

# Annual Report $\frac{23}{24}$

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Noosa Council Different by nature.



# Where to get a copy

The Noosa Shire Council Annual Report can be downloaded via the Council's website (www.noosa.qld.gov.au/ about-council/councillors-meetings/council-reports) and is accessible in PDF format.

In line with Council's ongoing commitment to sustainability, a limited number of hard copies of the Annual Report are produced. These can be viewed by the public at the Customer Service Counter, Tewantin Administration Building.

# Audience for this report

This report informs the community and stakeholders including residents, ratepayers, local businesses, visitors, prospective staff, government agencies and other interested parties.

It also provides council staff with organisational performance information and how their efforts have contributed to achieving the vision and what to expect in the coming year.

# Acknowledgements

Noosa Shire Council would like to acknowledge and thank all staff and stakeholders who have contributed to the completion of the Report.

# Photography

Photographs and images featured in the Report include contributions from members of the community and staff. Thank you to all photographers.

Connect with us

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# 1. Our Shire

Discover Our Noosa Story Our Location Quick Facts Environment Liveability Prosperity

# 2. Our Council

Noosa Shire Council Council's Roles Our Elected Members Services Engaging with Our Community Council Snapshot Our Mission, Principles and Values Corporate Planning Framework Organisational Structure Our People Our Culture

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# Acknowledgment of Country

Noosa Council proudly acknowledges and respects Australia's First Nations people and their deep and abiding connection to this country. We recognise the Kabi Kabi people as the Traditional Owners of the lands and waters of the Noosa area and offer gratitude for their careful custodianship of this unique environment over thousands of years. We pay respect to the Kabi Kabi people, past, present and emerging.

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This Annual Report is part of our commitment to open, transparent and accountable governance.

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# Welcome

Noosa Shire Council is pleased to present our Annual Report for 2023 – 2024 to the Noosa Shire community.

The Annual Report ("the Report") is a comprehensive summary of our performance for the period 1 July 2023 to 30 June 2024.

The Report also presents Noosa Shire Council's ("Council") audited Annual Financial Statements as well as governance and statutory information with the aim of providing comprehensible information to our community.

This Report also provides the disclosure requirements relating to the Queensland Local Government Act 2009 ("LG Act") and associated Local Government Regulation 2012 ("LG Regulation"), and other statutory reporting requirements.

The Report aligns to five key Corporate Plan themes and highlights a range of achievements made in delivering services to our community.

This report is designed to tell a story of the council and the community, to celebrate successes, identify performance progress and provide a summary of the year that was for this region.

# How to read the Annual Report

This report should be read in conjunction with our audited financial statements and is divided into the following sections:

# **Our Shire**

Overviews the Noosa Shire region as a destination, our history and heritage and some of the region's statistical information.

# Our Council

Introduces how council works and profiles the Elected Members. Additionally emphasises our organisational structure, values, and our people.

# Our Performance

Summarises Council's key achievements under its five key themes and highlights how Council performed against its strategic objectives and on major projects.

# **Governance and Disclosures**

Details democratic and corporate governance arrangements and statutory disclosures.

# **Financial Performance**

Provides Council's Community Financial Report and audited Financial Statements for the year ended 30 June 2024.

# Appendices

Summarises our compliance with legislative reporting requirements and includes a glossary of terms and indexes.

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# Message from the Mayor

It's a pleasure to present the 2023/24 Annual Report. It highlights the diverse projects delivered, services improved, achievements recorded and progress made over the past 12 months.

Serving our community is at the heart of everything your Council does and we continue to look for ways to make doing business with Council easier.

This year we launched the trial hinterland Customer Service desk based at Cooroy Library, intended to give hinterland residents a place closer to home to get help in person with payments and general council enquiries. We look forward to reviewing the results over the next year.

In the spirit of greater community engagement we revived our community-based council meetings and Councillor Coffee Chats in taking our June 20 Ordinary Meeting out to Pomona. The councillors look forward to more opportunities to discuss the issues that matter most to you.

Our Infrastructure Services team has tackled a massive works program with a value of more than \$39 million over the past 12 months. Highlights include more than \$6 million worth of bridge upgrades, the \$1.95 million Olive Donaldson Pavilion at Noosa District Sports Complex, plus a host of footpath upgrades and road resealing.

Delivering this program while powering through a massive \$120 million portfolio of Queensland Reconstruction Authorityfunded flood recovery work has been a formidable challenge.

This year our first THRIVE All Abilities Expo connected residents living with a disability, their families, and caregivers with local disability services, support networks, and programs that assist with everyday well-being and resilience. Young people too were a focus this year with a suite of wellbeing activities added to the popular Living Well Noosa program. We also launched the Thrive Youth Festival held in Pomona in April, which proved a great success.

More than 170 community volunteers have helped deliver Council's services this year, including our libraries, Noosa Regional Gallery and Noosa Botanic Gardens - to name just a few. I can't thank them enough for their invaluable contribution.

It's volunteers who power Noosa's 300-plus community groups that all make such a difference to residents' lives, and so we again hosted our annual event in December to celebrate their efforts on International Volunteer Day.

One such group of tireless volunteers are those behind our Community Bushland Care Program. These remarkable men and women bolster Council's efforts to protect and preserve our natural areas, and so I'm thrilled that this year we welcomed our 20th Community Bushland Care Group to the program.

In the past year alone our Bushland Care Group volunteers have completed more than 300 working bees, contributed more than 7000 hours, planted more than 4000 tube stock and removed around 1300 cubic metres – or 20 tonnes – of weeds from our environment.

The new council was sworn in during April 2024 and while it was a pleasure to have been a part of the previous council, it's a great privilege to be elected your Mayor. I look forward to working alongside returning councillors Karen Finzel, Amelia Lorentson, Brian Stockwell and Tom Wegener and new faces Nicola Wilson and Jess Phillips as we proudly serve you over the next four years.

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Frank Wilkie Mayor



# Message from the CEO

Our 2023/24 Annual Report speaks volumes about a remarkable year of action and progress, put together by our dedicated team.

With pride, it's worth noting our prudent financial approach was recognised by the Queensland Treasury - a sound financial position with a neutral outlook.

During 2023-24, we started implementing our comprehensive 2023-2028 Corporate Plan, based around the five pillars of Environment, Liveability, Prosperity, Future and Excellence.

The year witnessed the successful delivery of diverse projects and initiatives like the two-lane Lawnville Road bridge at Cooroy, the impressive \$1.95 million Olive Donaldson Pavilion at the Noosa District Sports Complex, and the pioneering installation of a polystyrene thermal processing machine, demonstrating our commitment to innovative solutions for landfill waste reduction.

Our focus on flood reconstruction and recovery from the 2002 event led to the signing of the largest single construction contract ever, to repair the significant Black Mountain Road landslide.

This project and many others total an astounding \$120+ million in flood recovery work and is financially supported by the Queensland Reconstruction Authority. We certainly appreciate the ongoing support from the Australian and Queensland Governments towards rebuilding our key infrastructure impacted by the floods.

We continued to march ahead in our vision of fostering a people-centric culture, instilling our SPARC values into every facet of our Council operations. Designed to empower and lead our staff, these values encourage authentic discussions, enabling us to consistently deliver superior results for our community. Our team's exceptional endeavors led to recognition at the prestigious IPWEA Qld Excellence Awards for the impressive \$9.81 million Beckmans Road Intersection Upgrade and Noosa Biosphere Trail 5 Upgrade. These accolades again recognise the passion and dedication our staff have towards their work and the community.

The quadrennial local government elections in early 2024 ushered in new leadership with the election of a new Mayor and Councillors. While we express gratitude for Mayor Clare Stewart's dynamic leadership over the past four years, we optimistically look towards a promising future under Mayor Frank Wilkie and the new Council.

I would like to extend my appreciation to the Executive Leadership Team and our dedicated staff for their unwavering commitment.

I look forward to continuing to work with our residents, ensuring our region maintains its enviable reputation as a desirable place to live, work and prosper.

J John

Larry Sengstock Chief Executive Officer

Noosa Council Annual Report 23/24

Noosa Everglades - part of Noosa Biospher

# Enhancing and enriching our environment.

Noosa Council Different by nature.



# Our Shire

Noosa Council Annual Report 23/2

# Discover

Located in South-East Queensland, Noosa Shire is situated at the northern tip of Queensland's Sunshine Coast and it is approximately 120 kilometres north of Brisbane. Noosa Shire covers an area of 869.9 km<sup>2</sup> with more than 800 kilometres of roads and nearly 450 kilometres of bikeways. The region is bound by the Gympie local government area in the north and west, and the Sunshine Coast local government area in the south.

Noosa Shire is home to more than 56,000 people. The region enjoys a sub-tropical climate, beautiful beaches, mountains and forests, which makes it one of Australia's most desirable places to live, work and visit.

The traditional owners and original custodians of the land are the Kabi Kabi people.

Noosa Shire is a growing residential and tourist area, with substantial rural, rural-residential and parkland areas. It is made up of 18 hinterland villages and 11 coastal towns and has an economy that is diversifying beyond a thriving tourism industry. Noosa's economy relies significantly on the health, professional services, tourism, retail and construction sectors. It is home to more than 7,000 businesses, predominately small and micro, including successful entrepreneurs and skilled business people.

It is the natural landscape that attracts visitors to Noosa Shire. The coastal landform of shallow lakes, river systems and coastal escarpment provide a stunning backdrop to our community. Noosa Shire has a proud history of preserving its natural environment with 35% of the Shire protected as either national park, reserve or conservation area.

Since 2007, the Noosa Shire has held UNESCO Biosphere Reserve status. It recognises the ongoing efforts of the Noosa community to manage the region's land, waters and wildlife sustainably, in balance with its urban population and visitors from across the globe. Together, with more than 700 biosphere reserves around the world, we are working towards the global sustainability goals of the Man and the Biosphere Program and Lima Action Plan.

Noosa Shire has held **UNESCO** Biosphere **Reserve status since** 2007. It recognises the ongoing efforts of the Noosa community to manage the region's land, waters and wildlife sustainably.

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# **Our Noosa Story**

The traditional owners of the land and waters of Noosa Shire are the Kabi Kabi First Nations People. They have lived here for countless generations; tens of thousands of years stretching back into time immemorial. Kabi Kabi have a deep connection to this country. Their culture is entwined with the environment through land, river and sea, including an intimate knowledge of the flora, fauna, ecology and seasons. This continued connection links past, present and the future. Colonial interest in Noosa began in the 1860s with access to timber via the estuary and lakes. Huge volumes of trees were removed in the following decades, including the highly sought-after red cedar and giant kauri pines. A sawmill was built at Lake Cootharaba in 1869 and a town and port were soon established at Tewantin. Following the discovery of gold at Gympie in 1867, a track was cut to the Noosa River via Cooran, which allowed a faster, easier route between the goldmines and the capital city.

When the railway between Brisbane and Gympie was finally completed in 1891, it provided greater access to the more distant markets for the young hinterland townships of Cooran, Pomona and Cooroy. Simultaneously it brought new families and workers to the area who created farms to replace the declining timber, dairy and small cropping industries. As township populations expanded, schools, churches, and small businesses were established to support the communities' needs.

Noosa quickly made a name for itself as a place of natural beauty and a holiday destination. From as early as the 1870s, a handful of moneyed miners



from Gympie came to stay on the riverbank for restful fishing. Holidaymakers would continue to grow over the next 150 years, especially once cars became common from the 1930s. A commitment to building roads, bridges and amenities to accommodate these tourists increased their number.

A sense of collective identity within the early townships of Tewantin, Pomona, Cooran and Cooroy heralded independence from the Widgee Shire and the predominance of Gympie. Noosa Shire was created and celebrated in 1910. Shortly afterwards, the Shire took great pride in its contribution during the First World War, with 400 enlistments from its tiny population and record fundraising. Just one generation later, Noosa's efforts were remarkable once again in its effort to defend Australia during the Second World War.

On a small scale, fishing was one of Noosa's initial commercial enterprises. This had increased markedly by the 1940s and grew exponentially after the war when prawning became a significant industry. Overfishing was recognised by the 1960s, and limitations began to be implemented on commercial fishing to ensure the ongoing enjoyment of recreational and subsistence fishing. The annual Festival of the Waters began celebrating the Noosa River and surfing became a phenomenon with Noosa Heads becoming a nationally recognised surfing destination. In 2020, this culture of coastal management and preservation led to Noosa becoming the world's 10th World Surfing Reserve.

Early on, Noosa residents recognised the environmental significance of the region. Pig Island and Sheep Island were declared wildlife sanctuaries in 1934 in response to the community's demand to protect their birdlife. The headland, earmarked as a reserve in the 19th century, was made an official National Park in 1939 to stop interest in its development. Local protest stopped a sand mine proposal in 1952 and the 1960s saw community organisations form and advocate for greater protection of the local wildlife and environment. In contrast, the commercial development of Noosa Sound was then pushed by the State Government in the 1970s.

Through the 1980s and 1990s, the Noosa community continued to fight to remain a unique place, ensuring that both commercial and residential developments were constrained within a planned framework. This placed a focus on protecting the natural environment and creating a special built environment that continued the 'Noosa look and feel', where built infrastructure is integrated into the natural environment rather than dominating the urban and rural character. Aspects such as building height limits, lack of traffic lights and low volume signage became iconic. The strategic land use plans of the 1990s and 2000s included limitations on development to support a sustainable residential and visiting population. Ultimately in 2007, Noosa Shire was awarded UNESCO Biosphere Reserve status, which recognised the community priority of managing the environment sustainably in balance with community needs.

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The forced 2008 amalgamation of Noosa Council with the former Maroochy and Caloundra local governments to form Sunshine Coast Regional Council was strongly opposed by the Noosa community. Despite not winning the initial campaign in 2008, the Noosa community did not give up and was successful in re-establishing the Noosa Shire on January 1, 2014. Historically, Noosa has chosen a different path to other Councils and Noosa continues to build upon this successful legacy and reap the benefits, with large tracts of retained vegetation, the healthiest waterways in the region, and an engaged and active community. These great strengths also form the basis of Noosa's economy, creating a point of difference, recognised brand and green credentials where people travel from all over the world to enjoy Noosa's natural environment.

For thousands of years, Noosa's natural environment has been integral to First Nations people's cultural values, customs and spiritual beliefs. Aboriginal peoples have been environmental stewards of the region around Noosa for millennia, and still maintain a deep relationship today with the biodiversity, waterways and wetlands of the area.

More than 50 years of environmental and community activism has resulted in a community that places a high value on the natural environment and a community that seeks to live sustainably in harmony with nature.

Noosa Council declared a climate emergency in 2019, making a strong statement in support of taking action on climate change, and contributing to a collective voice across local, state, and federal governments worldwide. Decisive action is needed by all levels of government and industry to address climate change. Noosa is working hard to achieve its commitment to reduce its carbon emissions to zero by 2026.

Noosa Shire continues to thrive, seeking to do so on its own terms, with its own heritage and culture in mind, with its own community and environment at the forefront; with its own future vision: Different by Nature.









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# **Our Location**





Teewah

Noosa Heads

Noosaville

Sunshine Beach

Sunrise Beach

Marcus Beach

Peregian Beach

# **Quick Facts**

# Households and Families



28

Median weekly household income

Families with children are most in need of affordable accommodation

29

\$650 per week

Median unit rental

mortgage costs **30% greater** 

# 5.1%

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of households are in need of affordable housing in the Shire (families are most in need)

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# Employment, local workforce, and industry

# \$3.69 billion

in Gross Regional Product (up 4.3% on previous year)

\$38 million generated in the green economy

There are 27,429 employed residents

27,356 local jobs (3.51% growth from previous year)

3.1% is the unemployment rate

Health Care and Social Assistance is the largest employer generating **3,063 FTE jobs** (mostly driven by medical and health care services)

Construction had the largest increase, creating +527 FTE's, followed by Health Care and Social Assistance with an additional +506 FTE's

Rental, Hiring and **Real Estate sector** experienced the largest drop in -130 FTE's

25% of workers

have a Bachelor or Higher

degree, and approximately

13% have an Advanced

Diploma or Diploma

In Noosa Shire, 53.9% of workers (all industries) are female and 46.1% are male

18% of local workers were Professionals. 15% were Community and Personal Service Workers **14%** were Trade Workers and Technicians

Almost 70% of Noosa Shire's workforce earns between **\$500 - \$1,999** each week in income

Noosa Shire's workforce 25 - 54 years - 57% 55 - 64 years - **19%** 

65% travel to work by car

7,779 local businesses 1st - Construction 2nd - Rental, Hiri

80% of business output in Noosa Shire is driven by local sales (compared to 70% across Queensland)

Health and wellbeing

Liveability Index Score of 70 (above the national average)

**33.8%** of residents have at least one long-term health condition, with the most common condition being arthritis

Roughly half of residents aged 65 or over receive the aged pension

The top 3 sectors by registered business				
1st - Construction (1,432 businesses)				
2nd - Rental, Hiring and Real Estate (1,231 businesses)				
3rd - Professional, Scientific, Technical (1,109)				

- **89%** of all businesses employ less than 4 people
- 58% of all businesses are non-employing
- 98% of all businesses turn over less than \$5 million each year
- 58% of all businesses turn over less than \$200,000 each year

5.6% in need of assistance with a profound or severe disability

17% of residents undertake volunteer work (above the regional level)

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# **Environment**

We are committed to protecting and enhancing Noosa's environmental assets and our Biosphere. Our flora and fauna, oceans and coasts, waterways and wetlands, atmosphere and climate are all highly valued for both their intrinsic worth and the ecosystem services they provide. Noosa's diverse ecosystems attract people to live, work, invest and play in the Shire. The evolution and advancement of the Noosa Design Principles and The Noosa Planning Scheme helps ensure our built environment responds sensitively to our natural environment, climate, cultural heritage and enhances the liveability of the community.

The principles of ecologically sustainable development are integrated into decision making to help secure the continued availability of natural resources for present and future generations. Careful management of growth and development are underpinned by a commitment to maintaining a sustainable population. Our development footprint is limited by the need to protect significant environmental values, avoid natural hazards, provide necessary infrastructure and preserve the desired lifestyle. This approach is intrinsic to our Biosphere and the key to Noosa's success.



# Liveability

People highly value Noosa's unique lifestyle which balances health, wellbeing, recreation and opportunity within our renowned natural and built environment. Our residents enjoy the benefit of towns, villages, and rural areas with distinct characteristics. They live within a connected, supportive, and inclusive community linked by shared values. People's individual needs are assisted through appropriate services and infrastructure to maximise wellbeing and resilience. Council's objective is to retain and enhance these aspects that underpin our prized lifestyle.

Our thriving community, arts, cultural, sporting and leisure sectors facilitate a rich community life.

A diverse range of services, facilities and amenities are well maintained and accessible to cater for our broad range of community needs, regardless of age, ability, or budget. Our aim is to maintain and improve these into the future. Council is proactively seeking to address the housing crisis in our community and manage impacts on liveability, with an increase in resourcing, commitment, and investment. Council cannot do this alone and will look to partner with all levels of government, industry, and the housing sector to create an inclusive Noosa community where everybody has access to safe, secure housing they can afford. Noosa Shire is striving to have an efficient, free flowing, innovative transport system that enhances resident and visitor experiences, and results in sustainable environmental outcomes. Our movement system facilitates the movement of people and goods - it prioritises pedestrians, cyclists, and public transport.



Council is committed to a robust, diverse, and resilient local economy that recognises the importance of skilled and talented people; has the necessary infrastructure to accelerate employment growth; supports the sustainability of businesses, industries and technologies; and creates a sustainable business environment that provides a range of diverse employment opportunities.

The success of our economy is driven by our reputation for ecological sustainability and nature conservation, and this attracts green business opportunities that provide innovative solutions to climate risk and biodiversity protection. We are focused on our economy transitioning to a more circular economy, focused on reducing, re-using and recycling the valuable resources through progressive waste management practices.

# Council's Smart Biosphere (Economic Development) Focus

- in the region
- Retain local talent within the Shire (to offset the great 'retirement'
- wave within the next decade)
- Attract and retain new talent, that can afford to live in Noosa Shire

# **Enable Growth**

# **Prosperity**

Our artisan and niche industries form a small but important part of our visitor economy. Building on our emerging local food and drink industry and our established arts and cultural sector is key to creating an authentic experience for residents and visitors alike.

# **Economic Diversification**

- Build economic resilience
- Reduce economic vulnerability
- Attract or create higher value employment opportunities
- Embrace the Green Economy

# **Higher Value Employment Opportunities**

- Create future employment pathways for our local youth to work

- Accelerate and enable industry growth
- Affordable housing is required to attract younger workers



# Our Council

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# Noosa Shire Council

Noosa Shire Council was created in 1910 under the Queensland Local Authorities Act of 1902. As such, the Shire of Noosa was created out of an area previously belonging to Widgee (now Cooloola Shire) and a small strip along the northern border of Maroochy (now Sunshine Coast). Noosa's population at the time was about 2,000. At the first local government election on 22 April 2024, nine Councillors were elected. James Duke became the first Shire Chairman. The bridge at Gympie Terrace, Noosaville, is named after him, in his memory. The first Shire Clerk was Mr E.A. Edwards who held office until 1946.

In 2008, the Noosa Shire was amalgamated with Maroochy Shire and the City of Caloundra to form the Sunshine Coast Regional Shire. In March 2013 and after several years of campaigning by the community, residents of the former Noosa Shire went to the polls to vote on a referendum whether or not Noosa should de-amalgamate from the Sunshine Coast Regional Shire. In response, 82.6% of voters were in favour of deamalgamation. On 1 January 2014, Noosa Shire Council was officially re-established as an independent local government area.

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# Council's Roles

In accordance with section 9 of the LG Act, councils are responsible for the good rule of their local government areas. This responsibility includes the performance of various functions and the delivery of a range of services to the community.

As such, our Council is invested in the following overarching responsibilities:

- to govern the local government's affairs
- to be responsible for the performance of the local government's functions
- to oversee the allocation of the local government's funds and resources, and
- to determine the local government's policies.

The purpose of our council is to ensure that it is fundamentally accountable, effective, efficient, and sustainable for our local government area.

Council also provides a wide range of services, facilities, and functions for the Shire. In delivering these, Council's role is varied and is dependent on being responsive to the needs, interests, and aspirations of the community. Council performs best when it has a clearly understood role and focuses its energy within that role. Council's roles can be described as:

# **Provider / Delivery**

Directly delivering services, projects, programs and infrastructure.

# Funder

Funding other organisations/service providers to deliver programs, projects, services, funding collective groups to meet, connect and collaborate.

# Facilitator

Assisting others to be involved in activities by bringing groups and interested parties together.

# Partner

Forming partnerships and strategic alliances with other parties in the interests of the community.

# Educator

Providing education, information, and data to our communities to facilitate learning, knowledge and change as we work together on delivering our plans.

# Advocator

Promoting the interests of the community, and key Noosa Shire projects and initiatives to others (funders, decision and policy makers and influencers).

# Planner

Undertaking long-term planning for the sustainability of the organisation and the Shire and proactively planning for services and infrastructure, which respond to current and future needs.

# Regulator

Regulating certain public activities through legislation (for example by-laws relating to animal management, public health, litter etc). oosa Council Annual Report 23/24



# **Our Elected Members**

Elected members (councillors) are members of a team, elected by their constituents to work collectively in the best interests of the whole community.

Our Council is represented by the Mayor and six Councillors who were elected at the Local Government elections held on 16 March 2024 and made Declarations of Office on 3 April 2024.

Residents have the opportunity to elect the Mayor and the Councillors every four years with the next election scheduled to be held in 2028.

Our Councillors represent all areas of the Shire as Noosa is an undivided local government area.

Elected members have specific roles and responsibilities to ensure that they have effective control over the management and operation of our local government area. Councillors are responsible for:

- providing leadership to the local government and the community
- planning for the delivery of services and strategic planning for the future
- ensuring Council discharges its responsibilities under legislation, achieves its Corporate Plan, and complies with all laws that apply to local aovernments
- being accountable to the community for the local government's performance
- participating in Council meetings and decisionmaking for the benefit of our local government area
- developing policy and making local laws, and
- complying with legislation.

As well as being a Councillor, the Mayor has additional responsibilities for:

- leading and managing meetings of the local government at which the Mayor is the Chairperson, including managing the conduct of the participants at the meetings
- leading, managing and providing strategic direction to the Chief Executive Officer (CEO) in order to achieve the high quality administration of the local aovernment
- directing the CEO in accordance with local government policies
- conducting a performance appraisal of the CEO at least annually in the way that is decided by the local aovernment
- ensuring the local government promptly provides the Minister with the information about the local government area, or the local government as requested
- being a member of each standing committee of the local government, and
- representing the local government at ceremonial or civic functions.

The Councillor that is nominated by resolution to be the Deputy Mayor can act for the Mayor during an absence or temporary incapacity of the Mayor.

The role of Councillors is to represent the community and make decisions that benefit the whole Noosa Shire region, now and into the future.



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Therefore, the structure of our Council, consisting of a group of independently elected councillors, is an environment in which good relationships, mutual respect and a constructive appreciation of differences are required for good decision making and the capacity of councillors to deliver on their various election platforms for our community.

The roles and responsibilities of our elected members are underpinned by the Code of Conduct for Councillors in Queensland which is a public declaration of the principles of good conduct and standards of behaviour that councillors must display when carrying out their duties. This includes modelling the following standards of behaviour:

- carrying out responsibilities conscientiously and in the best interests of the Council and the community,
- treating people in a reasonable, just, respectful, and non-discriminatory way, and
- ensuring conduct does not adversely reflect on the reputation of Council.



















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# Mayor Frank Wilkie

Elected member since 2014 07 5329 6103 frank.wilkie@noosa.qld.gov.au

# Cr Brian Stockwell (Deputy Mayor)

Elected member since 2016 07 5329 6120 brian.stockwell@noosa.qld.gov.au

# Cr Karen Finzel

Elected member since 2020 07 5329 6279 karen.finzel@noosa.qld.gov.au

# Cr Nicola Wilson

Elected member since 2024 07 5329 6115 nicola.wilson@noosa.qld.gov.au

# Cr Amelia Lorentson

Elected member since 2020 07 5329 6385 amelia.lorentson@noosa.qld.gov.au

# **Cr Tom Wegener**

Elected member since 2020 07 5329 6545 tom.wegener@noosa.qld.gov.au

**Cr Jessica Phillips** Elected member since 2024 07 5329 6109 jessica.phillips@noosa.qld.gov.au Noosa Council Annual Report 23/24

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Our Council



internal services:

# **Services**

Council delivers a wide and varied range of services to our community. Service activities are supported by service level targets captured in Council's Service Level Catalogue, which is adopted through the budget process and is available on our website. The Service Catalogue currently lists 36 Service Profiles for both external and

External services are those services which deliver specific outcomes to customers, stakeholders, and the community (e.g., Aged and Disability Support, Development Services and Economic Development).

Internal Services are those of a more corporate nature that enable the delivery of external services (e.g., Procurement, Governance, Financial & Revenue Services).

