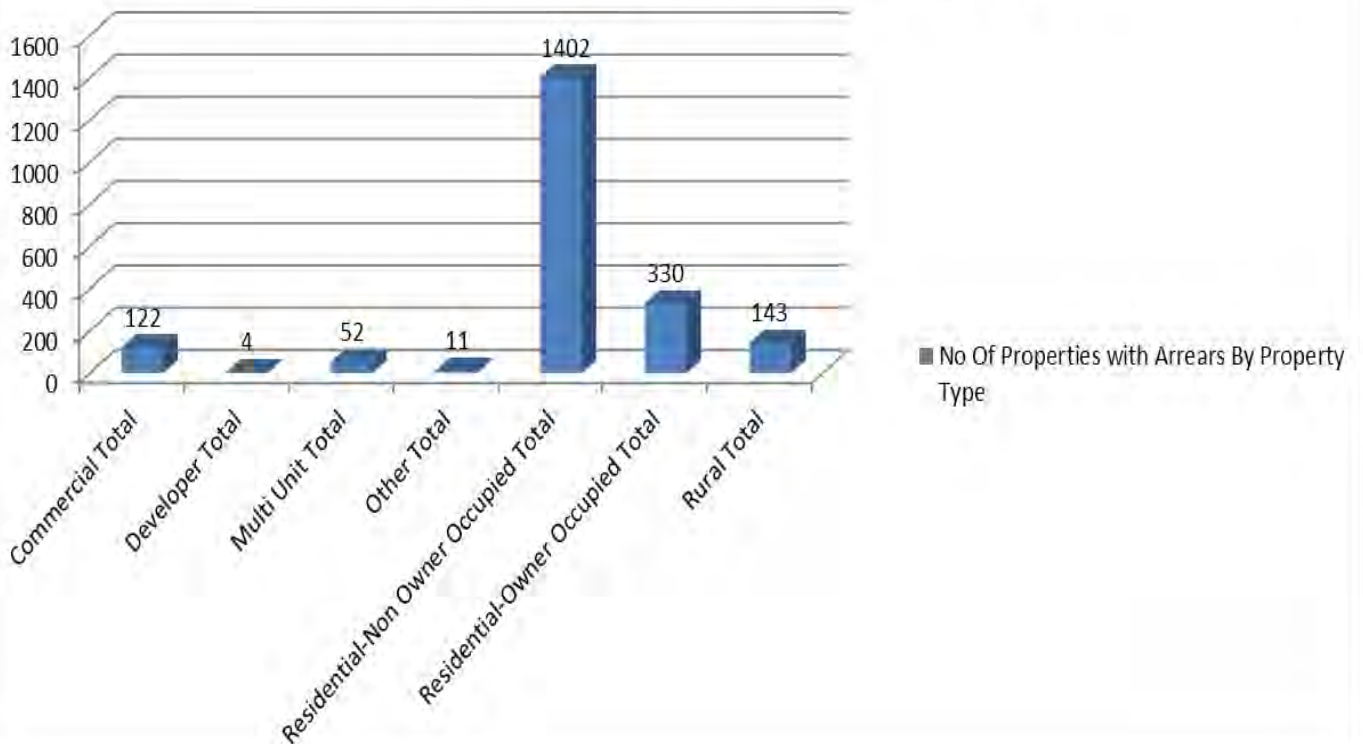
Prior 2019	2019/20	2020/21	2021/22	2022/23	2023/24	TOTAL
1,188,042	247,664	272,336	316,980	507,506	323,462	2,855,991
41.60%	8.67%	9.54%	11.10%	17.77%	11.33%	100.00%



## Percentage of Arrears By Property Type



## No Of Properties with Arrears By Property Type





## APPENDIX 1 – FINANCIAL STATEMENTS

Attached are the financial statements for the period ended 31 October 2023. Actual amounts are compared against the year to date Revised Budget.

Financial statement included:

- **Statement of Comprehensive Income** – Displays Council's year to date profit and loss up to the period end.
- **Statement of Financial Position** – Summarises Council's assets, liabilities and community equity up to the period end.
- **Statement of Cash Flows** – Summarises the changes in the Council's cash and cash equivalents by operating, investing, and financing activities.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 October 2023**

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	49,073,707	-	49,073,707	51,197,736	(2,124,029)	98,531,423	49.8%
Fees & Charges	2	1,585,417	-	1,585,417	1,246,373	339,044	3,791,870	41.8%
Rental Income		622,696	-	622,696	544,073	78,622	1,665,198	37.4%
Interest Received	3	1,066,920	-	1,066,920	848,500	218,420	2,395,500	44.5%
Sales of Contract & Recoverable Works	4	818,836	-	818,836	289,667	529,169	5,744,000	14.3%
Operating Grants, Subsidies & Contributions		492,027	-	492,027	468,620	23,408	11,193,448	4.4%
Other Recurrent Revenue	5	3,281,583	-	3,281,583	3,145,765	135,819	9,976,280	32.9%
		<b>56,941,186</b>	<b>-</b>	<b>56,941,186</b>	<b>57,740,733</b>	<b>(799,547)</b>	<b>133,297,719</b>	<b>42.7%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	6	14,603,497	-	14,603,497	16,025,839	(1,422,342)	48,839,222	29.9%
Materials & Services	7	18,534,104	17,756,421	36,290,525	17,430,912	18,859,614	50,472,917	71.9%
Finance Costs		309,397	-	309,397	321,638	(12,240)	1,097,789	28.2%
Depreciation and Amortisation	8	10,313,698	-	10,313,698	10,549,481	(235,783)	31,648,444	32.6%
		<b>43,760,697</b>	<b>17,756,421</b>	<b>61,517,118</b>	<b>44,327,870</b>	<b>17,189,248</b>	<b>132,058,372</b>	<b>46.6%</b>
<b>Operating Position Before Capital Items</b>		<b>13,180,489</b>	<b>(17,756,421)</b>	<b>(4,575,932)</b>	<b>13,412,863</b>	<b>(17,988,795)</b>	<b>1,239,348</b>	<b>(369.2%)</b>
<b>Capital Revenue</b>								
Capital Revenue	9	1,853,100	-	1,853,100	96,000	1,757,100	18,838,426	9.8%
Proceeds from Sale of Land & PPE		279,638	-	279,638	225,000	54,638	995,410	28.1%
		<b>2,132,738</b>	<b>-</b>	<b>2,132,738</b>	<b>321,000</b>	<b>1,811,738</b>	<b>19,833,836</b>	<b>10.8%</b>
<b>Net Result Attributable to Council in Period</b>		<b>15,313,227</b>	<b>(17,756,421)</b>	<b>(2,443,194)</b>	<b>13,733,863</b>	<b>(16,177,057)</b>	<b>21,073,184</b>	<b>(11.6%)</b>
<b>Total Comprehensive Income</b>		<b>15,313,227</b>	<b>(17,756,421)</b>	<b>(2,443,194)</b>	<b>13,733,863</b>	<b>(16,177,057)</b>	<b>21,073,184</b>	<b>(11.6%)</b>
Council's operating position at month end is a \$13.2M surplus								

- 1. Net Rates & Utility Charges** are \$2,124,029 unfavourable when comparing actuals to revised budget. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October) partially offset by higher than anticipated general rates and sewerage access charges.
- 2. Fees & Charges** are \$1,585,417 which is favourable compared to budget by \$399,044. The predominant reason for this favourable variance is higher than anticipated revenue from building and development fees.
- 3. Interest Received** is \$218,420 favourable when compared to annual budget. This favourable variance is predominately due to increased interest income from investments.
- 4. Sales of Contract & Recoverable Works** are favourable to the budget by \$529,169. This favourable variance is due to revenue for recoverable works related to the TMR project that was expected to be completed in the previous financial year and cashflowing of the RMPC revenue.
- 5. Other Recurrent Revenue** for the year to date is \$3,281,583 being \$135,819 favourable to budget. This favourable variance is due to septic waste received into the treatment plants being higher than budgeted.
- 6. Employee Expenses** are favourable to the revised budget by \$1,422,342. This favourable variance is due to employee vacancies, the cash flowing of annual leave and superannuation costs partially offset by costs associated with staff turnover.
- 7. Materials & Services** actual expenses for the year to date are \$18,534,104 with \$17,756,421 being recorded in commitments, resulting in an unfavourable variance to adopted budget by \$18,859,614. Excluding commitments YTD expenditure would be approximately \$1.1M above YTD budget. This unfavourable variance is predominately due to increased computer expenses and expenditure on recoverable works related to the TMR project that was expected to be completed in the previous financial year. Large commitments of note are \$3M Galilee and Bowen Basin recoverable works, \$2.7M RMPC works and waste levy \$2.6M.
- 8. Depreciation and Amortisation** is favourable to the budget by \$235,783. This is due to changes to asset valuations and useful lives post outcomes of the 22/23 Financial Statement audit. Depreciation will be reviewed as part of the Quarter 2 budget review.
- 9. Capital Revenue** for the year to date is \$1,853,100 which is favourable to revised budget by \$1,757,100. This favourable variance is due to receipt of developer contribution and the timing of grant funds received which are budgeted to be aligned with the delivery of capital projects.

<b>ISAAC REGIONAL COUNCIL</b> <b>Statement of Financial Position</b> <b>For the Period Ended 31 October 2023</b>				
	Notes	Actual YTD	30 June 2023	Variance
		\$	\$	%
<b>Current Assets</b>				
Cash & Cash Equivalents		73,781,873	73,414,123	100.5%
Trade & Other Receivables		30,113,813	15,249,240	359.7%
Inventories		1,278,085	1,315,591	97.1%
Contract assets		1,744,994	3,403,805	51.3%
Other assets		750,411	4,174,416	6.8%
Total Current Assets		107,669,176	97,557,175	110.4%
<b>Non-Current Assets</b>				
Receivables		5,286,713	5,286,713	100.0%
Inventories		18,437,891	18,437,891	100.0%
Property, Plant and Equipment		1,209,986,391	1,212,097,666	99.8%
Intangible assets		1,258	1,641	76.7%
Total Non-Current Assets		1,233,712,253	1,235,823,911	99.8%
TOTAL ASSETS		1,341,381,429	1,333,381,086	100.6%
<b>Current Liabilities</b>				
Trade and other payables		5,686,835	11,831,347	48.2%
Provisions		8,899,011	9,374,593	94.9%
Borrowings		1,285,632	1,689,710	78.3%
Contract liabilities		3,348,981	2,774,645	94.5%
Other liabilities		150,005	922,126	97.9%
		19,370,465	26,592,421	73.1%
<b>Non-Current Liabilities</b>				
Trade and other payables		90,727	44,730	115.7%
Provisions		22,517,962	22,365,985	100.7%
Borrowings		20,560,604	20,476,214	100.0%
Contract liabilities		180,041	180,041	100.0%
Other liabilities		2,391,182	2,424,892	100.0%
Total Non-Current Liabilities		45,740,517	45,491,863	100.4%
TOTAL LIABILITIES		65,110,982	72,084,283	90.3%
<b>NET COMMUNITY ASSETS</b>		<b>1,276,270,447</b>	<b>1,261,296,803</b>	<b>101.2%</b>
<b>Community Equity</b>				
Retained surplus		905,070,174	892,229,267	101.4%
Asset revaluation reserve		306,888,354	306,888,354	100.0%
Other reserves		64,311,920	62,179,182	103.4%
<b>TOTAL COMMUNITY EQUITY</b>		<b>1,276,270,448</b>	<b>1,261,296,803</b>	<b>101.2%</b>

ISAAC REGIONAL COUNCIL			
Statement of Cash Flows			
For the Period Ended 31 October 2023			
	Actual YTD	30 June 2023	Variance
	\$	\$	%
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	47,826,440	135,071,774	35.4%
Payments to suppliers and employees	(40,692,813)	(95,723,091)	42.5%
Cash provided by / (used in) net result	7,133,627	39,348,684	18.1%
<b>Cash Flows from Investing Activities</b>			
Profit / (Loss) on sale of capital assets	(59,950)	(7,756,733)	0.8%
Grants, subsidies, contributions and donations	1,853,103	10,112,259	18.3%
Payments for property, plant and equipment	(8,202,034)	(35,021,604)	23.4%
Net movement in loans to Community Organisations			0.0%
Net cash provided by investing activities	(6,408,881)	(32,666,079)	19.6%
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowings	-	(1,605,319)	0.0%
Repayment of borrowings	(356,996)	69,125	(516.5%)
Net cash provided by financing activities	(356,996)	(1,536,194)	23.2%
<b>Net Increase / (Decrease) in Cash Held</b>	367,750	5,146,411	7.1%
Cash at the beginning of the period	73,414,123	68,267,713	107.5%
<b>Cash at the end of the Reporting Period</b>	<b>73,781,873</b>	<b>73,414,123</b>	<b>100.5%</b>



## Appendix 2 – Preliminary Executive Level Reports

Executive Level operating statements provide information on the performance of each Directorate for the period ended 31 October.

Actual amounts and commitments are compared against the year to date Revised Budget.

Commitment balances are reported at a point of time and will continue to be reviewed as the year progresses. It should be noted that commitments are not currently able to be cash flowed across the financial year.


<p style="text-align: center;"><b>ISAAC REGIONAL COUNCIL</b></p> <p style="text-align: center;"><b>Statement of Comprehensive Income</b></p> <p style="text-align: center;"><b>For the Period Ended 31 October 2023</b></p>								
<b>Office of the CEO</b>								
	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Operating Grants, Subsidies & Contributions		7,000	-	7,000	25,417	(18,417)	185,000	3.8%
		<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>25,417</b>	<b>(18,417)</b>	<b>185,000</b>	<b>3.8%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	1	1,715,450	-	1,715,450	1,486,448	229,002	4,546,784	37.7%
Materials & Services	2	709,142	153,905	863,047	681,247	181,801	1,966,598	43.9%
Corporate Overheads & Competitive Neutrality Costs		(1,408,013)	-	(1,408,013)	(1,408,013)	-	(4,224,039)	33.3%
		<b>1,016,580</b>	<b>153,905</b>	<b>1,170,485</b>	<b>759,682</b>	<b>410,802</b>	<b>2,289,343</b>	<b>51.1%</b>
<b>Operating Position Before Capital Items</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>
<b>Capital Revenue</b>								
		-	-	-	-	-	-	0.0%
<b>Net Result Attributable to Council in Period</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>
<b>Total Comprehensive Income</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>

- Employee Expenses** for the financial year are unfavourable compared to budget by \$229,002. This unfavourable variance predominantly relates to costs associated with staff turnover.
- Materials & Services** for the financial year to date are \$181,801 unfavourable with \$709,142 of actual expenditure and \$153,905 in commitments against YTD budget of \$681,247. This unfavourable variance predominately due to the cashflowing of membership payments and commitments which relate to future reporting periods.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 October 2023**

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	35,057,517	-	35,057,517	37,345,521	(2,288,003)	67,405,744	52.0%
Fees & Charges		36,666	-	36,666	27,167	9,499	81,500	45.0%
Rental Income		1,350	-	1,350	1,350	-	1,350	100.0%
Interest Received	2	1,020,351	-	1,020,351	783,500	236,851	2,200,500	46.4%
Sales of Contract & Recoverable Works		54,007	-	54,007	26,667	27,341	80,000	67.5%
Operating Grants, Subsidies & Contributions		86,463	-	86,463	128,440	(41,976)	5,501,840	1.6%
Other Recurrent Revenue		35,876	-	35,876	33,333	2,543	140,000	25.6%
		<b>36,292,231</b>	<b>-</b>	<b>36,292,231</b>	<b>38,345,977</b>	<b>(2,053,746)</b>	<b>75,410,934</b>	<b>48.1%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	2,304,350	-	2,304,350	3,086,823	(782,473)	9,255,762	24.9%
Materials & Services	4	7,162,636	1,340,742	8,503,378	5,875,603	2,627,775	11,240,966	75.6%
Finance Costs		143,024	-	143,024	158,801	(15,777)	543,028	26.3%
Depreciation and Amortisation		353,045	-	353,045	332,701	20,344	998,102	35.4%
Corporate Overheads & Competitive Neutrality Costs		(4,811,900)	-	(4,811,900)	(4,811,900)	-	(14,435,700)	33.3%
		<b>5,151,155</b>	<b>1,340,742</b>	<b>6,491,898</b>	<b>4,642,028</b>	<b>1,849,870</b>	<b>7,602,157</b>	<b>85.4%</b>
<b>Operating Position Before Capital Items</b>		<b>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,808,777</b>	<b>43.9%</b>
<b>Capital Revenue</b>								
Capital Revenue		-	-	-	-	-	105,413	0.0%
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,413</b>	<b>0.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,914,190</b>	<b>43.9%</b>
<b>Total Comprehensive Income</b>		<b>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,914,190</b>	<b>43.9%</b>



- 
1. **Net Rates & Utility Charges** are \$2,288,003 unfavourable when comparing actuals to revised budget. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October) partially offset by higher than anticipated general rate revenue.
  2. **Interest Received** is \$236,851 favourable when compared to revised budget. This favourable variance is predominately due to increased interest income from investments.
  3. **Employee Expenses** for the financial year are favourable compared to budget by \$782,473. Excluding the Corporate Employee expenses (which is consolidated for the whole of Council in this Directorate), the position would be \$102,080 favourable. This favourable variance is due to the cash flowing of annual leave and superannuation costs.
  4. **Materials & Services** for the financial year to date are \$2,627,775 unfavourable with \$7,162,636 in actual expenditure and \$1,340,742 in commitments against the YTD budget of \$5,875,603. This unfavourable variance is predominately due to increased computer expenses and the consolidation of sundry creditors for the whole of Council in this Directorate.

ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 October 2023


Engineering & Infrastructure Services

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges		137,566	-	137,566	94,357	43,210	293,070	46.9%
Rental Income		523,302	-	523,302	469,182	54,120	1,407,545	37.2%
Interest Received		3,060	-	3,060	-	3,060	-	0.0%
Sales of Contract & Recoverable Works	1	764,829	-	764,829	263,000	501,829	5,664,000	13.5%
Operating Grants, Subsidies & Contributions	2	230,846	-	230,846	107,101	123,745	4,203,041	5.5%
Other Recurrent Revenue		12,985	-	12,985	-	12,985	-	0.0%
		<b>1,672,588</b>	<b>-</b>	<b>1,672,588</b>	<b>933,640</b>	<b>738,949</b>	<b>11,567,656</b>	<b>14.5%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	4,855,840	-	4,855,840	5,017,542	(161,701)	15,351,108	31.6%
Materials & Services	4	4,132,134	8,519,303	12,651,437	3,539,765	9,111,673	11,559,348	109.4%
Depreciation and Amortisation	5	5,519,055	-	5,519,055	5,782,589	(263,535)	17,347,768	31.8%
Corporate Overheads & Competitive Neutrality Costs		3,335,453	-	3,335,453	3,335,453	-	10,006,358	33.3%
		<b>17,842,482</b>	<b>8,519,303</b>	<b>26,361,785</b>	<b>17,675,348</b>	<b>8,686,437</b>	<b>54,264,582</b>	<b>48.6%</b>
<b>Operating Position Before Capital Items</b>		<b>(16,169,894)</b>	<b>(8,519,303)</b>	<b>(24,689,197)</b>	<b>(16,741,709)</b>	<b>(7,947,488)</b>	<b>(42,696,926)</b>	<b>57.8%</b>
<b>Capital Revenue</b>								
Capital Revenue	6	1,306,819	-	1,306,819	-	1,306,819	9,848,320	13.3%
Proceeds from Sale of Land & PPE		279,638	-	279,638	225,000	54,638	995,410	28.1%
		<b>1,586,457</b>	<b>-</b>	<b>1,586,457</b>	<b>225,000</b>	<b>1,361,457</b>	<b>10,843,730</b>	<b>14.6%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(14,583,436)</b>	<b>(8,519,303)</b>	<b>(23,102,739)</b>	<b>(16,516,709)</b>	<b>(6,586,031)</b>	<b>(31,853,196)</b>	<b>72.5%</b>
<b>Total Comprehensive Income</b>		<b>(14,583,436)</b>	<b>(8,519,303)</b>	<b>(23,102,739)</b>	<b>(16,516,709)</b>	<b>(6,586,031)</b>	<b>(31,853,196)</b>	<b>72.5%</b>


1. **Sales of Contract & Recoverable Works** are favourable to the budget by \$501,829. This favourable variance is due to revenue for recoverable works related to the TMR project that was expected to be completed in the previous financial year and cashflowing of the RMPC revenue.
2. **Operating Grants, Subsidies & Contributions** are \$123,745 favourable compared to the annual budget. This favourable variance is predominately due to the receipt of unbudgeted funds for maintenance contributions and the advance payment of the LRCI Operational works.
3. **Employee Expenses** are favourable compared to the revised budget by \$161,701. This favourable variance is predominately due to vacancies in the Directorate.
4. **Materials & Services** for the financial year to date are \$9,111,673 unfavourable with \$4,132,134 of actual expenditure and \$8,519,303 in commitments against YTD budget of \$3,539,765. It should be noted that without commitments the variance is still unfavourable by \$592,369. This unfavourable variance is predominately due to expenditure on recoverable works related to the TMR project that was expected to be completed in the previous financial year. It should also be noted that the majority of Departments are tracking above YTD budget. Large commitments to note are \$3M Galilee and Bowen Basin recoverable works and \$2.7M for RMPC works.
5. **Depreciation and Amortisation** is currently favourable to the annual budget by \$263,535 primarily due to depreciation for the Roads, Bridges and Drainage asset class. This is due to changes to asset valuations and useful lives post outcomes of the 22/23 Financial Statement audit. Depreciation will be reviewed as part of the Quarter 2 budget review.
6. **Capital Revenue** for the financial year is \$1,306,819 favourable when compared to revised budget. This favourable variance is due to receipt of developer contribution and the receipt of advance payments for STIP and LRCI Phase 4.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 October 2023**

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges	1	996,784	-	996,784	760,767	236,017	2,170,300	45.9%
Rental Income		86,231	-	86,231	71,667	14,565	215,000	40.1%
Operating Grants, Subsidies & Contributions		113,020	-	113,020	207,662	(94,642)	750,483	15.1%
Other Recurrent Revenue		243	-	243	333	(90)	66,000	0.4%
		<b>1,196,279</b>	<b>-</b>	<b>1,196,279</b>	<b>1,040,429</b>	<b>155,850</b>	<b>3,201,783</b>	<b>37.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	3,394,324	-	3,394,324	3,910,551	(516,227)	11,961,684	28.4%
Materials & Services	3	2,219,988	1,786,277	4,006,265	2,437,193	1,569,071	7,706,461	52.0%
Finance Costs		151,538	-	151,538	148,253	3,285	504,758	30.0%
Depreciation and Amortisation		735,710	-	735,710	728,408	7,302	2,185,224	33.7%
Corporate Overheads & Competitive Neutrality Costs		1,024,665	-	1,024,665	1,024,665	-	3,073,995	33.3%
		<b>7,526,224</b>	<b>1,786,277</b>	<b>9,312,501</b>	<b>8,249,070</b>	<b>1,063,431</b>	<b>25,432,122</b>	<b>36.6%</b>
<b>Operating Position Before Capital Items</b>		<b>(6,329,946)</b>	<b>(1,786,277)</b>	<b>(8,116,223)</b>	<b>(7,208,641)</b>	<b>(907,582)</b>	<b>(22,230,339)</b>	<b>36.5%</b>
<b>Capital Revenue</b>								
Capital Revenue	4	187,892	-	187,892	-	187,892	6,061,530	3.1%
		<b>187,892</b>	<b>-</b>	<b>187,892</b>	<b>-</b>	<b>187,892</b>	<b>6,061,530</b>	<b>3.1%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(6,142,054)</b>	<b>(1,786,277)</b>	<b>(7,928,331)</b>	<b>(7,208,641)</b>	<b>(719,690)</b>	<b>(16,168,809)</b>	<b>49.0%</b>
<b>Total Comprehensive Income</b>		<b>(6,142,054)</b>	<b>(1,786,277)</b>	<b>(7,928,331)</b>	<b>(7,208,641)</b>	<b>(719,690)</b>	<b>(16,168,809)</b>	<b>49.0%</b>

- 
1. **Fees & Charges** are \$996,874 compared to the revised budget of \$760,767 resulting in a favourable variance of \$236,017. The predominant reason for this favourable variance is higher than anticipated revenue from building and development fees.
  2. **Employee Expenses** are favourable compared to the revised budget by \$516,227. This favourable variance is predominately due to employee vacancies, some of which are currently being backfilled through Agency Temp Staff (current actuals \$146K and commitments of \$154K).
  3. **Materials & Services** for the financial year to date are \$1,569,071 unfavourable with \$2,219,988 of actual expenditure and \$1,786,277 in commitments against YTD budget of \$2,437,193. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods.
  4. **Capital Revenue** for the year to date is \$187,892 which is favourable to budget by \$187,892. This favourable variance is due to the receipt of payments for LRCI Phase 3 and 4 grant funds.

<p style="text-align: center;"><b>ISAAC REGIONAL COUNCIL</b>  <b>Statement of Comprehensive Income</b>  <b>For the Period Ended 31 October 2023</b></p>								
<b>Water &amp; Waste</b>								
	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	14,016,190	-	14,016,190	13,852,215	163,975	31,125,679	45.0%
Fees & Charges		414,400	-	414,400	364,083	50,317	1,247,000	33.2%
Rental Income		11,813	-	11,813	1,875	9,938	41,303	28.6%
Interest Received		43,509	-	43,509	65,000	(21,491)	195,000	22.3%
Operating Grants, Subsidies & Contributions		54,698	-	54,698	-	54,698	553,084	9.9%
Other Recurrent Revenue	2	3,232,479	-	3,232,479	3,112,098	120,381	9,770,280	33.1%
		<b>17,773,089</b>	<b>-</b>	<b>17,773,089</b>	<b>17,395,271</b>	<b>377,817</b>	<b>42,932,346</b>	<b>41.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	2,333,532	-	2,333,532	2,524,475	(190,943)	7,723,884	30.2%
Materials & Services	4	4,310,205	5,956,194	10,266,398	4,897,104	5,369,294	17,999,545	57.0%
Finance Costs		14,836	-	14,836	14,584	251	50,004	29.7%
Depreciation and Amortisation		3,705,888	-	3,705,888	3,705,783	105	11,117,350	33.3%
Corporate Overheads & Competitive Neutrality Costs		1,859,795	-	1,859,795	1,859,795	-	5,579,386	33.3%
		<b>12,224,256</b>	<b>5,956,194</b>	<b>18,180,450</b>	<b>13,001,742</b>	<b>5,178,708</b>	<b>42,470,168</b>	<b>42.8%</b>
<b>Operating Position Before Capital Items</b>		<b>5,548,832</b>	<b>(5,956,194)</b>	<b>(407,361)</b>	<b>4,393,530</b>	<b>(4,800,891)</b>	<b>462,178</b>	<b>(88.1%)</b>
<b>Capital Revenue</b>								
Capital Revenue	5	358,389	-	358,389	96,000	262,389	2,823,163	12.7%
		<b>358,389</b>	<b>-</b>	<b>358,389</b>	<b>96,000</b>	<b>262,389</b>	<b>2,823,163</b>	<b>12.7%</b>
<b>Net Result Attributable to Council in Period</b>		<b>5,907,221</b>	<b>(5,956,194)</b>	<b>(48,973)</b>	<b>4,489,530</b>	<b>(4,538,502)</b>	<b>3,285,341</b>	<b>(1.5%)</b>
<b>Total Comprehensive Income</b>		<b>5,907,221</b>	<b>(5,956,194)</b>	<b>(48,973)</b>	<b>4,489,530</b>	<b>(4,538,502)</b>	<b>3,285,341</b>	<b>(1.5%)</b>

- 
1. **Net Rates & Utility Charges** is \$163,975 favourable, with actuals of \$14,016,190 compared to a revised budget of \$13,852,215. The favourable variance is predominately due to higher than anticipated water and sewerage access charges.
  2. **Other Recurrent Revenue** for the year to date is \$3,232,479 being \$120,381 favourable to budget. This favourable variance is due to septic waste received into the treatment plants being higher than budgeted.
  3. **Employee Expenses** are favourable compared to the revised budget by \$190,943. This favourable variance is predominantly due to employee vacancies some of which are currently being backfilled through Agency Temp Staff (current actuals \$197K and commitments of \$114K).
  4. **Materials & Services** for the financial year to date are \$5,369,294 unfavourable, with \$4,310,205 in actual expenditure and \$5,956,194 in commitments. The unfavourable variance is due to the inclusion of commitments which relate to future reporting periods (large commitments are noted for waste levy \$2.6M, contractors at IRC's landfills \$1.6M and chemicals \$331K).
  5. **Capital Revenue** for the year to date is \$358,389 which is favourable to budget by \$262,389. This favourable variance is due to the receipt of advance payment for Levy Ready and LRCI Phase 4 grant funds.

**MEETING DETAILS** **Ordinary Meeting**  
Wednesday 22 November 2023

**AUTHOR** Alexis Coutts

**AUTHOR POSITION** Manager Safety and Resilience

## 9.2 SAFETY AND RESILIENCE UPDATE

### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of the Health, Safety and Wellbeing Management System (HSWMS).

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. ***Notes the Safety and Resilience report provided on the current status of the Health, Safety and Wellbeing Management System.***

**Resolution No.:** CGFS0857

**Moved:** Cr Franzmann

**Seconded:** Cr Coleman

**That the Committee recommends that Council:**

1. **Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Carried**

### BACKGROUND

Review of safety statistics to monitor the effectiveness of Health, Safety and Wellbeing (HSW) Management System and identify incident trends, discuss relevant Health, Safety and Wellbeing issues, referring to statistics in the attached report.

### IMPLICATIONS

That the system is monitored to ensure compliance and continuous improvement of the Health, Safety and Wellbeing management system. To ensure that recommendations from the Local Government Workcare (LGW) audit are implemented to support continuous improvement of the HSWMS.



## CONSULTATION

The following consultation as relevant to the attachment reports.

- Executive Leadership Team
- HSW Operational and Strategic Safety Committee (bi-monthly)
- Joint Consultative Committee (as required)
- Safety and Resilience Team

## BASIS FOR RECOMMENDATION

The updated attachments include the normal monthly update.

## ACTION ACCOUNTABILITY

Manager Safety and Resilience

## KEY MESSAGES

Positive progression of the Safety Improvement, strategic objectives and updated KPI's amendments

<b>Report Prepared By:</b> ALEXIS COUTTS <b>Manager Safety and Resilience</b>  Date: 25 October 2023	<b>Report Authorised By:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 27 October 2023
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## ATTACHMENTS

- Attachment 1 – Safety and Resilience Update Report – October 2023

## REFERENCE DOCUMENT

- Nil

# SAFETY AND RESILIENCE MONTHLY REPORT

DATE	October 2023
TO	November 2023, Ordinary Council
FROM	Manager Safety and Resilience

## SUMMARY

### Explanatory Note:

The green section lists the objective and the target measure. **OBJECTIVE** – what we plan to achieve.

*The blue aligns with the due diligence index elements (DDI-S) standard.*

**TARGET** – how we are going to measure and track the achievement of the objective, this will not always be strict numbers for data trending and may only captured as an annual achievement

## 1. BEST PRACTICE SYSTEM

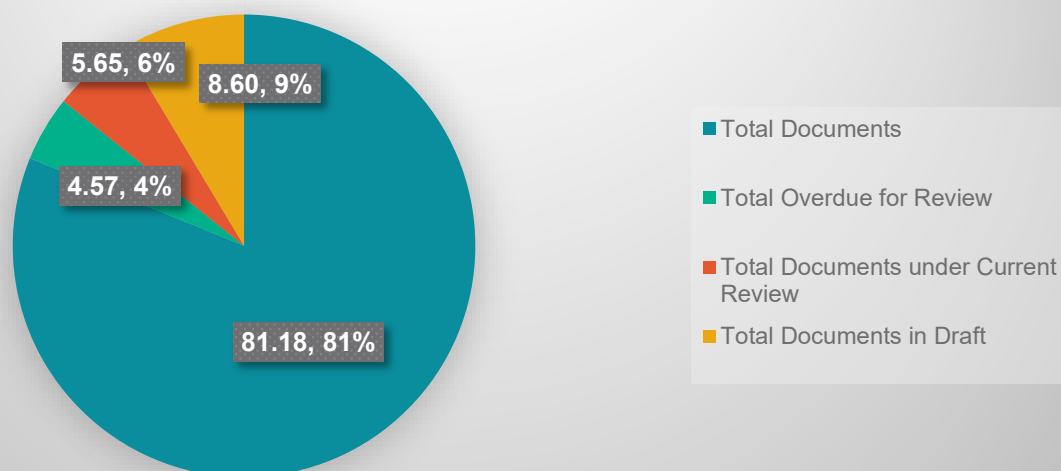
*Know about safety matters, monitoring and continuously improving our systems, aiming for best practice documentation.*

**OBJECTIVE** To review all Policies, Procedures, and work instructions biannually or on a risk basis.

**TARGET** 100% of documents reviewed within required time limits.

**STATUS:** there is a significant improvement in the documentation.

### Percentage of Safety Management System documents under review as at October 2023



## 1.2 LEGISLATIVE OR OTHER CHANGES

Nil updates.

# SAFETY AND RESILIENCE MONTHLY REPORT

## 2. OBJECTIVES AND TARGETS

*This is how we ensure due diligence to compliance with obligations.*

**OBJECTIVE** To establish annual LPIs to support the policy and maintain the HSW improvement plan.

**TARGET** Complete quarterly review of the HSW improvement plan. Set LPIs and monitor.

**STATUS:** LPI's are being actively monitored refer to section 8 of this report for current compliance with LPI's.

## 3. EFFECTIVE RISK MANAGEMENT

*Monitor hazards, risks, and incidents and ensure they are managed promptly.*

### 3.1 RISK ASSESSMENTS

The town talks for October have been completed in conjunction with Governance, the next phase of the risk register review is conducting risk focus groups, scheduled for November, this will review the enterprise operational risk registers and the existing HSW registers.

### 3.2 HAZARD HUNTER

**OBJECTIVE** to ensure risk management activities completed by identifying hazards.

**TARGET:** Number of hazards reported and rectified.

**STATUS** 11 hazards were identified for October, and 3 have been fully managed.

The town talks focused on the use of the hazard hunter in resolving hazards in the workplace.