Services	Service Activity	Services
jed & Disability Support (Noosa Seniors)	Day Respite Centre operations and programs In-home Care Home Maintenance and Modifications Transport Information Sessions	Disaster Management
set Management	Asset Management	Economic Development & Destination Manageme
ches & Coastal Foreshores	Maintenance and Operations	
als & Waterways	Waterways Management Maintenance and Operations	Elected Council
neteries	Maintenance and Operations	
munity Development	Community Development – Planning and Support Community Buildings and Facilities	Financial
omer Service	Customer Contact Cashiering	
cil Buildings	Maintenance	Revenue
cil Property Management	Council Property Management	
s & Culture	Cultural Planning and Support Visual Arts Venues and Programs The J Entertainment and Community Venue Heritage Protection and Preservation Libraries	Fleet
		Governance

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# Service Activity

- Disaster Planning / Preparedness Disaster Co-ordination Disaster Response Disaster Recovery
- Strategy and Service Delivery Capacity Building and Leadership Communications and Information Tourism Noosa support Noosa Junction Association support
- Elections
- Meetings
- Councillor Support and Registers
- Financial Accounting Treasury and Investment Management Management Accounting Capital Project Financial Management and Asset Accounting Accounts Payable
- Property Records Management Property Rates and Charges Property Searches Receipting Accounts Receivable and Debt Recovery
- Fleet Management Fleet Operations
- Corporate Governance Framework Enterprise Risk and Opportunity Management Insurance Management Complaints Management
- Right to Information & Information Privacy
- Public Interest Disclosures, Fraud and Corruption Control
- Delegations and Authorisations

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Services Service Activity	
Holiday Parks Contract Management and Administration Operations	
Information Communication ERP System	
Technology (ICT) ICT Operations	
Records and Data Management	
Spatial Services	
Infrastructure Planning Infrastructure Planning	
Design Delivery Infrastructure Design	
Infrastructure Delivery	
Land & Habitat Conservation Bushland Reserve Management	
Environmental Partnership Programs	
Pest Management	
Environmental Management Services	
Lifeguards Maintenance and Operations	
Support Services	
Local Laws & Public Safety Local Laws Education & Compliance	
Public Security – Security Patrols and CCTV	
Permits – Use of Public Land for Commercial and	
Community Activities	
Pathways, Boardwalks Pathways and Boardwalks	
& Recreational Trails Noosa Trail Network	
People & Culture Human Resource Management and Advisory Services	
Payroll	
Workplace Health and Safety	
······································	
Procurement Procurement Strategy and Governance	
Procurement Operations	
Public Amenities Maintenance and Operations	

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# Service Activity

Food Premises Infection Control for Personal Appearance Services Mosquito and Vermin Control Environmental Health Issues General Public Health Compliance

Maintenance and Operations

Maintenance and Operations

Sealed Roads

Gravel Roads

Bridges

- Road Landscaping and Mowing
- Car Parks

Planning, Programs and Support Community Swimming Pools Noosa Leisure Centre

Stormwater System Maintenance and Operations Flood Alert and Mitigation Maintenance and Operations

Maintenance and Operations

Planning Scheme Advocacy, Place and Housing Programs Sustainability and Climate Change

Traffic Management and Operations Public Transport Infrastructure and Programs Noosa North Shore Ferry

Waste Collections Waste Disposal Waste Resource Recovery and Education 57

# **Service Locations**

We work from our Tewantin Council Office and other service locations.

# Administrative Offices

Main Office - 9 Pelican Street, Tewantin Pelican Place - 3 Pelican Street, Tewantin

# Cooroy Library Customer Service Desk

9 Maple Street, Cooroy, Phone: 5329 6555

# Libraries

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Noosaville Library - 7 Wallace Drive, Noosaville, Phone: 5329 6555 Cooroy Library - 9 Maple Street, Cooroy, Phone: 5329 6555 Mobile Library – various locations

# Arts and Culture

Noosa Regional Gallery – Riverside, 9 Pelican Street, Tewantin Butter Factory Arts Centre – 11A Maple Street, Cooroy The J – 60 Noosa Drive, Noosa Junction Peregian Beach Community House – 5 – 7 Rufous Street, Peregian Beach

# Works Depot

Noosaville Depot - 183 Eumundi Noosa Road, Noosaville

# Waste and Resource Recovery Centres

Noosa Resource Recovery Centre – 561 Eumundi Noosa Road, Doonan Cooroy Waste Transfer Station – Mary River Road, Cooroy Pomona Waste Transfer Station – 14 Pomona Kin Kin Road (Cnr Louis Bazzo Dr), Pomona





# We aspire to become 'as one with our community' through a strong community engagement ethos.

# **Customer Service**

Council is committed to providing excellent customer service to its community.

Council's Customer Service Charter describes Council's customer-centric approach and the standards our community can expect when engaging with Council. The Charter confirms Council's commitment to:

- Provide excellence in customer service
- Engage with our community using best practice
- Provide quality local government services to the Noosa community
- Provide good governance and act ethically
- Be transparent in all our dealings
- Look after community and natural assets
- Manage community funds wisely, and
- Be as one with our community.

During all interactions, we are committed to:

- Considering customers' needs first
- Focusing on continuous service improvement
- Promoting opportunities for participation
- Achieving high levels of customer satisfaction

# **Customer Service Interactions**

Customer service requests created

Front counter interactions

Online chat interactions

Inbound calls to Council

Top three requests raised by customers

- Optimising 'value for money' for our community
- Respecting your privacy by treating all information you provide confidentially and in accordance with the Information Privacy Act 2009, and
- Consulting with the community on major issues that may affect them.

Customers can seek our assistance online, over the phone, in person, by email or letter. A consistent approach to customer service means we attend to enquiries accurately, promptly, and professionally.

For this reporting period Council has experienced an increase of 419 in customer service requests while remaining interactions with Council are consistent with previous financial year.

Council's Pulse Survey allows our customers to rate their customer service experience with Council out of five stars. For this period, Council achieved an Average Rating score of 4.81 which is an increase of 0.04 from previous financial year.

27,367
10,280
2,073
44,936
1. Domestic bin waste 2. Planning enquiries 3. Local laws - parking

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**Report 23/24** 

# Engaging with our community

Council is committed to keeping the community engaged and informed of its projects, plans, initiatives, and activities across the Shire. Furthermore, Council recognises that community engagement is a vital part of effective democracy. Quality engagement between Council and residents makes good business practice and it is critical to good governance.

Our Community Engagement Framework

On 16 March 2023, Council adopted its Community Engagement Policy which outlines Council's commitment to the Community Engagement Framework and associated principles of engagement:

- Inclusive
- Transparent
- Appropriate
- Accountable
- Timely
- Well resourced
- Informative
- Understanding our changing community

Council will continue to engage with the community in order to work together to address local issues and collectively achieve better outcomes.

# Engagement methods

Council uses different community engagement techniques and communication methods depending on the issue or project, its goals, its circumstance and the level of influence the community have on decisionmaking.

## - Your Say Noosa

Our online engagement tool. Registered guests can provide feedback and ideas on helping to shape the future of our Shire.

## Surveys

Common method for obtaining information from the community, available electronically through our websites, such as Your Say Noosa.

- Facilitated sessions and workshops

We hold online and face-to-face workshops and sessions to exchange information, involve the community and obtain feedback on our plans, ideas in a more personal way. Community members can interact directly with staff and have their questions and concerns listened to, answered, and considered.

Roundtables and working groups

Discussions with community groups, stakeholders and community members may be facilitated through developed roundtables and work groups that focus on a particular issue or topic.

- Submissions

We may request formal submissions to capture community interest and input on various topics.

e-newsletters

We deliver various community e-newsletters to subscribers with the latest information on Council's projects, events, and activities.

## - Your Noosa Publication

We regularly print in our local community newspapers a lift-out spread that highlights the latest Council information for our community readers to digest.

# - Letters

We send information to members of our community likely to be directly affected by a decision, project, or upgrade.

## - Social media

We inform the community and stakeholders of engagement opportunities through social media, providing links to information on Your Say Noosa.

## - Community stalls at events

We may set up council stalls at major events to maximise the opportunities to let the community know about open consultations. The stalls are managed by a diverse range of staff to allow for answers to be provided by relevant staff.

# - Coffee chats with councillors

Our councillors offer to the community coffee chats, where residents can discuss their ideas and thoughts about matters that are important to them. They are located in various cafes and locations across our Shire.

# Community engagement highlights

For this reporting period, there were 10 major projects requiring community engagement during the reporting year.

These ranged from place-based engagement and those of shire-wide strategic significance.

About 55,500 people visited the Your Say Noosa engagement portal during the year, with 3,067 people participating in a survey, quick poll or provided input as part of those projects.

The on-going development of the draft master plan for the Noosaville Foreshore, attracted over 1,825 responses to the survey, and more than 400 people participated in face-to-face workshops over two phases of engagement.

More community engagement will occur over the next 12 months.

As will the ongoing development of a Destination Management Plan for the Shire, which received over 770 responses to the survey in Phase 1 of engagement, which was held during the reporting period.

# Media coverage

Media coverage was focused on stories that were important to the community such as Council's commitment to the delivery of its Corporate Plan objectives, projects and cultural events. This financial year, Council issued 104 media releases.

During the reporting period, our social media reach and fortnightly Your Noosa eNewsletter have experienced considerable growth. Council's Instagram and LinkedIn platforms recorded double-digit percentage growth. The number of eNews subscribers for 2023-24 jumped 17 per cent, with an impressive open rate of about 32 per cent.

Promotional campaigns directed traffic to our corporate website which resulted in an increase in website visitation, an 18 per cent increase in overall views.

The Your Noosa monthly publications were a consistent inclusion in local hinterland and Noosa newspapers. This remained a key component of our communication strategy to connect and keep the community up to date about our council's programs, initiatives, and activities.

# **Council Snapshot**

558 Employees 7 Elected Members 54% Female Workforce 3 Tourist / Caravan Parks 3 Waste Management Facilities 166 Vehicle & Pedestrian Bridges 611.86 km of Sealed Roads 611.86 km of Sealed Roads 8 Scenic Hinterland Trails 1 Hinterland Adventure Playground 10 Skate & BMX Parks	
54% Female Workforce 3 Tourist / Caravan Parks 3 Waste Management Facilities 166 Vehicle & Pedestrian Bridges 611.86 km of Sealed Roads 8 Scenic Hinterland Trails 1 Hinterland Adventure Playground	558 Employees
3 Tourist / Caravan Parks 3 Waste Management Facilities 166 Vehicle & Pedestrian Bridges 611.86 km of Sealed Roads 8 Scenic Hinterland Trails 1 Hinterland Adventure Playground	7 Elected Members
3 Waste Management Facilities 166 Vehicle & Pedestrian Bridges 611.86 km of Sealed Roads 8 Scenic Hinterland Trails 1 Hinterland Adventure Playground	54% Female Workforce
Facilities      166 Vehicle & Pedestrian      Bridges      611.86 km of Sealed Roads      8 Scenic Hinterland Trails      1 Hinterland Adventure      Playground	3 Tourist / Caravan Parks
Bridges 611.86 km of Sealed Roads 8 Scenic Hinterland Trails 1 Hinterland Adventure Playground	•
8 Scenic Hinterland Trails 1 Hinterland Adventure Playground	
1 Hinterland Adventure Playground	611.86 km of Sealed Roads
Playground	8 Scenic Hinterland Trails
10 Skate & BMX Parks	
	10 Skate & BMX Parks

**Council has** a strong engagement and growth in our digital media audience.

¥	<u> </u>	۶	$\bigcirc$	6.5K
poq	◯ 4.75m	grar	$\bigcirc$	560K
Facebook	Q 357.5K	Instagram	Q	17.5K
ш.	<b>Ĵ 3%</b>		ſ	11%
	11.5K			
∋din	◯ 420K	Tok	2	829
Linkedin	Q 45.6K	Tik Tok	$\bigcirc$	52.5K
	J 19%			
		er		
site	l.20m	E-Newsletter	0	9.5K
Website	Ĵ 18%	Vew	Ĵ	17%

≗ Followers ♡Reach ♀Engagements I Views ♪Growth



1 Entertainment Centre /	
Theatre	

**1** Noosa Regional Gallery

2 Libraries & 1 Mobile Library

49 Median Age of Workforce

27,367 Customer Service **Requests** 

**1**Noosa Leisure Centre

**1 Day Respite Centre** 

**1**Noosa Botanic Gardens

**1 Digital Hub** 

**1 Noosa Aquatic Centre** 

# Our Mission, **Principles & Values**

# **Our Mission**

We are Noosa - Different by Nature.

Our communities celebrate our culture, heritage, and place. We are connected, engaged, and inspired by our unique environment, resilient economy, and sustainable future. We are committed to maintaining our point of difference.

# **Guiding Principles**

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The principles of the LG Act underpin our Council to ensure that we are accountable, effective, efficient, and sustainable. They include:

- Transparent and effective processes, and decisionmaking in the public interest
- Sustainable development and management of assets and infrastructure, and delivery of effective services
- Democratic representation, social inclusion and meaningful community engagement
- Good governance of, and by, local government, and,
- Ethical and legal behaviour of councillors and local government employees.

The values of the Queensland Public Sector Ethics Act 1994 guide our Council behaviours and underpin our Annual Report. These values include:

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

# Sustainability Principles

We are proud of our seven sustainability principles which underpin all that we do - from planning and decision-making through to delivery of services and infrastructure. These principles guide the development of our strategic documents - to ensure consideration of sustainability across all areas of Council business.

# Noosa's Seven Sustainability Principles are:

- 1. Resources are sustainably managed so that the lifestyle and wellbeing of the community is enhanced whilst safeguarding our natural systems and without compromising the ability of future generations to meet their own needs.
- 2. Noosa's environment is protected, preserved, and managed in a manner that is nature positive, low carbon and climate resilient and respects our traditional owners spiritual and cultural connection to Country.
- 3. Noosa's economy is prosperous, resilient, circular, diverse, and protective of its unique environment, culture and heritage.
- 4. Noosa residents belong to a community that values and respects its diversity, accessibility and affordability.
- 5. Noosa's community is inclusive, safe, connected, and resilient and encourages participation and involvement across all life stages.
- Noosa's community benefits from quality places, good asset management, services and programs that enhance wellbeing, and support creative, active, and healthy lifestyles.
- 7. Good governance and policy is achieved through forward planning, effective, efficient and collaborative decision making, made in the interests of the community.

# **Our Organisational Values**

Noosa Council is a values-led based organisation. We are proud of our organisational values and strive to demonstrate these values in everything we do.

# NOOSA

Supportive	We care for each other We collaborate, listen a
Passionate	We are proud of what w change and grow, and b
Authentic	We walk the talk. We ar are not afraid to think d
Respectful	We are united and back to understand different
Committed	We aim high and go the on solutions and are res

X Different by nature.





and consider the 'we' before 'me'. and encourage one another to achieve our goals.

we do. We are inspired to learn, bring our very best to work every day.

re honest, genuine and differently.

k each other. We listen to each other perspectives and embrace diversity.

e extra mile. We focus sponsible for our actions.

# **Corporate Planning Framework**

Our corporate planning framework connects the various components of our corporate planning process to illustrate how our teams contribute to the success of our organisation. Each year Council will focus on its Corporate Plan, Operational Plan and Budget to ensure that:

- the key focus areas identified in the Corporate
  Plan are prioritised during Council's annual budget
  process
- resources are identified to bring the key focus areas to fruition, and
- performance measures are identified to monitor progress.

To prioritise and identify various projects, initiatives, and services to be funded and delivered by Council on behalf of the community each year, Council undertakes a robust review process to ensure all proposed initiatives align with Council's long-term goals and strategies. The process also involves identifying the risks and opportunities associated with pursuing or not pursing a specific initiative leading to informed decision-making. This risk-based approach enables Council to appropriately prioritise spending and the allocation of resources each year, whilst at the same time informing possible future resourcing priorities.

This integrated Corporate Planning and Governance Framework illustrates below the strategic alignment of the planning process and the services Council delivers.

	Long -Term Enabling Plans		High Level Strategies						Reporting
Integrated Planning and Governance Framework	Long -Term Financial Plan	Sustainability Principles	Proposed Community Strategy	Environment Strategy	Economic Strategy	Movement Strategy (Transport Strategy)	Proposed Resilience Strategy		Annual Report
	Long -Term Asset Plan		Supporting Plans and Programs					Planning Scheme	Report ↑ Quarterly Operational Plan
			Annual Budget and Operational Plan						↑ Annual Branch Plan
Int	Council Capability and Workforce Plan		Service Plan, Policies, Guidelines, Standards and Local Laws						↑ Individual and Team Performance

# Long-Term Enabling Plans

Our planning is underpinned by three key enablers:

# Long-Term Financial Plan

This plan is supported by the Financial Sustainability Policy, and includes financial projections for resourcing, and planning the long-term (10 year) delivery of strategies, programs, projects, infrastructure and investments in environment and sustainability initiatives. This ensures a financially sustainable Council that has the resources now and into the future to achieve its strategic objectives and provide levels of service that are both affordable and considered appropriate by the community.

# Long-Term Asset Management Plans

These plans provide the blueprint for sustainable planning for and management of our assets, including

# **Long-Term Strategies**

Our Corporate Planning Framework is supported by 10-year strategies which articulate the vision, values and priorities across key areas and map long-term actions to achieve their objectives. Noosa Council's 10-year strategies are significant elements of the Integrated Planning and Governance Framework, and each strategy incorporates many subject specific plans, studies, and action plans.

The 10-year strategies include:

- Community Strategy (to replace current Social Strategy)
- Environment Strategy
- Economic Strategy
- Smart Biosphere Plan
- Transport Strategy & Cycling and Walking Strategy and Implementation Plan 2020- 2040 & Noosa Trails Master Plan 2020
- Resilience Strategy (alignment of Disaster Management Plans and Climate Response)

roads, infrastructure, technology, buildings, and services. They ensure we can maintain existing assets to a satisfactory standard and provide for changing and emerging needs.

# **Council Capability and Workforce Plan**

This plan will outline the capability requirements of our organisation to deliver against the Corporate Plan including securing and retaining the key roles, people, skills, and knowledge to deliver on projects, undertake necessary change management and direct resources to priority areas. It will outline an agile, future-focused, and community-driven council while ensuring the safety, health and wellbeing of our staff. The completion of the Capability and Workforce Plan is essential to achieving Council's strategic vision and is identified as a key action in the Excellence Theme.

The Noosa Shire Planning Scheme - The Noosa Plan is Council's key document that guides development in our Shire. Council will continue to uphold and maintain the planning scheme to ensure it continues to reflect community aspirations and is responsive to social, environment and economic changes.

# **Corporate Plan**

The Corporate Plan 2023 - 2028 outlines our vision for the Shire, our strategic direction for Council and our priorities. It also outlines the role the community can play in achieving the aspirational outcomes.

A bold, new vision for Noosa was adopted at a Special Meeting on 27 April 2023. This plan has been shaped by a community vision that was developed through months of important and intensive conversations with our community.

It embodies the expectations and hopes for the future of our Shire.

# **Operational Plan**

On 30 June 2023, Council adopted the Operational Plan 2023 – 2024. This Plan forms an important part of Council's strategic planning framework and sets out the work Council planned to deliver over the 12 months towards the achievement of our Corporate Plan objectives and the delivery of a wide range of council services and activities.

This is the first operational plan aligned to Council's new five-year Corporate Plan and complies with LG Regulation which states the operational plan must:

- a) be consistent with its five-year Corporate Plan and annual budget, and
- b) state how a Council will:
  - i. progress the implementation of the five-year Corporate Plan during the period of the annual operational plan, and
  - ii. state how a Council will manage operational risks.

Several significant initiatives were highlighted in this Plan and were at varying levels of planning, commencement of construction or final implementation, however all formed part of Council's priorities in this reporting year. They included: The Corporate Plan has been structured around five strategic pillars. The focus areas are:

- Environment
- Liveability
- Prosperity
- Future
- Excellence

Each theme outlines long-term objectives, strategies, and plans. Importantly, signature projects and key actions are identified that will advance us towards our goals over the next five years. Equally, performance measures will enable us to track our success.

- Initiation of a Reconciliation Action Plan Reflect Phase
- Progression of a Destination Management Plan
- Increased Parks and Gardens resourcing and a Botanic Gardens Master Plan
- Introduction a of Shire-wide Encroachments Policy and Guideline
- Implementation of "Keep Noosa Home" Housing Strategy including affordable housing advocacy and Planning Scheme amendments to support greater housing choice
- Continuation of the Living Well Noosa program of free and low-cost community activity classes
- Shire-wide cemeteries plan
- Community Halls DDA compliance and asset condition review to improve quality and use
- Increased cybersecurity resource investment and new ICT Digital Transformation Strategy
- Continued development of conservation plans for key heritage sites
- Continuation of the Go Noosa free weekend bus program
- Staged Implementation of Flora and Fauna threatened species monitoring and management

plans for priority species

- Progress on projects to monitor and plan for impacts of Coastal hazards
- Finalisation of the Waste and Resource Recovery Strategy
- A range of waste recovery initiatives to reduce recoverable materials going into landfill and to eliminate illegal dumping and reduce emissions
- A capital program of \$39 million invested to maintain and improve the condition of existing infrastructure as well as provide for future growth. Key capital

# **Annual Budget**

Our annual budget provides the financial framework for our Council to deliver outcomes for our community. In accordance with the LG Act and LG Regulation, the annual budget sets out the funding parameters for both the significant projects and initiatives contained in the Corporate Plan, Operational Plan, as well as our core Council services.

This process ensures every activity undertaken by the organisation is appropriately funded and carefully

# **Branch Plans**

Whilst the Operational Plan specifies the significant initiatives and projects which Council will undertake over the next 12 months, 'business as usual' services, activities and projects must also be subject to careful planning and regular reviews to ensure the effective and efficient delivery of council services. works projects include the Lawnville Road Bridge renewal, Garth Prowd Bridge renewal, Noosaville-Eumundi Road Resource Recovery Centre expansion, as well as stabilisation works at Ross Crescent

 A disaster recovery infrastructure program estimated at over \$80 million to reinstate infrastructure impacted by the February 2022 flood event, with funding provided by the Queensland Reconstruction Authority

planned. Our annual budget also assists Council in achieving its long-term financial goals as set out in Council's Financial Sustainability Policy. Progress in implementing the annual Operational Plan is reported to Council quarterly while Council's financial performance is reported monthly.

For this reporting period, Council's budget was adopted on 30 June 2023.

All branches within Council are required to have a current detailed Branch Plan and supporting operational risk register to ensure service and project deliverables are met in accordance with service standards and project plans. 71
#### **Elected Council** Mayor & Councillors

### Organisational **Structure**

Council's organisational structure is adopted annually and sets the overall structure, departments, and functions to enable the delivery of services to our community. The organisational structure which consists of the Office of the CEO & Mayor and five departments led by the Directors was adopted by Council on 30 June 2023 as part of the annual budget process.

#### **Chief Executive Officer**

On 16 March 2023, Council approved the appointment of acting Chief Executive Officer, Mr Larry Sengstock, until June 2024. Following an extensive recruitment and selection process in May and June 2024, Mr Larry Sengstock was appointed as permanent Chief Executive Officer for Noosa Shire Council.

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The Executive Team is led by the CEO and includes five Directors. The team provides clear and consistent leadership and decision-making which supports the delivery of the strategic priorities and direction of operational business for Council.

Internal Audit

Executive Officer Coordination & Support People & Culture Communications & Community Engagement Executive Officer Internal Audit & Corporate Performance



Director

Corporate

Services

Trent Grauf

- Financial Services

- Revenue Services

Communications

- Business Process

**Business Services** 

& Technology

Improvement

- Commercial

- Procurement

- Information,

- Fleet



Director Community Services Kerri Contini

- Customer

Lifestyles

- Community

Connection

- Arts & Culture

- Disaster Recovery

Experience

- Sport & Active

- - Infrastructure Planning, Design & Delivery
  - Civil Operations - Asset Management
- Special Projects &
- Transport
- Disaster
- Management
- Waste

Governance



**Chief Executive Officer** Larry Sengstock

#### Office of the Mayor & CEO



Director Infrastructure Services Shaun Walsh (Acting)

- Building & Facilities



Director Strategy and Environment **Kim Rawlings** 

- Economic Development, Major Events & Destination Management
- Innovation / Digital Hub
- Strategic Planning, Climate Change
- Environment



Director **Development** and Regulation **Richard MacGillivray** 

- Development
- Assessment
- Building & Plumbing
- Local Laws & Environmental Health
- Property

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Our Cou

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# **Our People**

As one of the region's Employers of Choice, Council offers a diverse range of employment opportunities and is committed to ensuring Council has the capacity and capability within its workforce to deliver positive outcomes for our community. Our workforce includes planners, engineers, tradespeople, and specialists in various disciplines including information technology, law, business, accounting, public administration, asset management and human resource management.

Council's position establishment is comprised of permanent, temporary, and casual positions. Although not a statutory requirement, changes to the organisational structure are presented to Council for consideration and adoption annually because it is considered good management practice for Council to review its corporate structure and organisational establishment at the time it adopts its Operational Plan and Budget. This ensures that resources are allocated within the budget and that there is alignment with the priorities and objectives of Council's Operational Plan, Capital Program, and standards of service delivery.

For this reporting period and on 30 June 2023, Council adopted organisational structure to the right which highlighted that there was an overall increase in the total number of Full Time Equivalent (FTE) positions from last financial year of 418.11 to 432.38, excluding temporary positions. This increase of 14.27 FTE reflects new positions identified through the new initiative and budget process.

Additionally, Council monitors and tracks employee turnover to assess risks, satisfaction and to recognise opportunities for retention. For this reporting period, Council's retention rate for permanent and temporary staff was 14.70%.

Organisational Establishment for Period 1 July 2023 to 30 June 2024				
Department	Full Time Equivalent (FTE)			
Chief Executive Officer	1.00			
Office of CEO & Mayor	27.10			
Corporate Services	49.80			
Community Services	106.92			
Infrastructure Services	148.55			
Strategy and Environment	32.71			
Development and Regulation 66.30				
Total 432.38				

Employee Type as at 30 June 2024			
Employee Type	Count		
Full Time	347		
Part Time	109		
Casual	102		
Total	558		

Tenure of Employment with Council			
Tenure	Percentage (%)		
0 – 2 years	46		
3 – 10 years	30		
11 – 20 years	14		
21+ years	10		

#### Employee Gender Ratio (%) – 30 June 2023

Female	53.94
Male	46.06

Note: The ratio of females in the overall workforce has increased by 1.00% since last reporting period.

Diversity in Leadership Roles	Executive	Manager	Coordinator/Supervisor	
Gender	Percentage of Total (%)	Percentage of Total (%)	Percentage of Total (%)	Total (%)
Female	2	7	38	47
Male	4	14	36	53
Total	6	21	73	100

### **Our Volunteers**

Volunteering allows individuals to give back to their community and make a positive impact on the lives of others, which can be a rewarding and fulfilling experience. Volunteering can also help people to develop new skills, build relationships with others, and gain a sense of purpose and belonging.

Over 170 volunteers helped Council to deliver a range of programs and services for this reporting period, including assisting with Bushland Care, library services, Noosa Botanic Gardens and gallery services.

We value the involvement of volunteers in assisting us to deliver a wide range of programs that enhance the services to our community.

#### International Volunteers Day 2023

On 5 December 2023, Council proudly supported International Volunteers Day to raise awareness of the important role volunteers play in our community and to say thank you to all our dedicated volunteers. This year, Council held an event at Noosaville Lions Park to celebrate our volunteers and the International Volunteers Day theme: "if everyone did." Council and the community honoured over 8,000 volunteers serving in 300 Shire associations.

Council was joined by 122 amazing volunteers, councillors, the talented Parkbench Ukulele Players, Justice Connect, SevGen coffee, the Noosa Outriggers, Tewantin Noosa Meals on Wheels, Noosa Lions Club, Noosa Hands Massage, meditation run by Di, and the fantastic team from Noosa Training. With everyone's support, it turned into a morning of shared stories about 2023 and the wonderful experiences of volunteering. It was heart warming to see the community come together.

#### Community Bushland Care Program volunteers

Following on from International Volunteers Day, Council held an event at the Tewantin Noosa RSL Club to celebrate the end of the year for the Community Bushland Care Program volunteers. The Bushland Care Program is a partnership arrangement between Council and community volunteers who find reward in contributing to positive change in their local bushland areas. The aim of the Program is to actively involve the community in the restoration of degraded bushland areas to reduce the impact of weeds. Currently, there are 20 bushland care groups registered in the Program who hold regular working bees throughout the year at various locations across the Shire.

This year, Mayor Clare Stewart presented the Silver Shovel Award to Sonia MacDonald who has made an outstanding positive contribution to the environment and the program over the last 20 years. Certificates were issued to long standing volunteers for dedication of service to the program over the past 10-20 years.

In 2023, the Community Bushland Care Program volunteers:

- Completed 315 working bees
- Completed 7,025 volunteer hours
- Planted 4,200 tube stock
- Removed 1,300m<sup>3</sup> of weeds from the environment, which equates to 20 Tons.

#### Expression of interest

Council offers people interested in various volunteering roles the opportunity to register their interest. Further information on how to express an interest can be found on Council's website: noosa.qld.gov.au/volunteering

### **Code of Conduct**

Our employees are bound by the Council Employee Code of Conduct (the Code) which plays an important part in helping Council operate to the highest standards. It is based on a "best practice" model developed by the Local Government Association of Queensland, and it brings together a range of obligations, requirements and expectations that are set out in other pieces of legislation and puts them into one document. It states and reinforces the principles by which Council conducts

### **Performance Plans**

In this reporting period, two performance planning processes were established; Performance Agreements for Senior Officers and MyPlans for employees, to assist us as a Council to deliver on our Corporate Plan 2023-28, and annual Operational and Branch Plans.

These performance planning processes support the performance and development of our leaders and employees, by cascading performance objectives to each individual contributor and provide the opportunity for development goals and supporting activities to

### **Our Culture**

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At Council, we recognise our people are our greatest asset, and we value our employees. We believe it is important to recognise individuals and teams who have made a significant contribution to Council and our community, either through years of service, by delivering a successful outcome, or living our SPARC Values.

### 2023 SPARC Employee Awards and Recognition of Service

On 30 November 2023, the CEO and leadership team hosted a SPARC Values reward and recognition event

itself and while our Council's business practices may change over time, our commitment to these principles will remain constant.

The Code applies to all Council employees regardless of their employment status, role or position. This includes permanent and temporary (full-time or part-time) and casual employees, temporary agency supplied staff, contractors, and volunteers.

be identified to upskill our workforce and enhance behaviour in-line with our SPARC Values.

Over the July to September 2023 period, performance planning training was rolled out to support leaders and employees with an understanding of the process, how to engage in effective and meaningful performance and development conversations, and to explore tools and techniques to support successful objectives and achievements.

for all employees. Council celebrated and thanked its staff for all their contributions and fantastic work achieved across Noosa Council and the Shire.

This year, 27 employees were recognised for their commendable years of service at Noosa Council. The Employee Awards were also presented in 10 categories, aligning to our SPARC Values, to deserving finalists and winners. A total of 177 nominations across Council were received for the various awards.

#### **Community Champion**

Employees and teams who have worked hand in hand with the community and achieved great outcomes. The finalists were:

- Amy Kimber, Principal Environment Officer River Strategy & Engagement
- Jasmine Yardy, Library Customer Service Supervisor
- Jennifer Caddie, Library Officer

The winner was Jasmine Yardy.

#### **Innovation Champion**

Employees who have shown the innovation and initiative to give a new idea or a new way of doing things a go especially when success was not guaranteed and may not have been achieved. The finalists were:

- Jackson Voges (Local Laws), Andrew Irvine (Local Laws), Danny Kang (Capital Works) and Nathan Evans (Media and Communications)
- Neal Parkin, Resource Recovery Improvement Officer
- Tracey King, Libraries Coordinator

#### The winner was Neal Parkin.

#### Sustainability Champion

Employees who have contributed to environmental, social, and economic resources for the future. The finalists were:

- Concrete Crew
- Noosa Seed Library Team
- Connor Moss and Josh Smith, Environmental Services

The winner was the Noosa Seed Library Team.

#### Safety Champion

Employees who have shown they are committed to improving our safety culture and ensure a safe working environment for themselves and others. The finalists were:

- Andrew Irvine, Local Laws Field Supervisor
- Workplace Health and Safety Team
- Owen Hewitt, Justin Page and Shane Wilkins, Building and Plumbing

#### **Supportive Champion**

Employees who care for others and consider the 'we' before 'me'. They collaborate, listen, and encourage others to achieve goals. The finalists were:

- Cheryl Pattison, Community Development Coordinator
- Craig Hodgson, Workplace Health and Safety Coordinator
- Julie Huntley, Project Support and Administration Officer

The winner was Cheryl Pattison.

#### **Passionate Champion**

Employees who are proud of what they do. They are inspired to learn, change, grow and bring their very best to work every day. The finalists were:

- Adam Bell, Maintenance Planning Coordinator
- Donna Frey, Venue Promotions Officer
- Liam Tracey, Project Officer

#### The winner was Adam Bell.

#### **Authentic Champion**

Employees who walk the talk. They are honest,

genuine, and are not afraid to think differently.

The finalists were:

- Alma Karozis, Parks Worker
- Ken Laning, Designer Capital Works
- Sally Santisi, Project Support and Administration
  Officer

The winner was Alma Karozis.

#### **Respectful Champion**

Employees who are united and back others. They listen to others to understand different perspectives and embrace diversity. The finalists were:

- Amy Kimber, Principal Environment Officer River Strategy & Engagement
- David O'Gorman, Project Officer Fauna Management
- Mark Borgert, Waste Coordinator

The winner was Mark Borgert.

#### **Committed Champion**

Employees who aim high and go the extra mile. They focus on solutions and are responsible for their actions. The finalists were:

- Bree Veale, Administration Officer
- Camille Oliver, Principal Environment Officer
- Road Infrastructure Team

#### The winner was Camille Oliver.

#### **CEO Acknowledgment**

Celebrating cohesive teams who provide exceptional service, consistently go above and beyond, work collaboratively with other teams, and deliver outstanding results. The finalists were:

- Amanda Tie, Community Development Officer -Sport & Recreation
- Amy Kimber, Principal Environment Officer River Strategy & Engagement
- Pauline Coles, Financial Services Manager
- Procurement Branch

#### The winner was Amanda Tie.

#### **Sparc Values in Action**

During this reporting period, further work was undertaken to embed our SPARC Values and Values in Action Framework. Team workshops were run across Council to set behaviour expectations and to reflect on behaviours being exhibited in-line with the above the line and below the line framework, with improvement actions put in place to consistently live SPARC Values as individual employees and teams.

SPARC Values were incorporated into our annual performance planning process to provide employees with the opportunity to identify supporting activities that would guide their actions and behaviours whilst undertaking their roles, achieving their performance objectives, and interacting with others both internally and externally to the organisation.

### Learning and Development

To support our already highly technically competent staff and contractors, Council provides its employees with various learning and development opportunities, some of which are highlighted below. Our training is focused on compliance, safety, operational and corporate to ensure the continued maintenance and development of skills and knowledge for current positions. Throughout the year, staff also attend ad hoc industry seminars and conferences to remain current in their area of expertise.

#### Leadership Development Program - LEAD

Our LEAD Program continued in this reporting period, with learning objectives aligned to two key organisational priorities; SPARC Values and Corporate Plan 2023-28

In August and September 2023, all Leaders attended Performance Objectives and Development Workshops

to learn the fundamentals of effective Leader and Council participated in the LGMA Ignite Programme Employee performance conversations, and to build which is a tailored leadership development program understanding and capability in the annual performance designed to provide new or aspiring managers, planning process which helps us deliver on our supervisors, or team leaders with the necessary Corporate, Operational and Branch Plans. skills to manage and lead themselves and their team. Through interactive workshops and practical learning, Key learning areas focused on how to write SMART this program provides the tools, insights, and hands-Goals to set performance objectives, the 70:20:10 on experience to take on the responsibility of leading Learning Framework to support development goals, and a team with greater confidence. This year, Council how to genuinely engage and support your employees sponsored Jackson Voges, Regulatory Systems and to be the best they can be. Governance Team Leader, to participate in this program.

#### Learning and Development Training Calendar

In May 2024, a Learning and Development Calendar was introduced to provide quality learning and development opportunities to all employees, to ensure they have the skills and confidence to successfully undertake their roles whilst growing professionally.

The Learning and Development Calendar promotes upcoming training opportunities for all employees to consider and participate in. The Calendar provides learning opportunities for employees to attend onsite and in-person, with the training targeting key learning areas identified through our performance planning

processes, including Contract Management rolled out in June 2024.

#### LGMA Propeller Program

Council participated in the Queensland Local Government Managers Australia (LGMA) Propeller Program. This is a dynamic professional development program offering participants a broad understanding of local government in Queensland - its nuances, challenges, and opportunities. The program offers a tailored blend of knowledge sharing from experienced local government experts and experiential learning, providing intensive interaction amongst participants and host councils. This year, Council sponsored David Vachalek, Environmental Officer, to participate in the sixmonth program.

#### LGMA Ignite Program

#### LGMA Australasian Management Challenge

Council participated in the LGMA Australasian Management Challenge, an innovative development opportunity that is a convergence of ideas, energy, academic rigour, and practical application - the elements of which develop great leadership. This program is the premier forum for current and emerging local government leaders. It is a sophisticated development program designed to deliver personal, team and organisational professional development.

This year, Council's team, called FuturePLEX, worked hard and completed every task at the Australasian

Management Challenge in Brisbane on Wednesday 17 April 2024. FuturePLEX competed against nine other local government teams in simulation-based team building exercises - all while learning, building relationships and having fun. The FuturePLEX team comprised of the following Council staff:

- Haylee Fox, Environmental Health Coordinator
- Grace Jokhan, People and Culture Advisor
- Sophie Blond, Environment Officer (Rivers and Coast)
- Caroline Osborne, Community Engagement Advisor
- James Marshall, Asset Systems Officer
- Kelly de Visser, Noosa Seniors Coordinator

Supporting mentors were:

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- Rachel Oldfield, Branch Libraries Team Leader
- Jaspre Outram, Project Manager

#### LGMA Women in Local Government Conference

In March 2024, 12 Council staff attended the LGMA Women in Local Government Conference in Brisbane as a professional development opportunity. The LGMA Women in Local Government Conference was developed to support women in the local government sector and aims to empower women through the exploration of leadership and discussion of techniques to address common barriers and challenges. Delegates were inspired by keynote presentations from two-time Olympian beach volleyball champion, Kerri Pottharst and one of Australia's leading psychotherapists and experts on relationships and mental health and wellbeing, Jackie Furey.

The program also included engaging presentations on your digital presence, managing difficult relationships, the CEO's panel, critical duo working partnerships, workplace bullying and harassment and unpacking imposter syndrome. Everyone agreed the conference content and networking with other women in local government was a fantastic opportunity.



#### Learning and Development Training

Training	Count
Safety training for Induction, Fire and First Aid*	2,342
Corporate Induction Training	81
Leadership Development	70
Training and Development	113
Conferences and Seminars	31
Note: *Casual and contractor positions included	

#### Learning and Development Training Spend

Training Type	Training Spend (\$)	Budget Percentage (%)
Safety and Compliance	94,388	76.3%
Learning and Development	185,381	82.9%

### Equal Opportunity Employment

Council promotes the values of a diverse workforce and is an equal opportunity employer. Council's employment practices are aligned to Queensland's Anti-Discrimination Act 1991 and relevant federal antidiscrimination laws.

Council recognises the importance of workforce diversity and promotes a working environment where people are treated on their merits at every stage of their employment. At Council, all staff are encouraged to embrace equity and diversity at all levels within the

organisation. Council's Employee Code of Conduct reinforces the standards of behaviours required of employees including non-discriminatory workplace practices. This is supported by regular training opportunities focused on non-discrimination and unconscious bias.

Council will continue to strive to build a workforce and supporting organisational culture that reflects the diversity of the greater community and is free of all forms of discrimination and harassment.

### **Human Resource Management**

#### People and Culture Branch Review

This reporting period, Council commenced a process The People & Culture Branch continued to review key to review and position the People & Culture Branch human resource management policies this year which for the future. As part of this process, McArthur Talent focused on continuous improvement and further Architects partnered with Council to undertake alignment to legislation and reforms. They included: extensive stakeholder briefings and consultations with - Organisational Policy and Procedure: Higher Duties all teams across Council analysing the current and future (endorsed by the CEO on 28 February 2024) state assessments. The purpose of the review was - Organisational Policy: Recruitment and Secondment to identify, through consultation with key stakeholder (endorsed by the CEO on 5 April 2024) groups, what strategies and actions were required to better position the Branch to become a more effective Throughout this reporting period, the People and and enabling strategic partner to Council. The final Culture branch have reviewed, developed and report was presented and delivered to Council in April implemented a number of processes to support its 2024 with the focus in FY2024/25 on the implementation policies. Processes such as online forms for employee of recommendations. changes, position and establishment changes as well as internal processes to optimise efficiency and continuous improvement. A project is underway to review all People and Culture policies in the next financial year.

### Wellbeing

#### THRIVE

Council continues to deliver the THRIVE Wellbeing & Inclusion Program which is focused on strengthening the way in which we support and celebrate our employee's wellbeing by implementing various initiatives, such as providing our staff with online mental health, wellbeing and resilience training.

The THRIVE Program was underpinned by an energetic group of volunteer employees driving a calendar of events focused on embracing diversity, equity and inclusion. Council employees threw their full support behind celebrating events such as International Women's Day, RUOK? Day, NAIDOC Week, Men's Health Week, National Safe Work Month, Queensland Mental Health Week and the 16 Days of Activism against gendered/family violence.

#### Human resource management

This year, the Program launched a monthly initiatives calendar for staff to be able to access various resources, activities and events that assist in maintaining employee's wellbeing. The Program has also extended its offerings by launching Bushcare events to interested employees as an opportunity to meet other like-minded colleagues while giving back to our local environment.

#### Mental Health and Building Resilience

Council continues to offer Mental Health Awareness e-toolkits which provided employees with a set of practical resources to reinforce and assist in the management of mental health conditions in the workplace. Furthermore, Building Resilience training was also provided online to employees to assist with developing resilience and helping to respond effectively to change, challenge and adversity in both personal and professional lives.

### Work Health and Safety

Council has a proactive approach with a strong focus on work health and safety in everyday work. Our procedures and programs outline safety duties, responsibilities, and guidelines for managers, supervisors and all other workers to create and support a positive safety culture.

#### Workplace Health & Safety Management System Plan

On 14 February 2024, the Executive Team and CEO approved Council's updated Work Health and Safety Management System Plan 2024 – 2026. This Plan sets out a strategic framework to support Council's work health and safety management system and to ensure that Council:

- Provides a safe and healthy workplace
- Complies with applicable health and safety legislation, such as the Queensland Work Health and Safety Act 2011
- Meets the requirements of the Local Government
  Workcare "Mutual Risk Obligations" program, and
- Follows the framework set out by the National Audit Tool for Self-Insurers.

The Plan comprises of five key elements as outlined below. The Plan applies for a period of two years and is supported by a Monthly Action Plan.

- Health and Safety Policy
- Planning
- Implementation
- Measurement and evaluation
- Management review

Council regards its work health and safety obligations with the utmost importance and as such, resources will continue to be made available to allow Council to comply with relevant legislation, implement and continually improve its work health and safety management system and maintain a safe and healthy work environment.

#### Workplace Health & Safety Policy

On 16 October 2023, Council's CEO approved the updated Organisational Policy on Workplace Health & Safety. This Policy confirms Council's commitment to continually improving our safety culture and behaviour in order to ensure the provision of a safe working environment for its employees, contractors, volunteers, labour hire employees and visitors to Council premises and worksites.

#### Safety Programs & Incident Reporting

Council continues to position itself as a leader in safety with the implementation of innovative safety initiatives to increase not only the safety culture but also proficiencies within the organisation. Programs include an online Safety Learning Management Program and App-based voice activated risk assessments.

Furthermore, Council utilises a cloud-based safety and compliance software system solution that is intuitive and allows for seamless injury, hazard, and inspection management and reporting.

These programs have produced administrative efficiencies for employees, coupled with a greater understanding by employees of risk management and controls, leading to a safer work environment.

#### Managing Psychosocial Risks in the Workplace

On 1 April 2023, the Queensland Government's Code of Practice for Managing the risks of psychosocial hazards at work came into effect. Council continues to be committed to creating mentally healthy workplaces where people can thrive and achieve their best. Council is managing psychosocial risks at work by:

- Identifying hazards
- Eliminating or minimising risks
- Controlling risks
- Maintaining and reviewing control measures, and
- Consulting with employees throughout the process.

The new Code provides our council with practical guidance on how to prevent harm and keep our Council workplaces safe, healthy, and productive. Council will continue to focus on risk management by implementing various initiatives, programs and awareness opportunities with our workforce to reduce psychosocial hazards at work. During the reporting period, planning and development of psychosocial activities was conducted through workshops with the executive team. In addition to this, People & Culture assessed all P&C policies and instruments to identify compliance and areas for improvement. In June 2024, the Executive Team provided endorsement for a psychosocial survey to inform an organisational risk assessment to be undertaken in FY2024/25.

#### Workplace Injury

This reporting period, Council has experienced low numbers of injuries resulting in workers' compensation claims as outlined in the table. Council's Work Health and Safety Team continue to focus on education, training, prevention, and injury management to continuously improve our claims performance and support our employees.

#### Workers' Compensation Claims up to 30 June 2024

Year	No. of Claims
2014	9
2015	28
2016	30
2017	19
2018	26
2019	17
2020	34
2021	25
2022	25
2023	9
2024	14

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'Imaginate 2024' - Noosa Regional Gallery

noosa.qld.govau

# Inspiring creativity and celebrating art.

Noosa Council Different by nature.



# **Highlights** of the Year

#### Inducting the new Council

Council welcomed a new team of Council in April 2024 with a new Mayor, four returning Councillors and two new councillors. Councillors received the most extensive induction programme ever undertaken by Council over a three-month period. This ensured a strong, well-informed, and cohesive Councillor cohort, ready to tackle the challenges of their four-year term in office.

#### Deployment of licence plate recognition technology for parking regulation

Council has successfully procured, installed and deployed new license plate recognition technology. This cutting-edge solution is integral to our efforts in efficiently managing parking within our Local Government area. Better parking regulation supports businesses who rely on the regular turnover of parking for their customers, and residents and visitors who rely on drivers not overstaying so that everyone gets fair access to our busy precincts.

#### **Financially sustainable Council**

Council's draft 2023/24 financial position, pending completion of Financial Statements and independent audit, has achieved an operating surplus.

#### ICT focus on cybersecurity and system enhancements

The implementation of improved security frameworks, monitoring and policy to mitigate cyber security risks. This was supported by increased investment in technology projects during the year across a range of Council facilities and services, including property & rating systems, waste, corporate reporting, network hardware servers and switches, CCTV, asset and fleet management.

#### **Disaster Reconstruction Program**

Considerable progress has been made on repair and reconstruction of 31 landslides and 15 stormwater culverts and drains impacted by the 2022 rainfall event. Following a lengthy and complex design process, substantial progress has been made on the Black Mountain landslide site in order to stabilise the road and repair convenient access to Cooroy for impacted residents. Other completed sites including stormwater Coles Creek Road, Upper Pinbarren Creek Road, Schriebers Rd, Weyba Esplanade and Golden Gully Road.

#### **Reprofiling of the Noosa doggy beach - SEMP**

Following initial attempts for a lower "key" dredging program, the project was reprofiled in late 2023 to achieve the full extent of works outlined by Councils Shoreline Erosion Management Plan, and achieve a natural shoreline protection system for the Noosa River estuary and Noosa Sound. This was achieved through redirection of the Noosa River channel and dredging nourishment works to achieve a wide beach, that will be maintained through an ongoing nourishment program.

#### **Construction of the new dedicated Disaster Management Centre**

A dedicated Local Disaster Co-ordination Centre has been established at Noosa Council's Noosaville Depot, tapping into Disaster Reconstruction Funding. The centre was created through cost effective re-use of relocated former school buildings and now provides a dedicated co-ordination room and triage facility during disasters, but also can be used continuously throughout the year for disaster preparedness meetings and training.

#### Waste Strategy

Council endorsed Noosa Waste Plan 2023-28 following with extensive input from the community and provides a blueprint to achieve a significant reduction in materials being sent to landfill. The highest source of Council's emissions (63%) is the landfill owned and operated by Noosa Council that receives and manages the Noosa community's residential and commercial waste. The Waste Plan provides a valuable road map to achieve waste diversion target of 61% by 2025.

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In August 2023 Council was proud to deliver the \$1.95M Pavilion facility which will support a number of sports clubs currently based at the complex including Tewantin Noosa Cricket Club, Noosa District Netball Association, and Noosa Beach Classic Car Club, with the opportunity to welcome new sports such as pickleball to the site. This project was proudly funded by the Australian Government, the Queensland Government, Noosa Council and the Australian Cricket Infrastructure Fund. The pavilion will support the current and future demands of the host of clubs who call the complex home, plus address the shortage of toilet facilities.

#### Hinterland customer service trial - Cooroy Library

**Opening of the Olive Donaldson Pavilion** 

Council's customer service team has branched out into the hinterland with the launch of a new satellite help desk at Cooroy Library. The hinterland trial builds on efforts to make Council and its services more convenient to the community in ways that are relevant to individual needs. Customer service staff based at the library can help with general Council enquiries, provide advice about Council's services and facilities as well as receive requests and forms.

#### Kabi Kabi engagement

Over the last year, Council has been strengthening its historically strong relationship with Noosa's Traditional Custodians, the Kabi Kabi Peoples. Council held over 28 formal engagements with the Native Title Holders and Directors of the Kabi Kabi Peoples Aboriginal Corporation - the authorised body representing Kabi Kabi Peoples on Native Title and cultural heritage matters. These engagements included workshops and walk on country events to inform our key strategies and plans, as well as site inductions and cultural heritage assessments to inform our infrastructure projects. The depth and breadth of engagements held last year has set a strong foundation for Council's long-term partnership with Kabi Kabi which both improves outcomes and aspirations for Kabi Kabi in the region, as well as enriches culture and liveability in Noosa.



#### Pomona Place Plan (initiation first pilot)

The Pomona Place pilot is a new approach to planning, engaging and improving the liveability of Pomona in partnership with community to ensure it remains a unique and thriving community into the future. A key component of the pilot is to also learn and test new approaches to place based planning that can be applied to other towns and villages across the Shire. The first round of community consultation was undertaken in August and October in 2023 with over 500 people participating to understand local values, aspirations and ideas about the future to input into the Plan. From this a suite of actions were developed based around key themes that the community were asked to prioritise in the second round of engagement which ran from May through to June 2024 with 300 people participating.

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# Awards and Recognition

This financial year, Council has been successful in achieving industry sector awards for its projects. Council is proud to deliver first class innovations to our organisation and community.

IPWEA Queensland Excellence Awards The Queensland Institute of Public Works Engineering Australasia Excellence Awards recognise public and private organisations and individuals who have demonstrated best practice and innovation in public works infrastructure across Queensland.

#### **Beckmans Road Intersection Upgrade**

The Queensland Institute of Public Works Engineering Australasia (IPWEA) Excellence Awards awarded the Beckmans Road Intersection Upgrade best project in the Road Safety and Infrastructure category. The CEO advised that:

"This Project was the largest infrastructure project designed in-house by Council".

"The Project was testament to Council's commitment to providing sustainable and safe infrastructure solutions for the local community".

This \$9.81 million Queensland Government-funded project was designed and built by Council to enhance

traffic flow and road safety while also providing improved facilities for cyclists and pedestrians.

The project demonstrated Council's commitment to technical excellence and innovative approaches in infrastructure delivery. The integration of a hybrid project management model, the use of foamed bitumen stabilised base material, and the creative problem-solving demonstrated in the design process all contributed to the project's success and set a benchmark for future projects within the region.

#### Noosa Biosphere Trail 5 Upgrade

Council's Noosa Biosphere Trail 5 Upgrade project took out the award for the best project between \$1 million and \$2 million category in the IPWEA Excellence Awards. This project was funded through the Australian and Queensland Governments' Local Economic Recovery.

Project Manager, Aiden Flannery, said the Cooroora Trail upgrade improved the 10km Cooroora Trail between Pomona and Cooran. "After being devastated by natural disasters, the project restored the trail, while also enhancing the accessibility, safety and sustainability," Mr Flannery said.

Upgrade works included trail realignments, selective widening, resurfacing, drainage and new wayfinding and interpretive signage.

"Recycled asphalt was also applied to a small section of the trail susceptible to flooding to improve durability and reduce maintenance requirements," Mr Flannery said.

#### Australasian Reporting Awards

The Australasian Reporting Awards (ARA) promote and advance public reporting as an integral element of efficient governance, management, and administration across the public, private and NFP sectors within the Australasian region.

This reporting period, Council was awarded for its efforts a prestigious Silver medal in the local government industry sector for its 2022/23 Annual Report publication recognising our commitment to ensuring our reporting is industry leading.

#### Local Government Mutual Scheme (LGMS) Risk Excellence Recognition

The Local Government Mutual Scheme (LGMS) Risk Excellence awards recognise outstanding risk management activities or initiatives that are undertaken by councils throughout the year.

For this reporting period, Council was nominated for consideration by the LGMS Board for its innovative approach to Waste management operations via its strategic and operational management system and proactive risk and opportunity management processes within the business unit.

Although the LGMS Board ultimately selected another council for the award, our efforts were formally recognised and acknowledged coupled with our continued investment in improving risk management systems and practices.



# Year in Review

This section of the Annual Report considers Council's progress and performance in achieving the goals set out in its Corporate Plan.

next five years.

Council's progress towards achieving its long-term goals and priorities is set out on the following pages. In conjunction, Council's Operational Plan 2023-24 details the significant initiatives that Council undertook during the period as we progress closer towards the achievement of key focus areas set out in the Corporate Plan.

Throughout the year, the CEO provided Council with quarterly reports outlining progress of the Operational Plan and details of Key Performance Indicators. The CEO also provided a separate report at the end of the financial year to Council on the progress towards achieving the Corporate Plan outcomes. Both the quarterly and annual reports to Council are available to the public via Council's website.

For this reporting period, Council reported achievements, progress and key performance indicator outcomes aligned to Council's Corporate Plan 2023 - 2028.

On 27 April 2023, Council adopted the Noosa Council Corporate Plan 2023 - 2028. This new Corporate Plan resets our vision for the Shire, our strategic direction for Council and our priorities over the

# Performance Summary

Over the last year, we have been impacted by several factors in our operating environment which provide both opportunities and challenges. Despite this we have continued to deliver quality services to the community and successfully delivered or progressed a large number of initiatives.