### 3.3 EVENT REVIEW

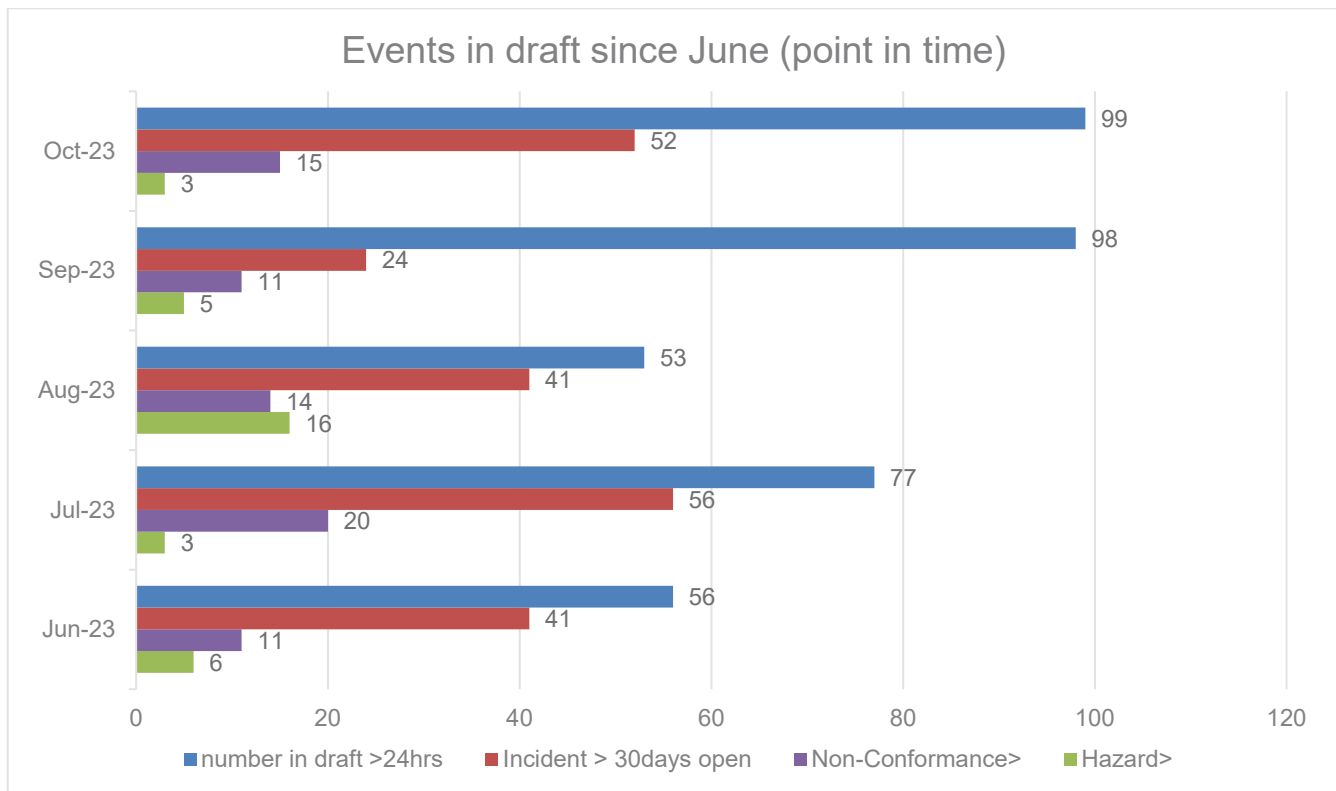
**OBJECTIVE** Risk management activities to support our systems and investigate accidents promptly.

**TARGET** # number of events in DRAFT after 24 hours (as EOM).

**STATUS** 73 events in draft for all date range.

This graph shows the trending of events still in draft >24hours, these are static.

# SAFETY AND RESILIENCE MONTHLY REPORT



## 3.4 EVENT FORMAL INVESTIGATIONS

Formal investigations completed and forwarded for approval to the manager and executive leadership team to endorse proposed corrective actions. 57 events were entered during the month of October.

These are not all detailed investigations but highlight recent key ones.

- Lost time injury resulting during property inspection and concealed hole in the grass.

## 3.6 EMERGENCY MANAGEMENT COMMITTEE

The emergency management committee met in August and endorsed emergency response guides and revised emergency and business continuity plan. The committee endorsed the completion of an incident investigation on the cyber event, for key internal learnings.

## 3.7 CONTRACTOR MANAGEMENT

**OBJECTIVE** Evaluation of contractor and project management documentation and processes.

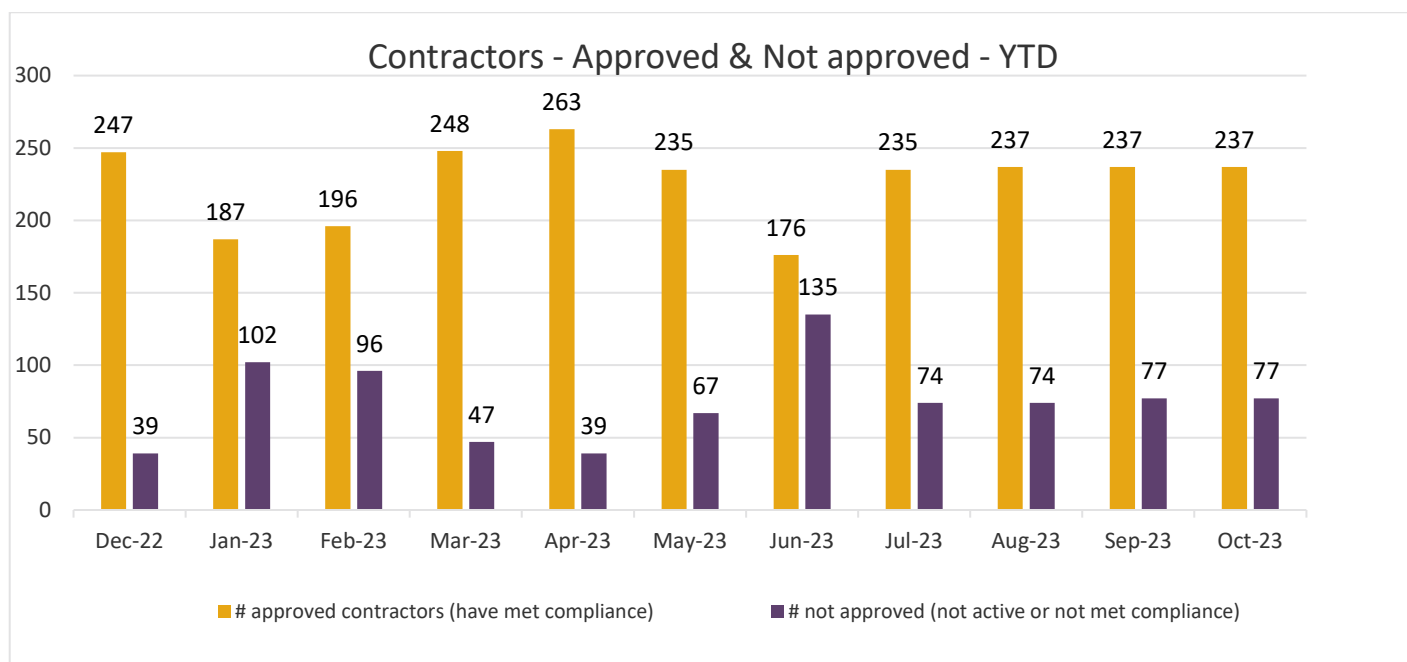
TARGET report on # approved contractors, # of not approved contractors.

**STATUS: # APPROVED contractor companies –246**

**# NOT APPROVED contractor companies (not active or not met compliance requirements) – 78**

S&R team are continuing to monitor and work with teams to ensure contractors are onboarded. The process of onboarding is also currently being reviewed by S&R partner.

# SAFETY AND RESILIENCE MONTHLY REPORT



## 4. IMPROVING WORKER CONSULTATION

*This is how we seek to understand the nature of operations by engaging with the workforce.*

### 4.1 HEALTH, SAFETY, AND WELLBEING COMMITTEES

The 2023 schedule located on IRIS and on the Lucidity Home Page News Items.

**OBJECTIVE** Completed schedules of meetings.

**TARGET** 100% of meetings completed against a target at end of the year.

**STATUS** The meeting schedule specifically attendance at the HSW strategic committee is being monitored for Tier 1 compliance for ELT. **October meeting held in Moranbah.**

## 5. WELLBEING & CAPACITY TO WORK

*Ensuring we understand, resource, and monitor employee's health and wellbeing at work.*

### 5.1 VACCINATIONS

We continue to monitor the vaccination register to ensure all workers who are required to have vaccination as part of their employment are reminded and scheduled to receive vaccination. This is monitored.

### 5.2 DRUG & ALCOHOL TESTING

All Safety & Resilience team members are qualified to facilitate Drug & Alcohol testing. **Nil** completed for **October**. This was random testing.

# SAFETY AND RESILIENCE MONTHLY REPORT

## 5.3 FIT TESTING - RESPIRATORY FACE MASK

Nil completed for **October**.

## 5.4 WORKER'S COMPENSATION & REHABILITATION

The Rehabilitation and Wellness Partners actively monitor all work and non-work-related injuries and illnesses. This graph indicates people who are engaged in the program or have been offered the opportunity for support if they wish to. The program is not mandatory, and there are formal and informal teams designed to support staff.

## 5.5 MEDICALS/SKIN CHECKS/FOLLOWUPS & FLU SHOTS

The Wellness & Resilience Partners continue to advocate the initiative, nil conducted in **October**.

## 6. AUDIT/ INSPECTIONS

*Conducting audits and inspections ensures we comply with our compliance requirements and verify the council's activities.*

Audit schedule has been developed and published on IRIS.

**OBJECTIVE** Develop an audit schedule considering the risks of individual sites.

**TARGET** 100% of audits completed against the plan.

**STATUS:** **0** WHS &/OR Environmental Audits completed for **October** against the plan.

This needs to be reviewed within current resourcing and responsibility to improve tracking of achievement. Project underway with Governance to centralise the procedure. An expected update on areas for auditing and **achievement expected by December 2023**.

## 7. CONTINUOUS IMPROVEMENT

*This is the ongoing verification of due diligence activities.*

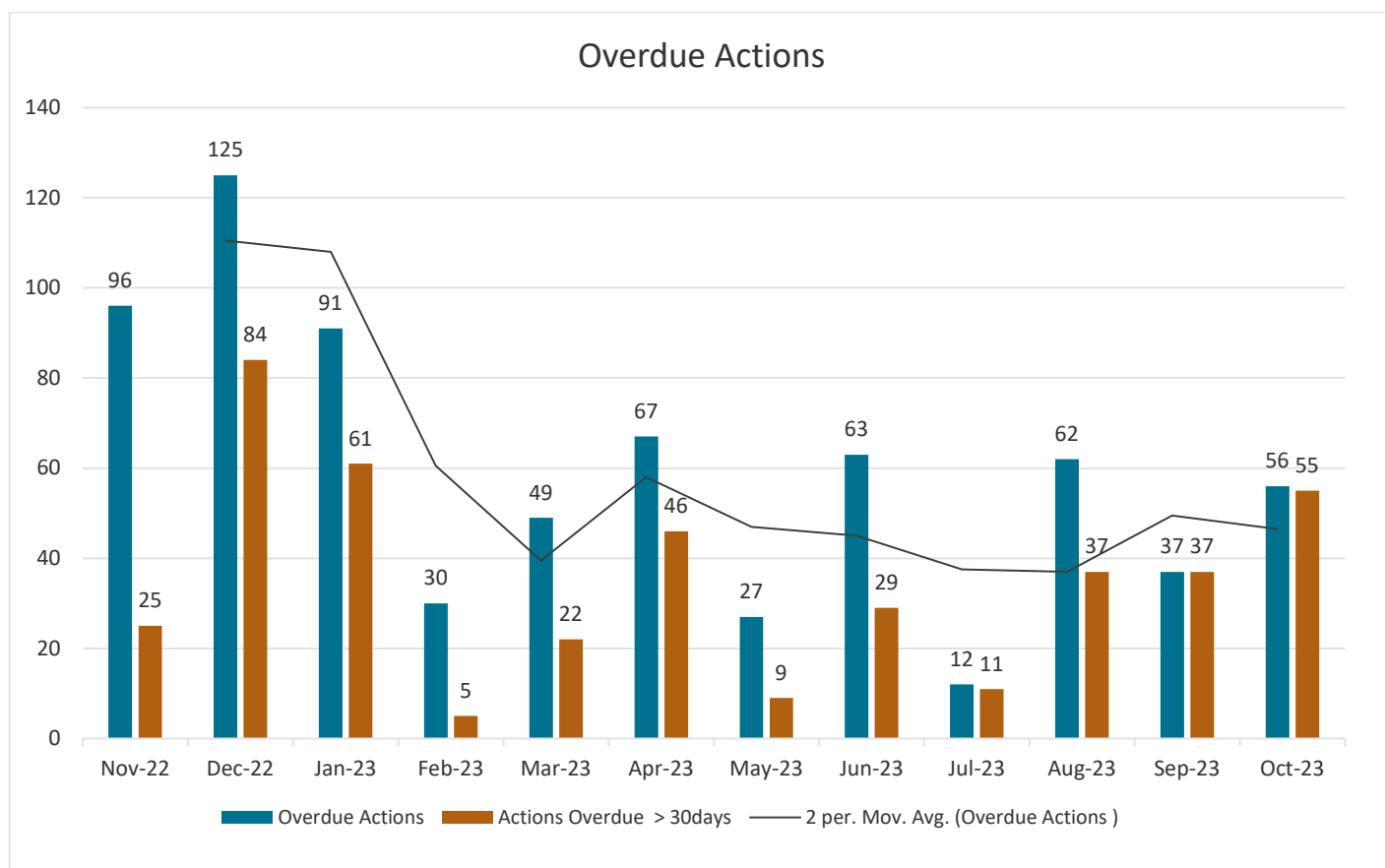
Expired actions from Event Management and Forms modules, as well as the number of actions overdue >30 days. A focus on training and email reminders will continue.

**OBJECTIVE** Ensure identified corrective actions followed to completion.

**TARGET** 0 actions greater than >30 days overdue

**STATUS** **Total 56** overdue actions, **55 overdue >30 days**. This is a significant improvement for overdue actions from last month, but the number above >30days remains static and requires attention.

# SAFETY AND RESILIENCE MONTHLY REPORT



## 8. EMPOWERING AND SUPPORTING LEADERSHIP

*This is further verification to ensure that resourcing, monitoring, and compliance activities completed and recorded.*

**OBJECTIVE** Establish LPIs for individual managers.

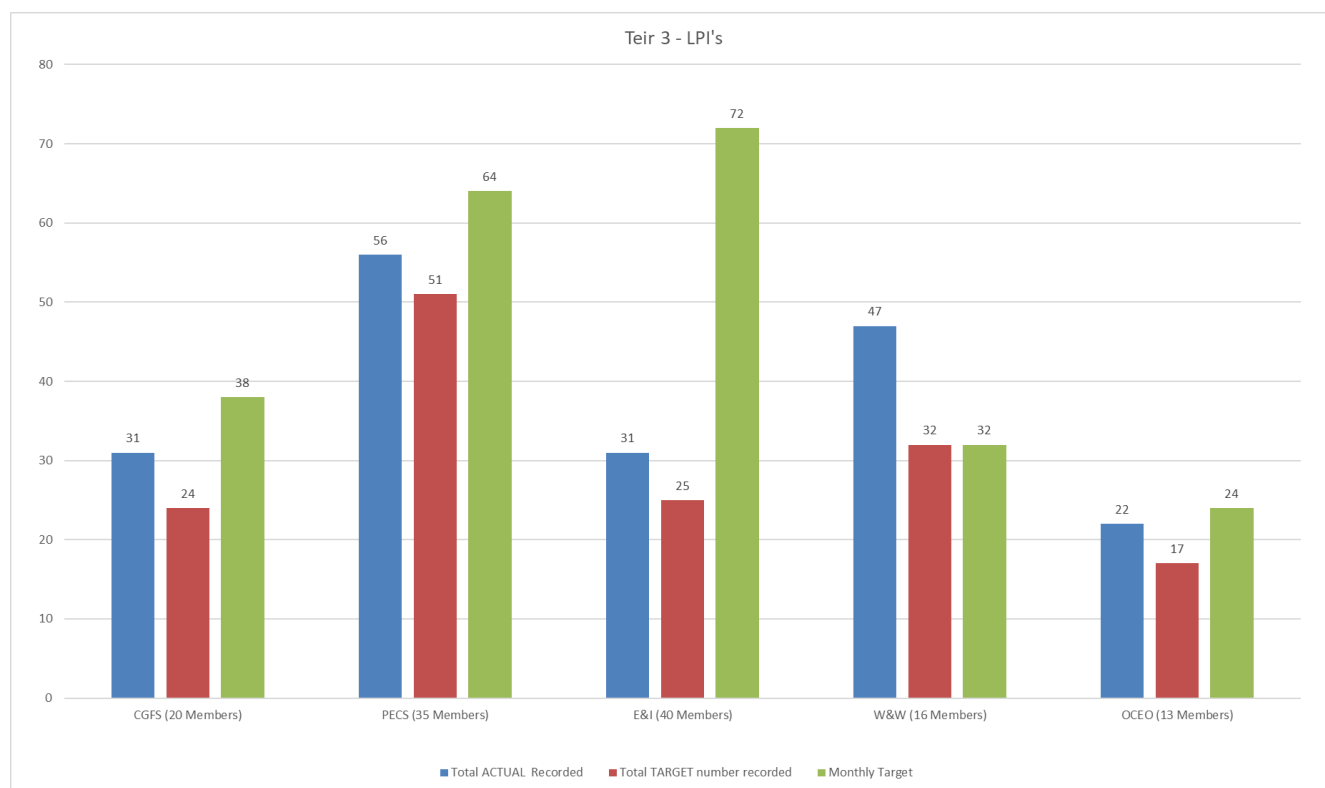
The monthly report will capture tier 3 LPI's, with the annual report capturing the Tier 1 and Tier 2 achievements against objective. Monitored monthly by ELT.

### TIER 3 LPIs – ELT, SLT & OLT Members

Each month, every ELT, SLT, and OLT member must complete two of the below LPIs.

TIER 3 LEAD PERFORMANCE INDICATORS ELT, SLT and OLT members - 2 per month - 24 per year									
Lead a Team Talk with your team	Lead a Prestart Talk with your team	Conduct and record a Safety Chat	Provide feedback on HSW procedure or policy	Conduct and record a Post Project Supplier Evaluation form	Conduct and record a Project Monitoring Inspection form	Conduct and record a Site Hazard Inspection	Conduct and record a Wellness Chat	Conduct a coaching session	Conduct a Leadership Activities Report

# SAFETY AND RESILIENCE MONTHLY REPORT





## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Nicole Duyst

## AUTHOR POSITION

Acting Manager Engaged Communities

## 9.3

## MINOR COMMUNITY GRANTS SUMMARY OCTOBER 2023

## EXECUTIVE SUMMARY

This report summarises the minor community grants approved under delegation for the period 1 October to 31 October 2023.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Notes the minor community grants approved under delegation for the period 1 October to 31 October 2023.*

**Resolution No.: PECS1114**

**Moved: Cr Lacey**

**Seconded: Cr Coleman**

**That the Committee recommends that Council:**

1. **Notes the minor community grants approved under delegation for the period 1 October to 31 October 2023.**

**CARRIED**

### NOTE:

**The Committee requested that future grants that increase the broadcasting capacity of 4RFM is considered to be shared by all relevant divisions (to be determined on a case-by-case basis).**

## BACKGROUND

As per Council's Community Grants Policy, as adopted on 25 August 2021, a monthly report is to be prepared for Council regarding the administrative approval of minor grants, up to the value of \$1,000 (excluding GST), under delegation to the Manager Engaged Communities and in consultation with the relevant divisional councillor/s. seven minor grant applications (inclusive of individual and team development grants) were received and approved for the period 1 October to 31 October 2023, summarised in the following table.

## IMPLICATIONS

The table below outlines minor grants approved and funded from Community Grants operational budget/s for the applicable division/s for the period 1 October to 31 October 2023.

DIVISION	APPLICANT	VALUE	PURPOSE	BREAKDOWN
3,4 and 5	Moranbah Hawks Football Federation Incorporated	\$1,000.00	Moranbah Hawks are hosting the Trail to Triumph (not for profit group) runners at their club house while they come through Moranbah to raise awareness of dust related lung diseases.	Contributing to costs of the facilities hire and BBQ requirements.
3,4 and 5	Moranbah Netball Association	\$1,000.00	The club is hosting an end of year event – Junior Netball Presentation to celebrate achievements of the club members as well as to acknowledge its volunteers for their hard work throughout the year.	Contributing to costs of venue hire, printing, stationary consumables, decorations, and promotional expenses.
3,4 and 5	Rock FM Association Incorporated (4RFM)	\$1,000.00	To assist with the cost of attending the Community Broadcasting Association of Australia conference in Adelaide on 2 to 4 November 2023.	Contributing to costs of flights and accommodation.
3,4 and 5	Rock FM Association Incorporated (4RFM)	\$1,000.00	4RFM in collaboration with Moranbah Miners Memorial are hosting a Miners Memorial exhibition in the Coal Face Gallery from 20 October- 20 November 2023.	Contributing to the cost of Tropical Exposure production.
6	Clermont State High School	\$1,000.00	School Bursary Application: \$500 High School Bursary – FF Mills \$500 High School Bursary – Isaac Regional Council Studentship Award	Academic excellence, Community spirit and Culture leadership
8	Carmila State School	\$250.00	School Bursary Application	Academic excellence, Community spirit.
8	Ilbilbie Hall Management Association incorporated	\$1,000.00	Ilbilbie Hall Management are hosting their annual Melbourne Cup Luncheon/ fundraiser on 7 November 2023.	To cover costs associated with prizes and catering.

## CONSULTATION

Divisional Councillors as applicable – via email and/or phone calls

Manager Budgets and Statutory Reporting

Acting Manager Engaged Communities

Engaged Communities Grants Officer

Engaged Communities Departmental Administration Officer

Community Relations Officers

## BASIS FOR RECOMMENDATION

To update Council on the approval of minor community grants as per the Community Grants Policy.

## ACTION ACCOUNTABILITY

Manager Engaged Communities is responsible for the administration of the Isaac Regional Council Community Grants Program.

## KEY MESSAGES

Isaac Regional Council's Community Grants budget funds local projects and activities which help develop resilient, adaptive and vibrant communities while contributing to the social wellbeing of its residents, workers and visitors.

### Report prepared by:

NICOLE DUYST  
Acting Manager Engaged Communities

Date: 27 October 2023

### Report authorised by:

DAN WAGNER  
Director Planning, Environment and  
Community Services

Date: 27 October 2023

## ATTACHMENTS

- Nil

## REFERENCE DOCUMENT

- Isaac Regional Council Community Grant Guidelines

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Karen Montgomery

## AUTHOR POSITION

Manager Council Operated Community Facilities

## 9.4

## ISAAC AQUATIC SURVEY RESULTS 2022-2023

## EXECUTIVE SUMMARY

In support of Isaac Regional Council's Value, *Community Focus*, the 2022 – 2023, the Isaac Region Annual Pool Survey was conducted in July 2023. This report provides an overview of the results of the survey and the proposed pathway forward for the findings of the survey.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Receives and notes the results of the Isaac Region 2022-2023 Annual Pool Survey.*

**Resolution No.: PECS1115**

**Moved: Cr Coleman**

**Seconded: Cr Pickels**

**That the Committee recommends that Council:**

1. **Receives and notes the results of the Isaac Region 2022-2023 Annual Pool Survey.**

**CARRIED**

### NOTE:

The Committee requested that actions to be taken from the survey results are provided for consideration of Council adopting these actions when this report is presented to Council at the November 2023 Ordinary Meeting.

## BACKGROUND

The Isaac Regional Council runs an annual customer survey to monitor customer satisfaction across the region's aquatic facilities. Data collected is used to feed information into various reports, one being, the Annual Operational Plan (AOP). Council's aquatic facilities consist of 5 x 50 metre pools located at Glenden, Moranbah, Dysart, Clermont, and Middlesbrough; 2 x 25 metre pools located at Moranbah and Nebo; and two domestic sized pools located at St Lawrence and Flaggy Rock.

The Moranbah Greg Cruickshank Aquatic Centre remains under Council management and operation with the balance of the pools under the management of third-party lessees and management groups.

The 2022-2023 swimming season saw the release of tender for the management and operation of the Glenden Swimming pool. The tender attracted no interest and following a comprehensive search for a suitably qualified operator, an existing lessee was able to provide a manager to fill the position and the pool was available to open in the first week of September as expected.

The 2022-2023 season has seen significant improvement in operations and community satisfaction post departure of lessee, LSA at three of the Isaac swimming facilities. Including Middlemount pool where in 2021/2022 there were 29 responses with only 4 (13.8%) satisfied however in 2022/2023 there were only 14 responses and 2 (14.3%) were satisfied increasing the satisfaction statistics. Consultation through the pool user groups throughout the region has continued albeit not as regularly as previously held. The user groups continue to provide invaluable feedback to Council and more so, have demonstrated a strong commitment to work with Council for the betterment of the region's aquatic facilities.

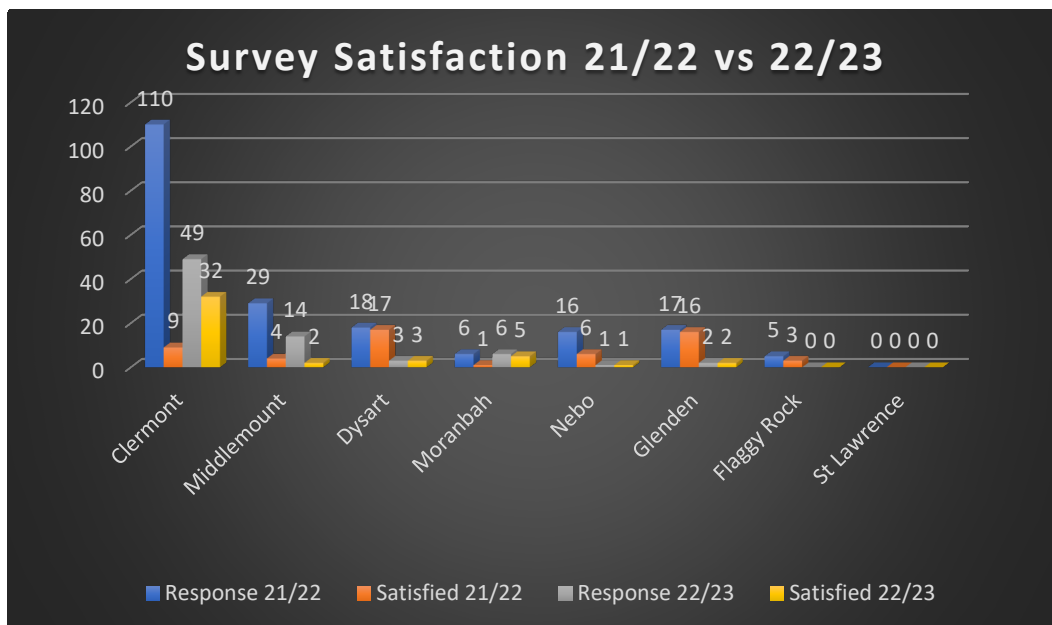
The 2022-2023 Annual Survey has received a total of 75 responses. The number of responses is down from the 201 responses received in the 2021-2022 survey and it is realised that the timing for this survey may have been misaligned, with at least another two Council surveys run around the same time. Consideration of this will be at the forefront of planning for next year's aquatic survey by ensuring that it is not positioned around any other user surveys so not to create survey *fatigue*. A communication plan will also provide promotion introducing and supporting the survey and consideration of an incentive prize may also be used to increase interest in completing the survey.

For comparative purposes, respondents answering either very satisfied or satisfied with their experience at their respective pool are classified as *satisfied*. Those responding either neutral, dissatisfied, very dissatisfied or other, are classified as being *dissatisfied*.

Satisfaction levels by region and by site include:

Location	2022-2023	
	Number of Respondents	Satisfaction Level
<b>Regionally</b>	<b>75</b>	<b>65%</b>
Clermont	49	65%
Middlemount	14	14%
Dysart	3	100%
Moranbah	6	83%
Nebo	1	100%
Glenden	2	94%
Flaggy Rock	0	-
St Lawrence	0	-

The graph identifies satisfaction against the number of responses received for this year and last year.



The survey returned a significant amount of information. Key points of consideration include:

- Clermont Pool received the highest number of total responses (65%);
- The majority of respondents were female (88%);
- Pool users within the 26-44 years age bracket featured as the majority of respondents (72%);
- Families with dependent children aged 0-12 featured as predominant pool users;
- 44% of respondents frequent the pool with two or more visits per week;
- 41 (55%) of respondents identified that safety and cleanliness is their greatest priority at pools;
- Response by individual site contain higher levels of granularity of information and are attached for reference.

Key Learnings	Action
Swimming Pool visitors are very happy with the selection of current lessees.	Continued consultation with user groups. Continuation of monthly visits to Isaac swimming pools. Continuation of quarterly inspections with follow up from lessee.
Swimming Pools are critical to the social aspects of communities.	Continued consultation with user groups. Revised capital works planning. Continued investigation of new and emerging technologies – noting current construction and supply chain restrictions. Development of shovel ready projects for submission against relevant grants and advocacy.

Key Learnings	Action
Social events at the pools are of heightened importance to communities.	<p>Lessees will be asked to review programs to ensure that they consider increased options for increased usage.</p> <p>Engaged Communities will be consulted to develop suitable social events at the pools.</p>
Swimming pool users do not believe that they receive fair and reasonable value for money.	<p>Continued consultation with user groups.</p> <p>Revised capital works planning. Continued investigation of new and emerging technologies – noting current construction and supply chain restrictions.</p> <p>Development of shovel ready projects for submission against relevant grants and advocacy.</p>
Communication	Continued consultation with user groups.

## IMPLICATIONS

### Risk

The surveys continually identify the need of upgrades and additional activities at Isaac swimming facilities. The approval of Clermont Pool's Site Plan will be a welcomed project and will be watched closely by the community.

### Financial

Operational and capital costs associated with the operation of the pools is significant. Strategic planning will provide a higher level and wider understanding of the pools throughout their remaining lifecycle;

Difficulty in engaging suitably qualified lessees along with the increased safety requirement for the increase of lifeguards, comes with a significant increase of management fee.

### Safety

Safety issues at the swimming pools are addressed as they are identified.

### Lessee Operations

A heightened approach to compliance, accountability and operational continuity will continue.

### Tender Risk

The overwhelming risk to Council is tender risk. It is very well recognised that tender responses often provide strong conceptual responses that are consistent with contemporary commercial pool operations and applicable standards. There is growing concern with the limited opportunities to engage suitably qualified operators with the ability to fulfil increased safety requirements needing additional lifeguards on duty.

### Social Sustainability

The swimming pools are identified as being a social and recreational hub for communities and the uninterrupted operation and availability of the service is considered as being an essential community service.



## CONSULTATION

Director Planning, Environment and Community Services

Manager Community Facilities - Supported

Manager Governance and Corporate Services

Manager Contracts and Procurement

Manager Council Operated Community Facilities - Supported

Program Leader Leased Council Facilities - Supported

## BASIS FOR RECOMMENDATION

The annual aquatic survey is an important tool for Council to keep abreast of user's thoughts through honest feedback. The survey provides a customer perspective of the operation, condition and service that might otherwise remain unreported. The results of the survey, along with continued user group and broader community engagement, provide a strong foundation for the strategic planning and management of pools now and into the future.

## ACTION ACCOUNTABILITY

Manager Community Facilities to liaise with pool lessees to review survey results;

Manager Community Facilities to progress the on-going development of the Departmental strategic planning for the region's pools;

Manager Community Facilities to place focus on the success of the current project for the Clermont Site Plan;

Manager Community Facilities to undertake a risk-based assessment of commentary received from respondents during the survey and remediate any negative feedback.

## KEY MESSAGES

Council is committed to transparent decision making.

Council is committed to the provision of accessible, functional, and well-presented community facilities.

Council is committed to the best possible management solutions for all swimming pools throughout the region.