These factors include:

- The Local Government Elections conducted on 16 March 2024 and the deferment of some decisions until the commencement of the new Council which has affected the progress of some major initiatives.
- A 'hot' construction sector with high growth (approx. 9% in 2023) and characterized by labour shortages, material supply constraints and high construction costs.
- Cost increases across a range of infrastructure and 98
  - services as measured by the Council Cost Index (CCI). In 2023-24 the CCI was 4.4% on top of a 6.9% increase in the previous year.
  - Council's success in securing substantial grant funding of \$14.7M (Operating and Capital Grants) as well as \$127M (QRA Disaster Recovery from 2022 flood event) which expanded the capital program and increased pressure on project management services.
  - Community expectations with an increased focus on community consultation and engagement.
  - Recruitment challenges with it taking longer to recruit key positions.
  - High employee turnover and a competitive labour market.
  - An ambitious Corporate Plan in addition to the implementation of various key strategies and plans.
  - Organisational change with amendments to the organisational structure and transitional leadership arrangements.
  - Competing priorities and resourcing constraints which have impacted the delivery of some initiatives and increased pressure on service areas.

In response to these factors, we have carefully monitored project planning, reviewed the timelines of some initiatives and worked to develop our capabilities with a focus on our people, financial sustainability, our business processes and systems, and our community.

#### How are we tracking?

Council's Operational Plan 2023-24 contains 154 initiatives/projects aligned to the Themes of our Corporate Plan 2023-28. An initiative may relate to broader and long-term efforts aimed at achieving a specific goal or vision (in this case the initiative may be staged greater than a year) or a specific project with defined objectives and deliverables.

Overall, most initiatives are either 'complete' at 42% or 'on track' at 27% with 19% experiencing a 'minor disruption' and 13% a 'major disruption'.

Status of Initiatives by Corporate Theme							
Status	Environment	Liveability	Prosperity	Future	Excellence	Total	
Or Complete	20	18	10	6	10	64	
On Track	7	9	8	11	6	41	
O Minor Disruptions	3	7	2	6	11	29	
() Major Disruptions	2	7	1	5	5	20	
Total	32	41	21	28	32	154	

64 initiatives are Completed (42%)

④ 41 initiatives are On Track (27%) Of the 41 initiatives On Track, 35 were not completed, continue to progress, and were relisted in the new FY24/25 Operational Plan while six (6) were absorbed into ongoing service delivery past 30 June 2024.

- Reasons include the scope of the initiative with delivery staged across more than one year, not planned to commence until later in the year or the timeline for the initiative was rescheduled/extended.
- 29 initiatives have Minor Disruptions (19%) Of the 29 initiatives commenced, 24 experienced a 'minor disruption' and were not completed as planned, 25 were relisted in the new FY24/25 Operational Plan, two (2) were absorbed into ongoing service delivery past 30 June 2024, and two (2) are to be added to the FY24/25 Operational Plan for future reporting.
  - Reasons include the initiative was impacted by an unplanned event which affected the timeline, was staged across more than one year,

had dependencies that impacted progress, resourcing constraints including vacancies in key positions, the need for higher levels of community consultation than was planned for (e.g., the Noosa River Management Plan, Noosa Planning Scheme amendments), competing priorities and changes in Council's direction.

(!) 20 initiatives have Major Disruptions (13%)

- Of the 20 initiatives experiencing a 'major disruption', 11 have commenced and were completed as planned, nine (9) were not commenced, 19 were relisted in the new FY24/25 Operational Plan, and one (1) is to be newly added to the FY24/25 Operational Plan for future reporting.
- Reasons include the initiative was impacted by the scope of the initiative with delivery staged beyond one year, an unforeseen matter which seriously impacted the timeline, insufficient resources were available to progress the initiative as planned, environmental factors, technical difficulties, dependencies that impacted progress, competing priorities and changes in Council's direction.

# Theme 1 Environment

#### Highlights

- Over the past 12 months more than 650 lodged development applications have been assessed and 599 decided applications align with the strategic intent of the Noosa Plan.
- Over 4,000 new images and documents have been added to the Heritage Noosa portal.
- Wrap up of the Yurol Ringtail Forests Conservation Project with the presentation of a report to the June council meeting.
- Expansion of the Community Bushland Care Program.

#### **Complete Intiatives**

	Complete initiatives					
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments		
1.1.1	Deliver a Modern Water Quality Monitoring Program for the Noosa and Mary River Sub- catchments including prepare the Mary River sub-catchment report card, complete annual reporting to identify sub catchment water quality grades, support and monitor outcomes of the Keep it in Kin Kin project in conjunction with Noosa & District Landcare.	Environmental Services	30/06/2024	Water monitoring for Noosa River completed. Collaborative trial in place Q3-Q4 FY25 with SCC for Mary River sub-catchment reporting.		
1.1.3	Enhanced management of bio basins in formal asset management systems incl. asset management and renewal.	Asset Manager & Environmental Services	30/06/2024	Maintenance undertaken on prioritised bio-basins.		
1.2.1	Continue to deliver the Noosa Bushland Reserve Strategic Fire Management Plan 2021 and deliver planned burns and mechanical fuel reduction where conditions allow.	Environmental Services	30/06/2024	Program successfully delivered.		

## Complete Intiatives

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
1.2.2	Continue to deliver a Community Bushcare Program for the active volunteers across the bushland care groups and improve reporting and monitoring of bushland care activities including review of the Community Bushland Care Guideline.	Environmental Services	30/06/2024	Program successfully delivered and expanded with an additional two groups joining the program. Current program has 21 groups with over 250 active volunteers that contributed over \$200K in-kind labour hours. Professional support from Council is currently 2.0FTE with additional contractor support to ensure all groups have engagement from Council on all projects. Council support includes co-development of annual work plans.
1.2.3	Continuation and expansion of the Private Conservation Partnerships Program which supports private landholders to achieve improved conservation including updating all agreements to align with the newly endorsed Private Land Conservation Partnerships Guideline.	Environmental Services	30/06/2024	Program successfully delivered. Expansion of the program included 23 new Land for Wildlife properties and 1 new Voluntary Conservation Agreement. Council is also in the process of formalising one (1) new Nature Refuge.
1.2.4	Continue to deliver the Environmental Grants Program to support community projects and programs.	Environmental Services	30/06/2024	Grants program successfully delivered with 2 environmental grants totalling \$113,292.50 and 4 Climate Change and Resilience Grants totalling \$50,000. Prior to the application window, Council conducted a community grants information session that included information on both streams of environmental grants.
1.2.5	Provide ongoing support to the Noosa Biosphere Reserve Foundation and help advance collaborative opportunities with Council and the wider community.	Environmental Services	30/06/2024	Support for NBRF continues from Council with expanded networking and collaboration with Council projects. Strategic Plan for NBRF successfully undertaken.
1.3.3	Implement the Noosa Heads Main Beach Shoreline Erosion Management Plan (SEMP).	Infrastructure Planning Design & Delivery	30/06/2024	Dredging and renourishment works for the SEMP project were completed June 2024. Some additional channel formation is also completed, and an asset renewal program will be required to maintain the shoreline following works completion.

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Con	Complete Intiatives					
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments		
1.3.4	Finalise the Eastern Beaches Foreshore Management Plan.	Environmental Services	30/06/2024	Plan is complete and endorsed by Council.		
1.4.1	Complete Stage 4 of Local Heritage Register Review including preparing for recommended planning scheme amendments.	Heritage Coordinator	30/06/2024	Findings and research from project completed and consolidated in preparation for final stage of project to provide recommendations to Strategic Planning team to progress as planning scheme amendments.		
1.4.2	Prepare Conservation Management Plans for at least two Council-controlled, heritage properties.	Heritage Coordinator	30/06/2024	Conservation Management Plans for three sites (Cooroy Cemetery, Tewantin Cemetery and Pomona Cemetery).		
1.4.3	Document the iconic story of surfing in Noosa to capture this unique aspect of Noosa's heritage and lifestyle.	Heritage Coordinator	30/06/2024	Images and oral histories gathered through the project added to Heritage Noosa. Continuing to document this story and make available via Heritage Noosa will be ongoing as part of heritage activities.		
1.4.4	Complete Stage 4 of Heritage Noosa with a focus on making donated materials publicly accessible.	Heritage Coordinator	30/06/2024	Approximately 4,000 additional images, oral histories, and documents added to the site.		
1.5.1	Support the transition arrangements for the Yurol Ringtail State Forest land for conservation to expand the area protected for conservation in Noosa Shire.	Environmental Services	30/06/2024	Final report submitted. Awaiting gazettal.		
1.5.3	Continue the management, maintenance, and monitoring of bushland reserve areas.	Environmental Services	30/06/2024	Successfully delivered for FY24 and ongoing for FY25. Included operational management of the highest priority Bushland Reserves to improve ecosystem function. All vehicle and access trails remained open for community use.		
1.7.2	Manage flying fox impacts on the community in accordance with the Noosa Council Statement of Management Intent (SoMI) and through community education.	Environmental Services	30/06/2024	Program successfully delivered through regular scheduled monitoring of permanent roosts. Increases in population at Waratah Reserve and Wallace Park were managed in accordance with the SoMI through community engagement, increased monitoring and impact assessments for adjacent properties.		

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
1.7.3	Continue providing flora and fauna records to WildNet and updating internal mapping/ databases to include current data.	Environmental Services	30/06/2024	Continued as part of standard functions.
1.7.4	Complete Fine Scale Regional Ecosystem Mapping across the Noosa Shire in collaboration with the Queensland Herbarium to improve the accuracy of local and state vegetation mapping datasets.	Environmental Services	30/06/2024	Regional Ecosystem information has been submitted to Herbarium, but due to resourcing the Herbarium will not be able to assess the data for 6-12months. The Noosa Council aspect of this project is now complete.
1.8.3	Continue to implement best practice Development Assessment services that deliver the strategic outcomes of the Noosa Plan 2020.	Development Assessment	30/06/2024	Continue to utilise relevant experts where required - ensuring cost effective supply of these services. Continuing to review the processes undertaken within the Development Assessment team, making changes where required.
1.8.5	Develop employee competencies through targeted training to increase environmental awareness in operational works in roads and vegetation management.	Civil Operations & Assets	30/06/2024	The environmental operational works matrix has been updated and is being incorporated into the Maintenance Plan.

On Track Initiatives					
OP Ref	Initiative	Service / Manager Responsible	Status	Comments	
1.1.2	Monitor, investigate and make progress towards ongoing restoration efforts of aquatic habitats such as wetlands, seagrass, and oyster reefs, and improve riparian vegetation and foreshore management.	Environmental Services		Education material complete for seagrass project. Prioritisation tool for riparian projects identified. Continued support to NICA for ongoing monitoring of the Oyster Reef project - next status report due EOFY. This program will effectively become the implementation of the Noosa River Catchment Management Plan. We were anticipating that it would move through the July Council meeting as planned. However, as there is a potential delay it has been difficult to plan for. There is a budget item for NRCMP projects that will include the above initiatives. Note-ongoing and part of BAU	

On 7	Frack Initiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
1.2.7	Continue the delivery of the Shire wide biosecurity program for pest animal and plant species including review and update of the Biosecurity Plan as required	Environmental Services	0	Note-previously experienced a minor disruption, now on track for delivery in FY25. Note-the review of the Biosecurity Plan is relisted in the new FY24/25 Operational Plan
1.3.1	Identify high-risk erosion prone areas of the CHAP and scope a forward works plan.	Infrastructure Planning Design & Delivery	0	Works progressing with investigations into the Eastern Beaches coastal creeks budgeted within 23/24 and continuing into 24/25, informing future works requirements. Note-relisted in the new FY24/25 Operational Plan
1.3.2	Develop the Noosaville Infrastructure Foreshore Management Plan.	Infrastructure Planning Design & Delivery	0	The community has been engaged on the 80% masterplan document during Q4 of FY23/24, and Council are working through a variety of feedback with the expectation of an additional community engagement round being required before progressing to 100%. Note-relisted in the new FY24/25 Operational Plan
1.7.1	Initiate implementation of the Noosa Threatened Fauna Roadmap including develop 2 action plans per year for priority threatened species identified in the Noosa Threatened Fauna Roadmap.	Environmental Services	0	Commenced Sea Turtle Conservation Plan and Koala Conservation Plan for delivery Q2 FY25. Completed baseline abundance and distribution for the Great Glider, Mary River Cod and Mary River Turtle (upcoming Conservation Plans for FY25). Note-relisted in the new FY24/25 Operational Plan
1.8.2	Complete the review of the Noosa Design Principles and promote and increase awareness with key stakeholders.	Strategy & Sustainability	0	Graphics being prepared to support final draft document for publishing. Note-relisted in the new FY24/25 Operational Plan
1.8.4	Ensure all Council capital, civil and maintenance works are planned, delivered, and maintained in accordance with the Noosa Design Principles, legislative requirements and best environmental practice including minimise impacts on environmental values and incorporate fauna/flora sensitive designs into project planning and delivery where practical.	Infrastructure Services / Environmental Services / Procurement / Strategy / Regulatory		Maintenance conducted as per Civil Operational Maintenance Plan. Design works are assessed against Noosa Design Principles and certified to comply with technical standards. Construction works are implemented to meet design intent and in terms of approved quality and environmental standards. Monitoring for compliance is undertaken internally and externally by experienced officers and professionals. This scope continues as part of business-as-usual operations for the Infrastructure Department. Note-relisted in the new FY24/25 Operational Plan

Disr	upted Initiatives	
OP Ref	Initiative	Service Respor
1.2.6	Continue to convene Environment and Sustainability Roundtables to provide a mechanism for local community groups, government stakeholders and experts to have input into the development of council projects, program, and	Environ Service

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
1.2.6	Continue to convene Environment and Sustainability Roundtables to provide a mechanism for local community groups, government stakeholders and experts to have input into the development of council projects, program, and policy.	Environmental Services	¢	Awaiting the confirmation of a new Council to endorse the framework for the project. Note-ongoing and part of BAU as part of our ongoing stakeholder relationship management
1.3.5	Implement the Encroachments Policy and Operational Procedure including the development of a community awareness and education plan.	Environmental Services	Q	Program mostly set up with minor delay due to staff turnover. Note-relisted in the new FY24/25 Operational Plan
1.5.2	Review and update the Conservation Land Plan.	Environmental Services	Q	Work commenced - to be delivered Q3 FY25. Note-relisted in the new FY24/25 Operational Plan
1.6	Finalise and initiate implementation of the Noosa River Catchment Management Plan.	Environmental Services	()	Project deferred pending Council decision. Note-relisted in the new FY24/25 Operational Plan
1.81	Continue to update and maintain the Noosa Plan 2020 through various amendments to incorporate and respond to new, revised, or updated Council strategies, policies and requirements.	Strategy & Sustainability	(	Public consultation undertaken for Noosa Plan 2020 Amendment 2. Next step is to respond to submissions and report back to Council for endorsement prior to submission for State Government Ministerial sign off. Note-relisted in the new FY24/25 Operational Plan

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# **Theme 2** Liveability

#### Highlights

- Review of property tenure underway with proposed completion in FY24/25. Review of the public swimming pool program was endorsed by the Executive Leadership Team on 17 July 2024.
- Completed Round 21 of Community Grants program which awarded \$131,932.18 in grant funds to community organisations for projects, equipment, infrastructure, and events.
- The new Tea Tree room at Noosa Seniors has been completed which has extended programming options for clients and provided a space for hire.
- The long-awaited amenities upgrade at Noosaville Library has been completed providing modern, inclusive facilities.

Con	Complete Intiatives				
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments	
2.1.2	Continue to implement the Short Stay Letting Local Law to manage the impacts of short-term letting including increased resources towards compliance.	Development Assessment	30/06/2024	On-going implementation of the short stay local law, the team resources are now at capacity with the appointment of a coordinator and additional assessment and compliance officer. Initial stages of the operational review are also underway.	
2.1.3	Support local not-for-profit organisations to undertake projects targeted at improving access to accommodation, shelter, and housing options for vulnerable people.	Community Connection	30/06/2024		

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
2.3.1	Deliver range of arts and cultural programs which meet the aims and objectives of the Cultural Plan.	Arts & Culture	30/06/2024	Arts and Cultural projects have been presented throughout the year through Noosa Regional Gallery, Library Services, The J and Cultural Development services. The Cultural Plan 2019-2023 has been completed with over 92% of actions complete or underway. A report has been prepared for Council.
2.3.2	Commence review of Council's approach to arts and culture in open public spaces.	Arts & Culture	30/06/2024	The Draft Public Art Policy has been completed and internal feedback completed. The Policy is currently being refined for presentation and adoption.
2.3.3	Deliver Floating Land 23.	Arts & Culture	30/07/2023	37 days (24 June to 30 July), 33 artists, 21 projects (12 site-responsive artworks + 5 community projects + 4 exhibitions), 15 workshops and public programs, 161,189 public encounters with artworks, 92-page Biennale Catalogue.
2.3.4	Promote the outcomes of the RADF funded projects.	Arts & Culture	30/06/2024	The RADF Program has been successfully administered throughout the year with a diverse range of arts and cultural projects funded. Ongoing funding for 2024- 2026 has been confirmed by Arts Queensland. A review of the funding round scheduling and format has been completed with changes implemented in the 24/25 year.
2.4.4	Scope upgrade of Noosa Heads Bus interchange as an iconic arrival point to Noosa Heads.	Transport and Traffic Planning - Infrastructure Planning	30/06/2024	The options analysis phase has been completed and closed out with consultant and TMR representatives (funding body). Development of the Movement and Open Space Master Plan for Noosa Heads will be subject to budget inclusion in future years, post the Northern Sunshine Coast Public Transport Strategy.
2.4.6	Continue to support the planning and delivery of the maintenance programs for the Noosa Trails network (also relates to 2.2.2)	Environmental Services / Environmental Planning (Land)	30/06/2024	Maintenance program successfully completed. Planning support delivered for significant trail 5 upgrade and ongoing planning for trail extension to Boreen Point.

Con	plete Intiatives			
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
2.5.1	Deliver services and activities across Council facilities which meet the contemporary interests and needs of residents including increasing use by existing non or low-user groups.	Arts & Culture / Community Connections / Sports & Active Lifestyles	30/06/2024	The J, Noosa Regional Gallery and branch libraries have maintained or increased their visitation throughout the reporting period.
2.5.3	Complete the feasibility study of the potential Re Gen Physical and Wellbeing Hub.	Sports & Active Lifestyles	30/06/2024	Feasibility report has been completed, but further progression on next steps of this proposed project is on hold whilst priority NLC Needs Assessment project is undertaken, as it will inform any future decisions on this project.
2.5.5	Complete the non-powered water sports feasibility project.	Sports & Active Lifestyles	01/09/2023	Creation of high-level concept plan for NPWS precinct completed that will contribute to the future foreshore infrastructure Master Plan, along with the formation of a precinct network.
2.5.6	Complete construction and commence operation of McKinnon Drive facility.	Sports & Active Lifestyles	01/09/2023	Completed 1/9/23 with the opening and activation of the hiring of the Olive Donaldson Pavilion to house a multitude of sports activities at the site, with general community hire also available.
2.6.2	Implement a 12-month program of volunteer workshops to increase capacity and sustainability of community organisations and activities.	Community Connection	30/06/2024	A wide variety of free and low-cost workshops offered to our community from mental health first aid courses through to strategic planning workshops.
2.6.4	Support community led programs, events and activities through advice, funding and partnering.	Arts & Culture / Community Connection / Sports & Active Lifestyles	30/06/2024	Cultural Development Services and Communications Connections, through the RADF Program and Community Grants Program, have supported numerous initiatives and projects throughout the year. Cultural and Community Development Officers have provided support to the community, arts and cultural sector through the Grow Your Arts initiative and a 12-month calendar of volunteer initiatives.

# **Complete Intiatives**

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
2.8.1	Deliver range of programs and activities which enhance health, wellbeing and safety of the Noosa community.	Arts & Culture / Community Connection / Sports & Active Lifestyles / Local Laws & Env Health	30/06/2024	Through Cultural Development and gallery programs, Council has presented and supported a range of programs for the arts and cultural sector. During the year library services and facilities have provided access and education to our community from pre-primary to seniors. Community Connections have also successfully delivered the Living Well program along with several age care workshops at Noosa Seniors.
2.8.2	Deliver the Living Well Noosa program.	Community Connection Manager	30/06/2024	Successfully delivered the Living Well program across a broad range of demographics.
2.8.4	Prepare Noosa Community Support for transition to new funding model and quality standards to ensure ongoing viability.	Community Connection Manager	30/06/2024	Noosa Seniors is constantly looking at ways to be viable in the future. The Tea Tree room upgrade has been a success with several workshops hosted bringing in more seniors to the centre.
2.8.5	Review the public swimming pools monitoring program which includes privately owned, publicly accessible pools in resorts etc.	Local Laws & Environmental Health Manager	30/06/2024	A review of the program has been undertaken together with the legislative instruments which support it. Since amendments were made to the Local Law to enable the program, several state-wide developments in the management of recreational water have occurred and the program has not been progressed into an operational program. Recommendations of how to proceed were tabled at the Executive Team meeting on 24 July 2024.

On T	Frack Initiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
2.1.1	Continue to implement key actions of the Noosa Housing Strategy including continuing to work with the Housing Stakeholder Reference Group on implementation and community education; Develop a Housing Monitoring program; Implement a Community Education program; Partner with State Housing Department to advance the planning and development of affordable housing in conjunction with social housing in central Tewantin; Continue site investigation at Lake Macdonald Drive, Cooroy for housing outcomes; and, continue to advocate for a Legislative pathway for social and affordable housing through planning instruments (inclusionary zoning).	Strategy and Sustainability		Housing Stakeholder meeting to inform on proposed planning scheme amendment related to affordable housing outcomes undertaken; Housing ID engaged for monitoring; continued engagement with state on development of sites in Tewantin and across Noosa; Council endorsement of 62 Lake Macdonald Drive to progress the remediation and subdivision of the site and sale of lot 1 to a community housing provider; proposed planning scheme amendments on housing affordability outcomes publicly notified for 6 weeks. Note-relisted in the new FY24/25 Operational Plan
2.2.1	Develop a Noosa Botanic Gardens Master Plan.	Civil Operations & Asset Management	0	Work on the Noosa Botanic Gardens Master Plan has progressed and will be finalised in the 2024/25 financial year. Note-relisted in the new FY24/25 Operational Plan
2.2.2	Complete the Noosa Biosphere Trails Implementation Plan and Operational Maintenance Plan.	Infrastructure Planning Design & Delivery		Minor delays have resulted in not all pathways identified for renewal being completed in 23/24. Limited availability of competent contractors has resulted in lesser experienced contractors requiring substantial guidance, supervision, and additional time to complete works. Remaining pathways will be completed in 24/25. Note-relisted in the new FY24/25 Operational Plan
2.2.3	ShapeDeliver the pathway renewal program across Council.	ShapeInfrastructure Planning Design and Delivery	٥	Minor delays have resulted in not all pathways identified for renewal being completed in 23/24. Limited availability of competent contractors has resulted in lesser experienced contractors requiring substantial guidance, supervision, and additional time to complete works. Remaining pathways will be completed in 24/25. Note-relisted in the new FY24/25 Operational Plan

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OP Ref	Initiative	Service / Manager Responsible	Status	Comments
2.4.7	Continuation of the Go Noosa program including free weekend bus program.	Project Manager Transport	0	The Go Noosa program (including free weekend bus program) is ongoing. Note-relisted in the new FY24/25 Operational Plan
2.5.2	Continue implementation of Master Plans for Cooroy and Noosa District Sports Complexes.	Sports & Active Lifestyles		Implementation across both sites is ongoing with projects listed in the 10-year Capital Works pipeline. Cooroy Gymnastics clubhouse expansion is in funding stages, as is field lighting in the FY24/25 Capital Works Program. Note-relisted in the new FY24/25 Operational Plan
2.5.7	Scope Community Halls DDA compliance and asset management condition assessments to ensure quality, accessible and fit for purpose community facilities.	Buildings and Facilities Coordinator / Property		DDA access and amenities assessment has been completed on the following locations, Pomona Community House, Pomona Memorial School of Arts, Kin Kin Memorial School of Arts and Cooran Memorial School of Arts. Three halls remain to be completed and will be scheduled in FY24/25. Note-relisted in the new FY24/25 Operational Plan
2.7.2	Complete needs assessment and forward plans for Noosa Leisure Centre and Noosa Aquatic Centre.	Sports & Active Lifestyles	0	NLC Needs assessment project is nearing completion, and NAC Needs Assessment and Master Plan process is well underway with consultant. Note-relisted in the new FY24/25 Operational Plan
2.8.3	Facilitate improved access to mental health services for young people.	Community Connection		Advocacy, partnerships, and funding opportunities being applied for. Living Well is now catering for our youth. Successful delivery of our first ever youth festival in Pomona. Note - incorporated in Living Well Noosa program which is relisted in the FY24/25 Operational Plan
Disr	upted Initiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
2.4.1	Scope the review of the Noosa Transport Strategy including higher emphasis on movement	Transport & Traffic Coordinator	()	A review of the existing Transport Strategy is underway in the form

of a Transport Delivery Plan and a

Note-relisted in the new FY24/25

in FY24/25.

**Operational Plan** 

Sustainable Transport Coordinator has been appointed for commencement

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OP Ref	Initiative	Service / Manager Responsible			
2.4.1	Scope the review of the Noosa Transport Strategy including higher emphasis on movement and connectivity.	Transport & Traffic Coordinator			

OP	Initiative	Service / Manager	Status	Comments
Ref		Responsible		
2.4.2	Scope the Noosa Parking Management Plan.	Transport & Traffic Coordinator	(!)	An ITQ has been to market for the preparation of a Parking Management Plan which will be assessed in FY24/25 year and a Sustainable Transport Coordinator has been appointed for commencement in FY24/25. Note-relisted in the new FY24/25 Operational Plan
2.4.3	Commence a Northern Sunshine Coast Public Transport Strategy including investigations of Cooroy and Noosa Shire Business Centres Transits Hubs.	Transport and Traffic Planning -Infrastructure Planning	¢	TMR have awarded a consultancy contract to undertake the development of the Northern Sunshine Coast Public Transport Strategy and appointed the Project Steering Committee. The finalisation of the terms of reference is ongoing. Note-relisted in the new FY24/25 Operational Plan
2.4.5	Accelerate delivery of the Cycling and Walking Implementation Plan.	Transport and Traffic Planning -Infrastructure Planning	¢	A detailed application to the SEQ Liveability Fund has been submitted for the Peregian Beach Coastal Cycle Street & Pathway Stage 1 and Wayfinding Signage and Minor Pathways with announcement of outcomes expected in FY24/25. Delivery of pathways within the C&W Program continue to be scheduled in the 10-year capital Works Program according to priority and available funding. Note-relisted in the new FY24/25 Operational Plan
2.4.8	Undertake Noosa Woods Jetty investigations.	Infrastructure Planning Design and Delivery	(!)	This project is on hold until a project manager can be assigned and commencement of the sustainable Transport and Traffic Coordinator. Note-relisted in the new FY24/25 Operational Plan
2.5.4	Complete new Noosa Libraries Business Plan.	Libraries Coordinator	(!)	The new Noosa Library Business Plan is currently under development. Disruptions due to other pressing priorities. Note-relisted in the new FY24/25 Operational Plan

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
2.5.8	Deliver an Accessible Adult Change Facility under the Changing Place program on the Noosaville Foreshore.	Infrastructure Planning Design and Delivery	(!)	A new initiative to fund the planning and design of an accessible adult changing facility is scheduled for commencement in FY24/25, with delivery over the two following years. Note-relisted in the new FY24/25 Operational Plan
2.5.9	Commence a review of community purpose land and the Infrastructure Tenure Policy.	Property	Q	A Council Workshop took place on 8 July 2024. The Policy is expected to be finalised in Q4 of 2024 Note-relisted in the new FY24/25 Operational Plan
2.6.1	Review the Community Grants program and policy.	Community Connection	¢	Grants review will align with the Community Purpose Land and Infrastructure Tenure Policy. Community Tenure Policy was workshopped with councillors in May. The outcome of the Community Grants Program and Policy could vary depending on the feedback received during the review of the Tenure Policy. Note-relisted in the new FY24/25 Operational Plan
2.6.3	Undertake the preparatory phase for proposed new Community Strategy.	Community Connection	(!)	Resourcing was not available to undertake this work. Proposal made to the FY24/25 Budget. Note-undertaking the preparatory phase for a proposed new community strategy is relisted in the new FY24/25 Operational Plan
2.7.1	Progress Asset Management Planning for Council's community services buildings and community infrastructure.	Community Services Director	¢	Audit of existing community services asset management components complete. Identified need for better quality, relevant condition assessments which can reliably inform asset management for individual facilities. The condition assessments are underway. Note-relisted in the new FY24/25 Operational Plan

Disr	upted Initiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
2.7.3	Complete the Noosa Cemeteries Plan.	Transport Project	¢	Data has been finalised and presented to councillors in August 2024 Note-considered to be part of the initiative to develop the Noosa Parking Management Plan which is an initiative in the new FY24/25 Operational Plan.
2.7.4	Undertake the Noosa Heads precinct traffic management technology trial.	Transport Project	¢	Data has been finalised and presented to councillors in August 2024. Note-considered to be part of the initiative to develop the Noosa Parking Management Plan which is an initiative in the new FY24/25 Operational Plan.
2.7.5	Investigate a new revenue system which ensures visitors contribute to the provision and maintenance of transport facilities and services they utilise.	Transport Project	(!)	An ITQ has been to the market for the preparation of a Parking Management Plan which will be assessed in FY24/25 and will include investigation into a new revenue system. Note-relisted in the new FY24/25 Operational Plan

### **Community Connection Highlights**

#### Active and healthy

Council's Living Well Noosa initiative offers free and low-cost health and well-being activities to community members who face barriers to exercise, whether due to affordability, accessibility, or availability. By strategically placing classes in locations and at times that meet community needs, the initiative provides equitable access to positive health and well-being outcomes.

When community members register for Living Well Noosa, they complete a pre-registration questionnaire that collects basic health data. These participants are then contacted after 6 to 12 months to complete the same questionnaire again. This longitudinal study tracks changes in their health and well-being behaviours, using participants' dates of birth and email addresses to accurately record individual health and well-being status changes.

The data collected from these questionnaires is used to calculate an overall percentage change for the total cohort of Living Well Noosa participants. The results below have shown that many participants have experienced positive outcomes in their physical, mental, and social well-being.

- 12% increase in individuals who engage in moderate activity 2-3 times a week
- 18% increase in individuals who engage in strength activities
- 113% improvement in social connection
- 111% improvement in mental health ratings in the excellent and very good categories
- 17% improvement in mental health ratings in the poor and fair categories
- 110% improvement in those who rated their health as 4 or below
- 16% improvement in the number of individuals achieving the

#### Cohesive and resilient communities

- 24 events held with 40+ partnering groups ranging from Gran Accidental Counsellor, Trauma training and more
- Over 313 emails and phone calls from the community reques
- 108 meetings / visits to Community Associations to provide a Domestic and Family Violence, Youth and Community Development
- Five (5) Community Centre and combined community hall me audit for 'Places of Refuge' (56 participants in total)
- 86 residents @ Peregian Beach and Cooroy Library Outreach

#### Accessible, diverse, and affordable communities

- 81 referrals for community issues such as homelessness, hou violence locally
- Six (6) Northern Network meetings with 40 attendees per me
- 39 meetings, forums, workshops, networks attended on hom
- 26 meetings, forums, workshops, networks attended on affor

#### Our community partners

- 65 agencies currently attending members of the Northern Network
- Nine (9) new external partners relationships cemented within Living Well and Youth projects

#### Noosa seniors

- Service completion for 1,726 clients across the Shire
- 66, 256 hours delivered
- 45, 072 appointments completed

#### Cemeteries

- 165 applications received for various requests
- 23 Pomona cemetery applications received
- 23 Cooroy cemetery applications received
- 96 Tewantin applications received
- 45 burials
- 44 cremations
- 348 customer requests and enquiries

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ern Network within Living Well and Youth projects

# Theme 3 Prosperity

#### Highlights

- Small Business Friendly Program Charter aimed at enhancing the operating environment for small businesses endorsed by Council, the Qld. Small Business Commissioner and the Minister for Employment and Small Business.
- Partnered with Sunshine Coast Council to support the FWD Climate Tech Forum at the J.
- Finalised the Employment Land Review.
- Stage 2 of the Peregian Digital Hub has been completed and is now fully operational.

#### Complete Intiatives

	nplete intlatives			
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
3.1.3	Implement Priority economic development and business support initiatives including Economic Development Grants program; Business support programs incl. Boost; Business Support Panel; and continue to collaborate with the Business Round Table.	Economic Development	30/06/2024	8 x ECDEV Grants supported during FY an increase of 62% on previous year.
3.1.4	Complete Shire wide Employment Land Review.	Strategy & Sustainability	30/06/2024	Final report received 10/01/2024. Structure planning being undertaken on Urban Footprint extension at Cooroy for employment lands.
3.2.1	Scope a Noosa Future Skills Plan to identify current and future skill needs for priority Noosa businesses.	Economic Development	30/06/2024	Scope finalised, due to internal team restructure, project was later in commencement but on track for final delivery in FY24/25.
3.3	Scope the preparation of a Food and Agribusiness Industry Development Plan.	Economic Development / Strategy & Sustainability	30/06/2024	Scope finalised and Draft Plan completed and under final review.

#### Complete Intiatives

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
3.5.1	Complete the next stage of the Peregian Digital Hub and continue to invest in the ongoing development of Noosa's position as a technology and innovation hub incl. Work with Industry Partner to generate and secure Business/Industry Leads, Develop a joint Innovation Precinct investment prospectus.	Peregian Digital Hub / Economic Development / Strategy & Sustainability	30/06/2024	Stage 2 of the Peregian Digital Hub has been completed and is now fully operational. The new facilities have contributed to a major growth in memberships and revenue. Industry development work is ongoing, to build Noosa's profile as an attractive location for building tech start-ups and working in the digital sector.
3.6.1	Complete stage 3 of the Regional Art Gallery Feasibility Project including Business Plan.	Arts & Culture	30/06/2024	Pre-Feasibility study 2 has been completed and tabled. Knight Frank Australia has been engaged to complete the Business Plan, on track to be completed by November 2024.
3.6.2	Support the professional development of local arts workers to increase their ability to participate in the creative economy.	Arts & Culture	30/06/2024	Completed Cultural Development Programs (Grow Your Arts, RADF), Gallery exhibition and public programs and professional development programs through the Digital Hub.
3.7.1	Finalise the development of the new Waste Management Strategy.	Waste & Resource Recovery	26/10/2023	Completed document is called "From Waste to Resource: Waste Plan 2023-2028", endorsed by Council in October 2023.
3.7.6	Investigate further options to increase waste diversion from landfill.	Waste & Resource Recovery	30/06/2024	Reverse Vending Machine (RVM) trial is now complete, as well as the purchase of RVM for the Eumundi Road Landfill.
3.8	Finalise the Industry and Employment Activation Plan (IAEP) incl. work with state and federal governments to plan and implement priority initiatives and seek further grant funding to enable successful project progression.	Economic Development	30/06/2024	Industry and Employment Land Activation Plan and grant acquittal completed.

On 7	Frack I nitiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
3.1.1	Develop and Implement Noosa Economic Development Smart Biosphere Strategy (NEDS) Action Plan and identify and advance priority projects aligned to NEDS to be implemented (also relates to 4.7.5).	Economic Development	0	Priority projects at varying stages of advancement and ongoing. Future Skills Learning Hub Business Case ITQ has gone to market. Council Events Strategy ITQ has gone to market. Note-relisted in the new FY24/25 Operational Plan
3.1.2	Finalise Green Economy Industry Development Plan.	Economic Development	0	Final draft completed and under final review by the Director and approval prior to presentation to Council for approval. Note-the review of the Biosecurity Plan is relisted in the new FY24/25 Operational Plan
3.2.1	Scope a Noosa Future Skills Plan to identify current and future skill needs for priority Noosa businesses.	Economic Development	0	Due to internal team restructure, project was later in commencement but on track for delivery in FY24/25. Note-relisted in the new FY24/25 Operational Plan
3.2.2	Work with key stakeholders to identify effective pathways to future skills for Noosa students and active learners and establish education business partnerships.	Economic Development	0	Due to internal team restructure, project was later in commencement but on track for delivery in FY 24/25. Note-relisted in the new FY24/25 Operational Plan
3.3	Scope the preparation of a Food and Agribusiness Industry Development Plan.	Economic Development / Strategy & Sustainability	0	Draft Plan completed and under final review. Note-relisted in the new FY24/25 Operational Plan
3.7.2	Implement best practice waste management practices and continuous improvement across all waste functions and assets.	Waste & Resource Recovery	0	Implementation of best practice waste management practices are ongoing as part of business as usual in the Waste department. Note-relisted in the new FY24/25 Operational Plan
3.7.3	Continue to pursue interventions to reduce contamination in household waste recycling bins.	Waste & Resource Recovery	0	Pursuit of interventions to reduce contamination in household waste recycling bins is ongoing as part of business as usual in the Waste department. Note-relisted in the new FY24/25 Operational Plan
3.7.4	Undertake feasibility studies and development plans for new waste infrastructure projects including anaerobic digestion, composting, biochar and solar and utilisation of landfill gas.	Waste & Resource Recovery	0	Compost facility feasibility study is now complete - A review of funding and procurement options are progressing. Solar feasibility/ROI study also complete, with further investigations required. Note-relisted in the new FY24/25 Operational Plan

On 1	rack I nitiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
3.7.5	Develop Noosa Landfill and Resource Recovery Facility Master Plan.	Waste & Resource Recovery		Stage 1 of the Noosa Landfill and Resource Recovery Facility Master Plan is complete and going to Council for endorsement in the first quarter of FY24/25 Note-relisted in the new FY24/25 Operational Plan
3.7.7	Review and agree KPIs with Waste's main contractor for continuous improvement to the contract.	Waste & Resource Recovery		Review is still in progress with intent to formalise via a deed of variation in the new financial year. Note-relisted in the new FY24/25 Operational Plan

#### **Disrupted Initiatives** OP Ref Service / Manage Responsible Initiative 3.1.5 Advance the Sustainable Procurement Procurement Policy and establish practices for Council's procurement of services and products. 3.4 Scope and prepare a pre-Economic feasibility for a Food and Agri Development Manager / Strateg Business HUB. & Sustainability 3.5.2 Complete amendments to Noosa Strategy & Plan to support and enable the Sustainability Innovation precinct at the Shire Business Centre to develop.

ger	Status	Comments
	$\bigcirc$	Sustainable Procurement has been included in Council's Procurement Policy endorsed by Council on 28 June 2024. Workshops to be held with Council to further develop the operational application of the policy, in Q1/Q2 24/25. Note-relisted in the new FY24/25 Operational Plan
зду	(	Initially this action was being led by Strategic Planning, however because of insufficient capacity it was transferred to ECDEV. The initiative was included in the Industry and Employment Activation Plan which is delayed because of a dispute with the consultant (through NC Procurement). Initiative to be scoped in FY24/25. Note-relisted in the new FY24/25 Operational Plan
	Q	Public notification complete and considering submissions. Note-relisted in the new FY24/25 Operational Plan

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# Theme 4 Future

Com	plete Intiatives			
OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
4.8.2	ShapeAdvance Phase 2 of the Urban Greening Strategic Action Plan, including further investigations into heat risk reduction.	ShapeStrategy and Sustainability/ Infrastructure Director	30/06/2024	Significant progress has been made in Phase 2 over FY24, including completion of four analyses/reports, however, full implementation of Phase 2 (including Urban Greening Master Plan) is subject to future grant funding and additional staff resources.

#### Highlights

- Significant Deep Dive Analysis of Community Feedback overlayed on Destination Management Action Plan.
- First destination in Australia to achieve Silver Destination Eco-Accreditation.
- Second stage of consultation undertaken for the Pomona Place pilot project.
- Success in obtaining funding grants for the delivery of flood resilience projects.

#### **Complete Intiatives**

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
4.4.2	Contribute to the review of the SEQ Regional Plan, including the provision of data and Council submission into the public consultation process.	Strategy & Environment Director / Strategy & Sustainability	30/06/2024	Submission and input to SEQRP review complete.
4.6.1	Develop a staged Plan for the Brisbane Olympics and Paralympics 2032.	CEO / Community Services Director	30/06/2024	Draft staged Plan developed.
4.6.2	Develop and maintain relationships with key Brisbane 2032 stakeholders.	CEO / Community Services Director	30/06/2024	Involvement with key local and state stakeholders ongoing at both officer and leadership levels.
4.7.4	Scope the development of a Food and Agribusiness Industry Development Plan which supports landholders on regenerative agriculture methods and sustainable food production.	Economic Development	30/06/2024	Completed Plan informs ongoing partnership and collaboration with Food and Agribusiness Network (FAN).
4.7.5	Finalise the Green Economy Industry Development Plan and initiate implementation (also relates to 3.1.1).	Economic Development	30/06/2024	Completed Plan informs ongoing activities including the Brownee Sustainability Pilot with 20 x Green Businesses.

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
4.2.2	Initiate implementation of the Destination Management Plan (DMP) Action Plan in collaboration with priority internal and external stakeholders (also relates to 4.2.1).	Economic Development	0	Collaboration on DMP Action Plan (including Deep Dive overlay) is ongoing. Note-relisted in the new FY24/25 Operational Plan
4.2.3	Undertake a review of the Tourism Noosa Partnership Agreement to align with DMP outcomes.	Economic Development Manager	0	Formal discussions with TN commenced in July 2024 and remain conditional on completion of DMP. Note-the review of the Biosecurity Plan is relisted in the new FY24/25 Operational Plan
4.5.1	Initiate the Place Pilot Program in Pomona in collaboration with the community.	Strategy & Enviro Director / Strategy & Sustainability	0	Second phase of community consultation and community organisations workshop on prioritisation of proposed actions completed June 2024. Note-relisted in the new FY24/25 Operational Plan
4.5.2	Commence implementation of the Place Action and Implementation Plan.	Strategy & Sustainability	0	Second phase of community consultation and community organisations workshop on prioritisation of proposed actions completed June 2024. Draft Place Plan being prepared. Note-relisted in the new FY24/25 Operational Plan

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
4.5.3	Finalise the review of the Noosa Design Principles and engage with key stakeholders to increase awareness and application of these principles (also relates to 1.8.2 & 4.7.6).	Strategy & Sustainability	0	Graphics being prepared to support final draft document for publishing. Note-relisted in the new FY24/25 Operational Plan under the Environment Theme 1.8.1
4.7.1	In conjunction with key stakeholders initiate development of a community education and engagement plan to assist the Noosa Community reduce its emissions.	Strategy & Sustainability		Working with Zen Inc on community emissions reduction projects including supporting the EV Expo and "electrify everything" program. Supported Noosa Environment Hub to deliver the Youth Climate Summit. Community education and education program will be developed late 2024. Note-ongoing and part of BAU
4.7.2	Advocate to the Federal Government and State Governments for funding to support our business community to support emissions reductions.	Project Officer Carbon Reduction / Economic Development	0	Information provided to businesses on emissions reduction funding and support opportunities via newsletters and industry events. Note-ongoing and part of BAU
4.8.1	Advance the Sunshine Coast and Noosa Regional Climate Action Roadmap by delivering the Regional Cascading Risks and Critical Infrastructure Failure Project with Sunshine Coast Council.	Strategy & Sustainability Manager	0	On track in Phase 4 of the two-year project. Note-relisted in the new FY24/25 Operational Plan
4.8.6	Deliver Disaster Preparedness, Resilience and Recovery activities to support Council and the broader community.	Disaster Management Project Officer		Training opportunities continue to be provided by disaster management coordination software providers Guardian on a regular basis with the latest training in September 2024. Training exercises for both the LDCC and LDMG were conducted in July 2024 in the new LDCC Building providing opportunities for learnings in line with Qld Disaster Management Arrangements. Cybersecurity upgrades to Guardian software have been completed. Note-relisted in the new FY24/25 Operational Plan

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
4.8.7	Implement the Disaster Recovery Plan for the 2022 Floods & Rain Event.	Community Development Coordinator		Assisted in community outreach to residents affected by landslides. This involves an early intervention approach using strength-based methods to ensure people are heard and their well-being is prioritised through supportive mechanisms. An ongoing support worker is allocated for continuous check-ins plus a number of community activities held in the last quarter - Thrive Youth Festival - 250 attendees; All abilities event - 75 participants and 25 exhibitors; destress through breath mediation; mindfulness walks; Kin Kin neighbours day BBQ - 150 attended; Qi Gong and Art Therapy - aiming to improve mental health. Currently seeking an extension of the position and funding for an additional 6 months. Note-relisted in the new FY24/25 Operational Plan
4.8.8	Continue to deliver the Disaster Recovery Funded Projects including Black Mountain Landslides, Black Pinch Landslides and other funded projects.	Infrastructure Planning Design & Delivery	0	Disaster Recovery Funded project delivery continues into FY24/25 with several projects already completed. Note-relisted in the new FY24/25 Operational Plan

Disr	Disrupted Initiatives					
OP Ref	Initiative	Service / Manager Responsible	Status	Comments		
4.1	Initiate the development of a Reconciliation Action Plan including develop and complete the Reflect phase.	Strategy & Environment Director / Community Services Director	(!	This project has not formally commenced however regular engagement is occurring with Kabi Kabi including the development of an Engagement Protocol and workshops on major initiatives including Pomona Place, Noosa Regional Gallery, and Noosa Foreshore Masterplan. Note-initiative to continue to engage with our traditional owners is relisted in the new FY24/25 Operational Plan		

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
4.2.1	Progress the development of the Destination Management Plan to incorporate community engagement feedback on the draft plan for Council endorsement.	Economic Development	¢	Deep Dive Analysis completed. Community Engagement Phase 2 scheduled for August/September 2024. Note-relisted in the new FY24/25 Operational Plan
4.3	Develop initiatives/concept to facilitate youth engagement in CE and decision making with the goal of increasing youth representation.	Comms & Community Engagement	(	Ongoing discussions occurring with Executive Team as it is challenging to get agreement on how best to facilitate this. Initial discussions planned with Principal School Network to ascertain whether this is a possible initial first step. Note-relisted in the new FY24/25 Operational Plan
4.4.1	Initiate preparation of an Advocacy Plan that addresses top 10 Shire wide issues and infrastructure needs.	Strategy & Environment Director	(	This was not delivered last year due to competing priorities however a list of key advocacy issues was prepared for the Mayor for the Comseq Ministerial delegation. Note-relisted in the new FY24/25 Operational Plan
4.7.3	Deliver the community battery for Noosaville and identify further strategic locations across Noosa LGA for Community Batteries, microgrid opportunities, EV charging in readiness for future grant funding.	Economic Development / Project Officer Carbon Reduction	¢	A minor disruption to the community battery progress, awaiting outcomes of advocacy around Energex tariff structure to ensure the viability of the project. Note-ongoing and part of BAU
4.7.6	Finalise the Noosa Design Principles update to embed climate resilience, nature positive and low carbon considerations into the principles (also relates to 1.8.2 & 4.5.3).	Strategy & Sustainability	¢	Graphics being prepared to support final draft document for publishing. Note-relisted in the new FY24/25 Operational Plan under the Environment Theme 1.8.1
4.7.7	Develop the Emissions Offset strategy/plan for council emissions.	Project Officer Carbon Reduction	(!)	On track for preparation late 2024. Note-relisted in the new FY24/25 Operational Plan

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### **Disrupted Initiatives** OP Ref Service / Manag Initiative Responsible 4.8.3 Launch the Climate Wise Disaster Communities Program in Management Pro partnership with Disaster Officer Management. 4.8.4 Continue implementation of the Strategy and Coastal Hazards Adaptation Sustainability Plan, including planning for Living Foreshores Noosa, Coastal Wetland Restoration Project. 4.8.5 Advance flood resilience projects Strategy and including updating the Noosa Sustainability River Flood Study, Six Mile Creek Flood Study and Noosa Flood Management Operational Plan. 4.9 Commence development Corporate Servic of a program for long term Director implementation of contemporary revenue diversification and a strategic investment approach that identifies innovative and alternate revenue streams for council.

			Our Performan
ager	Status	Comments	Our Pe
roject	(!)	Delivery of the Climate Wise Communities website has experienced technical challenges. Staff continue with the contractor to resolve these issues with launch expected later in 2024. Noosa's Local Resilience Action Plan (LRAP) continues to be developed in consultation with QRA with delivery by the end of 2024. Finalisation of this plan will inform future funding opportunities. Note-considered part of the initiative 'to deliver disaster preparedness, resilience and recovery activities to support Council and the broader community'. Relisted in the new FY24/25 Operational Plan	
	¢	Living Foreshores Noosaville (linked to Noosaville Foreshore Infrastructure Master Plan) has minor timeline disruptions due to community consultation Round 2. Living Foreshores Hilton Esplanade has minor timeline disruptions due to significant increase in consultancy market rates that are being worked through with QCoast. Coastal Wetland Restoration Project Phase 1 (Blue Carbon) complete with final report received in June 2024. Note-relisted in the new FY24/25 Operational Plan	125
	¢	Flood Management Operational Plan in final draft. Noosa River Flood Study and Six Mile Creek Flood Study updates are on track with ITQ now closed and tender evaluation and award to be completed within Q1. Estimated completion June 2025. Note-relisted in the new FY24/25 Operational Plan	port 23/24
ices	Q	Initial pipeline of work being developed as part of the Long-Term Financial Plan. Note-relisted in the new FY24/25 Operational Plan	Noosa Council Annual Report 23/24

# Theme 5 Excellence

#### Highlights

- Customer Service desk trial has commenced at Cooroy Library providing a face-to-face customer service option for hinterland residents.
- Pilot Customer Experience training program commenced.
- Strategic Land Review project underway to inform optimal decision making on Council landholding.
- Induction of new Council.

Complete Intiative

- Organisational commitment to improve IT technical and cyber security.
- Delivery of Capital Works Projects with highlights including, Noosa Heads, Dog Beach Sand Nourishment Works; Noosa Heads, Garth Prowd Bridge – Renewal; Sunshine Beach, Belmore Tce - Pathway Renewal; Noosaville – Noosaville Library – Public Amenities Upgrade.
- Community engagement on the Noosaville Foreshore Infrastructure Master Plan with significant and diverse reviews received from the community.

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
5.2.2	Review the long-term financial plan with enhance linkage on key future strategies including the Corporate Plan, the new Capability Plan, Asset Management Plans and other key Council strategies and master plans.	Corporate Services Director	30/06/2024	New Financial Plan adopted with 2024/25 Budget as part of Phase 1. Future phases of work during 2024/25 will update the Financial Plan to incorporate Revenue Diversification Plan and AMPs.
5.2.4	Review sustainability and reporting practices which are appropriate to council and in accordance with statutory requirements.	Corporate Services Director	30/06/2024	New Sustainability Indicators reviewed and implemented as part of the 2024/25 budget.
5.3.2	Implement license plate recognition in Local Laws parking management.	Local Laws & Environmental Health	30/06/2024	Procurement of the vehicle, LPR technology, systems, and communications plan complete. LPR systems implemented 20 April 2024. Final configuration being completed. Project has been subject to slight delays due to ICT integration and PR challenges. Scheduled to 'Go Live" on 22 July 2024.

#### Complete Intiatives

OP Ref	Initiative	Service / Manager Responsible	Date Delivered	Comments
5.3.3	Implement Noosa Libraries app to allow library members to virtually manage their library account, loans, and bookings.	Libraries Coordinator	30/11/2023	Over 1,000 registered users and over 100,000 app interactions since launching the app in November 2023.
5.4.3	Provide programs that support the wellbeing of employees.	People & Culture	30/06/2024	This is now operational through the WHS team and the THRIVE Working Group.
5.4.4	Review the Workplace Health and Safety Policy and develop a new Workplace Health and Safety Management System Plan.	People & Culture	16/10/2023	Completed 16 October 2023.
5.5.1	Implement the Opportunity Risk Management Policy and Framework with a focus on Council's strategic risks and working with the organisation to identify and mitigate against risks and strengthen risk management.	Governance Manager / Executive Officer Internal Audit & Corporate Performance	30/06/2024	The Enterprise Risk & Opportunity Management Framework (EROMF) was implemented in August 2023. Two Risk & Opportunity workshops to train staff in the use of the EROMI were held in September 2023 and May 2024. EROMF support provider to operational teams for 19 projects and to all major projects of the 2024/25 capital works program.
5.5.5	Plan for the local government elections in March 2024 and the induction of the new Council.	Executive Officer Coordination & Support	30/06/2024	Successful completion of Elections 2024 and full induction program wa undertaken for the new incoming Mayor and elected members including full briefings from each directorate, training by LGMA and Office of the Independent Assessor QRA and State Government departments.
5.6	Implement the new Community Engagement Policy and Framework and increase the capabilities of engagement ambassadors throughout the organisation through training and collaboration to ensure better outcomes when conducting CE on projects and initiatives to build organisational and to deliver best practice community engagement.	Communication & Community Engagement	30/06/2024	Framework adopted and operational Training conducted in May 2024 with 20 engagement ambassadors across the organisation. Further progress of this initiative to occur in next 12 months.
5.9.2	Deliver library services and activities beyond library branches and into community settings.	Libraries Coordinator	30/06/2024	Approximately 1,000 people have had the opportunity to engage with the various library literacy and learning programs provided within community settings this past year.