### Report prepared by:

KEN TUCKER  
Manager Community Facilities

Date: 27 October 2023

### Report authorised by:

DAN WAGNER  
Director Planning, Environment and  
Community Services

Date: 27 October 2023



## **ATTACHMENTS**

- Attachment 1 - Combined Results - Isaac Region Pool Survey 2022-2023

## **REFERENCE DOCUMENT**

- Nil

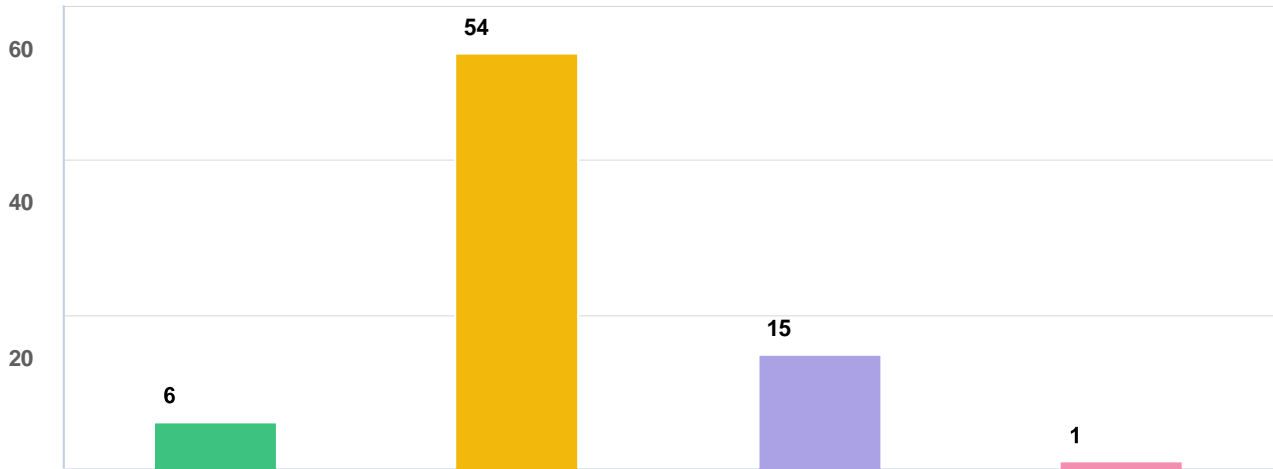
## Isaac Region Annual Pool Survey 2022/2023

Visitors **94**

Contributors **75**

CONTRIBUTIONS **75**

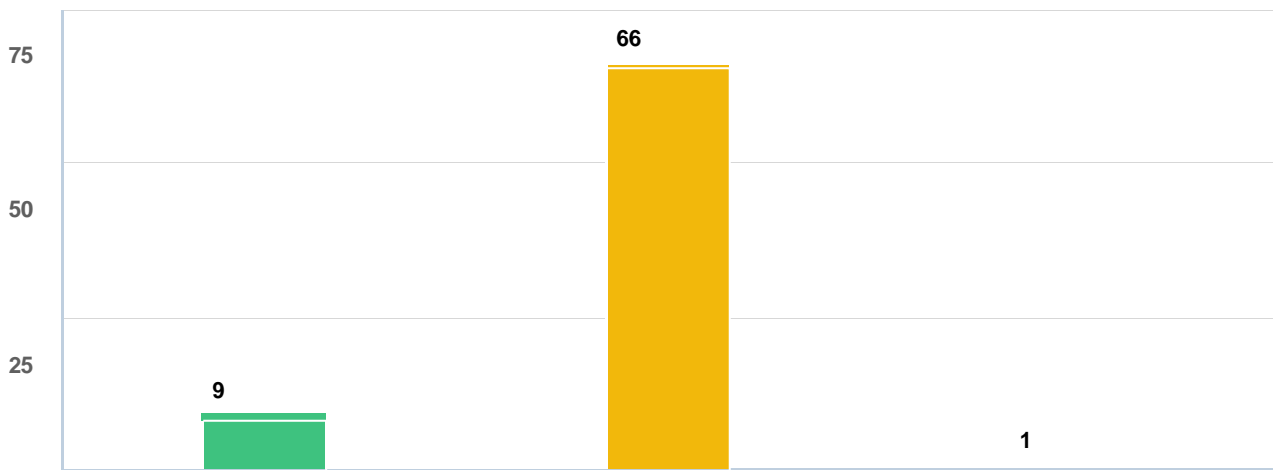
What is your age group?



Question options

● 17 - 25 years ● 26 - 44 years ● 45 - 64 years ● 65 years and older

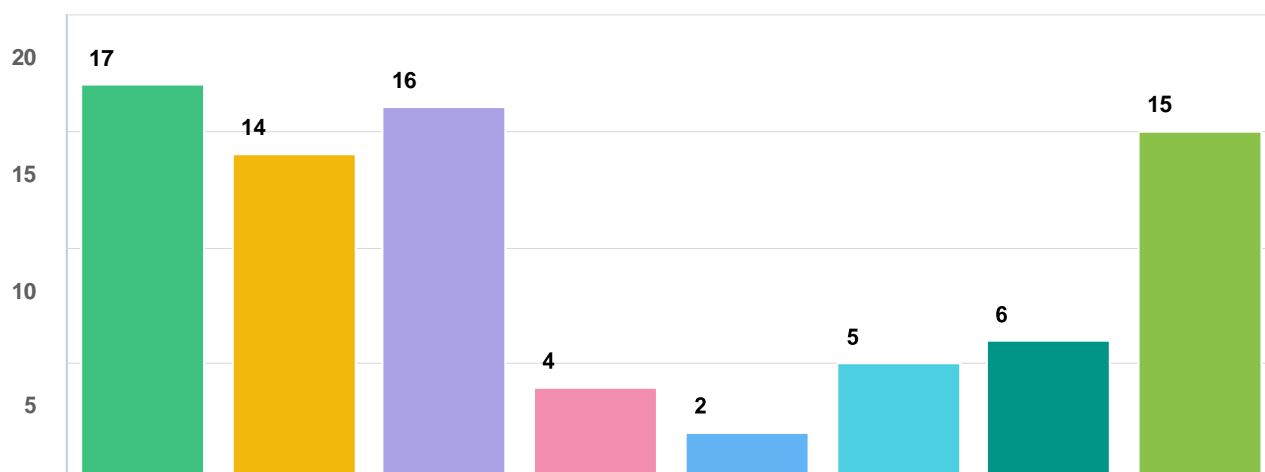
What is your gender?



Question options

● Male ● Female ● Prefer not to say

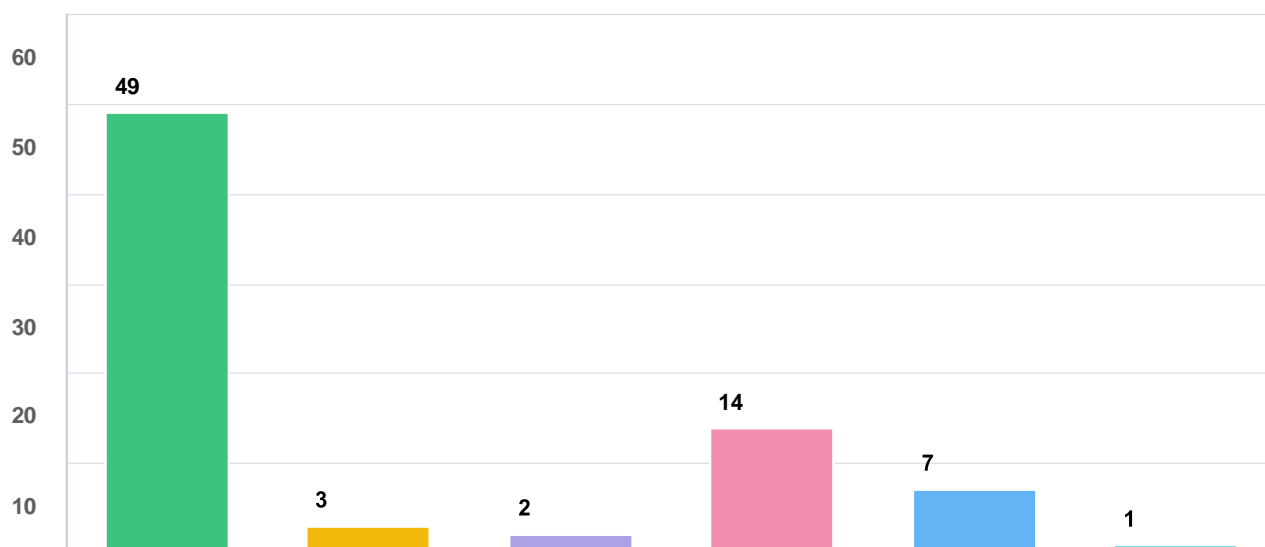
Please select the option that best describes your household (Please select only one)



**Question options**

- Couple with dependent children aged 0 - 5
- Couple with dependent children aged 6 - 12
- Couple with dependent children in both age groups
- Single parent with dependent children aged 6 - 12
- Single parent with dependent children in both age groups
- Single person, living alone
- Single person, living with other adults
- Other (please specify)

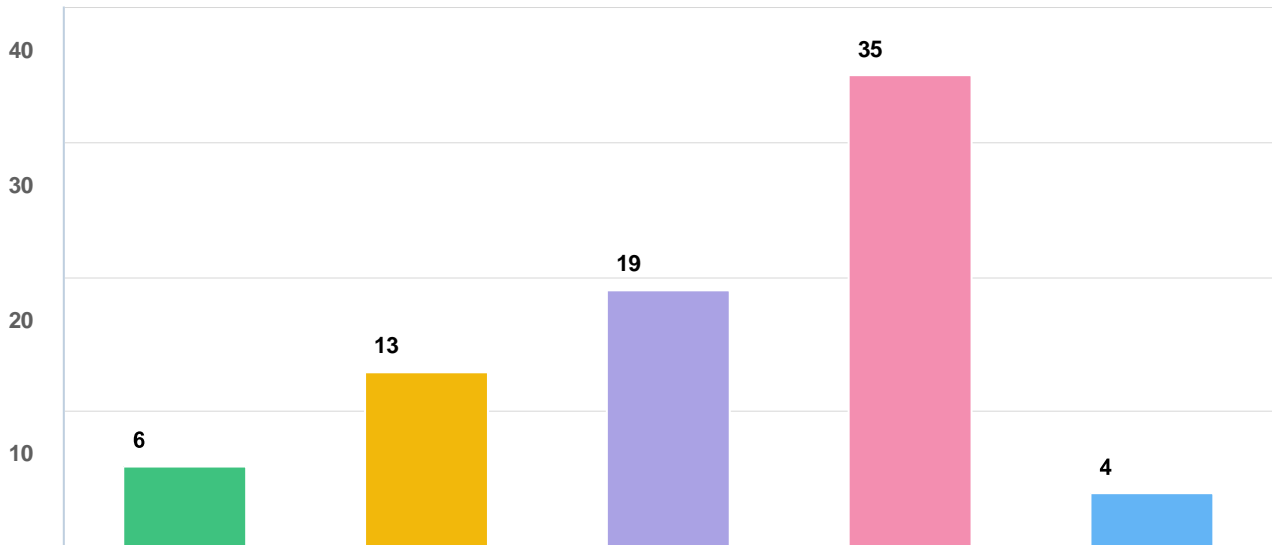
Please select the swimming pool/s that you are basing your responses on.



**Question options**

- Clermont Swimming Centre
- Dysart Swimming Pool
- Glenden Swimming Pool
- Middlemount Swimming Pool
- Moranbah - Greg Cruickshank Aquatic Centre
- Nebo Swimming Pool

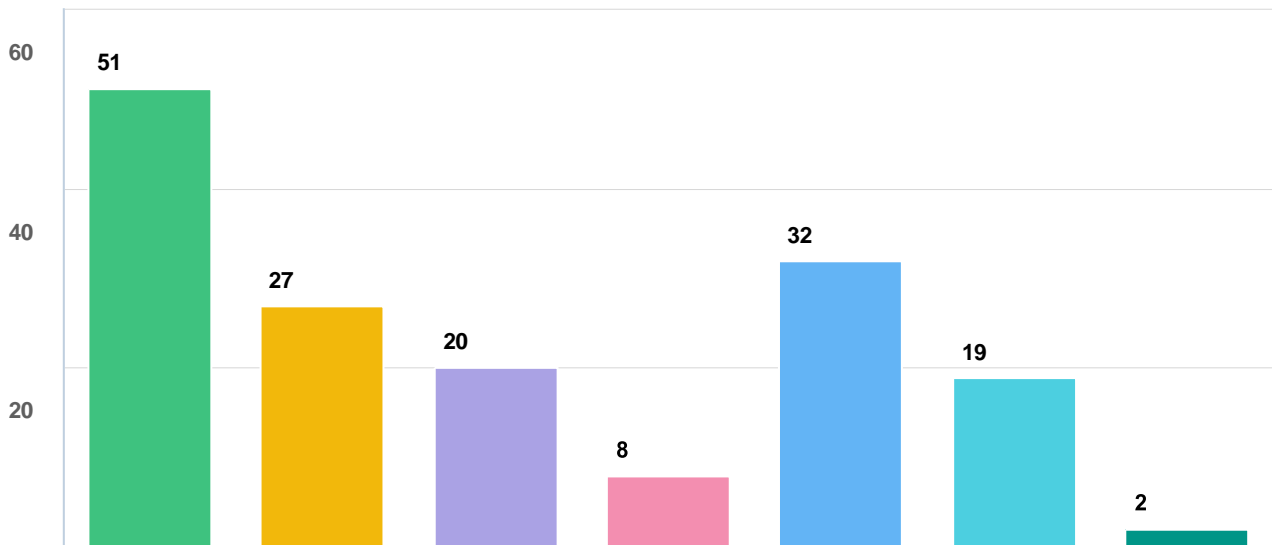
### How often do you visit the swimming pool?



#### Question options

- Infrequently
- Once or twice per month
- Once per week
- Two or more visits per week
- Other (please provide details)

### What is the primary purpose of your visit/s to the swimming pool?

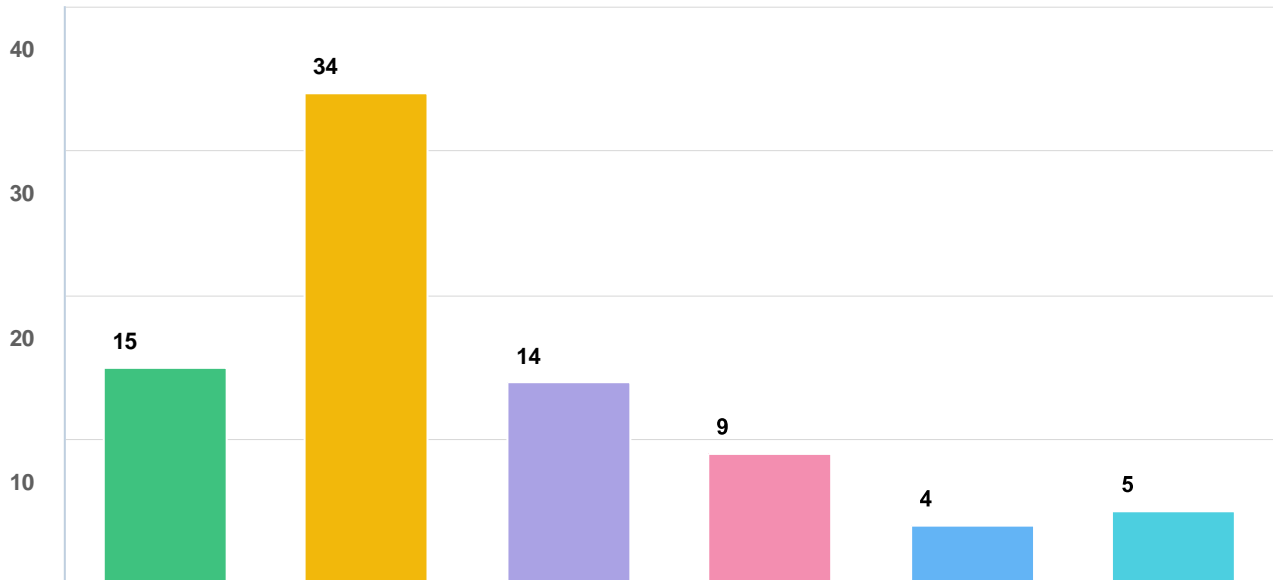


#### Question options

- Recreation
- Exercise
- Swimming Club
- Sporting Events
- Learn to swim lessons
- Special Occasions - eg birthday, carnival, learn to swim
- Other (please provide details)

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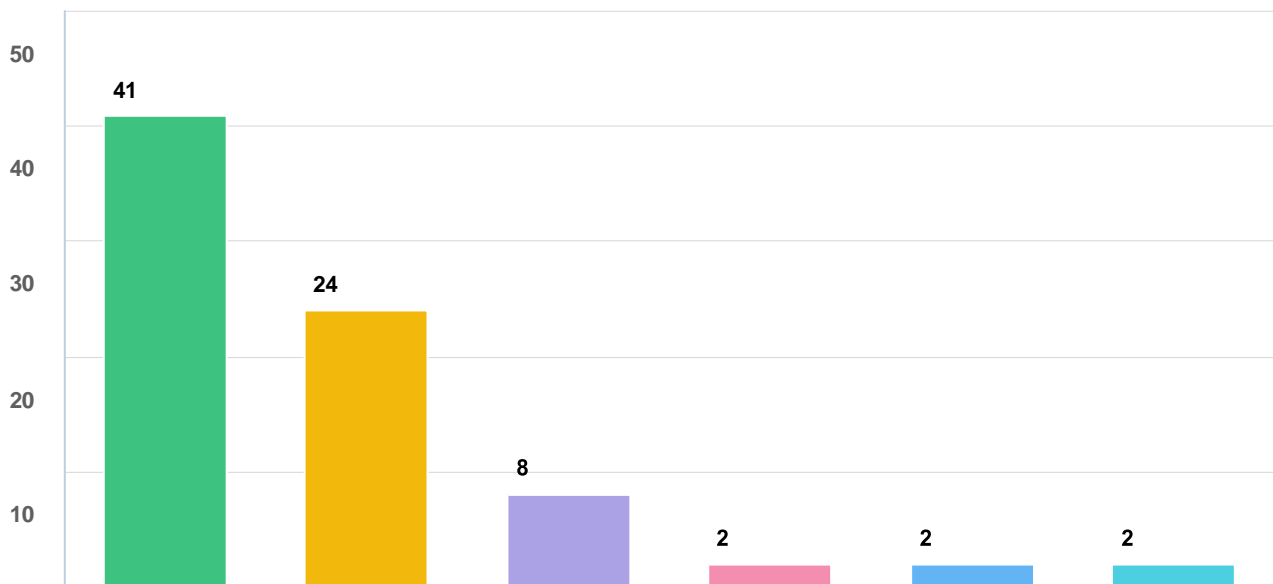
### What best describes your experience at the swimming pool?



#### Question options

Very satisfied   Satisfied   Neutral   Dissatisfied   Very Dissatisfied   Please explain your selection

### What best describes the level of customer service that you received at the pool?

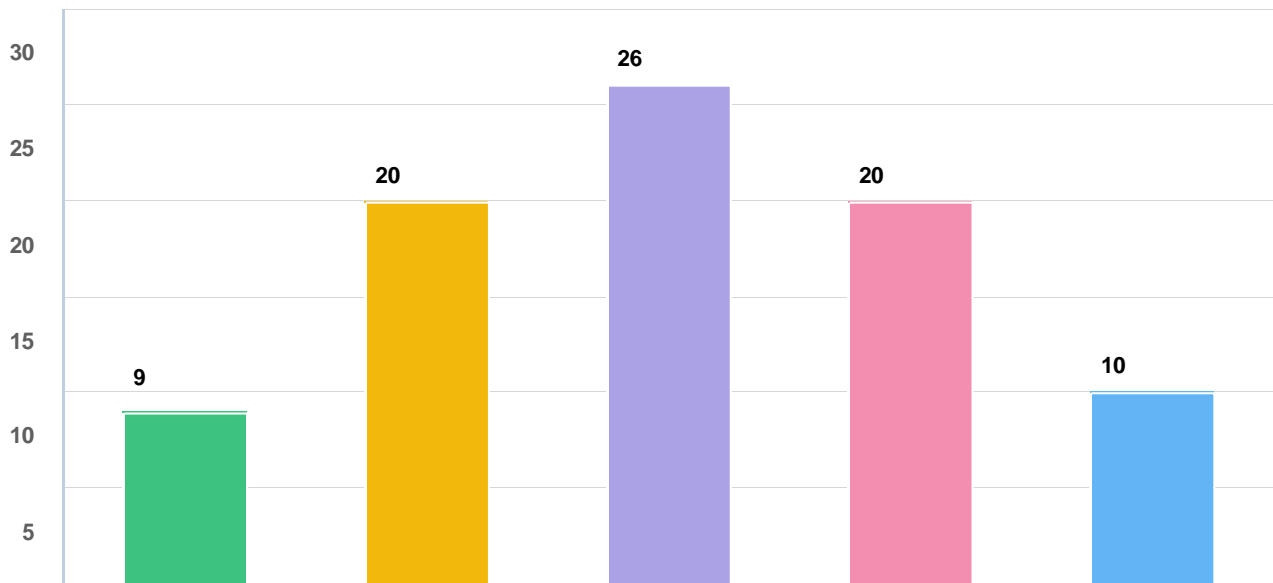


#### Question options

Very satisfied   Satisfied   Neutral   Dissatisfied   Very dissatisfied   Please explain your selection

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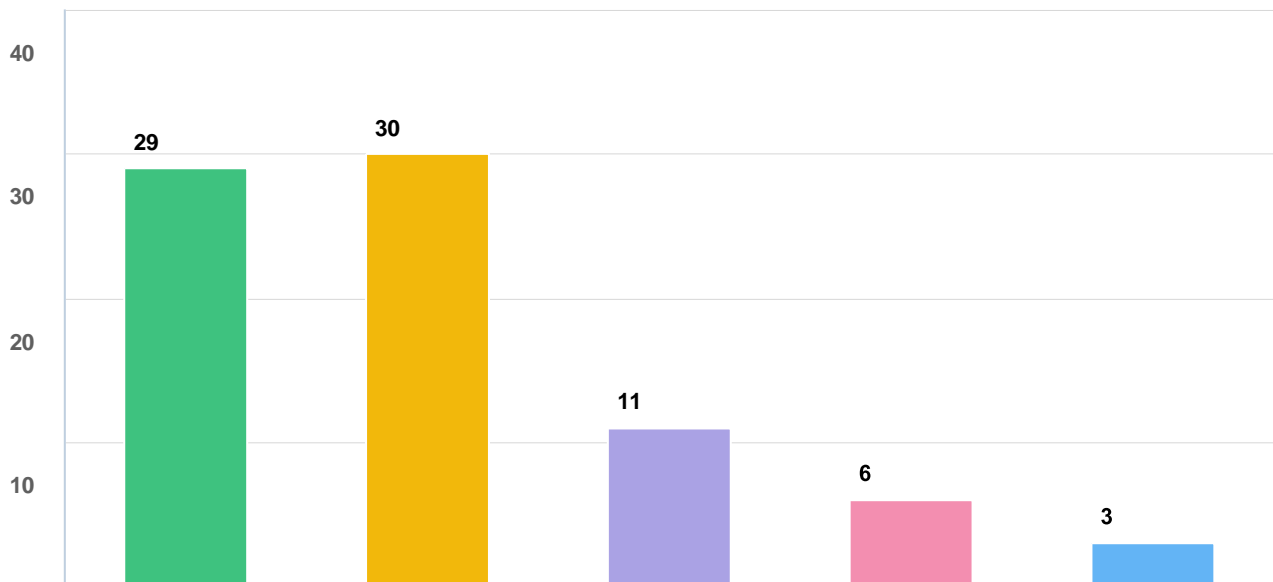
**What best describes your opinion of the condition of the swimming pool and amenities?**



**Question options**

● Excellent ● Acceptable ● Neutral ● Unacceptable ● Please explain your selection

**What best describes your observation of the cleanliness of the swimming pool and amenities?**



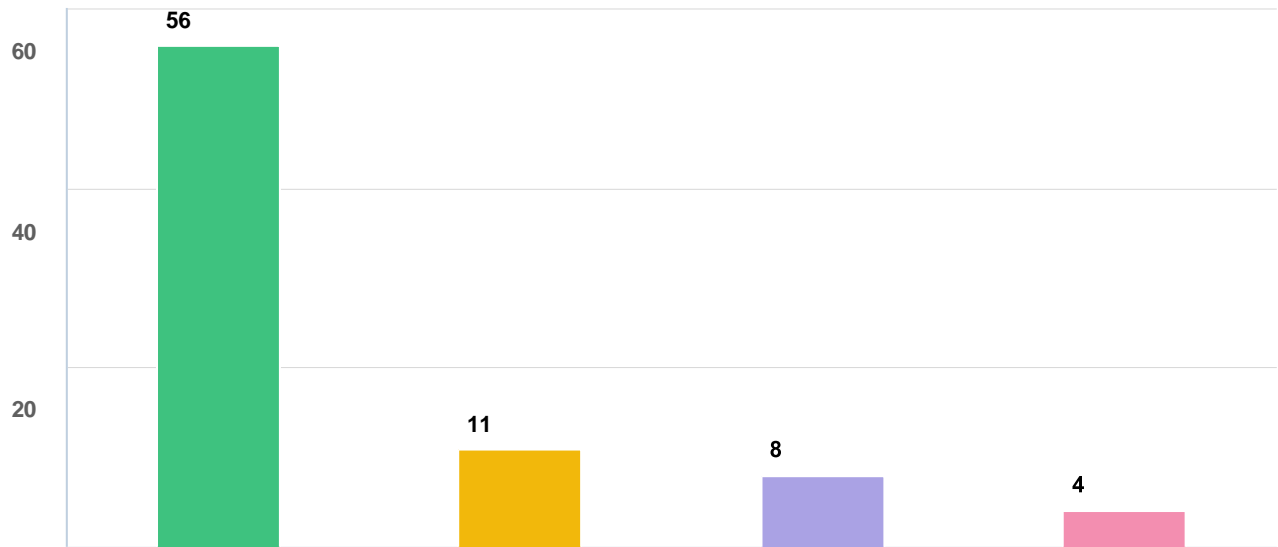
**Question options**

● Excellent ● Acceptable ● Neutral ● Unacceptable ● Please explain your selection

*Optional question (76 response(s), 0 skipped)*

*Question type: Checkbox Question*

## What best describes your opinion of the operation hours of the swimming pool?

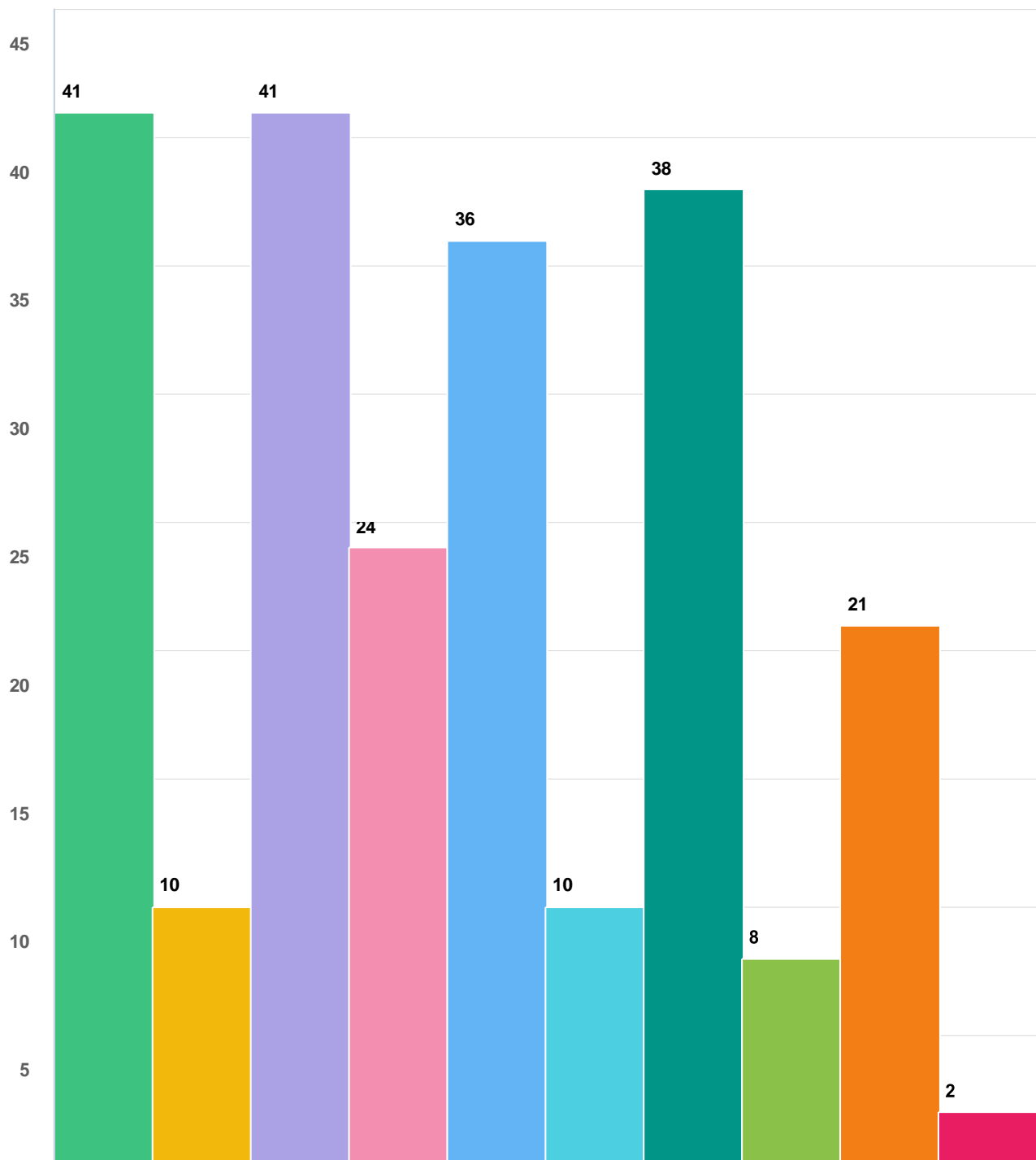


### Question options

- Satisfactory - meets the requirements of all user groups
- Neutral
- Unsatisfactory - fails to meet requirements of all user groups
- Please explain your selection

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What is your highest priority when your and/or your family have visited the swimming pool?



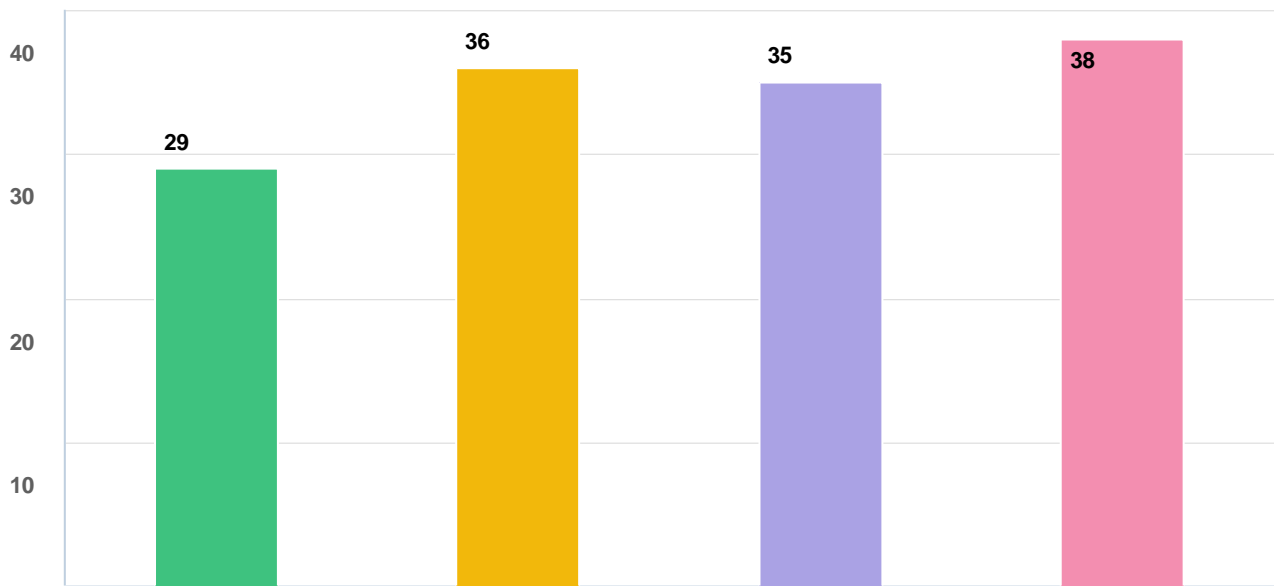
**Question options**

- Safety   ● Reliability   ● Cleanliness   ● Suitability for small children   ● Amenities   ● Space   ● Shade  
● Supervision   ● Activities   ● Other (please describe)



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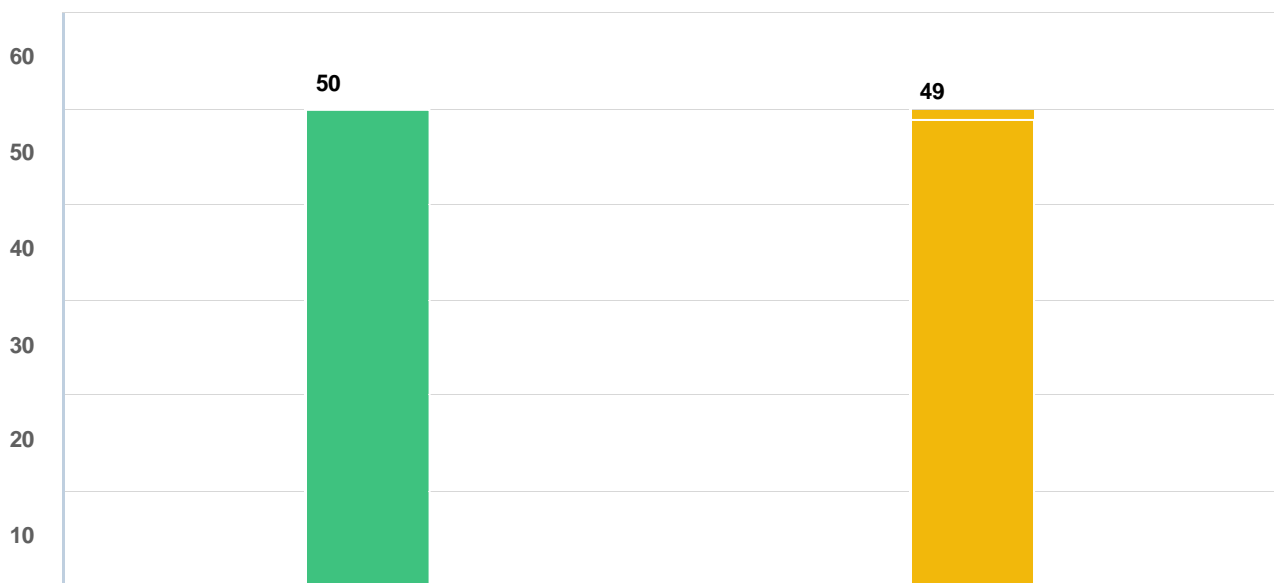
Considering the existing facilities at the swimming pool, please select the relevant age groups that you believe are adequa...