On T	Frack Initiatives			
OP Ref	Initiative	Service / Manager Responsible	Status	Comments
5.1.1	Develop and commence implementation of a Customer Experience Program.	Community Services Director	0	Draft Customer Experience Program developed. Implementation dependant on resourcing availability. Note-relisted in the new FY24/25 Operational Plan
5.1.2	Investigate options for expanding Council Customer Service operations beyond Tewantin administration building.	Community Services Director	0	Trial Customer Service desk at Cooroy Library underway - due for review in Nov 2024. Note-relisted in the new FY24/25 Operational Plan
5.4.5	Prepare for and commence the negotiation process to negotiate Council's new certified Agreement.	People & Culture	0	Preparations undertaken including representatives on the Bargaining Team and identification of workplace issues. Negotiations commenced in September 2024. Note-relisted in the new FY24/25 Operational Plan
5.5.2	Implement actions to increase the effectiveness of the Audit and Risk Committee and the internal audit function.	Executive Officer Internal Audit & Corporate Performance	0	Progress to action recommendations from the review of the effectiveness of the Audit and Risk Committee and internal audit model underway with the involvement of the Audit and Risk Committee. Note-relisted in the new FY24/25 Operational Plan
5.4.2	Develop a workforce planning model and process and partner with managers to undertake workforce planning.	People & Culture Manager	0	Workforce planning intiatives and opportunities continue to be identified and implemented, with an organisational model scheduled for design. Note-relisted in the new FY24/25 Operational Plan
5.5.3	Review and adopt a new Council Privacy Policy for our staff and community to strengthen our governance framework.	Governance Manager		Policy drafted and endorsed by Executive Team. New privacy reforms (Information Privacy and Other Legislation Amendment Bill 2023) have been considered and incorporated in the draft policy. Note-relisted in the new FY24/25 Operational Plan

OP Ref	Initiative	Service / Manager Responsible	Status	Comments
5.1.3	Assess the community's satisfaction with Council services and Liveability score.	Community Services Director / CEO	(!)	Delayed to FY24/25 pending resource availability. Note-relisted in the new FY24/25 Operational Plan
5.2.1	Identify efficiencies in Council Utilities including water, sewerage, electricity, gas, to ensure cost effective and efficient services in line with sustainability principles.	Corporate Services Director	¢	Utilities Analyst engaged and commencing 2-year analysis, review, and implementation program. Note-relisted in the new FY24/25 Operational Plan
5.2.3	Develop Council's Performance Measurement Framework.	Executive Officer Internal Audit & Corporate Performance	¢	The development of the Framework is progressing. A review of service profiles including the identification of efficiency and effectiveness measures was undertaken with the Service Catalogue included in the FY24/25 Budget adoption process. Corporate Plan performance measures/data being refined in preparation for reporting to Council. Note-relisted in the new FY24/25 Operational Plan
5.2.5	Finalise the Contract Management Framework and develop an implementation plan.	Procurement	Q	Contract Management Framework & suite of documents has been finalised. Implementation Plan to be finalised in Q124/25. Note-relisted in the new FY24/25 Operational Plan
5.3.1	Develop a new ICT and Digital Strategy to provide the foundation for technology requirements and digital transformation over the next 5 years.	Corporate Services Director	Q	New ICT Management leading development of new ICT and Digital Strategy. Baseline assessment complete. Note-relisted in the new FY24/25 Operational Plan
5.4.1	Develop an appropriate capability framework/plan (finance, systems and people) that supports the Corporate Plan objectives.	People & Culture Manager	Q	Delayed due to recruitment of People & Culture Manager. This action will progress in FY24/25. Note-relisted in the new FY24/25 Operational Plan
5.5.4	Seek endorsement of a future technology solution for the automation of corporate performance reporting, risk management and governance- related processes for Council and commence implementation of the preferred system/s.	Governance Manager / Executive Officer Internal Audit & Corporate Performance	Q	Implementation of technology system is delayed. The corporate performance reporting component is the current priority for ICT and the Executive Officer Internal Audit & Corporate Performance. Note-relisted in the new FY24/25 Operational Plan

Disrupted Initiatives					
OP Ref	Initiative	Service / Manager Responsible	Status	Comments	
5.9.1	Deliver the budgeted Capital Works program across Shire to budget, time and quality expectations.	Infrastructure Planning, Design & Delivery Manager	¢	Delivery of the capital works program is challenging due to resourcing and market pressures. Briefings have ocurred with Councillors and the Executive to ensure they are across the status of the program. Note-relisted in the new FY24/25 Operational Plan	

### Infrastructure Project Highlights

Each year Council identifies several infrastructure projects that are critical to delivering on our Corporate Plan and strategic vision for the Shire and community. For this financial year, several key projects were completed as outlined below.

#### **Capital Works Projects**

Project Name	Brief description	Project budget		
Noosa Heads, Dog Beach Sand Nourishment Works	This project saw the reinstatement of the Noosa Heads Dog Beach, addressing ongoing erosion by reducing the current flows adjacent to the site, removing the boat traffic from the adjacent channel and renourishing the beach face.	\$2.8m		
Noosaville Noosa Waters Lock & Weir Renewal	The Noosa Waters Lock and Weir was reaching the end of its design life and several critical elements needed repair or replacement. This included refurbishment of the navigation lock, weir structure, timber jetty, lock pontoon and salinity exchange jetties. The renewal of the navigational lock included new lock gates, actuators, gearboxes and walkways.	\$2.1m		
Tewantin Sundial Park BMX Track Upgrade	Installation of a new asphalt BMX pump track, attracting BMX riders, skateboarders, and cyclists, offering an exciting recreational opportunity for the community.	\$200,000		
Black Mountain Lawnville Road Bridge Renewal	Replacement of aging bridge infrastructure that carries approximately 1000 vehicles per day, provide a safer and smoother trip for hinterland residents and visitors both in vehicles and on bicycles.	\$2m		
Shire Wide - Drone Program	The introduction of an on-going drone program for Noosa Council, to undertake activities such as inspections, surveillance, geospatial mapping, methane monitoring, RTK-based LiDAR and volumetric surveys and image/ video capture.	\$70,000		

#### **Capital Works Projects**

Project Name	Brief description	Project budget
Noosa Heads Garth Prowd Bridge Renewal	The Garth Prowd bridge remediation work includes design and construction of the bridge, upgrading of bridge guardrail approaches and departures, and renewal scope including strengthening works, decking replacement, and protective coatings which increases the life of the asset to 2067.	\$9.9m
Noosaville - Renewal Rock Armour Around Noosa River	A new renewal program commenced in FY23/24 to replenish the rock armour around the Noosa River. This rock armouring addresses ongoing shoreline erosion and protects critical links in our major tourism spots across Gympie Terrace, Claud Batten Drive.	\$300,000
Noosa Leisure Centre Bathroom & CCTV Upgrade	As part of an upgrade of the Noosaville Leisure Centre, the facility had 37 internal CCTV cameras installed within the facility and a redesign and upgrade of the amenities including a modern PWD amenity.	\$950,000
	The Noosa Leisure Centre is a significant council asset that accommodates a large array of users and events each year, and doubles as the shire's main evacuation centre in times of natural disaster. It is the shires premier indoor sports facility and is viewed as critical piece of community infrastructure that supports a multitude of uses across the year.	
Federal - Memorial Hall - Structural Rectification Works	Undertaking of structural rectifications to the heritage listed Memorial Hall in Pomona. Works included the replacing the existing parallel cord truss with new steel beams and installing additional steel beams for increased structural integrity.	\$65,000
Cooroy - Lake MacDonald Drive - Wedding Chapel Renewal	Reinstatement of the wedding arbour within the Cooroy Botanical gardens, an upgrade of the paved walkway approach to the structure.	\$85,000
Noosa Hinterland Trail 7 Upgrade (Ongoing)	Upgrades are being undertaken on Trail 7 (Yurol Trail) by improving the alignment, safety, and accessibility from Lake Macdonald to Pomona.	\$400,000
	The scope includes creek crossing upgrades, realignment of the trail from Yurol Forest Drive Road to Pomona, relocation of a safer road crossing, new signage consistent with trail standards, minor trail repairs, sediment control, and road stabilization on some" boggy" trail sections.	
Shire Wide – 2023/24 Bus Stop Upgrades	Since de-amalgamation, Noosa Council has been working to upgrade bus stops across the Shire to ensure DDA compliance and accessibility for visitors and residents. At the end of FY23/24, Council had successfully upgraded 136 stops, and will deliver the final year of upgrades in 2024/25.	\$225,000
Shire Reseal & Rehabilitation Renewal Program Annual	An annual program to reseal and rehabilitate local roads within the sealed road network for Noosa Shire.	\$5.3m
Noosa Heads Arkana Dr Med Strip Stabilisation LRCI Phase3	Reconstruction and upgrade of an existing timber retaining wall to a 130m long rock retaining wall located in the median strip of Arkana Drive to improve slope stability.	\$450,000

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### **Capital Works Projects**

Project Name	Brief description	Project budget
NDSC Stage 1 McKinnon Drive Community Sports Complex	The Noosa District Sports Complex received an upgrade including four change rooms, a kitchen, six unisex toilets, storage space, first aid and umpire rooms, large multi-purpose area and pickleball courts. These facilities will support several sports clubs currently based at the complex including Tewantin Noosa Cricket Club, Noosa District Netball Association, and Noosa Beach Classic Car Club, with the opportunity to welcome new sports such as pickleball to the site.	\$1.95m

Disaster Recovery Works Projects			
Project Name	Brief description	Project budget (REPA)	
Black Mountain, Black Mountain Rd landslip remediation	Three small landslips resulted from the 2022 major storm event at various locations on this road. They were stabilised by excavating benches, repairing drains, adding rock. The road surface was then repaired.	\$1.6m	
	Note: this is not the large landslide. Works are still in progress.		
Black Mountain, Cooroy Belli Creek Rd landslip remediation	This road sustained damage at three locations in the 2022 major storm event. This road reconstruction project used bored piles and soil anchors to stabilise the area. The road surface was rebuilt, and guardrail added.	\$3.6m	
Cooran, Shreibers Road and Coles Creek Road waterway crossing remediation	These roads sustained damage at 4 locations in the 2022 major storm event. The reconstruction replaced the old culverts and pipes and repaired road surface.	\$2.7m	
Cooroy, Cooroy Belli Creek Rd landslip remediation	This road sustained damage at three locations in the 2022 major storm event. This road reconstruction project used bored piles and blocks to create a stable embankment allowing the road surface to be repaired.	\$2.0m	
Cootharaba, Cootharaba Road landslide remediation	This road sustained damage at three locations in the 2022 major storm event. This road reconstruction project used bored piles and soil anchors to stabilise the area. The road surface was repaired.	\$3.3m	
Cootharaba, Simpsons Road landslide remediation	This road sustained damage at three locations in the 2022 major storm event. This road reconstruction project used bored piles to stabilise the slope. The road surface was repaired.	\$0.9m	
Kin Kin, Gully Gully Road, waterway crossing remediation	This road sustained damage at three locations in the 2022 major storm event. This reconstruction project replaced the old culverts or pipes and road surface at three sites on this road.	\$1.3m	

#### Disaster Recovery Works Projects

Project Name	Brief description	Project budget (REPA)
Kin Kin, Upper Pinbarren Creek Rd waterway crossing remediation	This road sustained damage at three locations in the 2022 major storm event. This reconstruction project replaced the old culverts and road surface at two sites on this road.	\$1.4m
Noosa Heads, Weyba Esplanade landslip remediation	This site sustained damage in the 2022 major storm event. This road reconstruction project used bored piles and blocks to create a stable embankment allowing the road surface to be repaired.	\$0.5m
Pomona, Bakers Rd landslip remediation	This site sustained damage in the 2022 major storm event. This road reconstruction project saw the upslope embankment through excavation and rock placement. Additional drainage was included.	\$0.4m
Ridgewood, Old Ceylon Road landslip remediation	This site sustained damage in the 2022 major storm event. This road reconstruction project used bored piles and concrete wall to create a stable embankment allowing for additional drainage to be constructed and the road surface to be repaired.	\$1.0m
Happy Jack Creek Road, Ridgewood landslip remediation	This site sustained damage in the 2022 major storm event. This road sustained damage at three locations in the 2022 major storm event. This road reconstruction project had excavated slopes and block retaining wall constructed along with drainage structures to create a stable embankment allowing the road surface to be repaired.	\$1.4m

Our Performanc



**Olive Donaldson Pavillion** 

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Noosa Council Annual Report 23/24

# **Key Performance** Indicators



Commentary: 1 injury is under investigation and with 3 LTI's during this quarter. The measure 'duration' has been calculated using a formula of No. of workdays lost / No. of lost time injuries. Duration is therefore the average days lost per lost time injury.

#### Measure: Council % of Local Government Workcare (LGW) contribution Purpose: Safety of the workplace



Commentary: 2.62%. A 0.26% increase in the LGW contribution was due to our membership of group D councils in the scheme, and other members having larger than expected claim amounts increasing the group premium.

#### Measure: Staff turnover as a % of all positions temporary and permanent, (full time, part-time and casual). Purpose: To track staff turnover over time and identify trends



Commentary: At the fortnight ending 07/07/2024 the turnover rate for permanent positions in the preceding 12 months was an average of 12.7%. (This represents 46 resignations).

#### **Our Customers**

#### Measure: Number of requests received x month

Purpose: Level of customer demand & whether service levels appropriate



Commentary: The month of April recorded the 3rd highest number of requests lodged with Council while June recorded the lowest. Local Laws, Parks and Waste remain the top 3 business units receiving requests.

#### Measure: % of requests completed within target date x month Purpose: Indicator of whether service levels are satisfactory



Commentary: The percentage of requests being completed on time has increased this quarter.

#### Measure: Average seconds of "wait" time in phone queue

Purpose: Purpose: Service timeliness / capacity to respond



Commentary: Average wait time remained under 60 seconds for the 2023/24 FY.

Measure: Total number of development applications decided



Commentary: Development application have been relatively static for most months of the year but peaked at 94 in May. Additionally, 23 more development applications were decided in Q4 compared to Q3.

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#### Measure: Number of development applications decided within the statutory timeframe

#### Measure: Number of plumbing aplications decided within the statutory timeframe



Commentary: Decision made within timeframes are relatively consistent with all Commercial Applications decided within statutory timeframes except for May achieving 94%.

#### **Our Finances**

Measure: Investment return 0.25% above benchmark (UBS Bank Bill index) Purpose: Performance of invested ratepayer funds



Commentary: Interest rates and long-term bond rates are stable but may start to decline with inflationary pressures. Council has invested surplus cash into higher yielding term deposits to maximise returns on its cash holdings. Council has consistently achieved returns above target (0.25% above the Bloomberg bond rate June 2024: 4.36%).

Commentary: Decisions made within timeframe are relatively consistent with all MCUs decided within statutory timeframes except for May achieving 78%.



#### Measure: Number of plumbing applications decided

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Commentary: Plumbing applications within the shire have increased over the past two years.

- The increase in plumbing applications for the year 2023 to 2024 has been around 7%

- Increases in plumbing applications this year are estimated break down is:

1/Non-sewered plumbing applications increase of around 5%

2/ Commercial plumbing applications increase of 3%

3/ Slight increase in domestic application increase of around 0.9%

Council records indicate an increase in plumbing application activity of around 8%, this increase in part could be contributed to Councils audit and compliance programme activities.

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Report 23/24

#### **Our Systems & Processes**

#### Measure: Rate arrears ratio <5%

Purpose: Measures the efficiency of Council's collection of rates and charges



Commentary: Rates arrears are in line with performance for the previous 6 and 12 monthly cycles. Where appropriate recovery action will be taken.

#### Measure: Working capital ratio > 2 (times)

Purpose: Measures Council's ongoing solvency



Commentary: The working capital ratio is tracking above Council's target of 2 which indicates Council has strong liquidity so that we are able to meet financial obligations as they fall due. The decrease in ratio in September relates to the finalisation of the 2023 annual financial statements, where \$24.6 million in contract liabilities were recognised in relation to the advance payment of capital grant programs, specifically the Queensland Reconstruction Authorities funding of disaster restoration projects resulting from the February 2022 flood event. As a result, current liabilities have increased considerably compared to current assets. As these capital projects are delivered, current liabilities will reduce resulting in an increase in Council's working capital ratio.

Measure: % of requests for service that were lodged electronically Purpose: Identify growth of online services



Commentary: Online request lodgement has grown as an interaction channel for customer use, with Snap Send Solve growing in popularity.

Measure: % of payments made electronically Purpose: Identify growth of online services



Commentary: This KPI includes all payments made to Council via electronic means (including BPAY, direct debit, via Council's website, at Australia Post outlets etc)

Mar Apr May Feb June

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Previous Council - Meeting attendance for period 1 July 2023 to 1 April 2024

Councillor	Ordinary Meeting	General Committee	Planning & Environment Committee	Services & Organisation Committee	Special & Budgetary	Audit & Risk Committee
Total No. of Meetings Held	8	8	7	7	2	3
Mayor Clare Stewart	8	8	5	4	2	3
Cr Frank Wilkie (Deputy Mayor)	8	8	n/a	7	2	n/a
Cr Joe Jurisevic	8	7	n/a	7	2	n/a
Cr Brian Stockwell	8	8	7	n/a	2	n/a
Cr Amelia Lorentson	8	8	n/a	7	2	n/a
Cr Karen Finzel	8	7	6	n/a	1	n/a
Cr Tom Wegener	8	7	6	n/a	2	3

Note: n/a in the table above indicates that the relevant Councillor is not a representative of the particular committee

#### New Council - Meeting attendance for period 2 April 2024 to 30 June 2024

Councillor	Ordinary Meeting	General Committee	Planning & Environment Committee	Services & Organisation Committee	Special including Post Election & Budgetary	Audit & Risk Committee
Total No. of Meetings Held	3	2	2	2	3	1
Mayor Frank Wilkie	3	2	2	2	3	n/a
Cr Brian Stockwell (Deputy Mayor)	3	2	2	n/a	3	n/a
Cr Amelia Lorentson	3	2	2	n/a	3	n/a
Cr Karen Finzel	3	2	n/a	2	3	n/a
Cr Tom Wegener	3	2	2	n/a	3	1
Cr Nicola Wilson	3	2	n/a	2	3	1
Cr Jessica Phillips	3	2	n/a	2	3	n/a

#### Note: n/a in the table above indicates that the relevant Councillor is not a representative of the particular committee

## **Council Meetings** and Attendance

Council meetings are an important opportunity in which elected members (Councillors) evaluate plans, motions, strategies, and other strategic matters, and make wellinformed decisions that benefit the Council and the community. Council decisions can only be made by a resolution at a properly convened meeting. Therefore, Council's meetings are conducted under the LG Act requirements and are run in accordance with Council's Standing Orders for Council Meetings Policy. This Policy outlines how meetings will be conducted and includes the order of meeting agendas. Elected members attend each month in accordance with the adopted Council meeting calendar available on Council's website.

There are four main types of Council meetings:

- Ordinary meeting
- General Committee meeting
- Standing Committees
- Special meeting

Council conducts its business at open public meetings which are part of Council's commitment to transparent decision making, good governance, and engagement with our community. Meetings are generally held in the Council Chambers at Tewantin. Council's General Committee, Ordinary and Special Meetings are live streamed and recorded on Council's website with past recordings also available for viewing.

Generally, all standing committees are held once per month where a range of issues and recommendations are made for Council consideration.

There are other meetings, such as briefing sessions and workshops, that may involve elected members, but these are not formal, nor open to the public. No decisions are made at these meetings, rather they are held to provide elected members with information or may involve training sessions for Councillors. These meetings are non-statutory and operate in accordance with Council's Councillor Briefing Sessions and Workshops Policy.

In accordance with section 186(c) of the LG Regulation, meeting attendance of Councillors at Ordinary meetings, Special meetings and Committees for the period is provided to the right.

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Previous Council - Remuneration for period 1 July 2023 to 1 April 2024

Councillor	Salary (\$)	Superannuation (\$)	Total (\$)	
Mayor Clare Stewart	107,496	12,900	120,396	
Cr Frank Wilkie (Deputy Mayor)	66,639	8,193	74,831	
Cr Joe Jurisevic	56,296	6,922	63,218	
Cr Brian Stockwell	56,296	6,922	63,218	
Cr Amelia Lorentson	56,296	6,922	63,218	
Cr Karen Finzel	56,296	6,922	63,218	
Cr Tom Wegener	56,296	6,922	63,218	

Notes: - Amounts rounded to the nearest dollar - Superannuation shown is Council's 12% contribution

### New Council - Remuneration for period 2 April 2024 to 30 June 2024

Councillor	Salary (\$)	Superannuation (\$)	Total (\$)
Mayor Frank Wilkie	32,606	3,913	36,519
Cr Brian Stockwell (Deputy Mayor)	20,124	2,415	22,539
Cr Amelia Lorentson	17,033	2,044	19,077
Cr Karen Finzel	17,033	2,044	19,077
Cr Tom Wegener	17,033	2,044	19,077
Cr Nicola Wilson	17,033	2,044	19,077
Cr Jessica Phillips	17,033	2,044	19,077

Notes: - Amounts rounded to the nearest dollar

- Superannuation shown is Council's 12% contribution

## Councillor **Remuneration**

Councillor remuneration is determined by the Local Government Remuneration Commission ("the Commission") established under the LG Act. The Commission determined remuneration for Mayors, Deputy Mayors and Councillors and released an annual report which established single remuneration levels for the year.

The Local Government Remuneration Commission Annual Report 2022 listed Noosa Shire Council as a Category 3 Council and prescribed the annual rate of remuneration for the Mayor and Councillors for the period 1 July 2023 to 30 June 2024 as follows:

Mayor: \$141,294 per annum Deputy Mayor: \$88,308 per annum Councillor: \$75,061 per annum

In accordance with section 244(3) of the LG Regulation, the remuneration prescribed by the Commission cannot include:

- any amount for expenses to be to be paid or facilities to be provided to a Councillor of a local government under its expenses reimbursement policy, or

- any contribution a local government makes for a Councillor to a voluntary superannuation scheme for Councillors established or taken part in by the local government under section 226 of the LG Act.

The LG Act does however allow a local government to take part in a superannuation scheme for its Councillors and on 20 January 2014 Council authorised the payment of superannuation contributions for Councillors of up to 12% of their annual salary on the condition that Councillors:

- contribute an amount of up to 6% from their salaries and Council contributes a proportionate amount of up to 12% to a nominated superannuation fund,
- make contributions through an arrangement by way of a formal request to Council, and
- nominate their preferred superannuation fund, and where no nomination has occurred, the superannuation payments be made to LG Super.

The total remuneration paid to the Councillors for the period is provided in the tables to the right.

Previous Council - Councillor expenses for period 1 July 2023 to 1 April 2024

Councillor	Mandatory Professional Development (\$)	Discretionary Professional Development (\$)	Use of private vehicle – option 1 (\$)	Home office & telecommuni- cation (\$)	Hospitality & Travel Expenses (\$)	Total
Mayor Clare Stewart	1,451	310	3,750	2,160	0	7,671
Cr Frank Wilkie (Deputy Mayor)	629	0	3,750	2,160	0	6,539
Cr Joe Jurisevic	0	69	3,750	2,160	0	5,979
Cr Brian Stockwell	0	0	3,750	2,160	0	5,910
Cr Amelia Lorentson	0	2,862	3,750	2,160	0	8,772
Cr Karen Finzel	2,204	275	3,750	2,160	0	8,389
Cr Tom Wegener	0	0	3,750	2,160	0	5,910

Note: Amounts exclude GST and are rounded to the nearest dollar

New Council - Councillor expenses for period 2 April 2024 to 30 June 2024

Councillor	Mandatory Professional Development (\$)	Discretionary Professional Development (\$)	Use of private vehicle – option 1 (\$)	Home office & telecommuni- cation (\$)	Hospitality & Travel Expenses (\$)	Total
Mayor Frank Wilkie	72	0	1,250	720	0	2,042
Cr Brian Stockwell (Deputy Mayor)	0	0	1,250	720	0	1,970
Cr Amelia Lorentson	2,611	0	1,250	720	0	4,581
Cr Karen Finzel	0	75	1,250	720	0	2,045
Cr Tom Wegener	0	0	1,250	720	0	1,970
Cr Nicola Wilson	0	0	1,250	720	0	1,970
Cr Jessica Phillips	0	0	1,250	720	0	1,970

#### Note: Amounts exclude GST and are rounded to the nearest dollar

### **Councillors' Expenses** and Facilities

In accordance with section 250 of the LG Regulation, the Councillors' Expenses Reimbursement and Provision of Facilities Policy ensures Councillors are provided a reasonable level of resources and facilities, including administrative support, to carry out their duties in an effective and efficient manner.

On 18 April 2024, Council adopted a revised Councillors' Expenses Reimbursement and Provision of Facilities Policy. Categories of expenses and eligibility for reimbursement prescribed by the Policy for the period include:

- Professional development & representation (Mandatory and Discretionary)
- Travel, as required to represent Council
- Meals when travelling for Council business
- Accommodation
- Private and Council vehicle usage
- Hospitality

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- Administration support and access to Council office facilities
- Home office and telecommunication needs
- Safety equipment, and
- Insurance cover.<sup>1</sup>

<sup>1</sup> Councillors are covered under relevant Council insurance policies while on Council business, including for public liability, professional indemnity, Councillors liability and personal accident, and domestic and overseas travel.

The reimbursements that were made to Councillors for the period were for mandatory and discretionary professional development, hospitality, vehicle use, home office and telecommunication and travel expenses incurred whilst on Council business.

For the period, all claimed expenses were processed and fell within the required limits prescribed by the Policy.

A summary of expenses/reimbursements to Councillors for the period is outlined in tables to the right.

## **Overseas** Travel

No official overseas travel was undertaken by Council's elected members.

Official overseas travel undertaken by employees during the period is outlined in the table below.

Official Overseas Travel for the period 1 July 2023 to 30 June 2024

Employee	Date of Travel	Destination	Purpose of Travel	Cost to Council (\$)
Kyrone Dodd	19/05/2024 – 25/05/2024	USA	Engineering study of new	10,737
Cody Johnston	19/05/2024 – 25/05/2024	USA	technology for landfill and	3,971
Daniel Reitmann	19/05/2024 – 25/05/2024	USA	renewable energy products	3,971
			Total	18,679

### Councillor Conduct

Chapter 5A of the LG Act outlines the requirements for dealing with the conduct of Councillors. In particular, the Act prescribes the requirements for local governments for dealing with conduct breaches, misconduct, and corrupt conduct of Councillors to ensure that:

- appropriate standards of conduct and performance are maintained, and
- a Councillor who engages in a conduct breach, misconduct or corrupt conduct is disciplined.

Councillors' conduct is governed by the Code of Conduct for Councillors in Queensland, approved by the Queensland Government on 22 February 2024, which sets out the principles and standards of behaviour expected of councillors and mayors when carrying out

Conduct of Councillors for the period 1 July 2023 to 30 June 2024

#### **Councillor Conduct**

Orders made under section 150I(2) of the LG Act

Orders made under section 150IA(2)(b) of the LG Act

Orders made under section 150AH(1) of the LG Act

Decisions, orders and recommendations made under section

Name of each Councillor for whom a decision, order or recor 150(I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LG Act was m

A description of the unsuitable meeting conduct, conduct broken engaged in by each of the councillors

A summary of the decision, order or recommendation made

their roles, responsibilities, and obligations as elected representatives of their community.

Complaints about the conduct of councillors are to be made, or referred, to the Independent Assessor for investigation and determination. The Office of the Independent Assessor will assess all complaints received and may also initiate their own investigation if they have reason to suspect a conduct breach or Councillor misconduct.

The following table discloses matters relating to the conduct of Councillors that were raised during the financial year.

	Response
	Nil
	Nil
	2
on 150AR(1) of the LG Act	Nil
mmendation under section nade	See table below
reach or misconduct	See table below
for each Councillor	See table below

Councillor Conduct	Response
Complaints referred to the assessor under section 150P(2)(a) of the LG Act by the local government, a councillor of the local government or the chief executive officer of the local government	5
Matters, mentioned in section 150P(3) of the LG Act, notified to the Crime and Corruption Commission	Nil
Notices given under section 150R(2) of the LG Act	4
Notices given under section 150S(2)(a) of the LG Act	Nil
Occasions information was given under section 150AF(3)(a) of the LG Act	Nil
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LG Act for the local government, the suspected conduct breach of a councillor	Nil
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LG Act about whether a councillor engaged in misconduct or a conduct breach	Nil
The total number of referral notices given to the local government under section 150AC(1) of the LG Act during the financial year	Nil
<ul> <li>For suspected conduct breaches the subject of a referral notice mentioned in section 186(1)(g) of the LG Regulation:</li> <li>the total number of suspected conduct breaches, and</li> <li>the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LG Act</li> </ul>	Nil
The number of decisions made by the local government under section 150AG(1) of the LG Act during the financial year	Nil
The number of matters not decided by the end of financial year under section 150AG(1) of the LG Act	Nil
The average time taken by the local government in making a decision under section 150AG(1) of the LG Act	Five months

Councillor Name	Summary of the Complaint
Cr Brian Stockwell	It was alleged that: <u>Allegation One</u> On 12/13 March 2023, Cr Stockwell made inappropr comments regarding a recommendation made by a Council Officer within emails to Councillors and sele Council staff.
	Allegation Two On 13 March 2023 during a Council General Commi Meeting, Cr Stockwell inappropriately commented o Council officer recommendation by describing aspe of the recommendation as incompetent.
	<ul> <li>It was alleged the allegations breached the Code of Conduct for Councillors in Queensland to:</li> <li>Treat Council employees with courtesy and fairnes</li> <li>Have proper regard for other people's rights, heal and welfare,</li> <li>Not use abusive or threatening language towards Council employees,</li> <li>Strive to maintain the public's trust and confidence the integrity of the Council and avoid any action w may diminish its standing, authority or dignity.</li> </ul>

#### **Decision Summary**

	On 26 October 2023, Council resolved:
oropriate e by a	That Council note the confidential report of the Acting Chief Executive Officer (CEO) to the Ordinary Meeting dated 26 October 2023 and:
d selected	A. Pursuant to section 150AG(1) of the Local Government Act 2009 Council finds that:
ommittee nted on a aspects	a. 12 March 2023 and 13 March 2023, Cr Stockwell engaged in inappropriate conduct by breaching the Code of Conduct for Councillors in Queensland requirement for councillors to treat Council employees with courtesy and fairness by sending
de of	emails to persons with allegations that recommendations provided within a Council officer's report had been in breach or in
airness, health	potential breach of the Council's Employee Code of Conduct.
vards dence in ion which v.	B. Pursuant to section 150AH(1)(b)(ii) and (iii) of the Local Government Act 2009, Council formally expresses its disapproval of the inappropriate conduct engaged in by Cr Stockwell and orders as follows:
	<ul> <li>a. Cr Stockwell is reprimanded for his inappropriate conduct; and</li> <li>b. Cr Stockwell is to attend training or counselling at the Councillor's expense within a period of 3 months from the date of this order to address the Councillor's conduct.</li> </ul>
	Council did not resolve that Allegation Two amounted to inappropriate conduct.

# Governance Framework

Noosa Council is a dynamic organisation that provides various services to the Noosa Shire community. In doing so, it is important that our activities, actions, policies, strategies, and procedures demonstrate strong governance and leadership.

On 21 July 2022, Council adopted a new Governance Framework that provides a holistic and strategic overview of our current governance practices across Council. The framework also has guidelines that ensure processes and practices facilitate effective, robust and fair decision-making. The framework is intended for councillors, management, and employees of Council

This includes the following governance principles:

- Vision and Culture
- Roles and Relationships
- Decision-making and Management
- Accountability

Council's Governance Framework is available to view on Council's website.

## Ethics and Integrity

In accordance with sections 12M(2) and 23 of the Public Sector Ethics Act 1994, Council is required to have developed and implemented a Code of Conduct based on the following ethical principles and values:

- integrity and impartiality
- promoting the public good
- commitment to the system of government, and
- accountability and transparency.

Council's employees are bound by the standards of behaviour set in Council's Employee Code of Conduct ("the Code"). Agreeing to work in compliance of the Code is a mandatory requirement of all positions.

During this financial year, Council continued to provide online e-learning and face-to-face training and education to all employees on its expectations regarding conduct through inductions of new staff members and re-inductions of existing staff. This approach has made it easier for employees to complete timely training and testing to ensure they understand their responsibilities to adhere to the Code.

For this reporting period, 72% of employees (new and current) completed online Employee Code of Conduct training.

Additional targeted online and face-to-face training modules on elements of the Code was provided to all staff throughout the financial year on the following topics:

- Ethics and Integrity refresh
- Governance Framework
- Fraud and Corruption prevention refresh
- Conflicts of Interest

On 26 October 2023, the Executives, Managers, Supervisors and Coordinators participated in a tailored Governance, Ethics and Integrity Training face-to-face session delivered by external experts which covered the following areas:

- Governance Framework
- Conflicts of interest
- Fraud and corruption
- Public Interest Disclosures
- Integrity issues in local government
- Case studies and ethical dilemmas

The training was well received and assisted the leadership levels of Council in further understanding their obligations, ethics principles, and legislative standards of compliance.

To further support Council's governance, ethics and integrity framework, several staff from the Governance Branch completed targeted training on public interest disclosures, privacy and ethics.

The effective implementation of Council's Governance Framework is reliant on the commitment, skills and professionalism of Council's employees and elected members. Council will continue to deliver regular training and awareness sessions as part of its commitment to good governance for Council and the community.

## Risk and Opportunity Management

Managing risks and opportunities is part of good leadership and governance and is fundamental to how Council is managed at all levels. Council manages risks and opportunities within a context of competing resources, financial and community priorities. It recognises that innovation involves risks, but also provides opportunities to create new ways to benefit the community and achieve its objectives.

Council regularly reviews, monitors, manages, and reports its strategic, service delivery (operational) and project risks to the Council, the Executive Team and to the Audit and Risk Committee. Within this context, the Executive Team regularly review and reset Council's strategic risk register profile to reflect Council's current strategic risk appetite, to support good governance, and to assist in decision making processes.

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On 15 September 2022, Council adopted the Enterprise Risk and Opportunity Management Policy which ensures Council has a systematic approach to the identification, management, mitigation and monitoring of risks and opportunities in alignment with the Policy, Council's strategic objectives and the Australian Standard AS/NZS ISO 3100. Council is focused on ongoing implementation of the policy through various education and awareness initiatives. On 28 September 2023 and 3 May 2024, in conjunction with the Local Government Mutual Scheme (LGMS), Council delivered training on the Enterprise Risk and Opportunity Management Framework to staff, which explored topics such as:

- Understanding risk management concepts
- External context and horizon scanning
- Risk and Opportunity Management in action at our Council
- Our new risk appetite statements
- Conducting a risk assessment

The workshops were highly successful and provided attendees with new skills and abilities to apply the Risk and Opportunity Management Framework to their work functions and activities at Council.

Council will continue to educate and train staff on risk and opportunity management best practice.

### Audit and Risk Committee

In accordance with subdivision 2 of the LG Regulation, Council conducts Audit and Risk Committee meetings to promote good corporate governance through the provision of independent advice and counsel on audit and risk management issues covering a wide range of Council operations and projects.

Council's Audit and Risk Committee Charter, adopted 17 March 2022, highlights that a key function of the Committee is to provide reasonable assurance to Council that its core business goals and objectives are being achieved in an efficient and economical manner, within an appropriate framework of internal control and risk management.

Four formal Audit and Risk Committee meetings were held throughout the reporting period. The Audit and Risk Committee comprises of two elected members and two expert independent external members. The current members of Council's Audit and Risk Committee are:

- Tim Cronin (Chair)
- Ian Rushworth
- Cr Nicola Wilson
- Cr Tom Wegener

## Internal Audit

Council has established an internal audit function that provides independent, objective assurance and appropriate services designed to add value and improve Council's operations.

The Internal Audit Policy, adopted 17 March 2022, provides the framework for the conduct of internal audit function of Council as endorsed by the Audit and Risk Committee. Council's internal audit activity over the medium-term is managed by its Internal Audit Plan 2020 - 2025 which is developed having regard to current strategic and operational risks and is regularly reviewed by the Audit and Risk Committee and adopted annually by Council. Council's internal audits are conducted in accordance with Council's Internal Audit Terms of Reference and Internal Audit Policy.

For this reporting period, Council undertook an internal audit on its Audit and Risk Committee and Internal Audit Function. This internal audit was undertaken by an external specialist provider. The Internal Auditors performed their engagement at Council during July and August 2023, with final report delivered to Council in January 2024 and findings presented to the Audit and Risk Committee on 23 February 2024. The purpose of the audit was to determine the effectiveness of the Audit and Risk Committee and to highlight improvement opportunities. The audit was undertaken with reference to the Queensland Audit Office (QAO) Better Practice Guide and the QAO Report 2: 2020-2021 on the Effectiveness of Audit Committees in State Government Entities, and International Standards for the Professional Practice of Internal Auditing.

A key finding of the audit was that Council was complying with the LG Regulation and meeting its statutory obligations. Several process improvement opportunities have been recommended which will assist the Audit and Risk Committee to fulfil its role in assisting council to improve internal controls. In relation to the internal audit model, consideration was given to internal audit planning, level of resourcing and options for the preferred model.

As a priority and based on the Internal Audit Function findings, Council will be reviewing how its internal audits are appropriately actioned and implemented into dayto-day operations to further strengthen completion of recommendations.

### Information Access

Right to Information and Information Privacy gives the community greater access to government information, including from Council, unless contrary to public interest. Council processes formal Right to Information (RTI) and Information Privacy (IP) access applications in accordance with the following Queensland legislation: — Right to Information Act 2009 (RTI Act)

- Right to Information Regulation 2009

Information access applications for 1 July 2023 to 30
Right to Information compliant applications received
Information Privacy compliant applications received
Right to Information applications finalised
Information Privacy applications finalised
Right to Information applications withdrawn
Number of pages released under the RTI Act
Number of pages refused* under the RTI Act
Fees and charges received under the RTI Act

Note: \*Part released pages and fully refused pages

- Information Privacy Act 2009
- Information Privacy Regulation 2009

During this financial year, Council processed 16 information access applications through the RTI Act (an increase of 11 from previous year). The below table provides a summary of information access applications for the period.

#### June 2024

16	3	
1		
13	3	161
1		
1		
4	40	
4	33	
\$	4,889.65	

# Council Registers

Under section 190 of the LG Regulation, Council must maintain certain registers. A number of these registers are available for public inspection at Council's office or can be viewed on Council's website. Below is a list of registers kept by Council.

- Asbestos Register
- Asset Register
- Backflow Device Register
- Building and Plumbing Fees and Charges
- Cemetery Register
- Complaints Register (confidential)
- Conflicts of Interest Register (confidential)
- Contact with Lobbyists Register (confidential)
- Contaminated Sites / Environmental Management Register
- Contracts Register

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- Corrupt Conduct Register (confidential)
- Council Policy Register
- Councillor Conduct Register
- Engineering and Environment Fees and Charges
  - Financial Delegations Register
  - General Cost Fees and Commercial Charges Register
  - Gifts and Benefits Register
  - Health Licensing Register
  - Instrument of Appointments
  - Insurance Claims Register
  - Infrastructure Charges Register
  - Local Laws Register
  - On-site Sewerage Facility Register
  - Other Development Fees and Charges
  - Planning and Development Fees and Charges
  - Public Interest Disclosure Register (confidential)
  - Public Pool Licence Register
  - Registers of Interest
  - Regulated Dog Register
  - Roads Register
  - Secondary Employment Register (confidential)
  - Staff Delegations Register
  - Strategic Risk Register

## Administrative Action Complaints

An Administrative Action Complaint (AAC) is defined in the LG Act as a complaint that is about an administrative action of a local government and is made by an "Affected Person", that is, a person who is apparently directly affected by an administrative action of Council.

Council is committed to ensuring that administrative action complaints are dealt with in a fair, prompt, confidential and respectful manner. This commitment is underpinned by our Administrative Action Complaints Policy and Procedure, which provides customers the opportunity to lodge a complaint about a decision or action Council has taken or failed to take. This process allows customers to request a review of decisions made by Council where no other formal appeal provisions are available under legislation or within Council.

Administrative action complaints are managed in accordance with Council's Administrative Action Complaints Policy and Procedure. Council's Administrative Action Complaints Process has been developed to ensure:

- Complaints are handled in a professional, structured, and timely manner which is objective, consistent and respectful of privacy,
- Procedural fairness is upheld, and the community has confidence in Council's complaint handling process,
- All staff are accountable regarding the management of complaints, and
- Complaints are used to identify problems and to continuously improve Council's services to the community.

The Administrative Action Complaints Process comprises of a three-tiered approach:

#### Level 1:

Complaint is managed and responded to directly by the relevant operational area.

#### Level 2:

If the Complainant is not satisfied with the outcome of Level 1, they may request an Internal Review of the Level 1 outcome.

#### Level 3:

If the Complainant is not satisfied with the outcome of the Level 2, they may request an External Review of the Level 2 outcome by the Queensland Ombudsman's Office.

A copy of Council's Administrative Action Complaints Process is available on Council's website.

The number of complaints received this financial year increased by 37 complaints in comparison to last financial year. There has also been an increase in the number of complaints resolved by Council this financial year compared to last financial year by 30 complaints. The number of complaints not yet resolved by Council this financial year remains similar to last financial year, with the increase of one complaint. The below table provides a summary of complaints managed for the period.

#### Administrative Action Complaints

Classification	2022/23	2023/24	
a) Administrative action complaints received	18	55	
b) Administrative action complaints resolved	17	47	
c) Administrative action complaints unresolved	8	9	
d) Administrative action complaints under c) that were made in the previous financial year	1	0	

## Privacy **Complaints**

A key aspect of good governance is the responsible handling of personal information. Council is strongly committed to protecting an individual's right to privacy and protecting the personal information of individuals. Queensland's Information Privacy Act 2009 regulates how personal information is managed within government. Council's Governance Branch independently investigate complaints made by individuals who believe that Council has failed to fulfil its legislative obligations.

For this reporting period, Council did not receive any privacy complaints.

## Human Rights **Complaints**

Noosa Council is committed to protecting and promoting human rights by ensuring that human rights are considered when making, interpreting, and applying laws, developing policies, and providing services to our community. Council also recognises that it has an important role in complying with Queensland's Human Rights Act 2019 through its actions, decisions, proposals, and recommendations.

Under the Human Rights Act 2019, a person who believes a public entity has limited their human rights has the right to raise a complaint directly with Council. In accordance with section 65 of the Human Rights Act 2019, Council has 45 business days to respond, after which the individual can make a formal complaint to the Queensland Human Rights Commission if Council has not responded, or the person is not satisfied with Council's response.

For this reporting period, Council did not receive any human rights complaints.

### **Executive** Remuneration

Under section 201 of the LG Act, the Annual Report of a local government must state the total of all remuneration packages that were payable during the reporting period to the senior management of the local government and the number of employees in senior management who are being paid each band of remuneration.

The senior management of a local government consists of the CEO and all senior executive employees (Directors) of the local government.

#### Executive Remuneration for period 1 July 2023 to 30 June 2024

Package Band	
\$0 - \$100,000	
\$100,001 - \$200,000	
\$200,001 - \$300,000	
\$300,001 - \$400,000	

Note: \*Director was employed on a part time basis

The total of remuneration packages payable to senior executives during the period was \$1,565,350.88.

The annual package bands for Council's senior Executive Team are outlined below.

Number of senior executive employees	
0	
1*	
4	
1	

# **Resolutions**

In accordance with section 185 of the LG Regulation, particular resolutions associated with expenses must be reported. For the period, these resolutions are outlined below.

#### Resolutions

LG Regulation provision	Resolution Adoption
Section 250(1) (Adoption of an expense reimbursement policy)	Councillors' Expenses Reimbursement and Provision of Facilities Policy was established and adopted on 2 January 2014.
Section 250(2) (Amendment of its expense reimbursement policy)	Councillors' Expenses Reimbursement and Provision of Facilities Policy was amended and adopted by Council on 18 April 2024.
Section 206(2) (Threshold for non-current physical asset to be treated as an expense)	Council's Non-Current Asset Accounting Policy was amended and adopted by Council and includes recognition thresholds for non-current assets on 28 June 2024.

# Community Grants

Council actively assists community organisations to implement projects and activities which benefit Noosa Shire residents. As such, Council's grants are intended to help organisations and individuals to meet community and environmental needs, build community skills and resilience and develop and maintain community infrastructure.

For the period, Council's grants were managed in accordance with several policies:

- Community Grants Policy (adopted 21 May 2020)
- Environment Grants Policy (adopted 19 September 2019)
- Economic Development Grants Policy (adopted 16 November 2017)

Council allocated a total of \$1,510,991.63 to support community organisations and activities. In accordance with section 189 of the LG Regulation, a summary of all grants to community organisations for the financial year is show in the table to the right.

#### **Community Program / Project**

#### **Grant Recipient**

Cooroora Woodworkers Club Inc.

The Noosa Croquet Club Inc.

Noosa Boardriders Club Inc.

Pomona Arts Inc.

Pomona Cooran Amateur Rugby League Football Club In

LifeFlight Foundation Limited

Noosa Women's Shed Inc.

Ridgewood Community Hall Assn Inc.

Federal Memorial Hall & Community Centre

Noosa Triathletes Inc.

Noosa Pickleball Club Inc.

Peregian Beach Surf Life Saving Club Inc.

Cooran Organic Garden Inc.

Noosa Water Polo Inc.

Noosa Trailblazers Mountain Bike Club Inc.

Noosa Little Athletics Inc.

Noosa Touch Assoc Inc.

Noosa District Basketball Association Inc.

Friends of Noosa Botanic Gardens Inc.

Arthritis Queesnland Ltd.

Pomona & District Community House Inc.

SunnyKids Ltd

	Funding Amount (\$)
	20,757.50
	14,045.00
	15,000.00
	7,322.00
าс.	5,536.10
	3,000.00
	10,000.00
	17,550.00
	12,000.00
	6,380.00
	5,380.00
	9,882.00
	30,000.00
	2,944.38
	8,900.70
	2,100.00
	3,730.44
	3,000.00
	3,600.00
	8,800.00
	25,000.00
	16,534.15

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#### Community Program / Project

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Grant Recipient	Funding Amount (\$)
Waves of Wellness Foundation Ltd	12,000.00
Noosa International Surfilm Festival Inc.	6,000.00
Tewantin Noosa Lions Club Inc.	\$2,624.00
Tinbeerwah Hall Inc.	5,000.00
Kin Kin Community Group Inc.	16,500.00
Noosa District Softball Association Inc.	3,000.00
Tewantin Noosa Cricket Club	3,000.00
Noosa District Rugby Union Club	3,212.00
Hinterland Art Group Inc.	1,454.00
Noosa Chorale Inc.	2,200.00
Men's Shed Pomona Inc.	10,200.00
Noosa AH&I society Inc.	15,000.00
Oz Harvest Ltd	27,136.00
Cooroy Chamber of Commerce Inc.	7,400.00
Cooroy Gymnastics Club Inc.	14,000.00
Tall Trees Art Inc.	5,830.00
Cooroora Historical Society Inc. t/as Noosa Museum	5,339.18
Total	371,357.45

#### Regional Arts Development Fund (RADF)

Grant Recipient	Funding Amount (\$)
Dallas Sutherland T/A Solconnective	3,050.00
Ayla Scanlan	6,860.00

#### Regional Arts Development Fund (RADF)

Grant Recipient	Funding Amount (\$)
The Shelter SC Pty Ltd	7,500.00
Cooroy Future Group Inc.	7,500.00
Christian Hamilton-Craig	7,500.00
Lucy Laino	5,650.00
Alison Mooney	7,500.00
Simone Zarpelon Leao Outer Art Studio	7,500.00
Total	53,060.00
Three Year Community Alliance	
Grant Recipient	Funding Amount (\$)
Cooroora Historical Society Inc. t/as Noosa Museum	5,939.88
Cooroy-Noosa Genealogical and Historical Research Group Inc.	5,939.89
Noosa Arts Theatre	8,909.82
Noosa Community Training Centre Inc.	17,296.84
Noosa District Community FM Radio Assn Inc.	8,909.82
SunnyKids Ltd	12,473.74
Sunshine Butterflies	8,909.82
	18,091.50
The Salvation Army (QLD) Property Trust	
The Salvation Army (QLD) Property Trust St Vincent de Paul Society	12,473.74
St Vincent de Paul Society	12,473.74
St Vincent de Paul Society You Turn Ltd	12,473.74 12,473.74

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#### Three Year Community Alliance - Emergency Services

Funding Amount (\$)
12,473.38
12,473.38
24,946.76
1

#### Three Year Festive Season

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Grant Recipient	Funding Amount (\$)
Cooroy Chamber of Commerce Inc.	8,315.83
Kin Kin Community Group Inc.	1,787.97
Christian Outreach Centre	9,503.80
Noosa Strade Bianche Association Inc.	5,939.87
Tewantin Noosa Lions Club Inc.	11,879.76
Peregian Family & Friends Association, Inc.	4,157.90
Cooroy Pomona Lions Club Inc.	2,851.14
Total	44,436.27

#### Three Year Signature Community Events

Grant Recipient	Funding Amount (\$)
Cooroy Pomona Lions Club	12,474.30
Noosa Heads Jazz Club Inc.	5,852.10
Noosa Open Studios	7,952.55
Anywhere Theatre Festival Ltd	8,214.40
Noosa Long Weekend Inc.	12,474.30

### **Grant Recipient** Cooroy Pomona Lions Club Inc. Total Three Year Community Halls and Centres **Grant Recipient** Cooran Memorial School of Arts Inc. Peregian Beach Community House Inc. Cooroy Memorial Hall Association Inc. Federal Memorial Hall and Community Centre Inc. Kin Kin Community Group Inc. Pomona & District Community House Inc. Pomona Memorial School of Arts Inc. Ridgewood Community Hall Assn Inc. Tinbeerwah Hall Inc.

Total

Three Year Sports Field Maintenance
Grant Recipient
Cooroora United Football Club Inc.
Cooroy Eumundi Cricket Club Inc.
Noosa Australian Football Club Inc.
Noosa District Rugby League Football Club Inc.

#### Three Year Signature Community Events

#### Funding Amount (\$)

13,122.96

60,090.61

Funding Amount (\$)
8,528.60
20,863.99
14,257.61
5,834.84
13,195.61
20,857.36
14,490.05
5,084.53
3,605.50
106,718.09

Funding Amount (\$)
10,092.50
10,092.32
20,186.13
30,277.26

#### Three Year Sports Field Maintenance

Grant Recipient	Funding Amount (\$)
Noosa District Rugby Union Club	16,820.84
Noosa District Softball Association Inc.	16,820.84
Noosa Lions Football Club	23,549.22
Noosa Touch Association Inc.	13,456.68
Pomona & Cooran Amateur Rugby League Football Club Inc.	16,820.84
Tewantin Noosa Cricket Club Inc.	25,231.42
Pomona/Cooroy & District Australian Football Club Inc.	10,092.32
Total	193,440.37

#### Environmental Alliance

Grant Recipient	Funding Amount (\$)
Wildcare Australia Inc.	10,500.00
Hinterland Bush Links	24,982.00
Noosa Integrated Catchment Assoc Inc.	30,000.00
Mary River Catchment Association Inc.	14,371.67
Noosa Environmental Education Hub	23,600.00
Noosa & District Landcare Group	131,869.00
Wildlife Noosa Ltd	9,800.00
Total	193,440.37

#### **Environment Grants**

Environment Grants
Grant Recipient
Noosa Environmental Education Hub
Noosa Integrated Catchment Assoc Inc.
Mary River Catchment Association Inc.
BMRG Ecosystem Resilience
Total
Partnership - Environment
Grant Recipient
Zero Emissions Noosa Inc.
Total
Economic Development Grants
Grant Recipient
Surfers for Climate
Hastings Street Association Inc.
Noosa Environmental Education Hub
Sunshine Beach Association Inc.
Sunny Coast Showdown
Cooroy Chamber of Commerce Inc.

Total

### Funding Amount (\$)

4,530.00

19,500.00

38,080.00

5,000.00

67,110.00

Funding Amount (\$)

18,000.00

18,000.00

Funding Amount (\$)
2,500.00
6,000.00
3,600.00
5,000.00
5,000.00
4,000.00
2,500.00
28,600.00

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#### **Sustainability Grants**

Grant Recipient	Funding Amount (\$)
Tourism Noosa Ltd	66,948.00
SevGen Indigenous Corporation	13,596.00
Cooroy-Noosa Genealogical and Historical Research Group Inc.	3,326.00
Permaculture Noosa Inc.	2,625.00
Kin Kin Community Group Inc.	13,665.00
Zero Emissions Noosa Inc.	66,455.00
Total	166,615.00

#### Water and Sewage Grants

Grant Recipient	Funding Amount (\$)
Various not-for-profit community organisations	7,511.37
Total	7,511.37

TOTAL EXPENDITURE FOR THE PERIOD

\$1,510,991.63

### **Discretionary Funds**

Section 109 of the LG Act defines discretionary funds as funds in the local government's operating fund that are:

- budgeted for community purposes
- allocated by a Councillor at the Councillor's discretion.

For the period, Council did not establish any discretionary funds.

## **Beneficial Enterprises**

Section 39(3) of the LG Act defines a beneficial enterprise as an enterprise that a local government considers is directed to benefiting, and can reasonably be expected to benefit, the whole or part of its local government area. Additionally, section 39(4) of the LG Act provides that a local government is conducting a beneficial enterprise if the local government is engaging in, or helping, the beneficial enterprise.

During the period, Council did not engage in any beneficial enterprises.

## **Business Activities**

A business activity is defined in Schedule 4 of the LG Act as the trading in goods and services by the local government.

Council conducted the following business activities during the period:

- Waste management
- Holiday parks, including the Boreen Point Campground, Noosa North Shore Beachfront Caravan Park and Noosa River Holiday Park.

#### Significant Business Activity

In accordance with threshold of expenditure and the methodology prescribed by sections 19 and 20 of the LG Regulation, Council's waste management activity was considered a significant business activity for the period.

#### **Commercial Business Units**

Pursuant to section 27(2) of the LG Regulation, a commercial business unit is a business unit that conducts business in accordance with the prescribed key principles of commercialisation.

Council did not nominate any business activities as commercial business units during the period.

# Competitive Neutrality

Council is committed to ongoing compliance with National Competition Policy principles and its legislative obligations in this area. Furthermore, Council is committed to ensuring that its business activities operate on a level playing field with private businesses in the community.

Council ensures that the pricing practises for each business activity comply with the principles of full cost pricing such that total revenue, inclusive of identified and measured community service obligations and net of any advantages and disadvantages of public ownership, should aim to cover the following elements:

- Operational and resource costs
- Administration and overhead costs
- Depreciation
- Tax and debt equivalents
- Return on capital / return on cost.

During the period, there were no investigation notices provided to Council relating to competitive neutrality complaints. Accordingly, the Queensland Competition Authority did not make any reportable recommendations to Council in relation to a competitive neutrality complaint.

## **Special Rates** and Charges

Below is a list of Council levies and special charges for the period:

- Noosa Waters Lock and Weir Maintenance Levy
- Noosa Waters Canal Maintenance Levv
- Noosa Junction Levv
- Noosa Junction Streetscape Levy
- Hastings Street Precinct Levy
- Noosa Main Beach Levy
- Hastings Street Community Safety Program Charge
- Lower Noosa North Shore Electricity Charge

There were no levies or special charges supplied by another local government under an agreement for conducting a joint government activity.

# **Summary of Concessions** for Rates and Charges

#### General Rate Concessions

In addition to those classes of land granted a general rate exemption, Council also provides general rates concessions to land deemed eligible in accordance with Council's General Rate Donation Policy. Applications received during the 2023/24 year that meet the policy eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

#### **Deferment of General Rates**

Chapter 4 Part 10 of the LG Regulation allows Council to grant a rating concession to certain ratepayers by entering an agreement to defer the payment of rates and charges.

Pursuant to section 120(1)(a), section 121(b) and section 122(1)(b) of the LG Regulation Council may allow eligible pensioners to enter into an agreement to defer the payment of rates.

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#### **Deferment for Pensioners**

To assist eligible pensioners who have experienced large increases in the value of their property as determined by the Department of Natural Resources, Mines and Energy or have experienced financial hardship Council will allow deferment of up to 50% of the general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

The deferment of general rates applies only to rates payable with respect to land included in Differential General Rates Categories 1, 5, 6, 7, 8, 10, 22 or 23.

To be eligible to defer up to 50% of the general rate the applicant must:

- own and occupy the property, and
- have no overdue rates and charges on the said property, and
- be the holder of a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs, or
- a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs, or
- a Commonwealth Seniors Health Card, or
- a Queensland Seniors Card issued by the Queensland State Government.

Noting that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

In accordance with s122(5) of the LG Regulation Council is authorised to charge interest, or request payment of an additional charge, to all deferred general rates for the relevant period.

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For the period one ratepayer had their general rates deferred.

#### **Pensioner Concessions**

Council's pensioner rate concession to eligible pensioners shall be allowed under Chapter 4, Part 10 of the LG Regulation.

#### Method of Calculation

The concession shall be 25% of the general rate up to a maximum of \$230.00 per annum, \$115.00 per half year.

#### Arrangements to Pay

Arrangements pursuant to section 129 of the LG Regulation, for payment by instalments, will be entered for properties where there are no overdue rates and charges from previous rating periods and the ratepayer and Council agree that such arrangements will allow the outstanding rates or charges payable to be paid by the end of the current billing period.

An application for an instalment payment arrangement should be received by Council prior to 31 July 2023 or 31 January 2024. Under an instalment arrangement no discount will be provided for rates which are due. Repayments will be calculated as at the time of applying for an arrangement and will not incur interest charges.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest will be charged on the overdue rates and charges in accordance with section 2.5.1 of this Revenue Statement from the date of default. Additionally, Council will not enter any further arrangements during the rating period covered by the initial arrangement request.

### Procurement

Council's procurement activities are guided by the Sound Contracting Principles set out in section 104(3) of the LG Act, which are:

- Value for money

<ul> <li>Development</li> <li>Environmental</li> </ul>	ective competition t of competitive local business and al protection riour and fair dealing	industry		
	ement Policy, reviewed and adopte all goods, equipment and related se		•	
	n more than \$200,000 (excl. GST) a es. All new tenders are published o		ss an exception under the LG	
During the period	d, Council awarded 28 tenders as o	outlined below.		
Number	Tender/Contract Name	Supplier	Approved Contract Lump Sum Value (\$GST Excl)	
T000072	Design, Supply, Install and Service a Digital Two-Way Radio System with GPS Location Services	Telstra Limited	1,400,000.00	
CN00209A		I.M. & K.M. Tattersall	SOR	-
CN00209B	Cleaning Public Open	The Trustee for R&R McKindlay Trust t/as Ecovia	SOR	-
CN00209C	<ul> <li>Cleaning Public Open</li> <li>Spaces and Amenities</li> </ul>	Harvent Pty Ltd t/as Total Building Maintenance - Queensland	SOR	-
CN00209D	_	Laguna Contracting Services	SOR	-
CN00232	Peregian Beach Skate Park Upgrade	Concrete Skateparks Pty Ltd	399,143.00	-
CN00297	Flood Reconstruction - #359 Black Mountain Road - Landslide Remedial Works	Hazell Bros (QLD) Pty Ltd	39,922,665.00	-

Number	Tender/Contract Name	Supplier	Approved Contract Lump Sum Value (\$GST Excl)
CN00315	Flood Reconstruction - Package 10 - Stormwater Infrastructure Replacements	SGQ Pty Ltd	4,430,969.09
CN00316B	Flood Reconstruction - Package 6B - Landslide Remedial Works	FKG Civil Pty Ltd	4,362,312.20
CN00317B	Flood Reconstruction - Package 7B - Landslide Remedial Works	HEH Civil Pty Ltd	9,396,375.71
CN00318B	Flood Reconstruction - Package 8B - Landslide Remedial Works	Sunshine Civil Solutions Pty Ltd	3,219,306.16
CN00318C	Flood Reconstruction - Package 8C - Landslide Remedial Works	Civil Mining & Construction Pty Ltd	9,814,309.66
CN00319B	Flood Reconstruction - Package 9B - Landslide Remedial Works	Hazell Bros (Qld) Pty Ltd	9,092,692.25
CN00344	Provision of Concrete Crushing Services	Rosenlund Contractors Pty Ltd	SOR
CN00375	Retaining Wall Reconstruction - Arkana Drive	Sunshine Civil Solutions Pty Ltd	409,904.22
CN00427	Garth Prowd Bridge Upgrade	Marine & Civil Maintenance Pty Ltd	2,843,069.00
CN00449	Noosa Regional Gallery + - Business Case	Knight Frank Australia Pty Ltd	363,523.00
CN00450	Construction of Pathways and Bus Stops 23-24 Package 1	Pentacon Pty Ltd	572,720.00
CN00456	Supply, Delivery & Commission of 3 x Gen Sets (Tewantin, Noosaville & Mobile)	Mansey Pty Ltd t/as City Generators	229,724.00
CN00459	Boreen Point Campground Management Services	1Eight Pty Ltd	SOR
CN00482	Construction of Pathways 23-24 Package 2	Mastac Pty Ltd t/as Shannon's Concreting and Earthmoving Services	339,087.36

Number	Tender/Contract Name	Supplier	Approved Contract Lump Sum Value (\$GST Excl)
CN00511	Noosa Spit Sand Nourishment	Hall Contracting Pty Ltd	SOR
CN00509	Council Office Fitout - Goodchap St	Carfax Commercial Constructions Pty Ltd	510,519.24
CN00562	Provision of Greenwaste Processing	Arboriculture Contractors Australia Pty Ltd	SOR
CN00566	Ed Webb Park - North Footpath & Boardwalk Construction	Be! Building Group Pty Ltd	343,549.00
CN00619	Provision of Street Sweeping Services	Specialised Pavement Services Pty Ltd	SOR
T000067	Register of Pre-Qualified Suppliers for Provision of Trade Services {Refresh}	Various (22 New)	SOR
T000078	Register of Pre-Qualified Suppliers for Provision of FireTech Services {Refresh}	Various (2 New)	SOR
RP00359	Register of Pre-Qualified Suppliers for Construction of Kerb, Channel, Drainage Pits & Associated Works	Various (6 Suppliers)	SOR
RP00436	Register of Pre-Qualified Suppliers for Hire of Plant and Operator (Wet Hire)	Various (41 Suppliers)	SOR
RP00637	Register of Pre-Qualified Suppliers for Hire of Plant and Equipment (Dry Hire)	Various (27 Suppliers)	SOR
RP00637	Suppliers for Hire of Plant	Various (27 Suppliers)	SOR

SOR means Schedule of Rates Contract.

## **Invitations to Change Tender**

For the period, there was one (1) reportable invitation made by Council to change tender for Tender CN00427 Garth Prowd Bridge Upgrade, where scope was reduced prior to inviting for any program and/or cost impacts.

## Infrastructure Charges

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Under Queensland infrastructure charges legislation, Council levies infrastructure charges on development approvals. They can be collected in the form of monetary contributions, or in some instances in the form of physical trunk infrastructure in lieu of paying the charge. The timing of money contributions received may differ from the timing of when the infrastructure is constructed, and any unspent funds are held by Council in reserve for that purpose in future years.

Council's planning scheme identifies the particular trunk infrastructure which can be funded through infrastructure charges in its Local Government Infrastructure Plan (LGIP). The table below summarises the infrastructure charges revenue and expenditure for the reporting period. In accordance with the Planning Regulation 2017, full details of infrastructure charges are provided on Council's website.

Infrastructure Charges Summary for the period 1 July 2023 to 30 June 2024

Infrastructure charges revenue		Infrastructure charges revenue expenditure			
Total amount of infrastructure charges revenue collected (by way of infrastructure charges levied)	Total amount of infrastructure charges that were offset (i.e., infrastructure provided by a developer in lieu of paying the charge)	Total amount of infrastructure charges revenue spent on the supply of trunk infrastructure	Total amount of infrastructure charges that the local government refunded	Total amount of unspent infrastructure charges revenue	
\$'000	\$'000	\$'000	\$'000	\$'000	
2,575.8	3.1	2,575.8	0.0	0.0	

#### Trunk Infrastructure

The following table outlines the trunk infrastructure that was funded through infrastructure charges for this reporting period.

Description	Network	Locality	Delivery Method	Value (\$'000)
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Peregian Beach	Developer	3.1
Funding of load repayment costs associated with loan funds raised historically to construct trunk infrastructure in the Noosa Shire	Transport, Public Parks, Stormwater	Various	Council	1,089.7
Upgrade to bus stop	Transport (Bus Stop)	Tewantin	Council	32.0
Upgrade to bus stop	Transport (Bus Stop)	Cooroy	Council	22.4
Upgrade to bus stop	Transport (Bus Stop)	Tewantin	Council	62.1
Upgrade to bus stop	Transport (Bus Stop)	Tewantin	Council	53.2
Upgrade to bus stop	Transport (Bus Stop)	Tewantin	Council	34.8
Rufous St Community Facility Redevelopment	Public Parks	Peregian Beach	Council	2.5
Noosa Leisure Centre Upgrade (Masterplan)	Public Parks	Noosaville	Council	98.4
Apex Park – Noosaville Upgrade to facilities and fitness equipment	Public Parks	Noosaville	Council	8.0
Tewantin Doonella Bridge	Transport (Roads)	Tewantin	Council	94.0
Cooroy Hinterland Playground	Public Parks	Cooroy	Council	33.4
Cooroy Sports Complex Upgrade – Planning and Design	Public Parks	Cooroy	Council	8.2
Tewantin Noosa District Sports Complex – Building Upgrade	Public Parks	Tewantin	Council	467.8
Noosaville Foreshore Land Use Master Plan	Public Parks	Noosaville	Council	230.6

Description	Network	Locality	Delivery Method	Value (\$'000)
Noosa Parade, Noosa Heads	Transport (Roads)	Noosa Heads	Council	186.5
Tewantin Doonella Bridge	Transport (Roads)	Tewantin	Council	32.7
Noosa Parade, Noosa Heads	Transport (Roads)	Noosa Heads	Council	2,459.7
Wapunga Lane Bridge	Transport (Roads)	Kin Kin	Council	46.8
Shire Wide Directional Signage	Transport (Roads)	Various	Council	1.8
Tewantin Bypass	Transport (Roads)	Tewantin	Council	14.3
Noosa Parade, Noosa Heads	Transport (Roads)	Noosa Heads	Council	89.3

### Forecast Infrastructure Charges and Expenditure

Council's long term financial plan, adopted as part of the 2024-25 budget, provides a forward projection of anticipated infrastructure charges revenue and expenditure as outlined below.

Financial Year	2024-2025	2025-2026	2026-2027	2028-2029	VTotal
	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructure charges revenue	1,500.0	1,500.0	1,500.0	1,500.0	6,000.0
Trunk infrastructure expenditure	1,689.7	4,268.7	4,362.6	1,649.2	10,880.5

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## Community **Financial Report**

### **Overview**

This report simplifies the detailed financial information that Council is required to prepare under legislation and provides a summary of Council financial performance for the 2023/24 financial year.

The period ended 30 June 2024 represents another positive financial result for Council and provides a firm foundation for future operations. Ongoing innovation and a commitment to strong financial management through compliance with our Financial Sustainability policy will ensure that this position is maintained into the future.

### **Highlights and** achievements

Operating Revenue generated

\$31 million

on renewal of infrastructure Assets

Council has achieved another positive financial result this year. The following outcomes were achieved during the year:

1. An operating surplus of \$7.4 million resulting from revenues received being higher than forecast, good management of our expenditure, as well as some unspent levy and grant funds that are required to be held for future use.

2. A net financial result of \$46.8 million when including Council's share of Unitywater's annual profit, capital revenue and capital expenditure to Council's operating position.

3. State and federal government support for both operating and capital projects continued with grant funding increasing over the previous year with \$59.8 million received, with \$47.2m relating to QRA funded disaster reconstruction projects.

4. Continued investment in infrastructure replacement



Cash & Debit Position

\$59.8 million

received in Grants & Subsidies

### \$1.4 billion

in Community Equity

### **Credit rating**

Sound with a Neutral outlook maintained

### Background

Council's annual financial statements are prepared to comply with Australian Accounting Standards and contain specific information regarding financial performance.

Financial statements include:

- a Statement of Comprehensive Income (i.e. Profit and Loss),
- a Statement of Financial Position (i.e. Balance Sheet),
- a Statement of Changes in Equity, and
- a Statement of Cash Flows.

Collectively, these financial statements provide a formal picture of the financial strength of an organisation.

The Community Financial Report (CFR) consists of five key reporting elements, each of which has a specific purpose for the measurement and presentation of Council's finances. The linkages between the five key elements are shown in Figure 1.





### Where was the budget spent?

Council spends significant amounts of ratepayer funds providing a range of services to the Noosa community. A summary of the cost of the services for our major service areas is provided in Figure 2. Spending on these services (including roads, bridges, parks, community facilities and waste management) makes up a significant component of Council's annual budget.

#### Figure 2

#### Operating Cost of Core Council Services 2023/24 (\$'000)



190

### Statement of **Comprehensive Income**

This statement (also known as the profit and loss) measures how Council performed financially in relation to funding its operations during the financial year. In simple terms, it summarises how much money was received by Council and how much was spent in a particular year. Figure 3 summarises Council's 2023/24 financial performance.

The 2023/24 net result of \$46.8 million includes nonoperational items such as revenue received specifically to fund capital expenditure (including grants and subsidies and developer contributions), Council's share of Unitywater's annual profit and movements in investment property valuations.

#### Figure 3

Council Net Result Financial Performance 2023/24 (\$'000)

	2022/23 (\$'000)	2023/24 (\$'000)
Revenue	151,193	198,244
Expenses	134,430	151,422
Net Result	16,763	46,822

The removal of \$39.4 million of non-operational items shows Council's actual operating deficit to be \$7.4 million (including the equity share of profit in Unitywater).

### **Operating revenue** - where the money came from

Throughout the financial year, Council received a total of \$132.1 million in operating revenues (rates, fees, operating grants), \$59.6 million in capital revenues (developer contributions, capital grants) and \$6.5 million recorded as revenue from Council's share of investment in Unitywater.

Figure 4 outlines the sources of Council's operating revenues including Unitywater distributions received in 2023/24.

Key Council revenue sources include:

- Rates and utility charges comprising general rates, charges for waste collection and disposal, special

#### Figure 4

**Operating Revenue Sources 2023/24** 

64% Rates & Utility Charges

The above breakdown in operating revenue confirms that Council continues to have significant control over the majority of its income sources, and as a result is not reliant on other levels of government or external agencies to maintain its financial independence.



rates such as the environment levy as well as other separate rates and special charges.

- Fees and charges include a range of regulatory fees and charges as well as revenue from commercial operations such as holiday parks and waste management.
- Interest revenue includes the return from the investment of available cash.
- Revenue from other income includes tax payments from Council's shareholding in Unitywater.



### **Operating expenditure** - where the money goes

Council expended a total of \$131.2 million in undertaking operating activities during the financial year.

Figure 5 presents a breakdown by expenditure type for operating expenditure incurred during 2023/24.

#### Figure 5

**Operating Expenses by Function 2023/24** 



Key Council expenditure sources include:

- Employee benefits includes staff wages, superannuation, fees paid to Councillors and other employment costs.
- Depreciation expenditure records the consumption of community infrastructure assets over their respective useful lives and provides an indication of the level of required expenditure on the rehabilitation and renewal of existing assets annually. The revaluation of infrastructure assets during the year has also impacted the annual depreciation charge.
- Materials and services includes information communication technology, consultancy services, contractor services, electricity, external hire, rentals, repairs and maintenance, and advertising and donations.
- Finance and other costs include interest paid on loan borrowings, bank charges and movements in the provision for future landfill rehabilitation costs.

### Statement of **Financial Position**

The Statement of Financial Position (or balance sheet) measures what Council owns (i.e. its assets), and what we owe (i.e. liabilities) to determine the total community equity (net worth) at the end of each financial year. Overall, Council's investment in community capital continues to grow steadily.

Figure 6 summarises the movement in Council's assets and liabilities that comprise community equity.

#### Figure 6

#### Comparative Statement of Financial Position 2023/24 (\$'000)

	2022/23 (\$'000)	2023/24 (\$'000)
Assets	1,497,225	1,524,567
Liabilities	117,792	116,821
Community Equity	1,379,433	1,407,746

Figure 7 shows Council's cash and debt holdings (including investments) as at 30 June 2024 compared to the previous year.

Cash levels are high due to the advance payment of multi-year waste levy subsidies, increased capital grant funding and the timing of capital works projects. Debt levels have remained consistent as Council continues to strengthen its debt position. Overall, our net cash position (i.e. cash less debt) continues to be strong with an increase of \$10.9 million year on year.

#### Figure 7

#### Cash and Debt Comparison 2023/24 (\$'000)







### Assets – what we own

Current assets are represented by cash, investments, inventories and receivables (money owed to Council). Council's current assets as at 30 June 2024 equated to \$133.6 million.

Non-current assets of \$1.4 billion includes property, plant and equipment totalling \$1.2 billion, as well as the value of Council's investment in Unitywater. Property, Plant and Equipment represents community infrastructure which includes roads, bridges, stormwater, buildings, land and other operational assets owned and controlled by Council.

The main non-current asset categories and their respective values are shown in the Figure 8.

#### Figure 8

#### Non-Current Assets and Community Infrastructure 2023/24 (\$'000)



### Liabilities - what we owe

Money owed by Council is presented as both current and non-current liabilities in the statement of financial position. Current liabilities are those amounts that are payable by Council within the next twelve months, and non-current liabilities are payable beyond the twelve month horizon.

The most significant elements are loans raised by Council to fund investment in community infrastructure and provisions for future landfill restoration works. Total loans increased as funds were drawn down to fund infrastructure works relating to the landfill expansion. Council's annual loan repayment schedule was met.

### Statement of Changes in Equity

The Statement of Changes in Equity illustrates how the net worth of Council has changed as a result of activities undertaken during the period. Council's total community equity as at 30 June 2024 is \$1.4 billion.

Community equity is equal to total assets (what we own) less total liabilities (what we owe) and represents Council's net investment in assets.

Figure 9 shows the movement in Community Equity since the De-Amalgamation of Council in 2014.

#### Figure 9

**Community Equity Movement** 



# Statement of Cash Flows

The Statement of Cash Flows shows where Council has generated cash and where these funds have been expended. The detailed schedule in the financial statements is summarised in Figure 10 (columns above the line represent cash flowing into the organisation, and columns below the line represent cash payments made).

#### Figure 10

### Net Cash Flow Sources 2023/24 (\$'000)



Key elements to Council's annual cash flow include:

**Operating activities** depicts the net of income received from rates, interest, grants, etc. and payments made to suppliers and employees.

#### Investing activities relate to the acquisition and

sale/disposal of long-term assets, generally in the form of roads, bridges, plant and equipment, etc. A negative outcome here represents a net investment in community infrastructure during the reporting period.

**Financing activities** shows the receipt and repayment of Council borrowings. A negative outcome here represents that Council has repaid more loans compared to new borrowings raised.

Net movement in cash represents the total physical movement of cash, with any accounting adjustments and accruals removed. The net movement in cash for the year with all significant outlays fully funded within the period was \$381k representing a slight net decrease in cash on hand. At 30 June 2024, \$30 million of surplus cash was invested in higher yielding term deposits, to maximise returns to ratepayers.

# Financial ratios

Ratios are valuable tools for providing a snapshot of an organization's financial status and trends. They also allow Noosa Council to benchmark itself against other councils, helping to gauge relative financial strength. This type of analysis is periodically conducted by the Queensland Treasury Corporation (QTC) to assess Council's financial sustainability.

Under the Local Government Regulation 2012, certain sustainability ratios are mandated, each with specific target ranges. The State Government's updated Financial Management (Sustainability) Guideline 2024 (the Guideline) aims to enhance Council's long-term planning and community outcomes by monitoring financial sustainability. This new framework replaces the previous Financial Management (Sustainability) Guideline 2013.

The Guideline applies from the 2023-24 annual financial reporting period and the 2024-25 budget cycle. Given the diversity of local governments, the Department has categorised councils for sustainability reporting, with Noosa Council designated as a 'Tier 3' council based on its location and population band. Details of these ratios are shown in Figure 11, including actual results for the current reporting period plus projections over the next 9 years.

Туре	Measure	Target (Tier 3)	5-Year Average	30 Jun 2024	30 Jun 2025	30 Jun 2026	30 Jun 2027	30 Jun 2028	30 Jun 2029	30 Jun 2030
Financial Conscitu	Council - Controlled Revenue	Contextual only	71.16%	70.59%	75.25%	75.24%	75.13%	75.72%	76.38%	76.68%
Financial Capacity	Population Growth	Contextual only	0.95%	0.81%	1.80%	0.62%	0.62%	0.62%	0.62%	0.62%
Operating	Operating Surplus Ratio	Greater than 0% (or N/A)	4.55%	5.31%	(0.10%)	0.08%	0.23%	0.15%	0.13%	0.22%
Performance	Operating Cash Ratio	Greater than 0%	25.17%	22.31%	17.74%	18.21%	18.48%	18.35%	18.33%	18.37%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 3 months	8.9	9.3	7.3	5.8	5.6	5.3	5.1	5.0
	Asset Sustainability Ratio	Greater than 80%	122.71%	119.18%	105.41%	135.87%	90.09%	95.86%	105.10%	80.59%
Asset Management	Asset Consumption Ratio	Greater than 60 %	73.48%	71.18%	70.67%	70.07%	69.05%	68.03%	67.02%	65.87%
	Asset Renewal Funding Ratio	Contextual only					I	Not reported u	ntil FY 2024/2	5
Debit Servicing Capacity	Leverage Ratio	0 to 3 times (or N/A)	1.0	0.8	1.3	1.2	1.1	1.1	1.1	1.0

#### Colour Scale:



Within range

Moderate

Outside

30 Jun 2031	30 Jun 2032	30 Jun 2033	30 Jun 2034
76.84%	77.02%	77.20%	77.35%
0.62%	0.62%	0.62%	0.62%
0.13%	0.09%	0.15%	0.11%
18.15%	17.98%	18.04%	17.91%
4.9	4.5	4.4	4.2
83.21%	88.01%	87.08%	87.77%
64.79%	63.70%	62.61%	61.56%
0.9	0.8	0.7	0.7

An overview of each ratio, together with commentary on Council's performance for the current financial year is provided below

#### **Council Controlled Revenue Ratio**

Net Rates, Levies and Charges add Fees and Charges	Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
Total Operating Revenue	Council has a moderate to strong capacity to generate its own operating revenues, demonstrating financial flexibility and the ability to influence its operating income. This positions Council well to respond effectively to unexpected financial challenges.

#### **Population Growth**

Prior Year Estimated Population	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.
-1	Population growth is positive but relatively low which means Council may have less
Previous Year Estimated	opportunities to generate operating revenue through an increasing rateable property
Population	base and over time may need to develop alternative revenue sources and adjust service
	levels and infrastructure spending accordingly.

#### **Operating Surplus Ratio**

Operating Result	Council should be aiming to achieve as a minimum a balanced operating position to ensure that revenues received are sufficient to fund operations and capital replacement works. A surplus will be represented by a positive result.
Total Operating Revenue	The 2023/24 operating surplus ratio of 5.31% is a reflection of consistent revenue growth along with good management of our expenditure. The forecast shows Council's ongoing commitment to strong financial management.

#### **Operating Cash Ratio**

Operating Result add Depreciation and Amortisation and Finance Costs	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.
Total Operating Revenue	Council is generating sufficient revenues to fund its operational expenditure requirements, while also providing cash flow to support capital expenditure renewal requirements.

#### **Unrestricted Cash Expense Cover Ratio**

(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash)
x 12 (Total Operating Expenditure less

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

x 12 (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) cal

Council's cash position is strong with the majority of restricted cash being internally restricted and therefore available to cover emergent expenditure if required. Internally restricted cash also includes reserves to fund the carryover and completion of Council's capital works program.

#### **Asset Sustainability Ratio**

sset Sustainability hatio	
Capital Expenditure on Replacement of Infrastructure Assets (Renewals) Depreciation Expenditure on Infrastructure Assets	The asset sustainability ratio managed by a council are b Council prioritises the renew principles to ensure service of new assets. Renewal expenditure from 0 calculation of this ratio to eli
sset Consumption Ratio	
Written down replacement cost of Depreciable Infrastructure Assets) Current replacement	This ratio approximates the consumed compared to whe the community.
cost of Depreciable Infrastructure Assets	Council is investing sufficier to the community are mainta
sset Renewal Ratio	
Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years)	The asset renewal funding r infrastructure asset renewal the future.
Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years	This ratio is not required to b
everage Ratio	
Book value of Debt	The leverage ratio is an indic the relative size of the counc
Total Operating Revenue less total Operating Expenditure add Depreciation and Amortisation	Council has capacity to supp compared to its operational long-term infrastructure or re have been exhausted as wel Council's ongoing financial s

o approximates the extent to which the infrastructure assets being replaced as they reach the end of their useful lives.

wal of its existing assets in line with Asset Management e potential is maintained, before investment in the construction

QRA Disaster funded projects has been excluded from the iminate any distortion of the ratio

e extent to which council's infrastructure assets have been hat it would cost to build a new asset with the same benefit to

ntly in the renewal of its existing assets to ensure service levels tained.

ratio measures the ability of a council to fund its projected al/replacements (as outlined in its asset management plans) in

be reported until the 2024/25 financial year.

cator of a council's ability to repay its existing debt. It measures cil's debt to its operating performance.

port additional borrowings due to its manageable debt levels I performance. Borrowings are predominantly directed toward revenue-generating projects, where alternate funding sources ell as giving consideration to inter-generational equity and sustainability.

### Financial Statements 2023 – 2024

#### Noosa Council

General Purpose Financial Statements for the year ended 30 June 2024

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#### Noosa Council

Statement of Comprehensive Income for the year ended 30 June 2024

#### Income

\$ '000

Revenue

**Recurrent Revenue** 

Rates, Levies and Charges Fees and Charges Sales Revenue Grants, Subsidies, Contributions and Donations **Total Recurrent Revenue** 

#### Capital Revenue

Grants, Subsidies, Contributions and Donations **Total Capital Revenue** 

#### Other Income

Rental Income Interest and Investment Revenue Equity share of profit (loss) in Associate through Participation Ri Other Income Capital Income **Total Other Income** 

#### **Total Income**

#### Expenses

**Recurrent Expenses Employee Benefits** Materials and Services Finance Costs Depreciation and Amortisation: Depreciation of Property, Plant and Equipment - Intangible Assets - Right of Use Assets

**Total Recurrent Expenses** 

Other Expenses Capital Expenses **Total Other Expenses** 

**Total Expenses** 

Net Result

#### Other Comprehensive Income

Items that will not be reclassified to Net Result Increase/(Decrease) in Asset Revaluation Surplus Total Other Comprehensive Income for the year

Total Comprehensive Income for the year

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

	Notes	2024	2023
	3a	88,468	83,271
	3b	9,390	8,221
	3c	16,027	13,972
	3d	4,559	7,469
		118,444	112,933
	3d	50,622	20.952
	30	59,622	20,853
		59,622	20,853
	18	1,665	1,749
	4a	9,279	6,406
ghts	13	6,490