**Question options**

● 0-5 years ● 6-12 years ● 13-18 years ● 18+ years

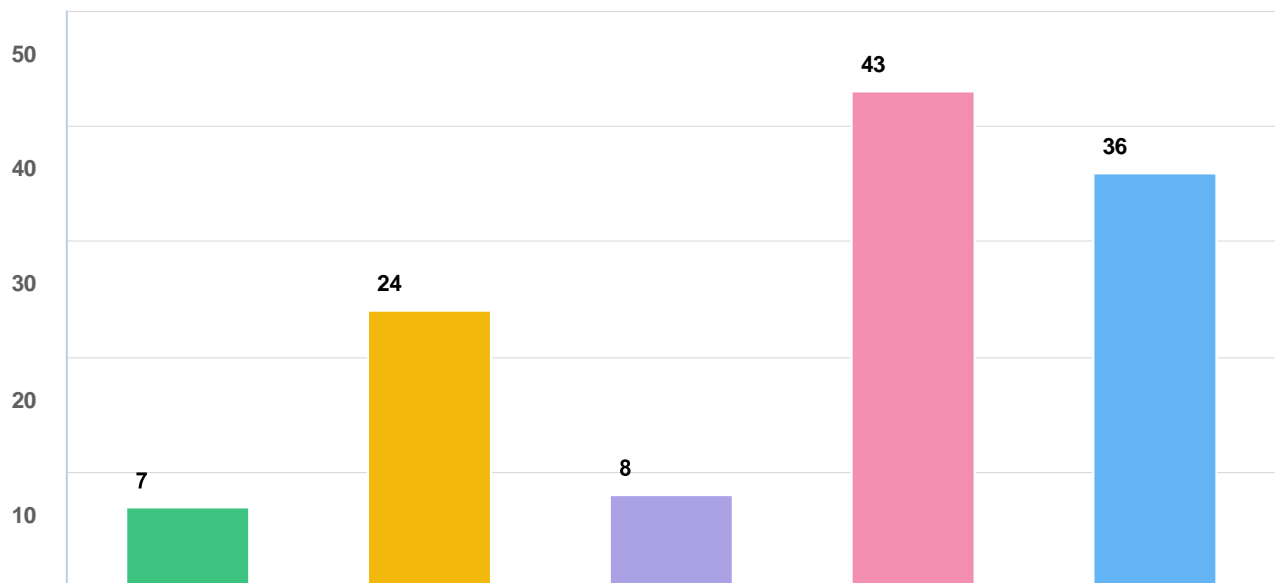
What day/s of the week are you most likely to visit the swimming pool?



**Question options**

● Weekdays ● Weekends

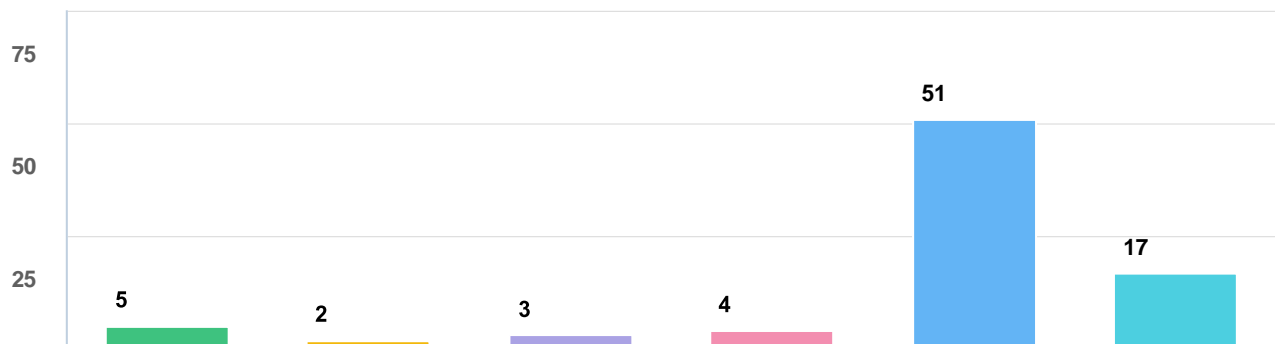
### What time of the day are you most likely to visit the swimming pool?



#### Question options

- Early morning
- Mid-morning
- Midday
- Early Afternoon
- Late Afternoon

### To provide logical, sustainable, cost effective and fit for purpose aquatic facilities now and into the future; some change...

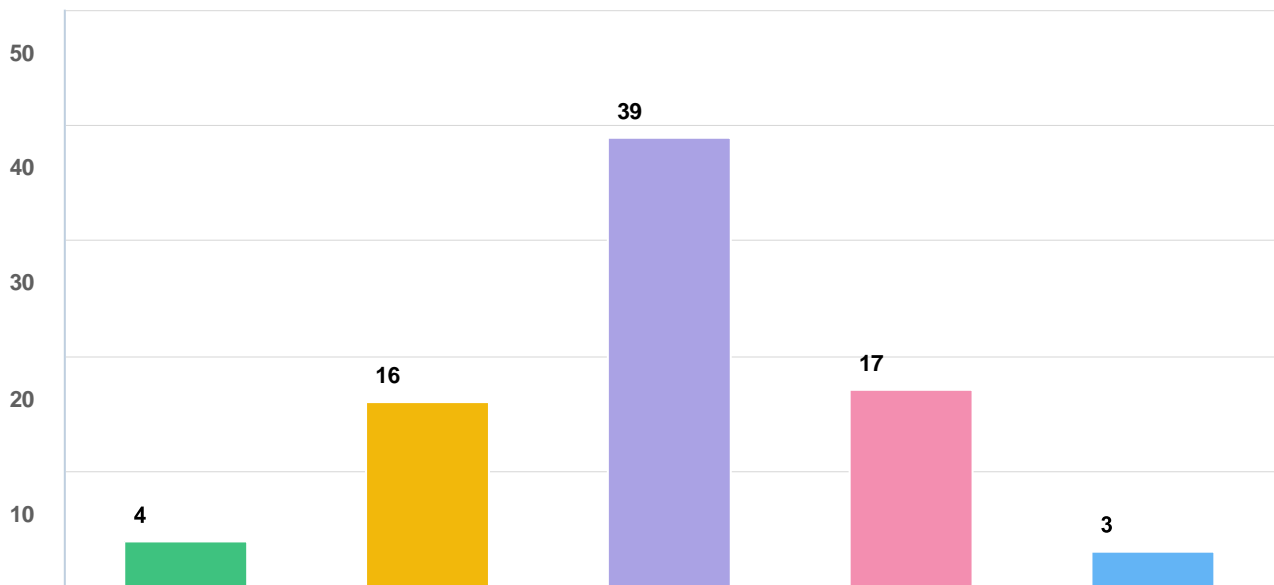


#### Question options

- Reducing the pool size - provides for a functional pool with reduced operating costs and superior infrastructure and technology. Superior sustainability prospects.
- Reducing operating hours - requires ongoing maintenance and corresponding operating costs. Reduces operator presence. Medium cost, business as usual.
- Reducing activities and/or amenities available at the pool – reduces maintenance costs and service offering. Medium cost and adds no value to sustainability.
- Reducing the length of the pool operating season – reduces maintenance and operating costs. Low to medium cost and adds no value to sustainability. Restricted service offering.
- No action is required
- Other (please explain)

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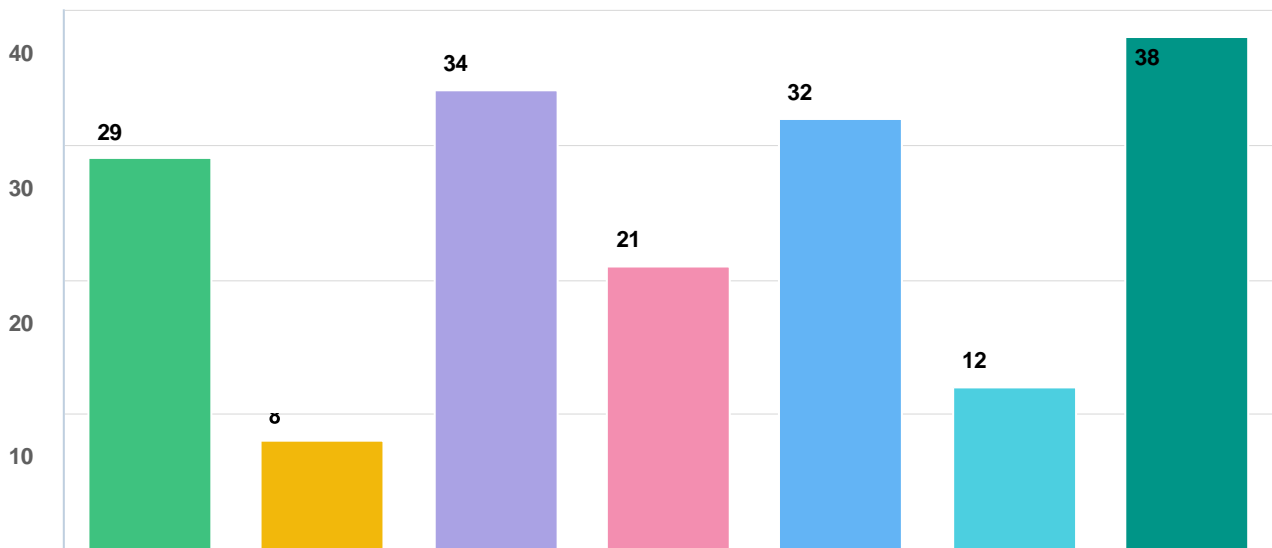
In consideration of your response to question 18 and 19, how would you describe the level of patronage during your visits t...



**Question options**

● Very low   ● Low   ● Medium   ● High   ● Other, please explain

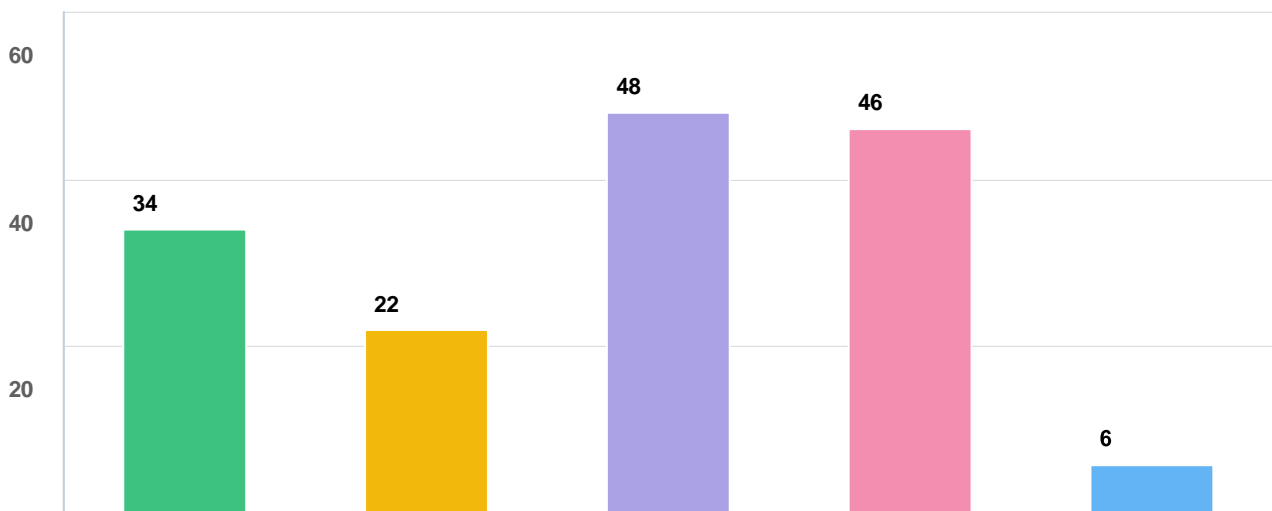
What additions or improvements to the aquatic facilities would encourage your further use of the facility?



Question options

- BBQ and picnic settings
- Renewable energy considerations
- Shade shelters
- Changerooms and amenities
- Seating options
- Fitness trail
- Other (please provide details)

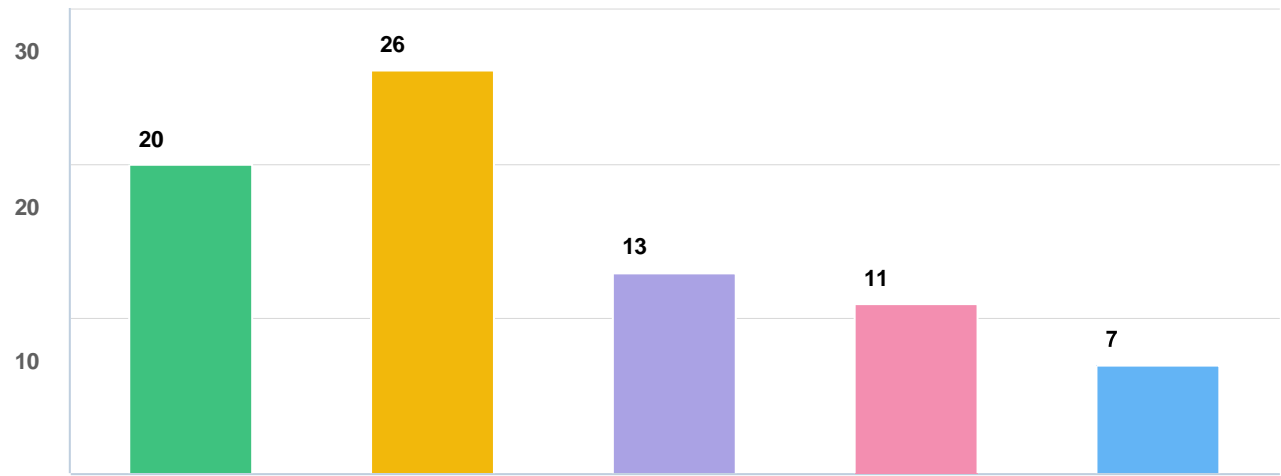
What would you like to see more of at the swimming pool?



Question options

- Sport activities - e.g. volley ball, water polo
- Novelty events - e.g. treasure hunts, bombing contests
- Social events - e.g. dive in movies, barbeques
- Specialty events - e.g. inflatable in-pool playgrounds
- Other (please provide details)

Kiosk facilities are available at some of the swimming pools. If applicable, what is your opinion of the kiosk facilities a...



Question options

- Excellent - I use the kiosk regularly and it meets requirements
- Good - I use the kiosk infrequently and it generally meets my requirements
- Neutral - I use the kiosk and have no further comment
- Poor - I do not use the kiosk as it does not meet my requirements
- Other, please provide additional information

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Shane Brandenburg

## AUTHOR POSITION

Manager Economy and Prosperity

## 9.5 ST LAWRENCE WETLANDS WEEKEND 2024 ADDITIONAL FEES AND CHARGES

## EXECUTIVE SUMMARY

The purpose of this report is to seek Council endorsement of additional Fees and Charges for the 2024 St Lawrence Wetlands Weekend event to support early marketing of the event. These food experiences fees are in addition to those adopted under Resolution 8536 on 25 October 2023. In addition, this report seeks to apply a group booking discount to several of those already adopted Fees and Charges for the 2024 event.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. ***Adopts the following additional fees and charges listed below for the 2024 St Lawrence Wetlands Weekend ticket sales, inclusive of GST:***

Classification	Description	Cost Recovery Or Non Cost Recovery	Head of Power (Relevant Act)	Section Number:	GST Inclusive	2023/2024 Fee
Purchase of tickets via ticket agencies will incur transaction and merchant fee, which are charged at the discretion of the ticketing platform provider.						
<b>** Denote – Discount of 10% applies to Group bookings of 10 or more</b>						
Food experiences	Signature Luncheon experience **	NCR			Yes	\$150.00
	Wetlands High Tea Garden Party **	NCR			Yes	\$40.00

2. ***Endorse to apply the discount of 10% for Group bookings of 10 or more to the following 2024 St Lawrence Wetlands Weekend fees and charges.***

- a. ***General Weekend Admission – Adult - \$25.00***
- b. ***General Weekend Admission – Child (5-16 years) - \$5.00***
- c. ***General Weekend Admission – Local residing postcode 4707 - \$12.50***

- d. *Signature Luncheon experience - \$150.00*
- e. *Wetlands High Tea Garden Party - \$40.00*
- f. *Camping/Caravanning one night - \$25.00*
- g. *Camping/Caravanning two nights - \$40.00*
- h. *Camping/Caravanning three nights - \$55.00*
- i. *Camping/Caravanning four nights - \$65.00*

Resolution No.: PECS1116

Moved: Cr Coleman

Seconded: Cr Pickels

That the Committee recommends that Council:

1. Adopts the following additional fees and charges listed below for the 2024 St Lawrence Wetlands Weekend ticket sales, inclusive of GST:

Classification	Description	Cost Recovery Or Non Cost Recovery	Head of Power (Relevant Act)	Section Number:	GST Inclusive	2023/2024 Fee
Purchase of tickets via ticket agencies will incur transaction and merchant fee, which are charged at the discretion of the ticketing platform provider.						
<b>** Denote – Discount of 10% applies to Group bookings of 10 or more</b>						
Food experiences	Signature Luncheon experience **	NCR			Yes	\$150.00
	Wetlands High Tea Garden Party **	NCR			Yes	\$40.00

2. Endorses the 2023-2024 Regional Arts Development Fund (RADF) grant funding priorities as:
  - a. General Weekend Admission – Adult - \$25.00
  - b. General Weekend Admission – Child (5-16 years) - \$5.00
  - c. General Weekend Admission – Local residing postcode 4707 - \$12.50
  - d. Signature Luncheon experience - \$150.00
  - e. Wetlands High Tea Garden Party - \$40.00
  - f. Camping/Caravanning one night - \$25.00
  - g. Camping/Caravanning two nights - \$40.00
  - h. Camping/Caravanning three nights - \$55.00
  - i. Camping/Caravanning four nights - \$65.00

**CARRIED**

## BACKGROUND

St Lawrence Wetlands Weekend (SLWW) is a multi-award-winning tourism event delivering an immersive three-day nature, culinary, and cultural experience set against the backdrop of St Lawrence's world-class wetlands. Held by Council since 2008 to raise awareness and showcase the importance and natural beauty of the wetland environment, the event provides one of Queensland's most unique experiences with visitors from around Australia travelling to the Isaac Coast.

The event has continued to achieve its goals of developing a profile as a renowned tourism event that attracts visitation from Isaac and the broader regions and celebrates the key event themes of tourism, cultural heritage, environment, arts and cuisine with a local produce focus.

The St Lawrence Wetlands Weekend is delivered by Isaac Regional Council in collaboration with key theme stakeholders and the local St Lawrence community thanks to support from our event partners.

## Fees and Charges

In addition to previously adopted 2024 event fees and charges, Resolution 8536, it is further sought to adopt additional fees and charges to support early marketing as in the below table.

Whilst the celebrity chef for the luncheon has not been confirmed with quotations progressing, the experience itself is considered a staple part of the event. In review of the experience over the last couple of years with the proposed considered appropriate value to Council and the customer.

Further this year a Bulk Group booking is proposed of 10% discount to General admission, Camping and the Signature luncheon to support attraction of large groups, and this will be promoted throughout caravan and camping groups across Queensland, New South Wales and Victoria.

Classification	Description	2022/23 Fee	2023/2024 Fee
Purchase of tickets via ticket agencies will incur transaction and merchant fee, which are charged at the discretion of the ticketing platform provider.			
<b>** Denote – Discount of 10% applies to Group bookings of 10 or more</b>			
Food Experiences	Signature Luncheon experience **	\$155.00	\$150.00
	Wetlands High Tea Garden Party	\$40.00	\$40.00

It is also proposed to apply the bulk group booking discount to some of the already adopted fees in Resolution 8536 as below:

- General Weekend Admission – Adult - \$25.00
- General Weekend Admission – Child (5-16 years) - \$5.00
- General Weekend Admission – Local residing postcode 4707 - \$12.50
- Camping/Caravanning one night - \$25.00
- Camping/Caravanning two nights - \$40.00
- Camping/Caravanning three nights - \$55.00



- Camping/Caravanning four nights - \$65.00

## **IMPLICATIONS**

### **Reputational**

The event has consistently delivered substantial reputational benefits to both the organisation and the region. This is attributed to the event's unique offerings, growth, and its recognition on regional, state, and national levels. It has become a cornerstone of Isaac's signature events calendar, serving as the premier festival encompassing arts, culture, environment, and culinary experiences.

### **Financial and Resourcing**

Whilst no direct financial risk or other implications are associated with this report, the event itself comes with a significant reputational, financial, and resourcing risk and impact to Council, key external stakeholders and the St Lawrence community.

The event resourcing and budget impact to Council is a key focus that continued business planning and improvement to the governance and delivery structure will aid to reduce the impact being targeted by the early communications.

## **CONSULTATION**

Director Planning Environment and Community Services

St Lawrence Wetlands Weekend Strategic Planning working group

Economy and Prosperity Department

Manager Brand, Media and Communications

Manager Budgets and Statutory Reporting

## **BASIS FOR RECOMMENDATION**

The basis for recommendation is to support the early marketing and attraction of caravan and camping guests who undertake early planning activities allowing for increased visitation of our target audience and reduced impact to Council.

## **ACTION ACCOUNTABILITY**

The Economy and Prosperity team to work with the Brand Media and Communications team marketing and communications as the Finance department to add to the 2024 events fees and charges.

## **KEY MESSAGES**

Continuous improvement with ongoing strategic planning and review will improve delivery outcomes in maximizing benefit and minimizing impacts.

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**Report prepared by:**

SHANE BRANDENBURG  
**Manager Economy and Prosperity**

Date: 27 October 2023

**Report authorised by:**

DAN WAGNER  
**Director Planning, Environment and  
Community Services**

Date: 27 October 2023

## ATTACHMENTS

- Nil

## REFERENCE DOCUMENT

- 2024 St Lawrence Wetlands Event Management Framework

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Nishu Ellawala

## AUTHOR POSITION

Manager Community Education and Compliance

## 9.6 PROPOSED ANIMAL INSPECTION PROGRAM - SELECTIVE INSPECTION PROGRAM

## EXECUTIVE SUMMARY

This report presents the proposed Selective Inspection Program for consideration. The purpose of the proposed inspection program is to monitor compliance with the *Animal Management Act (Cats and Dogs) 2008* and *Isaac Regional Council Local Law 1 (Administration) 2011* and *Isaac Regional Council Local Law 2 (Animal Management) 2011*.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Resolve to approve an inspection program; a Selective Inspection Program of all properties within the Isaac Regional Council area where a dog had been registered up to 31 August 2023 and Council has not received a renewal for that registration to be undertaken between 6 February 2024 and 30 April 2024.***

Resolution No.: PECS1117

Moved: Cr Pickels

Seconded: Cr Lacey

That the Committee recommends that Council:

- 1. Resolve to approve an inspection program; a Selective Inspection Program of all properties within the Isaac Regional Council area where a dog had been registered up to 31 August 2023 and Council has not received a renewal for that registration to be undertaken between 6 February 2024 and 30 April 2024.**

**CARRIED**

## BACKGROUND

The *Animal Management (Cats and Dogs) Act 2008* places a mandatory requirement throughout Queensland for all dogs over the age of twelve weeks to be registered with the Local Authority in which the dog(s) reside. The Act also requires that registrations be renewed.

Dog registration identifies the animal owner and their key contact information, together with a description of the registered dog on the corporate animal management system. In the event that the dog escapes, gets lost, or wanders, identification (registration tag and microchip) is vital to ensuring prompt reunification with the owner. Registration also assists in identifying the number and type of dogs residing within the Isaac Regional Council and their demographic location.

The dog registration statistics are tabled below:

2022/2023	2023/2024	Non-renewed for 2023/2024
2389	1696	840

2023/2024 Non-renewed dog registration statistics by locality is provided below:

Locality	Number of non-renewed dog registration
Moranbah	518
Clermont	96
Coppabella	4
Dysart	104
Glenden	5
Coast	14
Middlemount	63
Nebo	36

It is proposed to undertake a selective inspection program of all properties within the Isaac Regional Council area where a dog had been registered up to 31 August 2023, and Council has not received a renewal for that registration.

The purpose is to encourage responsible animal ownership within the Isaac Regional Council area by reducing the number of unregistered dogs and ensuring the provisions for keeping a dog are being maintained.

This program is a crucial opportunity to interact with dog owners about responsible dog ownership, reducing the number of unregistered dogs, and ensuring the provisions for keeping a dog are maintained.

Under Section 113 of the *Animal Management (Cats and Dogs) Act 2008* and Section 134 of the *Local Government Act 2009*, Council may, by resolution, approve a program (an approved inspection program) under which an authorised person may enter a place to monitor compliance with, or aspect of, the Act and Local Government Acts.

The program is to be undertaken between 6 February 2024 and 30 April 2024 by visiting, and if necessary, entering yards of premises, to monitor compliance with the *Animal Management (Cats and Dogs) Act 2008* with regards to registration and microchipping requirements, the *Isaac Regional Council Local Law 1 (Administration) 2011* and *Isaac Regional Council Local Law 2 (Animal Management) 2011* in relation to the keeping of animals (dogs) requirements including the number of animals (dogs) kept.

Notice is required to be given of the proposed inspection program at least 14 days, but no more than 28 days before an inspection program commences. Notice of the program must be published in a newspaper circulating generally in the local government's area and must be placed on Council's website (see attached notice). When non-compliances are identified during the inspection program, compliance notices and or infringement notices may be issued.

The owners of the dogs in question have already been notified about the requirement to register their dogs through an annual renewal notice sent by post on 11 August 2023. Additionally, prior to the start of the inspection program, Community Education and Compliance will issue targeted correspondence to the relevant dog owners and work with Brand Media Communications to create and distribute communication and public notice to the relevant dog owners and keep the broader community aware of the upcoming program.

## **IMPLICATIONS**

The program will be funded within the 2023/2024 Community Education and Compliance budget allocation for the program.

The inspection program will generate an increase in registrations, both through direct council action and voluntary registrations by the community. This will provide additional revenue to offset operating expenditures to deliver this inspection program.

## **CONSULTATION**

Director Planning Environment and Community Services

Acting Head of Advocacy and External Affairs

Manager Governance and Corporate Services – support in principle

Manager of Strategic Advocacy and Communications

## **BASIS FOR RECOMMENDATION**

The recommendation supports the objectives of the Pawsitive Blueprint for Responsible Dog Ownership.

## **ACTION ACCOUNTABILITY**

Manager Community Education and Compliance implement the program with appropriate governance measures.

## **KEY MESSAGES**

Community safety and sustainable communities are a priority for Isaac Regional Council. To assist in achieving this, Council aims to educate dog owners on their responsibilities and ensure compliance with the requirements for owning a dog.

# PLANNING ENVIRONMENT AND COMMUNITY SERVICES

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**Report prepared by:**

NISHU ELLAWALA  
**Manager Community Education and Compliance**

Date: 27 October 2023

**Report authorised by:**

DAN WAGNER  
**Director Planning Environment and Community  
Services**

Date: 27 October 2023

## ATTACHMENTS

- Attachment 1 - Notice of Proposed Inspection Program – Non-Renewed

## REFERENCE DOCUMENT

- *Animal Management (Cats and Dogs) Act 2008*

## 5.5 Attachment 1 - Notice of Proposed Inspection Program – Non-Renewed

### **NOTICE OF APPROVED SELECTIVE INSPECTION PROGRAM**

#### **ISSAC REGIONAL COUNCIL**

***Animal Management (Cats and Dogs) Act 2008 Section 113***  
***Local Government Act 2009 Section 134***

#### **Survey Area and Selection Criteria:**

Property inspections will be conducted throughout the Isaac Regional Council area where a dog had been registered up to 31 August 2022 and Council has not received a renewal for that registration.

#### **Program Purpose:**

To monitor compliance with the *Animal Management Act (Cats and Dogs) 2008 and Isaac Regional Council Local Law 1 (Administration) 2011 and Isaac Regional Council Local Law 2 (Animal Management) 2011* in relation to the keeping of dogs.

#### **Properties Inspected:**

Inspections will be conducted on all properties within the above stated areas.

#### **Commencement and Duration of Survey:**

This survey will commence on 6 February 2023 and will be in force for a period of twelve weeks expiring on 30 April 2024. Properties will be inspected from 7:00 am to 5:00 pm Monday to Friday.

#### **Copy of program**

A copy of the program may be purchased at the public offices of Isaac Regional Council until the end of the program. The price of a copy of the program is \$2.

By resolution of Isaac Regional Council Meeting on XXXX November 2023

**CHIEF EXECUTIVE OFFICER**  
**ISAAC REGIONAL COUNCIL**  
XXX November 2023

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Mark Davey

## AUTHOR POSITION

Capital and Project Program Manager

## 9.7 PLANNING, ENVIRONMENT AND COMMUNITY SERVICES FY2023-2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023

## EXECUTIVE SUMMARY

This report is to provide an update to the Planning, Environment and Community Services (PECS) Standing Committee and Council, of the progress in the delivery of the Planning, Environment and Community Services 2023-2024 Capital Works Program.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receives and notes the monthly Planning, Environment and Community Services 2023/2024 Capital Projects Progress Summary as at 23 October 2023.***

**Resolution No.: PECS1118**

**Moved: Cr Lacey**

**Seconded: Cr Pickels**

**That the Committee recommends that Council:**

- 1. Receives and notes the monthly Planning, Environment and Community Services 2023/2024 Capital Projects Progress Summary as at 23 October 2023.**

**CARRIED**

## BACKGROUND

Progressive updates of the financial and physical position of projects in the 2023-2024 PECS Capital Works program have been identified as a requirement to ensure that Council is aware of the progress of and risk to the delivery of the program.



## IMPLICATIONS

The attached PECS 2023-2024 Capital Projects Progress Summary (Attachment 1) identifies the financial and physical position of all projects. Commentary is provided to briefly explain the position of projects. Where the risk is considered low or of insignificant impact to council or the community no additional commentary is provided. Where risks are significant separate commentary is provided in the Identified Issues section of this report.

## IDENTIFIED ISSUES

The team faced some minor challenges progressing the award for the Moranbah Community Centre, these challenges related to aligning delivery methodology to negotiated outcomes for the procurement process and workshops. These discussions are nearing completion with an in-principal agreement reached.

## CONSULTATION

Director Planning, Environment and Community Services

Planning, Environment and Community Services Leadership Team

Monthly engagement with the Capital Peer Review members on program delivery progress

## BASIS FOR RECOMMENDATION

To improve business within the Planning, Environment and Community Services Directorate by providing more appropriate and relevant reporting, transparency, and a clear monitoring tool for Council. This report will help identify and communicate any project delays or possible project failures.

## ACTION ACCOUNTABILITY

The Capital and Project Program Manager in conjunction with the PECS leadership team and under the guidance of Director PECS hold responsibility for the scoping, procurement and the completion of the projects identified within the 2023-2024 Capital Program.

## KEY MESSAGES

Council's continued investment, oversight, and engagement in the delivery of the Planning, Environment and Community Services Capital Works Program will ensure Isaac region communities continue to enjoy access to high quality facilities and services that improve community liveability, wellbeing, and visitor satisfaction.

### Report prepared by:

MARK DAVEY  
Capital and Project Program Manager

Date: 27 October 2023

### Report authorised by:

DAN WAGNER  
Director Planning, Environment and  
Community Services

Date: 27 October 2023

## **ATTACHMENTS**

- Attachment 1 - PECS FY2023-24 Capital Projects Progress summary as at 23 October 2023

## **REFERENCE DOCUMENT**

- Nil

# PLANNING, ENVIRONMENT AND COMMUNITY SERVICES

## 2023/2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023



HELPING TO ENERGISE THE WORLD

ABN 39 274 142 600

## PECS 2023\_2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023

Project	Budget	Actual	Commit	Remaining budget	Project Complete Percent	Project Stage	Predict End Date	Latest Project Comment
MBH Community Centre - Design	\$ 2,850.00	\$ -	\$ 327,199.78	-\$ 324,349.78	75%	Construction	30/10/2024	Successful engagement of consultant group throughout construction phase of project. <b>Please note</b> , the continued engagement was undertaken as a variation to stage 2 design works and has been allocated to the previous year's budget, this will be reallocated to main Refurbishment project during Q1, and this line item will be closed.
MBH Community Centre - Refurbishment	\$ 10,000,000.00	\$ 52,433.21	\$ 355,532.39	\$ 9,592,034.40	20%	Procurement	30/10/2024	Tender pending award
IRC Pools - Equipotential bonding	\$ 166,882.00	\$ -	\$ 166,881.32	\$ 0.68	35%	Construction	5/12/2023	Discussions with contractor to reach consensus on whether to go back out for further responses.
CLM Sale & Show Revitalisation Stage 2	\$ 9,804.00	\$ 13,261.72	\$ 0.01	-\$ 3,457.73	100%	Complete	30/09/2023	Construction completed; finalisation of grant underway
DYS Community Hub Design and Construct	\$ 120,000.00	\$ 5,000.00	\$ 43,962.00	\$ 71,038.00	20%	Construction	30/06/2024	Options analysis paper and design solution awarded. Alternate emergent project - Clermont Hub - project awarded and underway
STLAW Community Hub Design	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	20%	Procurement	30/06/2024	Options analysis paper and design solution awarded
CORP Abandoned Vehicle Facility	\$ 19,526.00	\$ -	\$ -	\$ 19,526.00	50%	Construction	31/12/2023	Project pending successful disposal of currently held abandoned cars
CORP Facilities Proactive Capital Program	\$ 15,278.00	\$ -	\$ 13,962.20	\$ 1,315.80	75%	Construction	30/11/2023	Shoring equipment ordered

## PLANNING, ENVIRONMENT AND COMMUNITY SERVICES

### 2023/2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023



HELPING TO ENERGISE THE WORLD

ABN 39 274 142 600

Corp Pools Proactive Capital Program	\$ 12,511.00	\$ 158.96	\$ 14,780.43	-\$ 2,428.39	95%	Construction	31/10/2023	Compliance signage project underway
CLM Aerodrome Refuelling Tank Upgrade	\$ 58,790.00	\$ -	\$ 58,790.40	-\$ 0.40	21%	Construction	31/12/2023	Delivery pending contractor availability
CLM Caravan Park Emergent Electrical Works	\$ 238,380.00	\$ 11,780.00	\$ 142,000.00	\$ 84,600.00	51%	Construction	31/12/2023	Second stage awarded and construction commenced
NBO Truck Wash Renewal	\$ 99,487.00	\$ -	\$ 83,640.37	\$ 15,846.63	18%	Construction	31/03/2024	Parts in transit from Europe, expected delivery 1/12/2023
CORP Tourism Signage Stage 2	\$ 98,149.00	\$ 8,562.91	\$ 79,951.35	\$ 9,634.74	15%	Construction	31/03/2024	Project underway
NBO Hall, Admin, Lib, Museum External Re	\$ 59,734.00	\$ 167.10	\$ 42,848.23	\$ 16,718.67	80%	Construction	30/10/2023	Final stage of construction with sealed glass cabinet to be installed and tinting of Library windows.
Pioneer Slab Hut Restoration	\$ 74,043.00	\$ 61,956.00	\$ 6,373.00	\$ 5,714.00	80%	Construction	31/07/2023	Construction complete
MMT Pool Amenities Refurbishment	\$ 21,043.00	\$ 23,385.94	\$ -	-\$ 2,342.94	100%	Complete	31/10/2023	Works completed
MMT Wading Pool Shade Replacement	\$ 460.00	\$ 497.27	\$ -	-\$ 37.27	100%	Complete	31/07/2023	Project Complete
MBH Animal Management Centre Renewal	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	15%	Construction	31/03/2024	RFQ under review with Procurement team
NBO Museum	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	15%	Construction	31/12/2023	Seeking alternative scope of works through Q1 review and endorsement
Flaggy Rock Septic - Partial replacement	\$ 220,000.00	\$ -	\$ 73,100.23	\$ 146,899.77	10%	Procurement	30/06/2024	Procurement docs completed and sitting with Procurement
DYS Civic & Rec Centre Furniture Replace	\$ 25,000.00	\$ 15,133.50	\$ 6,319.09	\$ 3,547.41	90%	Construction	18/10/2023	Purchases almost complete
MBH GCAC 25m pool Dosing Regime	\$ 65,000.00	\$ -	\$ -	\$ 65,000.00	40%	Procurement	20/02/2024	Out to market with site inspections in progress

## PLANNING, ENVIRONMENT AND COMMUNITY SERVICES

### 2023/2024 CAPITAL PROJECTS PROGRESS SUMMARY AS AT 23 OCTOBER 2023

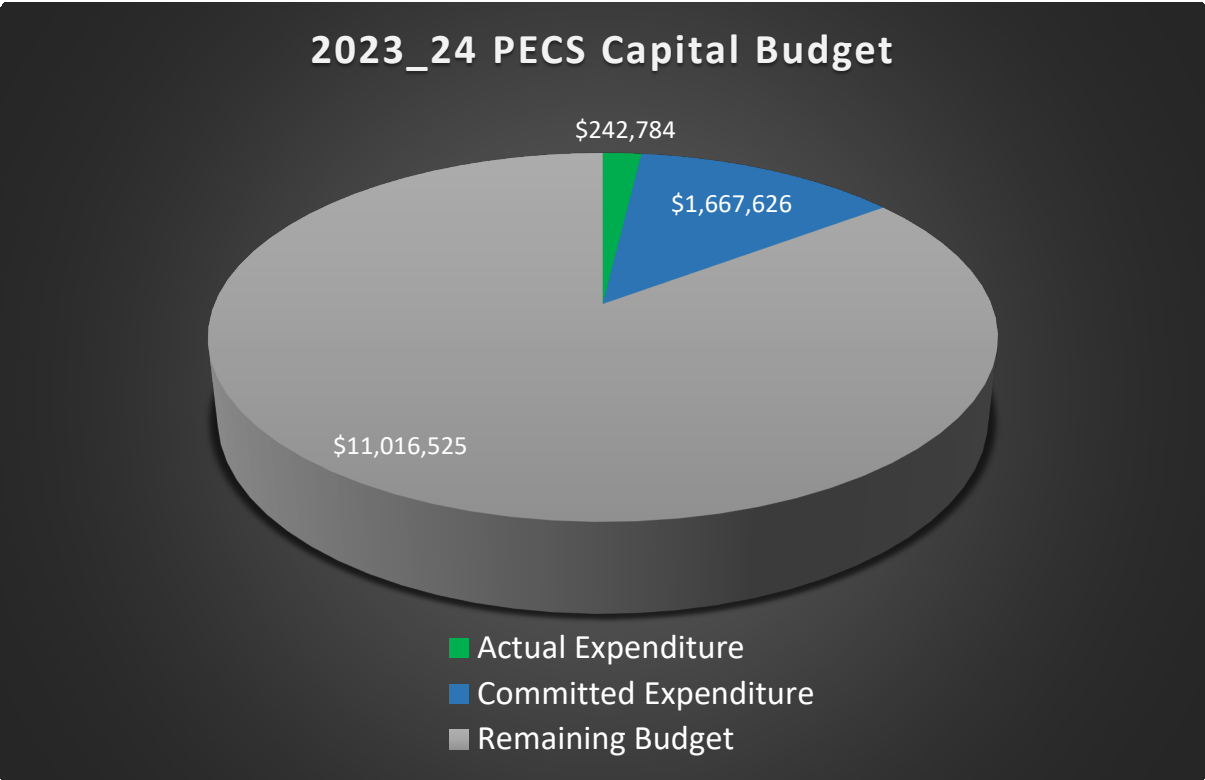


HELPING TO ENERGISE THE WORLD

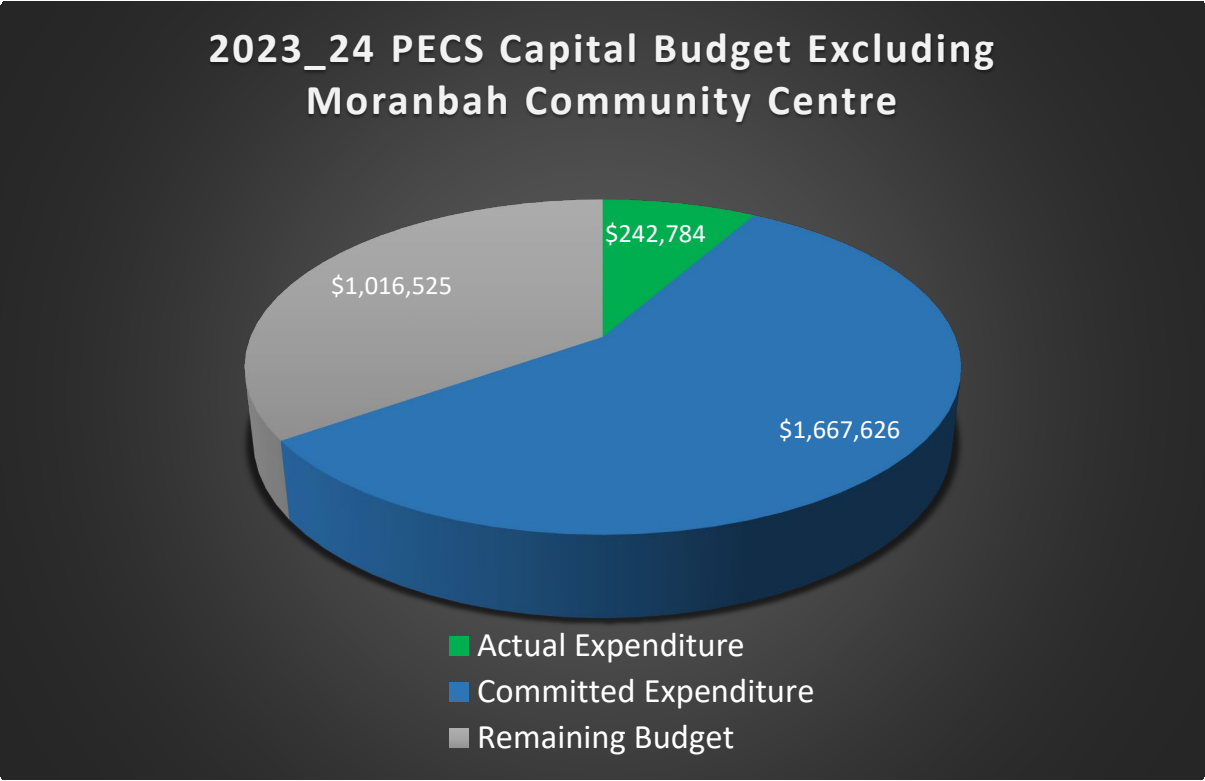
ABN 39 274 142 600

MMT & DYS Swim Pool Dive block renewals	\$ 70,000.00	\$ 32,627.48	\$ -	\$ 37,372.52	50%	Construction	31/12/2023	Dive blocks purchased for both pools. Installation going back to market and expected to be completed during Dec/Jan 24 school holidays. Procurement for installation to be offered to market for Middlemount only.
CORP Pools Emergent and/or Prog Renewals	\$ 100,000.00	\$ 15,005.45	\$ 47,366.90	\$ 37,627.65	60%	Construction	30/06/2024	Major purchases being finalised
CLM Swim Pool design and emergent works	\$ 100,000.00	\$ 2,240.00	\$ 27,330.00	\$ 70,430.00	25%	Construction	31/12/2023	First meeting with contractor Mon 16 October. Face to face Tuesday 24 October.
CLM Civic Centre Roof replacement	\$ 500,000.00	\$ -	\$ 145,684.27	\$ 354,315.73	10%	Planning	30/06/2024	Tender in drafting stage
GLN Rec Centre - Cold Room replacement	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	10%	Procurement	31/12/2023	Scope moved to rectify roof issues
GLN Swimming Pool Storage Upgrade	\$ 85,000.00	\$ -	\$ -	\$ 85,000.00	10%	Procurement	31/12/2023	With procurement for sending to market
CORP Halls/Centres Emergent and/or Prog	\$ 200,000.00	\$ -	\$ 7,774.20	\$ 192,225.80	25%	Procurement	30/06/2024	First purchase completed, remaining scopes in progress.
CLM Caravan Park Utilities Renewal	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	10%	Planning	31/12/2023	Planning complete, procurement in initial stages
NBO Showgrounds Disability Access	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	25%	Procurement	31/12/2023	Out to market, closing on Friday 27th October
NBO Showgrounds Arena Irrigation	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	10%	Planning	31/12/2023	Final planning stages underway to align with broader masterplan project.
DYS Miners Memorial	\$ 50,000.00	\$ -	\$ 12,200.00	\$ 37,800.00	10%	Construction	30/06/2025	Contractor awarded - community consultation to take place
	<b>\$ 12,926,937.00</b>	<b>\$ 242,209.54</b>	<b>\$ 1,655,696.17</b>	<b>\$ 11,029,031.29</b>				

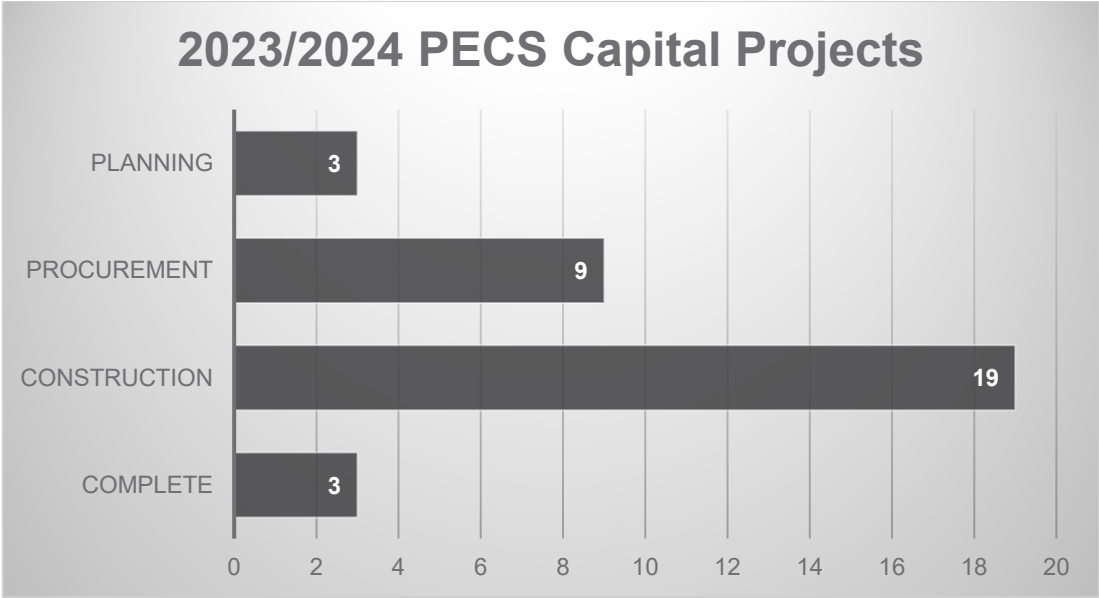
2023/24 PECS Capital Budget as at 23 October 2023



2023\_24 PECS Capital Budget Excluding Moranbah Community Centre as at 23 October 2023

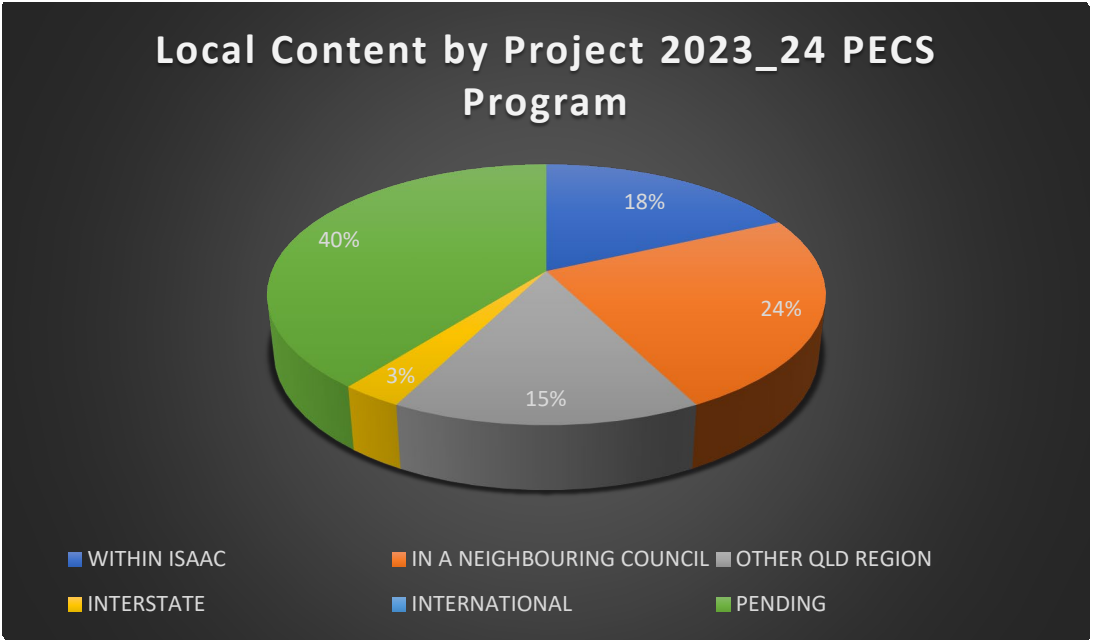


Project Progress as at 23 October 2023





Supplier location for each project.



## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Robert Perna

## AUTHOR POSITION

Director Engineering and Infrastructure

## 9.8 ENGINEERING AND INFRASTRUCTURE 2023/2024 CAPITAL PROJECTS PROGRESS REPORT

## EXECUTIVE SUMMARY

This report is to provide an update to the Engineering and Infrastructure Standing Committee and Council of the progress in delivery of the Engineering and Infrastructure 2023/2024 Capital Works Program.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.***

**Resolution No.: E&I0730**

**Moved: Cr West**

**Seconded: Cr Austen**

**That the Committee recommends that Council:**

- 1. Receives and notes the monthly Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary Report.**

**Carried**

### NOTE:

**Further discussions regarding Golden Mile Upgrade Project to occur between Divisional Councillors 7 and 2, Brand Media and Communications and Manager Galilee and Bowen Basin Operations to compile a stakeholder list with timeframes and frequency for public notices.**

## BACKGROUND

Progressive updates of the financial and physical position of projects in the 2023/2024 Engineering and Infrastructure Capital Works program are required to ensure that Council is aware of the progress of and risk to the delivery of the program.

## IMPLICATIONS

The attached Engineering and Infrastructure 2023/2024 Capital Projects Progress Summary spreadsheet identifies the financial and physical position of all projects. A red flag indicates either a time or budget issues, yellow indicates the project is of concern and green indicates no issues. Commentary is provided to briefly explain the position of projects. Where the risk is considered low or of insignificant impact to council or community no additional commentary is provided. Where risks are significant separate commentary is provided in the Engineering and Infrastructure Issues Report.

### Compliance

To ensure that the Engineering and Infrastructure 2023/2024 Capital Works Program is achieved within the identified timeframes of the 2023/2024 financial year.

### Project Highlights

The month saw the awarding of significant contracts for Golden Mile Rehabilitation (approx. \$4M) and for sealed roads Pavement rehab (approx. \$800K).

The month saw the completion of the Middlemount sport fields lighting upgrade projects and commencement of the annual reseal program.

### Benefits

Council can see a monthly progress report detailing progress of projects in the Engineering and Infrastructure 2023/2024 Capital Program. This report communicates risks/failures/delays that have been identified within the Engineering and Infrastructure 2023/2024 Capital Works program.

## CONSULTATION

- Director Engineering and Infrastructure
- Manager Infrastructure Planning and Technical Services
- Manager Corporate Properties and Fleet
- Manager Galilee and Bowen Basin Operations
- Manager Infrastructure Manager Parks and Recreation
- Department Coordinators

## BASIS FOR RECOMMENDATION

To improve business within Engineering and Infrastructure Directorate by providing more appropriate and relevant reporting, transparency and a clear monitoring tool for Council. This report will help identify and communicate any project delays or possible project failures.

## ACTION ACCOUNTABILITY

That the Managers and the Director of Engineering and Infrastructure oversee the scoping, procurement and the completion of the projects identified within the 2023/2024 Capital Projects Progress Summary spreadsheet. Furthermore, that the appropriate Managers and the Director Engineering and Infrastructure are held accountable for the delivery of the project stages are completed within the identified timeframes.

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## KEY MESSAGES

That Council has open communication, oversight and transparency of the Engineering and Infrastructure 2023/2024 Capital Works Program, to ensure Isaac will have effective and sustainable infrastructure that supports the needs of the region's communities and economic sectors.

<b>Report prepared by:</b>	<b>Report authorised by:</b>
ROBERT PERNA	KEN GOULDTHORP
<b>Director Engineering and Infrastructure</b>	<b>Chief Executive Officer</b>
Date: 27 October 2023	Date: 2 November 2023

## ATTACHMENTS

- CONFIDENTIAL Attachment 1 - EI Capital Project Progress Summary Spreadsheet Nov-23

## REFERENCE DOCUMENT

- Nil

PAGES 153 TO 155 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Amal Meegahawattage

## AUTHOR POSITION

Manager Planning and Projects

## 9.9 WATER AND WASTE 2023-2024 CAPITAL PROJECTS PROGRESS REPORT

## EXECUTIVE SUMMARY

This report is to provide an update to the Water and Waste Standing Committee and Council of the progress in the delivery of the Water and Waste 2023/2024 Capital Works Program.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.***

**Resolution No.: W&W0473**

**Moved: Cr Franzmann**

**Seconded: Cr Moffat**

**That the Committee recommends that Council:**

- Receives and notes the monthly Water and Waste 2023/2024 Capital Projects Progress Summary Report.**

**Carried**

### NOTES:

**CW222983 - CLM TCD FLOATING OFF-TAKE STRUCTURE - Cr Austen and Cr Coleman have requested a meeting (and Background Information Report including designs) to discuss the design for the Theresaa Creek Floating Off-Take Structure.**

## BACKGROUND

Progressive updates of the financial and physical position of projects in the 2023/24 Water and Waste Capital Works program are required to ensure that Council is aware of the progress of and risk to the delivery of the program.

## IMPLICATIONS

The attached Water and Waste 2023/24 Capital Projects Progress Summary spreadsheet provides an overview of the financial and physical status of all projects, with red indicating a projected cost overrun of over 10% or completion after October 2023, yellow indicating a cost overrun of 0-10%, and green indicating no issues. Brief commentary is provided to explain the status of each project, with additional commentary provided in the Water and Waste Issues Report for significant risks.

## COMPLIANCE

Compliance with the Water and Waste 2023/24 Capital Works Program is essential to meet the identified timeframes of the 2023/24 financial year.

## KEY CAPITAL PROJECTS

### 1. CW222974 - CORP SEWER RELINING

The project's contract was awarded in September 2023, followed by a successful pre-commencement meeting on 11 October 2023. Site possession was granted on 23 October 2023, and the contractor is scheduled to begin work at the site on 31 October 2023.

### 2. CW233156 - CLM WMF WEIGHBRIDGE INSTALLATION

This project involves the design and construction of a weighbridge, an associated gatehouse, and access road, along with the integration of a waste data recording system at the Clermont Landfill Facility. The tender is set to close on 14 November 2023.

### 3. CW22970 MBH WTP BOBY PLANT FILTER MEDIA REPLACEMENT

The project's Scope of Works, including the installation of Zeolite in 6 filters and the resolution of a blocked clarifier drain, has been completed. Water Operations are currently undergoing multiple operational cycles and backwashes before the transfer of treated water.

### 4. CW222983 - CLM TCD FLOATING OFF-TAKE STRUCTURE

Initially scheduled for completion by 15 September 2023, this project encountered an unexpected issue, leading to a variation for dredging around the intake tower. Dredging operations are set to commence in the first week of November 2023 after the collection and transportation of necessary materials to Theresa Creek Dam by the contractor.

### 5. CW223000 – MBH LANDFILL PHASE 2 STAGE 2

With construction initiated in August 2023, the installation of the Geosynthetic Clay Layer and Geomembrane Liner is underway, closely monitored for quality control, with intermittent welding pauses instructed by the consultant due to excessive temperatures.

## 6. CW222983 MBH WTP ROOF REPLACEMENT

Confirming the readiness of materials, the contractor is progressing towards the delivery of steel and roof sheeting materials, aligning with the planned construction program for the new roof, scheduled to commence before Christmas.

## 7. CW233151 ST LAWRENCE RAW WATER STORAGE & RAW WATER MAIN

The preparation and review of the Design & Construct tender documentation for the Raw Water Tank are ongoing, incorporating stakeholder feedback. Simultaneously, the construction of the new Raw Water Main is progressing well, with the under-bore expected to be completed by 25 October 2023.

## 8. CW222971 - CLM WATER NETWORK AUGMENTATION

The project is currently striving to finalize 80% progress in the design drawings, ensuring it remains on track for the Dec 2023 completion.

### BENEFITS

Council can see a monthly progress report detailing the progress of projects in the Water and Waste 2023/24 Capital Program. This report communicates risks/failures/delays that have been identified within the Water and Waste 2023/24 Capital Works program.

### CONSULTATION

- Director Water and Waste
- Manager Operations and Maintenance
- Manager Waste Services
- Planning and Project Department Project Managers

### BASIS FOR RECOMMENDATION

To improve business within the Water and Waste Directorate by providing more appropriate and relevant reporting, transparency, and a clear monitoring tool for Council. This report will help identify and communicate any project delays or possible project failures.

### ACTION ACCOUNTABILITY

The Managers and the Director of Water and Waste oversee the scoping, procurement, and completion of the projects identified within the 2023/24 Capital Projects Progress Summary spreadsheet. Furthermore, the appropriate Managers and the Director Water and Waste are held accountable for the delivery of the project stages which are completed within the identified timeframes.

### KEY MESSAGES

That Council has open communication, oversight, and transparency of the Water and Waste 2023/24 Capital Works Program, to ensure Isaac will have effective and sustainable Water and Waste infrastructure that supports the needs of the region's communities and economic sectors.



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**Report prepared by:**

AMAL MEEGAHAWATTAGE  
**Manager Planning and Projects**

Date: 25 October 2023

**Report authorised by:**

SCOTT CASEY  
**Director Water and Waste**

Date: 27 October 2023

## ATTACHMENTS

- CONFIDENTIAL Attachment 1 – Water and Waste Capital Projects Progress Summary Spreadsheet October 2023

## REFERENCE DOCUMENT

- Nil

PAGES 160 TO 161 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Anthony Earl and Amal Meegahawattage

## AUTHOR POSITION

Project Manager Water and Waste and Manager Planning and Projects Water and Waste

## 9.10

### EXCEPTION BASED CONTRACTUAL ARRANGEMENTS - LOCAL GOVERNMENT REGULATIONS (2012)

## EXECUTIVE SUMMARY

The purpose of this report is to seek retrospective endorsement for the Independent National Association of Testing Authorities (NATA) accredited testing required as per contract IRCT-MBH-1022-301 provided through TRI Australasia Pty Ltd, under the exception provisions for entering into medium or large sized contractual arrangements within s235(b) of the *Local Government Regulations 2012*.

## OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Resolves that while Council is responsible for the independent National Association of Testing Authorities (NATA) accredited testing for the Moranbah Waste Management Facility Construction of Lined Landfill Cell#2 IRCT-MBH-1022-301 project in Moranbah, it is satisfied that because of the nature of the specialised testing and location of TRI Australasia Pty Ltd chosen by the Contract Superintendent, it would be impractical or disadvantageous for the local government to invite quotes from other suppliers.***
- 2. Retrospectively endorses the following exception to enter into a medium or large sized contractual arrangement as per s235 of the Local Government Regulations (2012) for the National Association of Testing Authorities (NATA) accredited testing as per quote Q23-187 dated 31 August 2023 conducted by TRI Australasia Pty Ltd and other Quality Assurance (QA) invoices from the company expected for this project.***

**Resolution No.: W&W0474**

**Moved: Cr Franzmann**

**Seconded: Cr West**

**That the Committee recommends that Council:**

- 1. Resolves that while Council is responsible for the independent National Association of Testing Authorities (NATA) accredited testing for the Moranbah Waste Management Facility Construction of Lined Landfill Cell#2 IRCT-MBH-1022-301 project in Moranbah, it is satisfied that because of the nature of the specialised testing and location of TRI Australasia Pty Ltd chosen by the Contract Superintendent, it would be impractical or disadvantageous for the local government to invite quotes from other suppliers.**
- 2. Retrospectively endorses the following exception to enter into a medium or large sized contractual arrangement as per s235 of the *Local Government Regulations (2012)* for the National Association of Testing Authorities (NATA) accredited testing as per quote Q23-187 dated 31 August 2023 conducted by TRI Australasia Pty Ltd and other Quality Assurance (QA) invoices from the company expected for this project.**

**Carried**

## BACKGROUND

Contract IRCT-MBH-1022-301 Moranbah Waste Management Facility Construction of Lined Landfill Cell#2 was awarded on the 04/07/2023 to Vasallo Constructions Pty Ltd. A requirement of Council under the contract was to undertake independent National Association of Testing Authorities (NATA) affiliated testing of the Geosynthetic Clay Liner as part of its Quality Assurance (QA) requirements using a suitably qualified company.

## Discussion

The Geosynthetic Clay Liner (GCL) production run at Geofabrics Gold Coast Factory was programmed from the 23 August 2023 to the 30 August 2023 enabling delivery of the product within the program. However, the Quality Assurance (QA) testing required an independent National Association of Testing Authorities (NATA) accredited company representative on site to witness this and take samples on the relevant days. TRI Australasia Pty Ltd is based in Burleigh Heads on the Gold Coast and after discussions with the Director and IRC Procurement Manager could be on site and carry out the relevant tests as per quote Q23-187 dated 31 August 2023 for IRC.

Due to contract Quality Assurance (QA) requirements, the ability of TRI Australasia Pty Ltd to meet them within the factory production time frame and company location, it is best value that TRI Australasia be the company of choice.

The independent National Association of Testing Authorities (NATA) accredited testing has been prioritised ahead of seeking Council approval due to the factory production run which could not be delayed to achieve a Council resolution on the matter. A retrospective endorsement on the scope of work as per Q23-187 dated 31 August 2023 in the amount of \$22,393.80 + GST is therefore requested.

Seeking alternative quotes was not undertaken on the basis of section 235 of *Local Government Regulations 2012*;

“a local government may enter into a medium-sized contractual arrangement or large-sized contractual arrangement without first inviting written quotes or tenders if.

(b) the local government resolves it is satisfied that, because of the nature of the specialised or confidential services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders.”

## IMPLICATIONS

Contract IRCT-MBH-1022-301 requires IRC to undertake the National Association of Testing Authorities (NATA) accredited testing as part of its Quality Assurance (QA) process. A significant amount of Quality Assurance (QA) testing is required to be undertaken for this project (approximate cost of \$100,000.00). Approval via Council Resolution will ensure compliance with legislation and reduce any concerns for delays to the project.

## CONSULTATION

Manager Contracts and Procurement

## BASIS FOR RECOMMENDATION

Compliance with s235 of the *Local Government Regulations (2012)*.

## ACTION ACCOUNTABILITY

Manager Contracts and Procurement; is accountable for compliance with s235 of the *Local Government Regulations (2012)*, and the Procurement Policy.

## KEY MESSAGES

The exceptions to the *Local Government Regulations 2012* under s235(b) require Council resolution to ensure compliance.

### Report prepared by:

ANTHONY EARL  
Project Manager Water and Waste

Date: 20 September 2023

### Report authorised by:

SCOTT CASEY  
Director Water and Waste

Date: 30 October 2023

## **CONFIDENTIAL ATTACHMENTS**

- CONFIDENTIAL Attachment 1 - Signed Procurement Exception Form.
- CONFIDENTIAL Attachment 2 - TRI Australasia Quote Q23-187 dated 31 August 2023.

## **REFERENCE DOCUMENT**

- *Local Government Regulations 2012*
- Isaac Regional Council Procurement Policy
- Isaac Regional Council Local Preference Policy

PAGES 166 TO 167 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Karl Murdoch

## AUTHOR POSITION

Manager Waste Services

9.11

## GLENDEN PROPOSED CHANGE TO WASTE COLLECTION DAYS

## EXECUTIVE SUMMARY

The purpose of this report is to seek approval to amend waste and recycling collection days in part of Glenden.

## OFFICER'S RECOMMENDATION

*That the Committee recommend that Council:*

1. Approves the change of regular waste and recycling collection day from Tuesday to Wednesday for approximately 200 properties in Glenden, with affect from week commencing Monday 1 July 2024.

Resolution No.: W&W0475

Moved: Cr Austen

Seconded: Cr Coleman

That the Committee recommends that Council:

1. Approves the change of regular waste and recycling collection day from Tuesday to Wednesday for approximately 200 properties in Glenden, with affect from week commencing Monday 1 July 2024.

Carried

## BACKGROUND

Council approved the Whole of Region Landfill Plan (Resolution 8398) and Glenden Landfill Closure Plan (Resolution 8399) at its Ordinary Meeting of 28 June 2023. Council has thereby resolved to cease the operation of Glenden Waste Management Facility as a landfill and to convert it to a transfer station on or before 30 June 2024. These decisions were made in line with Council's Waste Management Strategy 2020-2025 and in response to s.57(1)(c) of the Waste Reduction and Recycling Act 2011.

Council has approved a capital budget (CW243204) of \$400,000 to construct a transfer station retaining wall and funding has been announced by the Department of State Development, Infrastructure, Local Government and Planning under the Levy Ready fund, which will cover approximately 60% of the capital cost.



Officers have conducted trials to determine the nature of the transfer station that will be required and have concluded that a simple design will suffice. The waste will be deposited by customers via a split-level arrangement into two 15m<sup>3</sup> skips. Fortnightly emptying of the skips should be sufficient for the waste generated by householders and some small businesses in Glenden, being a similar arrangement to that at St Lawrence Waste Management Facility. The emptying of the skips can be facilitated via the current waste collection contract IRC/CHRC 2083-0119-138.

Officers have discussed the changes with the current contractor, however, there is a second impact on the contract arising from the closure of the landfill. Currently, household waste collected by the contractor from Isaac coastal communities and from Glenden is tipped at the Glenden Landfill. This will not be possible when the site becomes a transfer station, and waste will either have to be tipped at Moranbah (officers' preferred option) or at Mackay Regional Council's facility at Hogan's Pocket. Whilst this was identified in the Whole of Region Landfill Plan, the detail remains to be determined.

Officers, in collaboration with Council's current waste collection contractor, have explored several options for the most cost-effective and least disruptive way to accommodate the additional travel to Moranbah or additional cost of tipping in the Mackay region. Options include:

- Splitting refuse and recycling collection days in Isaac Coastal communities. This would involve reverting to the pre-2019 arrangement whereby refuse was collected on Mondays and recycling on Thursdays. This would incur additional costs for an additional day for the collection vehicle and driver each week and could create confusion for residents with different collection days for different bins. This option would also run the risk of exceedance of driver's hours due to the additional distance involved in travelling to Moranbah from the Coastal communities compared to Mackay where this vehicle currently parks overnight.
- Collecting all of Nebo and Glenden refuse on Tuesday, and all of Nebo and Glenden recycling on Wednesday. This would create confusion for residents with different collection days for different bins.
- Changing refuse disposal point from the current Glenden to Hogan's Pocket instead of Isaac Regional Council's Moranbah site. This would incur an additional cost of \$190 per tonne – an additional annual expenditure of approximately \$50,000. The logistics around the times of day when the vehicle would be passing the site also make this option problematic, as was learned during trials which Council conducted in 2021.
- Changing part of Glenden's collection days from Tuesday to Wednesday (preferred option). This frees up sufficient time to tip recycling and refuse in Moranbah on Tuesdays whilst not adding enough time on the Wednesday run to exceed driver's hours. The proposed area is shown marked grey on Attachment 1.

## IMPLICATIONS

### Financial

The Whole of Region Landfill Plan includes a section where the anticipated costs (transporting skips to landfill and lost commercial waste revenue) and savings (from cessation of the landfill management contract and reduced waste levy costs) are outlined. Whilst this anticipates a small overall saving, officers identified that the details of any changes required by the change of kerbside waste disposal point remained

to be worked out and that the identified saving may not eventuate. Whilst there will be a small increase associated with the altered collection schedules for the remaining 27 months of the contract, considering all the other savings (waste levy, cessation of landfill management contract) it is not anticipated that there will be any overall additional cost associated with these changes.

## Service Delivery

The residents within the area of Glenden with the revised collection day will experience a change of collection day from the current Tuesday to Wednesday. Recycling collections in the whole of Glenden will still be carried out in Week 1 of Council's recycling calendar. There may also be changes to the time of day that waste is collected in Glenden and/or Nebo, however Council does not currently publish collection times other than advising residents that collection can take place between 6.00 am and 6.00 pm. There are no proposed collection day changes in any other part of the region.

## Risk

There is a potential reputational risk associated with collection problems or delays as a result of the change. Officers have mitigated this risk by carrying out modelling and "dry runs" with the contractor. There is also a risk that residents will fail to place their bins out for collection on the revised day. This risk is mitigated by the fact that the revised day is one day *later* than the current day, and officers will put a communications plan in place prior to the change occurring.

## CONSULTATION

Director Water and Waste

Projects and Contracts Coordinator Waste Services

Waste Collection contractor

## BASIS FOR RECOMMENDATION

Council can no longer dispose of kerbside waste to landfill at Glenden. Council has determined the most cost-effective and least disruptive alternative.

## ACTION ACCOUNTABILITY

Manager Community Education and Compliance in collaboration with Manager Parks and Recreation and Manager Waste Services.

## KEY MESSAGES

Council can no longer dispose of kerbside waste to landfill at Glenden in line with Council's Waste Management Strategy. Council has determined the most cost-effective and least disruptive alternative.

### Report prepared by:

KARL MURDOCH  
**Manager Waste Services**

Date: 23 October 2023

### Report authorised by:

SCOTT CASEY  
**Director Water and Waste**

Date: 27 October 2023

## **ATTACHMENTS**

- Attachment 1 - Proposed Change Glenden Road Map

## **REFERENCE DOCUMENT**

- Isaac Waste Management Strategy 2020-2025
- Whole of Region Landfill Plan 2023

TUESDAY Recycling Week 1  
WEDNESDAY Recycling Week 1



## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Zoe Behrendt

## AUTHOR POSITION

Manager Business Services

## 9.12

## INTEGRATED MANAGEMENT SYSTEM CERTIFICATION UPDATE

### EXECUTIVE SUMMARY

The purpose of this report is to provide an update on the Water and Waste Integrated Management System (IMS) certification and compliance with ISO Standards of Occupational Health and Safety, Environment and Quality.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- Notes the outcomes of the Water and Waste Integrated Management System Audit Report following an external surveillance audit in June 2023.***

**Resolution No.: W&W0476**

**Moved: Cr Franzmann**

**Seconded: Cr Austen**

**That the Committee recommends that Council:**

- Notes the outcomes of the Water and Waste Integrated Management System Audit Report following an external surveillance audit in June 2023.**

**Carried**

### BACKGROUND

The Water and Waste Directorate's Integrated Management System (IMS) is certified as complying with the International Standards for Environment, International Organisation for Standardisation (ISO) 14001:2015, Quality ISO 9001:2015 and Occupational Health and Safety ISO 45001:2018.

As part of its certification requirements, Water and Waste undertake annual external surveillance audits through its certification body, Equal Assurance Pty Ltd, to confirm compliance and assess confidence in the management system. At this time an evaluation is completed to review previous findings, allocate new findings (as applicable) and ultimately recommend if the directorate should maintain certification. The finding risk ratings are (Level 1) acceptable, (Level 2) low, (Level 3) medium, (Level 4) high and (Level 5) extreme. A Level 1 finding signals that a previous finding has been closed.

In June 2023 a six-day external surveillance audit was conducted and included site visits to Middlemount and Dysart Waste Management Facilities and Water and Wastewater Treatment Plants, along with a site visit to a capital project in Moranbah.

The Audit Report has been provided. The audit team determined the confidence of the Water and Waste Directorate's performance to consistently meet the quality, occupational health and safety and environmental standards to be "High".

Three medium risk Findings (Level 3) were raised relating to 1) lack of standardisation and document control of daily reading and data log spreadsheets at water and wastewater treatment, 2) absence of risk and opportunity linkages and 3) need for effective root cause analysis relating to environmental non-compliances.

Three low risk Findings (Level 2) were raised relating to 1) E-Waste storage, 2) opportunity to harmonised Water and Waste internal audit schedule with Safety & Resilience Department audit schedule and 3) Lack of integrated approach to record and action applicable findings from Corporate internal audits.

While the previous five findings remained open, the majority of these reduced in risk level due to the ongoing work undertaken to address the findings.

An action plan has been developed for all the above findings plus any other areas for improvement identified by the auditor, with accountabilities and timeframes allocated.

The Audit Report noted commendations for the Waste Services team culture and competence of Operators, the adoption of technologies to address needs, the positive reporting culture in meetings, compliance and investigations and the thoroughness of the Integrated Management System auditing checklist.

The next audit is scheduled for May/June 2024.

## IMPLICATIONS

### Financial

Water and Waste completed a Request for Quotation in October 2022 and awarded Equal Assurance Pty Ltd a contract of three (3) years. Water and Waste are currently tracking to have six (6) sites audited annually at a cost of approximately \$16,000 per year.

While the Integrated Management System certification is a cost, it offers financial benefits by preventing negative and unwanted outcomes through continuous improvement and documented process development. Tangible improvements have been noted throughout the surveillance audit reports since certification was attained.

### Compliance

The Integrated Management System and further auditing continues to assist Council in its compliance environment, providing a level of confidence to Regulators that Council has a committed system of improvement and reducing the occurrences of non-conformances.

### Reputation

The ongoing development of the Integrated Management System will improve the quality, environmental and safety delivery of Water and Waste services and Council's reputation.

Further embedding of the Integrated Management System into the Water and Waste culture will reduce the number of non-conformances for our operations.

## Operational

Compliance with the standards and operation of the Integrated Management System does require behavioural and operational change. The System is only as successful as the time invested into following and improving it and considerable work is still required by the Directorate. The levels of investment do reduce as the Integrated Management System matures and its practices are adopted and adhered to.

## CONSULTATION

The following areas were involved in the Audit:

- Water and Waste department (all levels), Safety and Resilience, Learning and Development, People and Capability, Governance and Corporate Services and Procurement.

## BASIS FOR RECOMMENDATION

The certification of the Integrated Management System within the Water and Waste Directorate is producing quantifiable outcomes and streamlined processes to ensure continuous improvement.

## ACTION ACCOUNTABILITY

Coordinated by the Manager Business Services, it is the responsibility of the entire Water and Waste Directorate to ensure that the Integrated Management System drives continuous improvement and that certification is maintained to reinforce this.

## KEY MESSAGES

Water and Waste is rapidly adopting continuous improvement through its Integrated Management System which puts Council at the forefront of best safety, quality and environmental practices.

### Report prepared by:

ZOE BEHRENDT  
Manager Business Services

Date: 23 October 2023

### Report authorised by:

SCOTT CASEY  
Director Water and Waste

Date: 27 October 2023

## CONFIDENTIAL ATTACHMENTS

- CONFIDENTIAL Attachment 1 - ISCQ01-05 Audit Report

## REFERENCE DOCUMENT

- Audit Report, Isaac Regional Council Water and Waste Directorate, dated 09/06/2023 to 16/06/2023.

PAGES 176 TO 243 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS



## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Jason Frost

## AUTHOR POSITION

Manager Infrastructure Parks and Recreation

## 10.1

### PREFERRED SUPPLIER ARRANGEMENT RURAL ROADS MAINTENANCE GRADING IRCT-ALL4-032-272

## EXECUTIVE SUMMARY

This report summarises for Council's consideration the recommendations of the Request for Tender (RFT) for a Preferred Supplier Arrangement (PSA) for Rural Roads Maintenance Grading (IRCT-ALL4-032-272). It will establish a Preferred Supplier Arrangement (PSA) across the Isaac Region separated into six (6) separable portions for 12 months, with an option to extend for additional 2 x 12-month extension periods, at the discretion of Council.

## OFFICER'S RECOMMENDATION

### That Council:

1. Appoints to the ranked Preferred Supplier Arrangement (PSA) panel the following suppliers for each area for a term of 12 months from 1 December 2023, with an option to extend for additional 2 x 12-month extension periods, at the discretion of Council as follows:

Rank	Central	East	Kilcummin Wolfgang	North	West North	West South
1	HSM Contracting	Mark Robertson Earthmoving	Bennett Contracting & Plant Hire	HSM Contracting	War NQ	Bennett Contracting & Plant Hire
2	AP Graham	HSM Contracting	HSM Contracting	Hammer and Co Earthmoving	Bennett Contracting & Plant Hire	HSM Contracting
3	Hammer and Co Earthmoving	AP Graham	Hammer and Co Earthmoving	AP Graham	HSM Contracting	Hammer and Co Earthmoving
4	Durack Civil	Hammer and Co Earthmoving	AP Graham	Durack Civil	Hammer and Co Earthmoving	AP Graham
5	VE Group	Durack Civil	Durack Civil	VE Group	Durack Civil	Carbine Machinery Hire
6	CMG	VE Group	VE Group	CMG	VE Group	Durack Civil
7	Gulf Civil	CMG	CMG	Gulf Civil	Keltone Constructions	VE Group

8	CGW Australia	Gulf Civil	Keltone Constructions	CGW Australia	CMG	Keltone Constructions
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- 2. Subject to satisfactory performance and delivery of services, and at the sole discretion of Council, Council has the option to extend the agreement by a further two periods of twelve (12) months.**
- 3. Authorises the Chief Executive Officer to negotiate, execute and vary the necessary contracts with the Preferred Supplier Arrangements as per clauses 1 and 2 above.**

## BACKGROUND

Council maintains 2100km of unsealed roads utilising predominately internal crews supplemented by contractors. In addition to this programmed maintenance, responses are required for emergent works after rain events or other incidents that impact the road network. To improve efficiency and response times to engage contractors to assist it has been identified that a ranked Preferred Supplier Arrangement (PSA) is the preferred contract arrangement for engagement of these contractors.

Under sections 232 and 233 of *Local Government Regulation (2012)*, a local government may enter a PSA or RPQS, which allows Council to engage directly with this supplier (PSA) or panel of suppliers (RPQS) without sourcing other quotations.

Appointed suppliers can only be engaged under these arrangements for the products and services specified in the tender documentation.

Invitations were made through Vendor Panel and advertised on IRC external website. Email and text notifications were sent to key property owners who had expressed interest in providing their services across the nominated areas to Isaac Regional Council staff (Manager, Coordinators and Overseers). Non-mandatory information sessions were also held during the tender process to assist those unfamiliar with the submission requirements and have their queries addressed.

The tender was released on 21 August 2023 and closed on 29 September 2023.

A total of 16 submissions were received with eight (8) submissions accepted for each separable portion.

The pre-determined criteria by which the project was to be evaluated were weighted as follows:

Criteria	Weighting	Reasoning
Local Preference	20%	As per Local Preference Policy STAT-POL-086 (Resolution 8041)
Price	40%	Best value for money
Resources	15%	Demonstrated the required fleet and personnel are available with back-up equipment as required
Relevant Experience	20%	Demonstrated experience in similar work type activities
Key Personnel Skills & Experience	5%	Demonstrated experience to complete works in key project delivery group.

The panel members to conduct the independent assessments were;

- Coordinator Infrastructure East
- Coordinator Infrastructure West
- Technical Officer Project Management (East)
- Acting Technical Officer Project Management (West)

## IMPLICATIONS

The PSA arrangements for the 6 separate areas will ensure that options exist for resourcing for the ongoing maintenance grading program and emergent works.

Implementation of the PSA will significantly improve the time required for engagement of contractors to assist with works and allow response times to be improved.

This PSA will be utilised for both the council road network and for Road Maintenance Performance Contract (RMPC) works as required.

## FINANCIAL IMPLICATIONS

The PSA is a priced and ranked panel. The establishment of the panel is not a financial commitment for Council. Prior to engagement of contractors under the PSA appropriate review of the anticipated costs for the scope (based on priced schedules in the PSA) will be undertaken and available budget confirmed.

## CONSULTATION

The requirements of the tender were determined by stakeholders within the Engineering and Infrastructure directorate, specifically the Infrastructure team.

Additional consultation occurred with:

- Manager Contracts and Procurement
- Contracting Facilitator
- Coordinator Infrastructure East
- Director Engineering and Infrastructure

## BASIS FOR RECOMMENDATION

The awarding of tender (IRCT-ALL4-032-272), establishing a priced and ranked PSA for Rural Road Maintenance Grading across the region, will increase Councils capacity to respond to emergent road issues and provide additional resource options for delivery of councils programmed maintenance grading.

## ACTION ACCOUNTABILITY

The Manager of Infrastructure Parks and Recreation will be responsible for utilising the PSA to supplement internal resources to ensure delivery of programmed works and address emergent works as required.

## KEY MESSAGES

Council has a transparent process to evaluate tenders to ensure that value for money is achieved for essential services.

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**Report prepared by:**

JASON FROST  
**Manager Infrastructure Parks and Recreation**

Date: 9 November 2023

**Report authorised by:**

ROBERT PERNA  
**Director Engineering and Infrastructure**

Date: 9 November 2023

## ATTACHMENTS

- CONFIDENTIAL Attachment 1 - IRCT-ALL4-032-272 PSA Rural Roads Maintenance Grading - Recommendation Report
- CONFIDENTIAL Attachment 2 - IRCT-ALL4-032-272 PSA Rural Roads Maintenance Grading - Combined Scorecards
- CONFIDENTIAL Attachment 3 - IRCT-ALL4-032-272 PSA Rural Roads Maintenance Grading - Evaluation Panel individual Scorecards

## REFERENCE DOCUMENT

- Nil

PAGES 248 TO 297 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS

## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Michael Krulic

## AUTHOR POSITION

Manager Financial Services

## 10.2

## 2022-2023 QUEENSLAND AUDIT OFFICE FINAL MANAGEMENT LETTER AND SIGNED FINANCIAL STATEMENTS

## EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s213), the Mayor must present a copy of the Auditor-General's observation report about the audit of the local government's Financial Statements at the next ordinary meeting of the local government.

Isaac Regional Council has received an unmodified audit opinion issued with the 2022-2023 Financial Statements.

## OFFICER'S RECOMMENDATION

### *That Council:*

- 1. Receive the Queensland Audit Office Final Management Letter and audited Financial Statements for Isaac Regional Council for the 2022-2023 Financial Year, pursuant to and in accordance with the Local Government Regulation 2012 (s213).***

## BACKGROUND

This report is prepared on behalf of the Mayor, pursuant to Section 213 of the *Local Government Regulation 2012*, to present a copy of the Auditor-General's observation report about the audit of the local government's Financial Statements at the next ordinary meeting of the local government.

On Monday 13 November 2023, the Queensland Audit Office forwarded the certified General Purpose Financial Statements to Isaac Regional Council with an unmodified audit opinion issued for the 2022-2023 Financial Statements.

The management letter and audited financial statements have also been received and noted by the Isaac Regional Council Audit and Risk Committee.

## IMPLICATIONS

Isaac Regional Council has met all compliance requirements with the *Local Government Act 2009* and the *Local Government Regulation 2012* related to the preparation and audit of a local government's General Purpose Financial Statements and Financial Sustainability Statements.

## CONSULTATION

- Isaac Regional Council Audit and Risk Committee
- Director Corporate, Governance and Financial Services
- Financial Services
- Pitcher Partners

## BASIS FOR RECOMMENDATION

The management letter and audited financial statements have also been received and noted by the Isaac Regional Council Audit and Risk Committee.

The 2022-2023 Financial Statements have been audited and the Queensland Audit Office have issued an unmodified audit opinion.

## ACTION ACCOUNTABILITY

Not Applicable.

## KEY MESSAGES

Council has received an unmodified audit opinion for the 2022-2023 Financial Statements from the Queensland Audit Office.

<b>Report prepared by:</b> MICHAEL KRULIC <b>Manager Financial Services</b>  Date: 14 November 2023	<b>Report authorised by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 16 November 2023
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## ATTACHMENTS

- Attachment 1 – Queensland Audit Officer 2023 Final Management Letter
- Attachment 2 – 2022-2023 Isaac Regional council Financial Statements – signed

## REFERENCE DOCUMENT

- Nil



## 2023 FINAL MANAGEMENT LETTER

### Isaac Regional Council

30 June 2023

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13 November 2023

Mayor Anne Baker  
Isaac Regional Council

Dear Cr. Baker,

### **Final management report for Isaac Regional Council**

We have completed our 2023 financial audit for Isaac Regional Council. An unmodified audit opinion on your financial statements.

The purpose of this letter is to update you on any matters that have arisen since we presented our closing report to the you on 31 October 2023.

### **Reporting on issues identified after the closing report**

I can confirm that we have not identified significant issues since the presentation of our closing report. The issues and other matters we have formally reported to management and an update on management's actions taken to resolve these issues is included as Appendix A.

Please note that under section 213 of the Local Government Regulation 2012, you must present a copy of this report at your council's next ordinary meeting.

### **Report to parliament**

Each year we report the results of all financial audits and significant issues to parliament.

We intend to include the results of our audit of Isaac Regional Council in our Local Government 2023 report to parliament. We will comment on the results of our audit of your financial report, any significant internal control issues we identified, and the overall results of local government sector, including major transactions and events. We will discuss the proposed content of our report with your Chief Executive Officer and continue to consult as we draft our report. Formally, you will have an opportunity to comment on our report, and for these comments to be included in the final version tabled in parliament.

### **Audit fee**

The final audit fee for this year is \$165,900 exclusive of GST (2022: \$149,900). This fee is unchanged from that estimated in our external audit plan.

We would like to thank you and your staff for their engagement in the audit this year and look forward to working with your team again next year.

If you have any questions about this letter or would like to discuss any matters regarding our services and engagement, please do not hesitate to contact me on (07) 3222 8444 or the engagement manager Sam Spellacy on (07) 3222 8397.

Yours sincerely



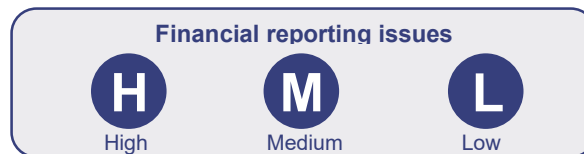
Jason Evans

Partner

## Appendix A1 – Status of issues

This section provides an update on the control deficiency we have identified. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.



### **S** Cyber Security Incident

#### SD-23CR-1 Cyber Security Incident

##### Observation

Council's IT systems were severely impacted by a cyber security incident on 31 March 2023 with Council's virtual servers being encrypted, IT systems and data being locked. As result of this incident Council engaged third-party IT providers to investigate the incident.

Immediate and overtime recommendations have been issued by the third-party IT providers. Council have successfully implemented the immediate recommendations and have significantly progressed with all other recommendations.

##### Implication

Through the set-up of Council's servers, no sensitive or high-risk data has been noted to be stolen and/or encrypted. Although there was no significant loss of data, Council did incur significant time disruption which impacted management's ability to perform month end closes, payroll processing and ultimately delaying the 2023 financial year external audit milestones.

##### QAO recommendation

It is strongly recommended that Council management continue to focus on the implementation of the IT control recommendations. Council should also reconcile these recommendations to the recommendations made in QAO's Report to Parliament Local government 2020 (Report 17: 2020-21), and ensure that all recommendations are identified for prioritisation for implementation.

##### Management response

Council have completed implementing many of the high-risk recommendations and are continuing to investigate/progress with the remaining outstanding items.

Status: Work in progress

Action date: 31 March 2023



## Indexation Upload Review

### SD-23CR-2 Indexation Upload Review

#### Observation

Based on our review and testing of Isaac Regional Council's upload of building indexation for the financial period, it has been noted there was no evidence of independent review performed. Audit identified a material error of \$8,064,939 was made relating to council's upload of the indexation results to the general ledger. This error has been adjusted in the current financial year.

#### Implication

The lack of review controls increases the risk that the upload can be susceptible to fraud (e.g., intentional manipulation of reported results) or error, increasing the risk of material misstatement.

#### QAO recommendation

We recommend that the Corporate Financial Services Manager review all revaluation and indexation uploads posted by the finance team as part of the year end close procedures. Evidence of this review should be documented and filed with the year-end reconciliations and working papers.

#### Management response

Annual review will be performed and reviewed for reasonableness.

Status: Work in progress

Action date: 31 October 2023



## Formal Reconciliation of Mandalay Tip Revenue

### D-23CR-1 Formal Reconciliation of Mandalay Tip Revenue

#### Observation

It is audit's understanding that Isaac Regional Council's tip revenue as recorded by software "Mandalay" is not reconciled to Council's Accounting software to ensure the existence, accuracy and completeness of the revenue. This revenue is uploaded into council's accounting software through an automated upload from Mandalay, no manual journal entries are subsequently required.

#### Implication

Where no reconciliations are performed, there is an increased risk of revenue being materially misstated through error or fraud when there are lack of formal control procedures.

#### QAO recommendation

It is recommended that monthly or periodic reconciliations are performed between systems to ensure the accuracy, existence and completeness of revenue being recorded for the financial year. This reconciliation will ensure revenue has been appropriately transposed into council's accounting software.

#### Management response

Quarterly reconciliations will be performed and reviewed for reasonableness.

Status: Work in progress

Action date: 31 October 2023

## **D** Rate Debtors

### **D-23CR-2 Rate Debtors**

#### Observation

During the FY2023 final audit visit instances have been identified where the current minimum land valuation is less than the total rates in arrears payable to Council, indicating a risk of impairment.

Council do reserve the price for sale of land which can be market value or, the higher of the land value or overdue rates. Therefore, where rates exceed the minimum land valuation this may not directly result in an impairment. As no formal annual review process is in place, it has been recommended an annual review is performed of all rate debtors exceeding their minimum land valuation. Substantive support will be required to support where variances exist and no provision has been recognised.

#### Implication

Where rates in arrears exceed the minimum land valuation this is an indicator that the debtor may be impaired. In these circumstances action is required by Council to support the recoverability of the debtor and potentially enforce the sale of the property under their legislative powers.

#### QAO recommendation

It is recommended that Council continue to actively monitor and report on the recoverability of rates in arrears in order for those charged with governance to decide on the appropriate actions to recover the debt.

#### Management response

Aged rate debtors to be reviewed against land valuations to ensure land value exceed the total outstanding rates.

Status: Work in progress

Action date: 31 October 2023

## **M** Landfill Restoration Provision

### **23FR-1 Landfill Restoration Provision**

#### Observation

During the 2023 financial year, Isaac Regional Council performed a desktop revaluation of its landfill restoration provision unit rates using data which has become available.

As a result of this review, unit rates were revised based on recent rehabilitation works resulting in council recognising future costs increases of \$10.05m. However, council incorrectly revised each landfill sites useful life to the end of its capping period rather than the end of each sites monitoring and after-care period. After review by audit, this was subsequently corrected and resulted in a material audit adjustment of \$6,068,923."

#### Implication

There is a risk that amounts provided for restoration may be inaccurate and Council's results may be materially misstated when materially revising its accounting estimates not consistent with accounting policies and QAO communicated position.

#### QAO recommendation

It is recommended that Council continue to engage a qualified expert to undertake a survey to remediate Council's landfill sites in FY2024. Council are also recommended to continue to periodically review site's unit rates with the most current and reliable information present which may include quotes, tender submission and actual costs incurred.

#### Management response

Council annually engages a qualified expert to review the assumptions and unit rates for land rehabilitation provisions. Council is awaiting a QAO communicated position as stated in the above implication section.

Status: Work in progress

Action date: 30 June 2023

## Appendix A2 – Matters previously reported

The following table summarises all control deficiencies, financial reporting issues and other matters that have previously been raised but are not yet resolved. The listing includes issues from our reports this year and those issues raised in prior years.



### Internal control issues

Ref.	Rating	Issue	Status and comments
22IR-1	<b>O</b>	<b>Information technology and communication policies</b> Through inspection of council's policy and procedure documents, we identified that some policies related to ICT had not been reviewed/updated for a number of years.  There is a risk that these policies may not adequately consider changes and new risks arising since they were originally developed.	<b>Work in progress</b> The policies are being reviewed in line with the agreed action plan. Action date: 31 December 2022 Revised action date: 31 December 2023
22FR-1	<b>L</b>	<b>Modifications to leasing arrangements</b> On review of council's accounting for lease liabilities, we identified that the borrowing rates used in the derivation of lease liabilities have been updated during the year. AASB 16, paragraph 40, only permits a remeasurement of lease liabilities through application of a revised discount rate if there is either a change in the lease term (specifically due to expectations regarding exercise or non-exercise of an extension option), or there is a change in the assessment of an option to purchase the underlying asset. For the majority of leasing arrangements, the borrowing rate as applied at the commencement of the lease should prevail throughout the lease term.	<b>Resolved</b> Council have ensured that the borrowing rate as applied at the commencement of the lease will prevail throughout the lease term unless there is a change in the lease term. Action date: 30 June 2023



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Financial Statements

For the year ended 30 June 2023

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**Addendum to the financial statements**

Unaudited Long-Term Financial Sustainability Statement

ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Recurrent revenue</b>			
Rates and levies	3 (a)	90,765,656	89,036,045
Sale of goods and major services		7,609,929	6,900,302
Fees and charges		5,889,711	4,808,182
Sales of contract and recoverable works		14,621,671	10,031,988
Grants, subsidies, contributions and donations	3 (b) (i)	16,441,796	10,149,056
<b>Total recurrent revenue</b>		<b>135,328,763</b>	<b>120,925,573</b>
<b>Recurrent other income</b>			
Rental and levies		1,667,601	1,641,894
Interest received		2,360,445	786,301
Other recurrent income		594,577	961,107
<b>Total recurrent other income</b>		<b>4,622,623</b>	<b>3,389,302</b>
<b>Total operating revenue</b>		<b>139,951,386</b>	<b>124,314,875</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3 (b) (ii)	10,109,640	11,308,038
Capital income	4	1,621,643	6,157,289
<b>Total capital revenue</b>		<b>11,731,283</b>	<b>17,465,327</b>
<b>Total income</b>	2 (b)	<b>151,682,669</b>	<b>141,780,202</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	5	(44,885,100)	(41,933,488)
Materials and services	6	(56,880,422)	(46,449,721)
Finance costs	7	(2,090,786)	(2,069,993)
Depreciation and amortisation	8	(29,850,764)	(29,199,182)
<b>Total operating expenses</b>		<b>(133,707,072)</b>	<b>(119,652,384)</b>
<b>Capital expenses</b>			
Other capital expenses	9	(12,180,776)	(14,208,787)
<b>Total expenses</b>	2 (b)	<b>(145,887,848)</b>	<b>(133,861,171)</b>
<b>Net result</b>		<b>5,794,821</b>	<b>7,919,031</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	22	122,558,058	(37,792,126)
<b>Total other comprehensive income for the year</b>		<b>122,558,058</b>	<b>(37,792,126)</b>
<b>Total comprehensive income for the year</b>		<b>128,352,879</b>	<b>(29,873,095)</b>

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

The above statement excludes transactions and balances of controlled entities. Refer to note 28 for controlled entities that have not been consolidated.



ISAAC REGIONAL COUNCIL

Statement of Financial Position  
As at 30 June 2023

		2023	2022
	Note	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	11	73,414,123	68,267,713
Receivables	12 (a)	15,249,240	9,647,165
Inventories	13 (a)	1,315,591	1,234,686
Contract assets	20 (a)	3,403,805	2,507,034
Other assets	15	4,174,416	4,074,783
<b>Total current assets</b>		<b>97,557,175</b>	<b>85,731,381</b>
<b>Non-current assets</b>			
Receivables	12 (b)	5,286,713	5,359,020
Inventories	13 (b)	18,437,891	18,982,005
Property, plant and equipment	16	1,212,097,666	1,084,295,321
Intangible assets		1,641	2,781
<b>Total non-current assets</b>		<b>1,235,823,911</b>	<b>1,108,639,127</b>
<b>TOTAL ASSETS</b>		<b>1,333,381,086</b>	<b>1,194,370,508</b>
<b>Current liabilities</b>			
Trade and other payables	17 (a)	11,831,347	11,956,196
Provisions	18 (a)	9,374,593	7,809,177
Borrowings	19 (a)	1,689,710	1,634,391
Contract liabilities	20 (b)	2,774,645	601,658
Other liabilities	21 (a)	922,126	1,020,180
<b>Total current liabilities</b>		<b>26,592,421</b>	<b>23,021,602</b>
<b>Non-current liabilities</b>			
Trade and other payables	17 (b)	44,730	46,093
Provisions	18 (b)	22,365,985	13,767,037
Borrowings	19 (b)	20,476,214	22,020,629
Contract liabilities	20 (b)	180,041	180,041
Other liabilities	21 (b)	2,424,892	2,391,182
<b>Total non-current liabilities</b>		<b>45,491,862</b>	<b>38,404,982</b>
<b>TOTAL LIABILITIES</b>		<b>72,084,283</b>	<b>61,426,584</b>
<b>NET COMMUNITY ASSETS</b>		<b>1,261,296,803</b>	<b>1,132,943,924</b>
<b>Community equity</b>			
Asset revaluation surplus	22	306,888,354	184,330,296
Retained surplus		892,229,267	893,878,560
Reserves		62,179,182	54,735,068
<b>TOTAL COMMUNITY EQUITY</b>		<b>1,261,296,803</b>	<b>1,132,943,924</b>

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

The above statement excludes balances of controlled entities. Refer to note 28 for controlled entities that have not been consolidated.

ISAAC REGIONAL COUNCIL

Statement of Changes in Equity

For the year ended 30 June 2023

	Note	Total		Retained surplus		Reserves		Asset revaluation surplus	
		2023	2022	2023	2022	2023	2022	2023	2022
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at beginning of the year</b>		1,132,943,924	1,123,943,015	893,878,560	861,715,081	54,735,068	40,105,512	184,330,296	222,122,422
Error correction to opening balance	29	-	38,874,004	-	38,874,004	-	-	-	-
Restated opening balances		1,132,943,924	1,162,817,019	893,878,560	900,589,085	54,735,068	40,105,512	184,330,296	222,122,422
Net result		5,794,821	7,919,031	5,794,821	7,919,031	-	-	-	-
Other comprehensive income for the year									
Revaluations Increase / (decrease):									
Property, plant & equipment	16	122,558,058	(37,792,126)	-	-	-	-	122,558,058	(37,792,126)
<b>Total comprehensive income for the year</b>		128,352,879	(29,873,095)	5,794,821	7,919,031	-	-	122,558,058	(37,792,126)
Transfers (to) from retained earnings and recurrent reserves									
Transfers (to) from retained earnings and capital reserves		-	-	(6,106,031)	(3,820,762)	6,106,031	3,820,762	-	-
<b>Balance at end of the year</b>		1,261,296,803	1,132,943,924	892,229,267	893,878,560	62,179,182	54,735,068	306,888,354	184,330,296

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

The above statement excludes balances of controlled entities. Refer to note 28 for controlled entities that have not been consolidated.

ISAAC REGIONAL COUNCIL

Statement of Cash Flows

For the year ended 30 June 2023

		2023	2022
	Note	\$	\$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from customers		115,118,493	111,469,627
Operating grants, subsidies and contributions		16,863,342	10,646,440
Interest received		2,215,124	754,357
State Government waste levy reimbursement received in advance		37,273	3,156,515
<b>Payments</b>			
Payments to suppliers and employees		(100,446,554)	(89,976,047)
Interest expense		(1,035,696)	(1,101,652)
Net cash inflow (outflow) from operating activities	27	32,751,982	34,949,240
<b>Cash flows from investing activities</b>			
Grants, subsidies, contributions and donations		10,944,033	6,268,642
Payments for property, plant and equipment		(38,210,018)	(29,370,367)
Payments for site rehabilitation		(44,870)	(1,096,093)
Proceeds from sale of property, plant and equipment		1,300,472	1,852,595
Net movement in loans to controlled entities & associates		89,880	93,027
Net cash inflow (outflow) from investing activities		(25,920,503)	(22,252,196)
<b>Cash flows from financing activities</b>			
Repayment of borrowings	19 (i)	(1,533,311)	(1,464,609)
Repayments made on leases	19 (ii)	(151,758)	(136,451)
Net cash inflow (outflow) from financing activities		(1,685,069)	(1,601,060)
<b>Net increase (decrease) in cash and cash equivalents held</b>		5,146,410	11,095,984
Cash and cash equivalents at beginning of the financial year		68,267,713	57,171,729
Cash and cash equivalents at end of the financial year	11	73,414,123	68,267,713

The above statement should be read in conjunction with the accompanying notes and information about these financial statements.

The above statement excludes balances of controlled entities. Refer to note 28 for controlled entities that have not been consolidated.



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

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#### 1 Information about these financial statements

##### 1.1 Basis of preparation

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with the 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 following:

- financial assets and liabilities, certain classes of property, plant and equipment which are measured at fair value.
- land held for sale is held in accordance with AASB 102 Inventories. Inventory is required to be held at lower of cost or net realisable value.

##### Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income.

Capital revenue includes grants, subsidies and contributions 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, when reported in the Statement of Comprehensive Income, are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- disposal and write-off of non-current assets
- discount rate and valuation adjustments to restoration provisions
- revaluations and impairments of property, plant and equipment
- expenses of capital nature that do not meet the asset recognition criteria

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All other revenue and expenses have been classified as "recurrent".

##### 1.2 Statement of compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period.

Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS.

The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

Information about controlled entities that have not been consolidated, because they are not considered material, is included in note 28.

##### 1.3 Constitution

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

##### 1.4 New and revised Accounting Standards adopted during the year

Council 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.

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

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#### **1 Information about these financial statements**

##### **1. 5 Currency**

The Council uses the Australian dollar as its functional currency and its presentation currency.

##### **1. 6 Standards issued by the AASB not yet effective**

The AASB has issued a number of Australian Accounting Standards and Interpretations which are not yet effective at 30 June 2023. Council has not elected to early adopt any of these standards and accordingly they will be applied from their future effective date. There are no such standards or interpretations expected to have a significant impact on Council's financial statements in the period of initial application.

##### **1. 7 Estimates and judgements**

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

Valuation and depreciation of property, plant and equipment - note 16

Impairment of receivables - note 12 and 30

Provisions - note 18

Contingent liabilities - note 25

Revenue recognition - note 3

##### **1. 8 Rounding and comparatives**

The financial statements are in Australian dollars and have been rounded to the nearest \$1.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard. Comparative information is prepared on the same basis as prior year.

##### **1. 9 Taxation**

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

##### **1. 10 Cyber security breach**

In late March 2023, Council experienced a cyber security incident. Whilst the full extent of the cyber security breach may never be determined through the destruction of the server environment, investigations both internally and externally have found no evidence of personal data being accessed or stolen and no loss of Council funds. Whilst the event had impacts on community, customers and staff through reduction in normal service delivery, core business services were generally maintained. Through the containment and recovery process Council's cyber security protection has been reviewed and upgraded.



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

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#### 2 Analysis of results by function

The activities relating to the Council's components reported on in Note 2 (b).

##### (a) Components of Council functions

###### Office of the CEO

The Office of the Chief Executive Officer is responsible for the organisational leadership, administration, advocacy, strategic management of the organisation and brand, media & communication. This is undertaken in conjunction with the Isaac Regional Councillors, with the objective of providing open and transparent governance. This includes organisational development and training, human resources, advocacy, day to day management of all functions of Council and to ensure that decisions and policy of Council is carried out. The Chief Executive Officer also provides advice to the Councillors and is the custodian of records and documents of Council.

###### Corporate, Governance & Financial Services

Corporate, Governance and Financial Services provide the following functions; strategic and business continuity planning, legal and insurance administration, governance, risk management, disaster management, asset management, financial services, internal audits, information technology, geographical information services, records management, organisational safety, procurement, stores, tenders and contracts. The objective of Corporate and Governance is to be open, accountable, transparent and deliver value for money outcomes. Financial Services objective is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

###### Engineering & Infrastructure

Engineering and Infrastructure provide the following functions; parks and recreation, corporate property management, engineering design and projects, roads and urban services. The objective of Engineering and Infrastructure is to provide essential transport, drainage, parks infrastructure, maintenance, construction, Council housing and operational services to the community.

###### Planning, Environment & Community Services

Planning, Environment and Community Services provide the following functions; economic development and tourism, customer service, community relations programs including youth programs, grants administration and management, stock route management, arts and library services, community development, planning, regulatory and building compliance, native title, commercial operations, community leasing, tenancy, local laws and environmental services. The objective of Planning, Environment and Community Services is to facilitate the sustainable planning and development of the region through the above functions and provide safe and cost effective community facilities and venues while catering for the diverse needs of our communities.

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###### Land Development

The land development area within Planning, Environment and Community Services manages Council's land held for development and sale with the objective of facilitating the optimal utilisation of these resources.

###### Plant, Fleet, Workshops & Depot

The fleet department within Engineering and Infrastructure manages Council's large plant and vehicles and the workshop operations within Council. This activity has the objective of providing support to Council to perform functions and provide services to the community.

###### Water

The water area within the Water and Waste Directorate manages Council's water treatment plants, pump stations, water pipeline network and water metering with the objective of supplying safe and reliable water to the community.

###### Wastewater

The wastewater area within the Water and Waste Directorate manages Council's sewerage treatment plants, pump stations, sewerage pipeline network, effluent treatment plants and effluent water pipeline network with the objective being the sustainable management of wastewater infrastructure.

###### Waste Management

The waste management department within Water and Waste Directorate manages Council's refuse collection facilities, including recycling activities and kerbside collection of waste with the objective of protecting and supporting the community and natural environment by sustainably managing refuse.

ISAAC REGIONAL COUNCIL

Notes to the Financial Statements  
For the year ended 30 June 2023

2. Analysis of results by program

(b) Income and expenses defined between recurring and capital, and assets are attributed to the following programs:

Programs	(b) Income and expenses derived from recurring and capital assets are attributed to the following:										
	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other	2023 \$			2023 \$	2023 \$	2023 \$	2023 \$
	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$	2023 \$
Office of the CEO	148,000	-	-	-	148,000	4,612,269	-	4,612,269	4,760,269	4,760,269	-
Corporate, Governance & Financial Services	8,168,252	65,213,940	140,586	8,811	73,531,589	10,880,010	-	10,880,010	84,262,202	84,411,599	108,536,990
Engineering & Infrastructure	5,944,009	15,893,261	4,427,005	381,411	26,645,686	(68,111,349)	(5,381,159)	(73,492,508)	(46,274,079)	(46,846,822)	747,209,766
Planning, Environment & Community Services	569,158	2,326,124	4,907,336	693,718	8,496,336	(27,294,972)	(2,936,190)	(30,231,162)	(24,399,690)	(21,734,826)	78,567,725
Land Development	160,479	(2,016)	-	-	158,463	(927,343)	-	(927,343)	(768,880)	(768,880)	18,437,891
Plant, Fleet, Workshops & Depot	-	(25,579)	-	1,074,979	1,049,400	(2,600,524)	(424,329)	(3,024,853)	(2,626,103)	(1,975,453)	21,703,602
Water	66,539	16,001,343	97,437	-	16,165,319	(20,209,310)	(37,500)	(20,246,810)	(4,141,428)	(4,081,491)	190,050,190
Wastewater	146,280	12,727,409	-	-	12,873,689	(16,028,262)	(404,871)	(16,433,133)	(3,154,573)	(3,559,444)	139,265,843
Waste Management	-	12,614,187	-	-	12,614,187	(14,027,591)	(2,996,727)	(17,024,318)	(1,413,404)	(4,410,131)	29,609,079
Total	15,202,717	124,748,669	9,572,364	2,158,919	151,682,669	(133,707,072)	(12,180,776)	(145,887,848)	6,244,314	5,794,821	1,333,381,086

For the year ended 30 June 2022

For the year ended 30 June 2022											
Programs	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the CEO	342,324	4,119	-	-	346,443	4,283,627	-	4,283,627	4,630,070	4,630,070	-
Corporate, Governance & Financial Services	4,747,970	61,745,913	2,000,000	-	68,493,883	11,086,459	(23,409)	11,063,050	77,580,342	79,556,933	97,151,391
Engineering & Infrastructure	3,696,926	10,880,521	5,632,111	342,266	20,551,824	(59,431,607)	(11,419,485)	(70,851,092)	(44,854,160)	(50,299,268)	680,028,728
Planning, Environment & Community Services	570,050	2,264,797	2,765,064	1,773,194	7,373,105	(27,681,619)	(604,967)	(28,286,586)	(24,846,772)	(20,913,481)	74,841,767
Land Development	-	(1,084)	-	-	(1,084)	(394,174)	-	(394,174)	(395,258)	(395,258)	18,982,005
Plant, Fleet, Workshops & Depot	135,459	(72,852)	-	1,306,481	1,369,088	(1,718,800)	-	(1,718,800)	(1,656,193)	(349,712)	18,591,573
Water	7,699	16,754,624	3,980	-	16,766,303	(19,445,013)	(136,004)	(19,581,017)	(2,682,690)	(2,814,714)	169,817,030
Wastewater	-	11,367,633	66,999	-	11,434,632	(12,760,418)	(169,415)	(12,929,833)	(1,392,785)	(1,495,201)	109,997,889
Waste Management	-	11,870,776	-	3,575,232	15,446,008	(13,590,839)	(1,855,507)	(15,446,346)	(1,720,063)	(338)	24,960,125
Total	9,500,428	114,814,447	10,468,154	6,997,173	141,780,202	(119,652,384)	(14,208,787)	(133,861,171)	4,662,491	7,919,031	1,194,370,508



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>3 Revenue</b>		
<b>(a) Rates and levies</b>		
Rates, levies and charges are recognised as revenue when Council obtains control over the assets comprising these receipts which is 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	67,721,041	65,237,714
Disaster management levy	293,258	287,126
Water	10,450,179	10,256,540
Water consumption, rental and sundries	3,627,064	4,615,652
Wastewater	10,843,566	10,455,468
Wastewater trade waste	1,555	3,130
Garbage charges	4,961,374	4,857,894
Rates and utility charge revenue	97,898,037	95,713,524
Less: Discounts	(6,907,905)	(6,457,485)
Less: Pensioner remissions	(224,476)	(219,994)
Net rates and utility charges	90,765,656	89,036,045

#### (b) Grants, subsidies, contributions and donations

##### *Grant income under AASB 15*

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

The performance obligations are varied based on the agreement but include service delivery and community engagement. 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.

Performance obligations for grants are assessed to ensure that the revenue recognition reflects the transfer of control. 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, generally an input method based on either costs or time incurred as a percentage of total expected cost/time is deemed to be the most appropriate method to reflect the transfer of benefit.

##### *Grant income under AASB 1058 other than capital grants*

Assets arising from grants in the scope of AASB 1058 are recognised at the assets 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.

##### *Capital grants*

Where Council receive 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 total project costs incurred as a percentage of total budgeted project cost.

##### *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.



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

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. the 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. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Developers also pay infrastructure charges for trunk infrastructure, such as pumping stations, treatment works, mains, sewers and water pollution control works. 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.

#### (i) Recurrent

	2023 \$	2022 \$
General purpose grants	12,873,065	7,794,672
Commonwealth subsidies and grants	436,356	302,863
State government subsidies and grants	961,618	987,431
DRFA flood damage grants for operational repairs	931,678	415,462
Donations	10,409	500
Cash contributions	1,228,670	648,128
Total recurrent revenue	16,441,796	10,149,056

#### (ii) Capital

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

##### (a) Monetary revenue designated for capital funding purposes:

Commonwealth government grants	6,693,124	6,229,699
State government subsidies and grants	2,756,950	3,557,777
DRFA flood damage grants for capitalised repairs	122,290	680,678
Cash contributions	516,999	839,884
	10,089,363	11,308,038

##### (b) Non-monetary revenue received:

Developer and other contributions of physical assets at fair value	20,277	-
	20,277	-

##### Total capital revenue

10,109,640	11,308,038
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#### (iii) Timing of revenue recognition for grants, subsidies, contributions and donations

##### Revenue recognised at a point in time

Grants and subsidies	13,605,464	11,444,804
Contributions	1,324,220	694,163
	14,929,684	12,138,967

##### Revenue recognised over time

Grants and subsidies	11,169,617	8,523,778
Contributions	421,449	793,849
Donations	10,409	500
	11,601,475	9,318,127

# ISAAC REGIONAL COUNCIL

## Notes to the Financial Statements For the year ended 30 June 2023

		2023 \$	2022 \$
<b>4 Capital income</b>	<b>Note</b>		
Gain on disposal of non-current assets		1,054,702	1,273,870
Revaluation adjustments	16	566,941	4,883,419
		<u>1,621,643</u>	<u>6,157,289</u>
<b>5 Employee benefits</b>			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		33,203,850	31,687,027
Employee termination benefit		214,123	199,158
Councillors' remuneration		766,014	721,682
Annual, sick and long service leave entitlements		7,122,857	6,210,558
Superannuation	26	4,668,522	4,139,372
		<u>45,975,366</u>	<u>42,957,797</u>
Other employee related expenses		997,873	865,871
		<u>46,973,239</u>	<u>43,823,668</u>
Less capitalised employee expenses		(2,088,139)	(1,890,180)
		<u>44,885,100</u>	<u>41,933,488</u>

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

	Number	Number
Total Council employees at 30 June 2023		
Elected members	9	9
Administration staff	235	235
Depot and outdoors staff	163	167
Total full time equivalent employees	<u>407</u>	<u>411</u>

## 6 Materials and services

Expenses are recorded on an accruals basis as Council receives the goods or services.

Audit fees - Queensland Audit Office*	165,900	149,900
Professional fees	4,833,275	3,335,356
Raw water purchases	2,313,529	2,243,804
Donations paid	473,454	587,151
Electricity	2,912,004	2,600,514
Refuse collection	2,489,241	2,339,313
Plant and vehicle	1,622,456	1,451,874
Information, communications and technology	3,604,062	3,308,152
Contractors	5,324,860	3,899,501
Insurance	2,278,308	2,079,985
Employee related expenses	1,080,190	1,171,316
Equipment and tools	2,890,200	2,570,247
Repairs and maintenance	16,326,222	8,716,952
Waste levy	2,078,716	2,035,563
Inventory / Stock issues	2,173,227	1,895,390
(Reversal of impairment)/impairment of inventory land value	544,114	(32,377)
Rent and leases	508,492	631,577
Membership and subscriptions	692,821	698,922
Health & safety, screening and sample testing	745,162	877,669
Pool management fees	800,697	525,770
Valuations services	172,028	252,336
Fees, Charges & Permits	418,650	426,908
Other material and services	2,432,814	4,683,898
	<u>56,880,422</u>	<u>46,449,721</u>

\*Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$165,900 (2022: \$149,900 paid).

# ISAAC REGIONAL COUNCIL

## Notes to the Financial Statements For the year ended 30 June 2023

		2023 \$	2022 \$
<b>7 Finance costs</b>	<b>Note</b>		
Finance costs charged by the Queensland Treasury Corporation		956,914	1,025,748
Interest on leases		75,621	74,206
Other interest costs		277	-
Bank charges		179,552	192,926
Impairment of receivables and bad debts written-off		433,470	564,070
Refuse sites - unwinding of discount rate on provision		444,952	213,043
		<u>2,090,786</u>	<u>2,069,993</u>
<b>8 Depreciation and amortisation</b>			
<b>(a) Depreciation of non-current assets</b>			
Land and improvements		1,854,801	1,733,752
Buildings		2,313,760	2,553,061
Plant and equipment		3,584,647	3,558,219
Road, bridge and drainage		10,794,822	11,152,413
Water		6,065,744	5,502,889
Wastewater		3,900,036	3,316,476
Waste management		920,753	1,066,102
Aerodrome		217,105	200,563
		<u>29,651,668</u>	<u>29,083,475</u>
<b>(b) Amortisation of right of use assets</b>			
Land		197,956	112,538
		<u>197,956</u>	<u>112,538</u>
<b>(c) Amortisation of intangible assets</b>			
Computer software		1,140	3,169
		<u>1,140</u>	<u>3,169</u>
Total depreciation and amortisation		<u>29,850,764</u>	<u>29,199,182</u>
<b>9 Capital expenses</b>			
Loss on write-off of capital assets	10	9,862,962	12,792,019
Revaluation adjustment of waste management asset	16	(6,311,051)	-
Increase / (decrease) in refuse site provision		8,628,865	1,416,768
Total capital expenses		<u>12,180,776</u>	<u>14,208,787</u>
<b>10 Loss on write-off of capital assets</b>			
Land and improvements	16	2,880,613	67,975
Buildings	16	2,407,153	507,450
Plant and equipment	16	28,663	-
Road, bridge and drainage	16	3,540,403	11,155,560
Water	16	37,500	136,004
Wastewater	16	404,871	169,415
Waste management	16	99,449	7,506
Aerodrome	16	-	304,467
Write-off of other capitalised items	16	464,310	431,233
		<u>9,862,962</u>	<u>12,779,610</u>
Computer software		-	12,409
	9	<u>9,862,962</u>	<u>12,792,019</u>



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023 \$	2022 \$
<b>11 Cash and cash equivalents</b>		
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value.		
Cash and deposits at call are held in the following banks: ANZ Bank, National Australia Bank, Queensland Country Credit Union and Queensland Treasury Corporation.		
Cash at bank and on hand	710,732	1,221,129
Deposits at call	72,703,391	67,046,584
Balance per Statement of Financial Position	73,414,123	68,267,713

Council has resolved to set aside revenue to provide funding for specific future projects that will be required to meet delivery of essential services and meet day to day operational requirements.

Cash and cash equivalents	73,414,123	68,267,713
Less: Externally imposed restrictions on cash	28,376,378	26,232,191
Unrestricted cash	45,037,745	42,035,522

Council's cash and cash equivalents are subject to a number of 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:

Waste levy refund received in advance	3,193,788	3,156,515
Contract liabilities - revenue received in advance	2,954,686	781,699
Other restricted cash held in reserves	21,542,676	21,608,749
Unspent loan monies	685,228	685,228
Total externally imposed restrictions on cash assets	28,376,378	26,232,191

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

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

Rehabilitation Provision	3,555,423	2,906,635
Capital Reserves	27,855,162	26,446,401
Recurrent Expenditure	197,905	512,375
Operational Sustainability Reserve	11,898,212	4,977,711
Total internally allocated cash	43,506,702	34,843,122

#### 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, corporate funds for community donations 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	4,847,841	4,926,971
Security deposits	12,311,015	12,274,939
	17,158,856	17,201,910

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

		2023 \$	2022 \$
	Note		
<b>12 Receivables</b>			
Receivables, loans and advances are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.			
Debts are regularly assessed for collectability and all known bad debts were written off at 30 June 2023. If an amount is recovered in a subsequent period it is recognised as revenue.			
Council is empowered under the provisions of the <i>Local Government Act 2009</i> to sell an owner's property to recover outstanding rate debts.			
Loans and advances are recognised in the same way as other receivables. Terms are as per written agreement with interest charged at negotiated rates. Security is held over assets if applicable.			
The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.			
<b>(a) Current</b>			
Rateable revenue and utility charges		3,527,266	5,197,111
Less: Impairment provision		-	(1,899,411)
		<u>3,527,266</u>	<u>3,297,700</u>
Accrued interest		172,345	40,941
Other debtors		12,137,815	6,750,779
Less allowance for expected credit losses		(674,411)	(532,136)
Loans and advances to controlled entities	28	<u>86,225</u>	<u>89,881</u>
		<u>15,249,240</u>	<u>9,647,165</u>
<b>(b) Non-current</b>			
Loans and advances to controlled entities	28	<u>5,286,713</u>	<u>5,359,020</u>
		<u>5,286,713</u>	<u>5,359,020</u>

For the financial year ended 30 June 2023 interest was charged on outstanding rates at a rate of 8.17% per annum (2022: 8.03%). No interest was charged on other debtors. There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural and mining, Council is exposed to risks associated with these sectors.

#### Movement in allowance for expected credit losses (trade and other receivables)

Balance at beginning of the year	2,431,547	1,874,966
Impairment provision for rateable revenue and utility charges	(1,899,411)	237,386
Expected credit losses for other debtors	142,275	319,195
Balance at end of the year	<u>674,411</u>	<u>2,431,547</u>

An impairment provision was made for a stalled residential subdivision in 2021 financial year (\$1,662,025), with additional funds allocated within the 2022 financial year (\$237,386). Council assessed that the amounts are unrecoverable and have written off the rates in arrears in the 2023 financial year.

# ISAAC REGIONAL COUNCIL

## Notes to the Financial Statements For the year ended 30 June 2023

		2023	2022
		\$	\$
	Note		
<b>13 Inventories</b>			
Stores, raw materials and raw water on hand 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 costs are allocated to the relevant parcel.			
Inventories for internal use are valued at cost and adjusted when applicable for any loss of service potential.			
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. There was no impairment recognised on the land parcels as the net realisable values were not lower than cost. Inventory land held for re-sale is treated as non-current for the 2023 financial year as Council has no current plans to sell any land in the foreseeable future. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.			
<b>(a) Current</b>			
<b>Inventories for internal use</b>			
Raw water on hand		368,165	308,244
Stores and materials		947,426	926,442
		<u>1,315,591</u>	<u>1,234,686</u>
Valued at cost, adjusted when applicable for any loss of service potential.			
<b>(b) Non-current</b>			
Land purchased for development and sale		24,530,490	24,530,490
Less: Provision for obsolescence		(6,092,599)	(5,548,485)
	14	<u>18,437,891</u>	<u>18,982,005</u>
<b>14 Land purchased for development and sale</b>			
Balance at beginning of the year		18,982,005	18,949,628
Reversal of impairment/(impairment of inventory land value)		(544,114)	32,377
Balance at end of the year		<u>18,437,891</u>	<u>18,982,005</u>
Classified as :			
Non-current		<u>18,437,891</u>	<u>18,982,005</u>
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
<b>15 Other assets</b>			
GST recoverable		1,095,296	436,141
Water charges yet to be levied		1,577,250	2,087,851
Prepayments		<u>1,501,870</u>	<u>1,550,791</u>
		<u>4,174,416</u>	<u>4,074,783</u>



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

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#### 16 Property, plant and equipment

##### 16 (a) Recognition

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

Network assets are an aggregate of interrelated assets that perform a specific service which, individually are likely to be below the capitalisation threshold levels, but collectively are above the capitalisation threshold for their class. Networked assets include monitoring equipment and water meters.

##### 16 (b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges, are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus. If no surplus exists, the costs are recognised against capital expenditure.

Expenditure incurred in accordance with Disaster Recovery Funding Arrangements on road assets are 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 to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset, is capitalised.

##### 16 (c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease. Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

##### 16 (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 asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

##### 16 (e) Right-of-use assets

Council recognises right-of-use assets in respect of its leasing arrangements described in note 19 (ii).

Right-of-use asset are measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. Right-of-use assets are depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

#### 16 (i) Valuation

##### Fair value measurements

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 3-5 years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:

- A management valuation using internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.

- A "desktop" valuation for land and improvements and buildings asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

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.

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 on unobservable inputs for the asset and liability

There were no transfers between levels during the year.

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet level 1 criteria for categorisation. The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

	Level 2 (Significant other observable inputs)		Level 3 (Significant unobservable inputs)		Total	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
<b>Recurring fair value measurements</b>						
Property, plant and equipment						
- Land and improvements	24,405,319	23,364,767	65,305,339	55,689,929	89,710,658	79,054,696
- Buildings	43,022,854	30,717,012	67,073,266	66,538,880	110,096,120	97,255,892
- Road, bridge and drainage			606,911,084	566,994,061	606,911,084	566,994,061
- Water			187,862,881	168,575,125	187,862,881	168,575,125
- Wastewater			137,077,446	108,006,838	137,077,446	108,006,838
- Waste management			23,668,762	23,669,711	23,668,762	23,669,711
- Aerodrome			9,798,848	9,449,012	9,798,848	9,449,012
	67,428,173	54,081,779	1,097,697,626	998,923,556	1,165,125,799	1,053,005,335



ISAAC REGIONAL COUNCIL

Notes to the Financial Statements  
For the year ended 30 June 2023

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Indexation considerations and details of indices applied in current year	Other interim revaluation adjustment
Land and improvements (level 2)	Market Value	30-Jun-18	Assetic Pty Ltd	Gross market values were derived from sale prices of comparable properties and adjusted for differences in key attributes such as property size.  Gross replacement cost unit rates (local projects/data if available, local knowledge and available data sources (Rawlinson's Construction Handbook 2018) and were verified with first principle calculation).  Accumulated depreciation determined by asset consumption rating scale, professional judgement, asset condition, legal and commercial obsolescence and physical inspection.	Land: The Valuer-General historical trends in land valuations and limited sales in the region - Isaac 0.00%.  The land asset class was indexed by 4.40% as at 30 June 2023. This is an accumulation of indices as no indexation has been applied since 30 June 2021. The 4.40% applied is the accumulation of 30 June 2022 index (4.40%) and 30 June 2023 (0.00%).  Improvements: Australian Bureau of Statistics, Queensland Index for Engineering construction, Queensland Index Non-Residential construction, Queensland Index Machinery and Equipment, Rawlinsons Building Price Index (BPI) Brisbane - 6.50%  The current change in value was 6.50%, with 8.60% from 30 June 2022. Indexation has been applied for the accumulated value of 15.10% as at 30 June 2023 as Council considered the indexation on all asset classes as material.	Nil
Land and improvements (level 3)	Current replacement cost	30-Jun-18	Assetic Pty Ltd			Nil
Buildings (level 2)	Market Value	30-Jun-21	AssetVal	Gross market values (sale prices of similar properties in the locality, standard valuation principles and opinions and sentiment from local property agents).  Gross replacement cost (valuer's choice of a dollar per square metre approach using Rawlinson's cost data and cost indices for different regions, recent construction data, consideration on building size, material, type and structure and professional judgement).  Accumulated depreciation was based on physical deterioration, functional and economic obsolescence and physical inspection.	Council conducted its own market research on the changes in market values per town. These individual percentages were applied to the specific town buildings, which averaged - 9.18%.  The current change in value is an average 9.18%. This combined with the average 2.61% accumulated from 30 June 2022, results in a total indexation value of 11.79%. The 11.79% has been applied as at 30 June 2023 as it was considered material.	Nil
Buildings (level 3)	Current replacement cost	30-Jun-21	AssetVal	Useful lives (IPWEA's Asset Management & Financial Management Guidelines - Practise Note 12, 2017 and Isaac Regional Council's Strategic Asset Management Plan).	Australian Bureau of Statistics, Queensland Index for Engineering construction, Queensland Index Non-Residential construction, Queensland Index Machinery and Equipment, Rawlinsons Building Price Index (BPI) Brisbane - 6.50%  The current change in value was 6.50%, with 12.25% from 30 June 2022. Indexation has been applied for the accumulated value of 18.75% as at 30 June 2023 as Council considered the indexation on all asset classes as material.	Nil

ISAAC REGIONAL COUNCIL

Notes to the Financial Statements  
For the year ended 30 June 2023

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Indexation considerations and details of indices applied in current year	Other interim revaluation adjustment
Roads, bridges & drainage (level 3)	Current replacement cost	30-Jun-22	Shepherd Services Pty Ltd	Gross replacement cost unit rates (Recent contract data where available. If not available Unit rates from valuers database of first principles, industry standards, surrounding regional Councils). The unit costs include direct and indirect costs and allowances were made for difference in construction standards.  Useful lives were determined using various factors - expected usage, physical wear and tear, technical or commercial obsolescence, inspection of the oldest assets within each category to estimate remaining life, Council's knowledge of the performance of the assets, Australian Standards and product guidelines and current engineering industry practice.  Remaining life was determined by reference to the asset's age base approach (assets in average to excellent condition) or a Condition based approach (asset inspected and condition assessed visually).	Australian Bureau of Statistics, Producer Price Indexes index numbers 3020 Non-Residential Building Construction and 3101 Road and Bridge Construction Queensland, Rawlinsons Building Price Indexation Queensland - 6.00%.  The change in value is only for the current financial year, with a comprehensive valuation undertaken as at 30 June 2022. Indexation of 6.00% has been applied at 30 June 2023 as Council considered the value material across all asset classes.	Nil
Water (level 3)	Current replacement cost	30-Jun-23	Stantec Pty Ltd	Gross replacement cost unit rates (recent contract data, valuer's database, scheduled rates for construction, cost curves derived by the valuer, building price index tables, supplier's quotations, Rawlinson's Australian Construction Handbook).  Useful lives for each asset in scope were agreed upon with Council.  Remaining useful lives were condition based for inspected assets and age based for non-inspected assets.	N/A	Nil
Wastewater (level 3)	Current replacement cost	30-Jun-23	Stantec Pty Ltd	Gross replacement cost unit rates (recent contract data, valuer's database, scheduled rates for construction, cost curves derived by the valuer, building price index tables, supplier's quotations, Rawlinson's Australian Construction Handbook).  Asset measurement and age (Council's Geographic Information System (GIS) and periodic physical inspections).  Remaining service potential, physical obsolescence and overall condition score (physical inspection).	N/A	Nil
Waste management (level 3)	Current replacement cost	30-Jun-23	Stantec Pty Ltd	Gross replacement cost unit rates (recent contract data, valuer's database, scheduled rates for construction, cost curves derived by the valuer, building price index tables, supplier's quotations, Rawlinson's Australian Construction Handbook).  Asset measurement and age (Council's Geographic Information System (GIS) and periodic physical inspections).  Remaining service potential, physical obsolescence and overall condition score (physical inspection).	N/A	Nil
Aerodrome (level 3)	Current replacement cost	30-Jun-18	Assetic Pty Ltd	Gross replacement cost valuation unit rates (local projects/data if available, local knowledge and available data sources-Rawlinson's Construction Handbook 2018 and verified with first principle calculations). The unit rates used for this valuation also included an allowance for design, documentation, project management and Council overheads by applying a percentage increase to the calculated current replacement cost of the assets, where deemed applicable.  Accumulated depreciation was determined by reference to the asset's assessed condition score and the asset's consumption rating scale. The consumption rating scales used were based initially on the past experience of the valuation firm and industry guides and were then updated to take into account the experience and understanding of Council's own engineers, asset management and finance staff.	Australian Bureau of Statistics, Producer Price Indexes index numbers 3020 Non-Residential Building Construction and 3101 Road and Bridge Construction Queensland, Rawlinsons Building Price Indexation Queensland - 6.00%.  The asset class was indexed at 30 June 2022 and therefore the current value of 6.00% at 30 June 2023 is the total to be applied. Council considered indexation material and has indexed at 6.00% as at 30 June 2023.  The Aerodrome asset class consists of assets such as runways, taxiways etc, which are the same construction basis as roads and drainage. Therefore the indices applied to Aerodrome are the same as those applied to the Roads asset class.	Nil



ISAAC REGIONAL COUNCIL

Notes to the Financial Statements  
For the year ended 30 June 2023

16 Property, plant and equipment

Note	Land and improvements	Buildings	Plant and equipment	Road, bridge and drainage	Water	Wastewater	Waste management	Aerodrome	Works in progress	Right of use - Land	Total plant and equipment
	Fair Value Level 2 & 3 2023 \$	Fair Value Level 2 & 3 2023 \$	Cost 2023 \$	Fair Value Level 3 2023 \$	Fair Value Level 3 2023 \$	Fair Value Level 3 2023 \$	Fair Value Level 3 2023 \$	Fair Value Level 3 2023 \$	Cost 2023 \$	Cost 2023 \$	2023 \$
	93,148,234	164,165,840	39,961,397	736,539,347	286,896,789	187,257,247	33,217,193	11,665,291	11,640,476	2,155,298	1,566,647,112
	-	-	-	-	-	-	-	-	24,305,415	-	24,305,415
	-	-	-	-	-	-	-	-	13,802,986	-	13,802,986
	-	-	20,277	-	-	-	-	-	-	-	20,277
	6,176,662	1,478,508	6,201,976	12,906,129	607,442	2,229,861	777,125	-	(30,377,703)	-	(3,268,777)
	-	-	(3,268,777)	-	-	-	-	-	-	-	(3,268,777)
10	(3,729,463)	(4,990,305)	(113,067)	(5,568,000)	(89,653)	(1,231,907)	(143,830)	-	(464,310)	-	(16,330,535)
22	10,628,108	26,612,568	-	51,302,039	44,994,680	39,514,912	-	-	-	-	173,052,307
4	-	-	-	-	-	-	-	699,918	-	-	699,918
9	-	-	-	-	-	-	11,453,514	-	-	-	11,453,514
	562,655	-	(53,062)	(384,134)	(465,655)	340,196	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	195,973	195,973
	106,786,196	187,266,611	42,748,744	794,795,381	331,943,603	228,110,309	45,304,002	12,365,209	18,906,864	2,351,271	1,770,578,190

Accumulated depreciation and impairment

8	14,093,538	66,909,948	22,067,348	169,545,286	118,321,664	79,250,409	9,547,482	2,216,279	-	399,837	482,351,791
	1,854,801	2,313,760	3,584,647	10,794,822	6,065,744	3,900,036	920,753	217,105	-	197,956	29,849,624
	-	-	(3,023,007)	-	-	-	-	-	-	-	(3,023,007)
10	(848,850)	(2,583,152)	(84,404)	(2,027,597)	(52,153)	(827,036)	(44,381)	-	-	-	(6,467,573)
22	1,976,047	10,529,935	-	9,861,659	19,745,467	8,381,141	-	-	-	-	50,494,249
4	-	-	-	-	-	-	-	132,977	-	-	132,977
9	-	-	-	-	-	-	5,142,463	-	-	-	5,142,463
	2	-	(38,442)	(289,873)	-	328,313	-	-	-	-	-
	17,075,538	77,170,491	22,506,142	187,884,297	144,080,722	91,032,863	15,566,317	2,566,361	-	597,793	558,480,524

Total written down value as at 30 June 2023

Range of estimated useful life in years	5 - 200	5 - 120	5 - 20	10-120	15 - 200	15 - 200	5 - 100	5 - 200	-	3 - 60	1,212,097,666
Addition of renewal assets	2,021,386	2,222,699	5,221,238	12,601,814	744,747	1,488,375	5,156	-	-	-	24,305,415
Addition of other assets	4,630,571	2,698,248	1,156,834	1,950,094	775,705	990,790	1,136,434	-	464,310	-	13,802,986
Total additions in this year	6,651,957	4,920,947	6,378,072	14,551,908	1,520,452	2,479,165	1,141,590	-	464,310	-	38,108,401

ISAAC REGIONAL COUNCIL

Notes to the Financial Statements  
For the year ended 30 June 2023

16 Property, plant and equipment - prior year

Note	Land and improvements	Buildings	Plant and equipment	Road, bridge and drainage	Water	Wastewater	Waste management	Aerodrome	Works in progress	Right of use - Land	Total plant and equipment
	Fair Value Level 2 & 3	Fair Value Level 2 & 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	Cost	
	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$	2022 \$
	90,873,152	161,279,798	41,107,459	768,728,262	285,717,203	183,609,232	31,202,348	10,523,212	10,372,527	2,081,367	1,585,494,560
29	-	-	-	39,142,079	-	-	-	-	-	124,316	39,266,395
	-	-	-	-	-	-	-	-	18,895,767	160,268	19,056,035
	-	-	-	-	-	-	-	-	10,507,553	-	10,507,553
	2,363,373	3,989,918	2,566,294	13,003,246	1,486,139	3,955,465	59,334	280,369	(27,704,138)	-	-
	-	-	(3,712,356)	-	-	-	(58,115)	-	-	-	-
10	(88,291)	(1,103,876)	-	(17,007,406)	(306,553)	(330,719)	(11,739)	(713,054)	(431,233)	-	(3,770,471)
22	-	-	-	(67,361,272)	-	-	-	-	-	-	(67,361,272)
4	-	-	-	-	-	-	2,083,072	1,574,764	-	-	3,657,836
	-	-	-	34,438	-	23,269	(57,707)	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	(210,653)	(210,653)
	93,148,234	164,165,840	39,961,397	736,539,347	286,896,789	187,257,247	33,217,193	11,665,291	11,640,476	2,155,298	1,566,647,112

Accumulated depreciation and impairment

29	12,380,093	64,953,312	21,675,172	193,545,895	112,989,324	76,084,279	10,046,950	2,125,115	-	263,229	494,063,369
8	1,733,752	2,553,061	3,558,219	268,075	-	-	-	-	-	24,070	292,145
	-	-	(3,166,242)	11,152,413	5,502,889	3,316,476	1,066,102	200,563	-	112,538	29,196,013
10	(20,316)	(596,426)	-	-	-	-	(25,504)	-	-	-	(3,191,746)
22	-	-	-	(5,851,846)	(170,549)	(161,304)	(4,233)	(408,587)	-	-	(7,213,261)
	-	-	-	(29,569,146)	-	-	-	-	-	-	(29,569,146)
4	-	-	-	-	-	-	(1,524,771)	299,188	-	-	(1,225,583)
	9	1	199	(105)	-	10,958	(11,062)	-	-	-	-
	14,093,538	66,909,948	22,067,348	169,545,286	118,321,664	79,250,409	9,547,482	2,216,279	-	399,837	482,351,791
	79,054,696	97,255,892	7,894,049	566,994,061	168,575,125	108,006,838	23,669,711	9,449,012	11,640,476	1,755,461	1,084,295,321
	5 - 200	5 - 120	5 - 20	10-120	15 - 200	15 - 200	5 - 100	5 - 200		3 - 60	

Range of estimated useful life in years



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>17 Trade and other payables</b>		
Creditors and accruals are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
<b>(a) Current</b>		
Accrued Expenses	265,375	632,099
Creditors	8,799,779	8,844,904
Rates received in advance	1,047,001	1,021,302
QTC interest accrued	37,309	40,193
Accrued wages and salaries	1,464,043	1,232,627
Other creditors	217,840	185,071
	<u>11,831,347</u>	<u>11,956,196</u>
<b>(b) Non-current</b>		
Creditors	44,730	46,093
	<u>44,730</u>	<u>46,093</u>

## 18 Provisions

### Employee entitlements

Liabilities are recognised for employee benefits such as wages and salaries, annual, personal 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

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

### Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates.

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 non-current.

### Personal leave

The provision for personal leave is recognised in accordance with current negotiations of the Certified Agreement. The liability is measured at the present value of the current obligations in respect of leave accrued by employees who meet the prerequisite length of service, up to the reporting date.

Personal leave will only be payable on termination of an employees' employment or death, at the rate specified within the Certified Agreement where the prerequisite length of service has been met.

The value of the liability is calculated using current personal leave balances in accordance with the rate specified within the Certified Agreement.

Where employees have met the prerequisite length of service, personal leave will be classified as a current liability.

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Property restoration</b>		
A provision is made for the cost of restoring property where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.		
The provision for refuse restoration is calculated as 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. The calculation of this provision requires assumptions such as 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. Due to the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. The 2023 financial year detailed review confirmed a material increase in unit rates from the previous year. Key influences in this increase related to previous year rates being based on average expenditure during that year, which were largely relating to a multi-year contract with limited scope for price escalation and other industry information. The current unit rates were derived from pricing included in contracted landfill works agreed through a tender process undertaken at the end of the financial year. The tendered prices included significant market increases in material and labour costs and are taken as reflecting the most reliable information available. The interest yields attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. Management estimates that the sites will close progressively from 2026 to 2047 and that the restoration will occur progressively over the subsequent four years, with ongoing aftercare costs to 2067.		
<b>(a) Current</b>		
Annual leave	4,617,687	4,319,362
Personal leave	346,624	-
Long service leave	4,367,108	3,443,509
Property restoration - Refuse sites	43,174	46,306
	<u>9,374,593</u>	<u>7,809,177</u>
<b>(b) Non-Current</b>		
Long service leave	868,832	1,301,963
Property restoration Refuse sites	21,497,153	12,465,074
	<u>22,365,985</u>	<u>13,767,037</u>

#### Details of movements in provisions

<b>Refuse sites</b>		
Balance at beginning of the year	12,511,380	11,977,662
Unwinding of discount due to passage of time	444,952	213,043
Increase (decrease) due to change in discount rate	(517,809)	(2,144,733)
Increase (decrease) as a result of revision to expected restoration date	(909,040)	(41,150)
Amount expended in year	(44,870)	(1,096,093)
Increase (decrease) in estimate of future cost	10,055,714	3,602,651
Balance at end of the year	<u>21,540,327</u>	<u>12,511,380</u>

This is the present value of the estimated future cost of restoring the refuse sites under the State Government environmental regulations at the end of its useful life.

The projected cost of remediation is \$35,356,006 (2022: \$19,230,796) and this is expected to be incurred from 2024 to 2067.

Cash funds committed to meet this liability at the reporting date are	<u>3,555,423</u>	<u>2,906,635</u>
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## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023 \$	2022 \$
<b>19 Borrowings</b>		
<b>(a) Current</b>		
(i) Queensland Treasury Corporation	1,605,320	1,533,311
(ii) Lease liabilities	84,390	101,080
	<u>1,689,710</u>	<u>1,634,391</u>
<b>(b) Non-current</b>		
(i) Queensland Treasury Corporation	18,768,338	20,373,658
(ii) Lease liabilities	1,707,876	1,646,971
	<u>20,476,214</u>	<u>22,020,629</u>

#### (i) Queensland Treasury Corporation

Unsecured borrowings are provided by the Queensland Treasury Corporation (QTC). Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$A denominated amounts and carried at amortised cost. Interest is currently expensed through the Statement of Comprehensive Income.

Expected final repayment dates vary from December 2032 to June 2041.

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

Principal and interest repayments are made quarterly in arrears.

#### Movements in borrowings

Balance at beginning of the year	21,906,969	23,371,578
Principal repayments - cash movement	(1,533,311)	(1,464,609)
Balance at end of the year	<u>20,373,658</u>	<u>21,906,969</u>

The QTC loan market value at the reporting date was \$20,056,745 (2022: \$22,140,781).

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 provision is required to be made in these accounts.

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

The following sets out the liquidity risk in relation to the above borrowings and represents the remaining contractual cash flows (principal and interest) at the end of the reporting period.

0 to 1 year	2,493,108	2,493,108
1 to 5 years	9,972,434	9,972,434
Over 5 years	13,024,199	15,517,308
Total contractual outflows	<u>25,489,741</u>	<u>27,982,850</u>
Carrying amount	<u>20,373,658</u>	<u>21,906,969</u>

The contractual outflows are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated.



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023	2022
	\$	\$

#### (ii) Lease liabilities

Where Council assesses that an agreement contains a lease, a right of use asset and lease liability is recognised on inception of the lease. Refer to note 16 for Council's accounting policy on right-of-use assets.

Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

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 readily determined then the Council's incremental borrowing rate for a similar term with 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 whenever there is a lease modification, or change in the 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 remeasurement.

#### 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.

#### Terms and conditions of leases

Council's leases relate to leases of land. Council has 55 land leases (2022: 55 land leases) with the Department of Resources (DOR). The length of the leases vary between 3 and 60 years. Two of the leases have communication towers built on the land and the remaining have Council purpose built infrastructure.

The above leases contain renewal options which are reasonably certain to be exercised at Council's discretion. Two of the leases include a fixed annual increase and the others are subject to annual CPI increases.

#### Movements in lease liabilities

Balance at beginning of the year	1,748,051	1,834,640
Minor error adjustment to opening balance	-	100,246
Additions to right of use assets	-	160,268
Lease payments made during the year	(227,379)	(210,657)
Interest on lease liabilities	75,621	74,206
Adjustment to right of use assets due to re-measurement of lease liability	195,973	(210,652)
Balance at end of the year	1,792,266	1,748,051

#### Maturity analysis

The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

Between 0 to 1 year	247,236	253,881
Between 1 to 2 years	231,538	170,412
Between 2 to 3 years	234,889	173,081
Between 3 to 4 years	238,143	175,806
Between 4 to 5 years	210,996	178,825
Over 5 years	2,042,802	2,235,826
Total contractual outflows	3,205,604	3,187,831
Lease liability recognised in the financial statements	1,792,266	1,748,051



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023 \$	2022 \$
<b>20 Contract balances</b>		
Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.		
When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.		
When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability. 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 financial year.		
<b>(a) Contract assets</b>		
Contracts for capital assets	3,300,120	2,439,325
Contracts for operating activities	103,685	67,709
Current	<u>3,403,805</u>	<u>2,507,034</u>
<b>(b) Contract liabilities</b>		
Funds received upfront to construct Council controlled assets	1,958,947	243,482
Deposits received in advance of services to be provided (obligation not yet satisfied)	995,739	538,217
	<u>2,954,686</u>	<u>781,699</u>
Current	2,774,645	601,658
Non-current	180,041	180,041
	<u>2,954,686</u>	<u>781,699</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	176,182	3,817,621
Non-capital performance obligations (including deposits received in advance)	258,684	117,373
	<u>434,866</u>	<u>3,934,994</u>
<b>21 Other liabilities</b>		
<b>(a) Current</b>		
Waste levy refund received in advance	768,896	765,333
Construction retentions	153,230	254,847
	<u>922,126</u>	<u>1,020,180</u>
<b>(b) Non-current</b>		
Waste levy refund received in advance	2,424,892	2,391,182
	<u>2,424,892</u>	<u>2,391,182</u>

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

		2023 \$	2022 \$
	Note		
<b>22 Asset revaluation surplus</b>			
The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.			
Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.			
When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.			
<b>(i) Movements in the asset revaluation surplus</b>			
Balance at beginning of the year		184,330,296	222,122,422
Adjustments to the property, plant and equipment through revaluations	16	122,558,058	(37,792,126)
Balance at end of the year		306,888,354	184,330,296
<b>(ii) Asset revaluation surplus analysis</b>			
The closing balance of the asset revaluation surplus is comprised of the following asset categories			
Land and improvements		15,447,531	6,795,470
Buildings		30,045,519	13,962,886
Road, bridge and drainage		97,733,944	56,293,564
Water		101,980,284	76,731,071
Wastewater		61,681,076	30,547,305
		306,888,354	184,330,296
<b>23 Commitments for expenditure</b>			
<b>Contractual commitments</b>			
<b>Capital</b>			
Capital commitment for the construction of the following assets contracted for at end of the financial year but not recognised as liabilities.			
Infrastructure		1,565,316	2,667,355
Other Assets		6,332,128	7,493,884
		7,897,444	10,161,239
These expenditures are payable			
Within one year		7,897,444	10,161,239

### 24 Events after balance date

There were no material adjusting events after the balance date.

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>25 Contingent liabilities</b>		
Details and estimates of maximum amounts of contingent liabilities:		
<b>Local Government Mutual</b>		
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.		
<b>Local Government Workcare</b>		
The Isaac Regional Council is a member of the Queensland Local Government workers compensation self-insurance scheme, Local Government Workcare.		
Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities.		
Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise.		
The Council's maximum exposure to the bank guarantee is	812,240	717,180
<b>Bank guarantee</b>		
Under the terms of agreement for the supply of water to the Isaac Regional Council the Council has provided a bank guarantee to the provider. The guarantee expires on 30 June 2025.		
The Council's maximum exposure under the bank guarantee is	1,500,000	1,500,000
<b>Legal Matters</b>		
Council is subject to claims that arise as a result of the operations of Council. Council has not provided for any amounts to date in relation to these claims on the basis that it has been assessed as immaterial or that it cannot be reliably estimated at reporting date. Information in respect of individual claims has not been disclosed in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets on the basis that Council considers such disclosures would seriously prejudice the outcome of the claims.		
<b>Residential Subdivision</b>		
Council has progressed resolution of a stalled subdivision, with the majority of land now owned by Council. Council will continue to work with the remaining private owned property owners in the following financial year.		



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Note</b>		
<b>26 Superannuation</b>		
<p>Council contributes to LGIASuper Regional Defined Benefits Fund (the scheme) presently known as Brighter Super, at the rate of 13% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the <i>Local Government Act 2009</i>. The scheme is managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.</p> <p>The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the Council level.</p> <p>Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.</p> <p>Isaac Regional 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 Council's obligations will only be made on the advice of an actuary.</p> <p>The last completed actuarial assessment of the scheme as required under Superannuation 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 benefit entitlements represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.</p> <p>Prescribed employer contributions has been revised to 13% of employee assets from 1 July 2022 and this will continue to increase to remain 2.5% above the superannuation guarantee increases in accordance with the current certified agreement.</p> <p>The next triennial actuarial review is not due until 1 July 2024.</p> <p>The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:</p> <p>Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.</p> <p>Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.</p>		
Superannuation contributions made to the Regional Defined Benefits Fund	83,354	74,925
Other superannuation contributions for employees	4,585,168	4,064,447
	<u>4,668,522</u>	<u>4,139,372</u>

# ISAAC REGIONAL COUNCIL

## Notes to the Financial Statements For the year ended 30 June 2023

		2023	2022
		\$	\$
<b>27 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities</b>			
Net result		5,794,821	7,919,031
Non-cash operating items			
Impairment of receivables and bad debts written-off	7	433,470	564,070
Depreciation and amortisation	8	29,850,764	29,199,182
Change in restoration provisions expensed to finance costs		444,952	213,043
Interest accrued on loan to controlled entities		(13,917)	(15,049)
Revaluation of inventory land expensed to materials and services		544,114	(32,377)
		<u>31,259,383</u>	<u>29,928,869</u>
Investing and development activities			
Capital grants, subsidies and contributions	3	(10,109,640)	(11,308,038)
Capital income	4	(1,621,643)	(6,157,289)
Capital expenses	9	12,180,776	14,208,787
		<u>449,493</u>	<u>(3,256,540)</u>
Changes in operating assets and liabilities			
(Increase) decrease in receivables		(6,039,201)	(705,695)
(Increase) decrease in inventories (excluding land)		(80,905)	41,453
(Increase) decrease in other operating assets		(99,633)	(13,103)
(Increase) decrease in operating contract assets		(35,976)	477,332
Increase (decrease) in payables		(126,212)	(3,276,417)
Increase (decrease) in provisions		1,135,417	657,743
Increase (decrease) in operating contract liabilities		494,795	3,176,567
		<u>(4,751,715)</u>	<u>357,880</u>
<b>Net cash inflow from operating activities</b>		<u><u>32,751,982</u></u>	<u><u>34,949,240</u></u>

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

	2023	2022
	\$	\$

#### Note

#### 28 Controlled entities that have not been consolidated

Isaac Regional Council has a number of controlled entities that are not consolidated because their size and nature means that they are not material to Council's operations. The audited special purpose financial statements for these controlled entities are published on Council's website and are prepared to meet requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The controlled entities are registered not-for-profit entities, meaning Council currently cannot receive any dividends or proceeds from sale on wind up of these entities.

A summary of those entities, their net assets and results for the year ended 30 June 2023 (unaudited) follows:

Controlled Entity	Ownership Interest		
Moranbah Early Learning Centre:	100%		
Revenue		3,440,244	2,923,051
Expenses		(3,185,059)	(2,884,570)
Profit / (loss)		255,185	38,481
Assets		1,369,707	1,196,904
Liabilities		782,916	865,298
The centre provides childcare facilities to the community.			

Moranbah Early Learning Centre liabilities include loans payable of \$464,954 to Isaac Regional Council which are recognised as receivables in these financial statements (refer to Note 12).

Isaac Affordable Housing Trust:	100%		
Revenue		1,228,958	310,861
Expenses		(388,363)	(334,508)
Profit / (loss)		840,595	(23,647)
Assets		11,214,529	7,676,962
Liabilities		7,636,910	4,939,935
The housing trust provides affordable housing to the community.			

Isaac Affordable Housing Trust liabilities include loans payable of \$4,907,984 to Isaac Regional Council which are recognised as non-current receivables in these financial statements (refer to Note 12).

## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

		2023	2022
		\$	\$
<b>29 Correction for assets not previously recognised</b>			
During the financial year a comprehensive revaluation was undertaken on the water, wastewater and waste asset classes. Upon completion of the valuation no additional assets were recognised.			
Summary details of assets not previously recognised are as follows			
Gross value of property, plant and equipment		-	39,142,079
Less accumulated depreciation		-	(268,075)
Gross value of right of use assets		-	124,316
Less: Accumulated depreciation		-	(24,070)
Gain from assets not previously recognised	16	-	38,974,250
Summary details of liability not previously recognised are as follows			
Lease liability not previously recognised		-	(100,246)
Loss on liability not previously recognised	19 (ii)	-	(100,246)
Net result of recognised/derecognised assets		-	38,874,004

In the 2022 financial year, Council's roads, bridges and drainage asset class were revalued. Council undertook asset data review by cross checking to various database files, studying aerial mapping and Hawkeye software. Upon completing the assessment and revaluation, a number of underground assets had been found that were not identified previously. These assets had various differing construction dates and it was impracticable to determine the period-specific effects of the error. Due to the revaluation, Council was able to quantify these assets and the corrections were taken up accordingly.



## ISAAC REGIONAL COUNCIL

### Notes to the Financial Statements For the year ended 30 June 2023

#### 30 Financial instruments and financial risk management

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

- credit risk
- liquidity risk
- market risk
- interest rate risk.

#### Financial risk management

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

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

The 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. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

The Council's audit committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council 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.

The Council does not enter into derivatives.

#### Credit risk

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

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

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

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period.

	Note	2023 \$	2022 \$
Financial assets	11	73,414,123	68,267,713
Financial receivables	12	21,210,364	15,538,321
Other credit exposure	25	2,312,240	2,217,180
		<u>96,936,727</u>	<u>86,023,214</u>

#### Cash and cash equivalents

Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

#### Other financial assets

Other investments are held with financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

#### Trade and other receivables

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

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

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. The local economy depends largely on agriculture and mining and due to this Council is exposed to risk associated with the often cyclical nature of these sectors.

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

At 30 June 2023 the exposure to credit risk (prior to any allowance for expected credit losses) for trade receivables by type of counterparty was as follows:

	2023 \$	2022 \$
Rates & utility	3,527,266	5,197,111
Other Debtors	3,361,888	2,235,436
Government debtors	8,948,272	4,556,284
Controlled entities	5,372,938	5,448,901
	<u>21,210,364</u>	<u>17,437,732</u>

**Notes to the Financial Statements**  
**For the year ended 30 June 2023**
**Expected credit loss assessment as at 30 June 2023**

As the historical loss rate observed in respect of rate and utility debtors (due to Council empowerment to sell property to recover debt as describe above) is not significant, no allowance in the 2023 financial year is made for expected credit losses against these classes of receivable. In 2021 financial year, an allowance was made for expected credit losses against rating receivables in relation to a stalled Residential Subdivision, with allowance increased in the 2022 financial year, due to further rating arrears. This matter has been finalised in the 2023 financial year.

The loss allowance for expected credit losses on loans receivable from controlled entities is determined in accordance with the general approach under AASB 9, which requires the loss allowance to be measured at an amount equal to 12-month expected credit losses, unless the credit risk on these loans has increased significantly since initial recognition. No credit losses are expected on these loans receivable within the next twelve months, based on the maturity dates of the loans. Management has determined that the credit risk on these loans has not increased significantly since initial recognition.

Council uses an allowance matrix to measure the expected credit losses on other receivables from individual customers, which comprise a very large number of small balances. Council considers that the risk profile of all subcategories or "other debtors" above is similar, and accordingly assesses the allowance for expected credit losses for these receivables on a collective basis.

As the historical loss rate observed in respect of Government debtors is nil, they have been removed from the other receivables balance when applying the allowance matrix, no allowance is made for expected credit losses against this class of receivable.

Loss rates are calculated based on Council's actual credit loss experience over the past fifteen years and reflect the probability of a receivable progressing through successive stages of delinquency to write-off. Council considers debtors with an outstanding balance greater than 90 days to be in default. Loss rates are adjusted to reflect Council's expectation of future economic conditions, relative to those which prevailed over the period for which historical loss rates were determined. In determining the adjustment required to historical loss rates, Council considers macroeconomic indicators including: unemployment rate, interest rate, coal price volatility and global coal demand, population and household income statistics, and general indicators of mining activity (e.g. predicted mining projects).

2023						
Details	Not past due date	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past 90 days	Lifetime expected credit loss
Balance outstanding	2,083,113	570,873	645	54,333	652,924	
Expected credit loss	0.15%	0.36%	2.31%	30.00%	100.00%	
Expected credit loss allowance	3,091	2,081	15	16,300	652,924	674,411

2022						
Details	Not past due date	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past 90 days	Lifetime expected credit loss
Balance outstanding	1,633,051	48,134	518	16,914	536,819	
Expected credit loss	0.17%	0.43%	2.55%	28.26%	97.69%	
Expected credit loss allowance	2,743	207	13	4,779	524,394	532,136

**Liquidity risk**

Liquidity risk is the risk that the 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 stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows.

Council does not have any overdraft facilities at the reporting date.

**Exposure to liquidity risk**

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC (see note 19 for contractual maturity disclosures).

**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**

The Isaac Regional Council is exposed to interest rate risk through investments 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.

There is no reasonable possible change in interest rate that would cause a material impact to profit or equity.



## ISAAC REGIONAL COUNCIL

### Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$

### 31 Transactions with related parties

#### (a) Controlled entities

Isaac Regional Council has two controlled entities. These controlled entities are not consolidated as their size and nature means that they are not material to Council's operations. All details of these entities are disclosed in note 28.

The following transactions occurred with the controlled entities:

Controlled entity	Expenses paid	
Isaac Affordable Housing Trust	31,784	9,594
Moranbah Early Learning Centre	-	-
	<u>31,784</u>	<u>9,594</u>

Isaac Regional Council paid for expenses on behalf of Isaac Affordable Trust and Moranbah Early Learning Centre. These expenses are to be reimbursed. There are existing loans from Isaac Regional Council to both of these controlled entities (note 28) with interest being accrued on a monthly basis on both loans. The IAHT loan interest is charged at the Mortgagee's (Isaac Regional Council) banker to its customers. The MELC loan interest is charged at the lowest Queensland Treasury Corporation Borrowing Rate as at 31 March each year.

For the period 27 August 2020 to 26 August 2023, a \$1 peppercorn lease exists between Isaac Regional Council and MELC for the property that the MELC is conducted from.

#### (b) Key Management Personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and all of Council's executive leadership team.

Transactions with KMP, in the form of compensation paid, comprises:

Nature of Compensation		
Short-term employee benefits	3,015,545	2,597,681
Long-term benefits	42,739	50,638
Post-employment benefits	279,903	235,002
Termination benefits	115,000	-
	<u>3,453,187</u>	<u>2,883,321</u>

Detailed remuneration disclosures for KMP are provided in Council's annual report.

#### (c) Other related parties

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

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

Employee expenses for close family members of key management personnel (wages and superannuation)	110,447	143,351
Purchase of materials and services from entities controlled by key management personnel	11,872	29,083
Grants & sponsorships paid to community organisations where key management personnel have	21,587	29,500
	<u>143,906</u>	<u>201,934</u>

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

(ii) Materials and Services purchased from entities controlled by key management personnel were at arms length and in the normal course of Council's operations.

#### (d) Outstanding balances

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

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

- Payment of rates
- Using the Councils public swimming pool after paying the normal fee
- Dog registration
- Borrowing books from a Council library

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

ISAAC REGIONAL COUNCIL

FINANCIAL STATEMENTS

For the year ended 30 June 2023

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MANAGEMENT CERTIFICATE

For the year ended 30 June 2023

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 36, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor

Name: Cr Anne Baker

Date: 31 / 10 / 2023



Chief Executive Officer

Name: Mr Ken Gouldthorp

Date: 31 / 10 / 2023

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Isaac Regional Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Isaac Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 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 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 Isaac Regional 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.



Lisa Fraser  
as delegate of the Auditor-General

31 October 2023

Queensland Audit Office  
Brisbane



## ISAAC REGIONAL COUNCIL

### Current-year Financial Sustainability Statement For the year ended 30 June 2023

#### Measures of financial sustainability

(i) **Operating surplus ratio**

Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)

(ii) **Asset sustainability ratio**

Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.

(iii) **Net financial liabilities ratio**

Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2023 against key financial ratios:

Target

Actual

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
4.46%	70.47%	-18.20%

#### 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 For the year ended 30 June 2023

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.

\_\_\_\_\_  
Mayor

Name: Cr Anne Baker

Date: 31 / 10 / 2023

\_\_\_\_\_  
Chief Executive Officer

Name: Mr Ken Gouldthorp

Date: 31 / 10 / 2023

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Isaac Regional Council

### Report on the current-year financial sustainability statement

#### Opinion

I have audited the accompanying current-year financial sustainability statement of Isaac Regional Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the 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 Isaac Regional 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 Isaac Regional 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.



Lisa Fraser  
as delegate of the Auditor-General

31 October 2023

Queensland Audit Office  
Brisbane

# ISAAC REGIONAL COUNCIL

## Unaudited Long-Term Financial Sustainability Statement

Prepared as at 30 June 2023

### Measures of financial sustainability

#### (i) Operating surplus ratio

Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)

#### (ii) Asset sustainability ratio

Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.

#### (iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2023 against key financial ratios:

		Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target		between 0% and 10%	greater than 90%	not greater than 60%
Actuals at 30 June 2023		4.46%	70.47%	-18.20%
Projected for the years ended	30 June 2024	0.94%	70.54%	-5.54%
	30 June 2025	1.48%	94.71%	-5.99%
	30 June 2026	1.53%	102.88%	-7.60%
	30 June 2027	1.66%	98.04%	-9.65%
	30 June 2028	1.67%	97.18%	-11.49%
	30 June 2029	1.68%	97.17%	-13.03%
	30 June 2030	1.63%	97.17%	-14.58%
	30 June 2031	1.66%	97.17%	-16.26%
	30 June 2032	1.71%	97.16%	-18.15%

### Financial Management Strategy

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

### Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2023

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.

  
\_\_\_\_\_  
Mayor

Name: Cr Anne Baker

Date: 31/10/2023

  
\_\_\_\_\_  
Chief Executive Officer

Name: Mr Ken Gouldthorp

Date: 31/10/23



PAGES 353 TO 372 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS



## MEETING DETAILS

### Ordinary Meeting

Wednesday 22 November 2023

## AUTHOR

Ken Gouldthorp

## AUTHOR POSITION

Chief Executive Officer

12.1

## OFFICE OF THE CHIEF EXECUTIVE OFFICER INFORMATION BULLETIN – NOVEMBER 2023

## EXECUTIVE SUMMARY

The Office of the Chief Executive Officer Information Bulletin for November 2023 is provided for Council review.

## OFFICER'S RECOMMENDATION

### *That Council:*

1. *Notes the Office of the Chief Executive Officer Information Bulletin for November 2023.*

## BACKGROUND

The attached Information Bulletin for November 2023 provides an operational update for Council review on the Office of the Chief Executive Officer including Head of Advocacy and External Affairs and Head of People and Capability.

## IMPLICATIONS

Any specific implications or risks will be outlined in the Information Bulletin.

## CONSULTATION

Office of the Chief Executive Officer  
Advocacy and External Affairs  
Brand Media and Communications  
People and Capability

## BASIS FOR RECOMMENDATION

This is an information only report.

## ACTION ACCOUNTABILITY

Information only report.

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## KEY MESSAGES

Operational update to Elected Members.

<b>Report prepared by:</b>	<b>Report authorised by:</b>
KEN GOULDTHORP	KEN GOULDTHORP
<b>Chief Executive Officer</b>	<b>Chief Executive Officer</b>
Date: 17 November 2023	Date: 17 November 2023

## ATTACHMENTS

- Attachment 1 – Office of the CEO Information Bulletin – November 2023

## REFERENCE DOCUMENT

- Nil

DATE: November 2023

## OFFICE OF THE CHIEF EXECUTIVE OFFICER

### EXECUTIVE COUNCIL SUPPORT

#### COUNCILLOR HELPDESK ENQUIRIES:

A summary of Councillor Helpdesk enquiries is detailed in *Confidential Attachment 1a – Councillor Helpdesk Enquiries up to 17 November 2023*.

#### MEETINGS AND EVENTS:

Details of Operational and Councillor commitments are included in *Confidential Attachment 1b – Event and Meeting Schedule – 20 November 2023 to 31 December 2023*.

### ADVOCACY AND EXTERNAL AFFAIRS

#### ADVOCACY ENGAGEMENTS:

- Meeting held with Duncan Taylor regarding CUC applications and process.
- Ministerial visit Treasurer Cameron Dick MP.
- Ministerial visit Transport Minister Mark Bailey MP.
- Coordinator General meeting regarding various mine applications and commitments.
- Anglo American monthly operational meeting.

#### ADVOCACY UPDATE

- Preparation of LGAQ Confernece Motions.
- CUC Project update including next steps.
- Submission for Horse Pit Expansion completed.
- Phillips Creek Bridge finalisation of funding.
- Confirmation of Nebo Showgrounds Masterplan agreement work.
- REFF project engagement with State Development.

## BRAND, MEDIA AND COMMUNICATIONS

Upcoming items for committee's awareness:

- New website launched 16 October 2023.
- BMC has extended Terese Wilcock in a temporary secondment as Digital and Systems Officer.
- Nebo Masterplan preparation for State Budget advocacy
- Tourism signage project.
- Road Advocacy document creation and information gathering for future advocacy.
- CUC Letters of Support

Completed Engaged Communities communication support includes:

Council event or program	Seniors Month event	Wednesday, 4 October 2023
Council event or program	Seniors Month Luncheon	Wednesday, 4 October 2023
Community event	Trail to Triumph	Thursday, 5 October 2023
Council-supported event	Grease the Musical	Friday, 6 October 2023
Community event	Moranbah Rodeo	Saturday, 7 October 2023
Community event	CHCI T20 Championship	Saturday, 7 October 2023
Council event or program	Seniors Month Event	Thursday, 12 October 2023
Calendar acknowledgement	Mackay Tourism Awards	Friday, 13 October 2023
Council-supported event	Moranbah Walk, Ride or Scoot to School Day	Tuesday, 10 October 2023
Council event or program	Festival of Small Halls	Wednesday, 11 October 2023
Council-supported event	International Legends of League - Bowls Day	Friday, 13 October 2023

# INFORMATION BULLETIN

Council-supported event	International Legends of League - Dinner	Friday, 13 October 2023
Council-supported event	International Legends of League - Game Day	Saturday, 14 October 2023
Community event	Newlands 40th Mine Reunion and Family Fun Day	Saturday 14 October 2023
Community event	St Lawrence Community BBQ	Sunday 15 October 2023
Community event	Groovy Booby Bus	Sunday, 15 October 2023
Community event	Groovy Booby Bus	Tuesday, 17 October 2023
Community event	School Academic Awards	Wednesday, 18 October 2023
Council event or program	Seniors Month event	Thursday, 19 October 2023
Community event	Moranbah Miners Memorial Exhibition	Friday, 20 October 2023
Community event	Clermont Clay Target Club Annual 2 Day event	Saturday, 21 October 2023
Council event or program	Seniors Month event - trivia	Tuesday, 24 October 2023
Council event or program	Isaac Coastal Seniors Day	Tuesday, 24 October 2023
Council event or program	Seniors Month event - group fitness	Thursday, 26 October 2023
Council-supported event	Clermont Beef Expo	Friday, 27 October 2023

Council event or program	Water Aerobics St Lawrence	Tuesday 31st October
Calendar acknowledgement	Rural Aid Community Builders Program - Clermont workshop	Tuesday, 31 October 2023

## OCTOBER 2023 ACHIEVEMENTS:

- 28 speeches and 2 media release
- 39 public notices
- 16 media enquiries

## SOCIAL AND COMMUNICATION CHANNEL INFORMATION

- Facebook
  - 11,109page followers
- LinkedIn
  - 4,989 followers
- Instagram
  - 1,103 followers
- Twitter
  - 538 followers

## DEVELOPING INITIATIVES / ISSUES:

- NA

## PEOPLE AND CAPABILITY

### HIGHLIGHTS:

#### CA Negotiations 2023

The notice of listing has been issued by the Queensland Industrial Relations Commission (QIRC); hearing scheduled for Monday 6 November 2023 at 9:45am.

#### 2023 Rural Management Challenge

Issac Innovators have submitted their pre-challenge report and media release and are heading to Yeppoon in mid-November for the Rural Management Challenge Event.



## IRC Work Experience

IRC is currently hosting a work experience student from Moranbah State High School during Term 4 for a few hours each week. The hosting will be conducted in our BMC team so the student can learn about the voice of local council and the role media and communication plays within local government.

## Recruitment Update

For the month of October 2023, the P&C team successfully recruited and onboarded twenty (20) new and existing employees:

POSITION TITLE	WORK LOCATION	FTE
Technical Officer - Planning	Moranbah	1.00
Team Leader Accounts Payable	Moranbah	1.00
Truck Driver	Clermont	1.00
Executive Assistant to the Office of Mayor and CEO	Moranbah	0.70
Compliance and IMS Officer	Moranbah	1.00
Coordinator Natural Resources	Clermont	1.00
Executive Assistant	Moranbah	1.00
Waste Management Officer	Glenden	1.00
Contracting Facilitator	Moranbah	1.00
People & Capability Officer	Moranbah	1.00
Project Manager	Moranbah	1.00
Cleaner	Middlemount	0.70
Customer Administration Officer	Moranbah	1.00
Senior Rates Administrator	Moranbah	0.70
Trade Assistant	Moranbah	1.00
Labourer	Clermont	1.00
Grader Operator	Clermont	1.00
Carpenter	Moranbah	1.00
Contracts and Procurement Support Officer	Moranbah	1.00
Team Leader - Customer Administration	Moranbah	1.00

There were six (6) employee separations for the Month of October 2023:

POSITION TITLE	WORK LOCATION
Casual Community Facilities Officer	Glenden
Executive Assistant	Moranbah
Waste Management Officer	Moranbah
Labourer	Nebo
Heavy Vehicle Operator	Moranbah
Head of Advocacy and External Affairs	Moranbah

## PEOPLE AND CAPABILITY LEARNING & DEVELOPMENT UPDATE:

Figure 1.0 Estimated Data - Employee Training October 2023

Directorate	OCEO	E&I	PECS	W&W	CGFS
Number of Employees - October 2023	1	12	5	5	7

Figure 4.0 Estimated Data - Total Hours of Training - October 2023

Training Course	Hrs Oct
Apprentice Block Training	328.00
Apprentice Practical Assessment	6.00
Authorised Persons	8.00
Certificate III in Business (Records & Info)	16.00
Certificate IV in Community Development	8.00
Diploma of Leadership & Management	8.00
Diploma of Business & Leadership	8.00
Level 1 Bridge Inspection	48.00
Plant Training - Practical	42.00
Provide CPR	4.00
Provide CPR/LVR	4.00
Provide First Aid	23.00
QIT Plus Guardian User Group Conference	72.00
Rural Aid Community Builders Program	8.00
White/Construction Card	6.00
Workwell Conference	8.00
<b>Total</b>	<b>597.00</b>

## FINANCIAL REPORT:

People and Capability is tracking to budget for the month of October 2023.

## DEVIATION FROM BUDGET AND POLICY:

Nil

**Report authorised by:**

KEN GOULDTHORP

**Chief Executive Officer**

Date: 17 November 2023

## ATTACHMENTS

- CONFIDENTIAL Attachment 1a – Councillor Helpdesk Enquiries to 17 November 2023
- CONFIDENTIAL Attachment 1b – Six Week Schedule – 20 November 2023 to 31 December 2023
- CONFIDENTIAL Attachment 1c – Combined Grants Received Dashboard
- CONFIDENTIAL Attachment 1d – People and Performance – Establishment Report – 31 October 2023

PAGES 382 TO 420 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS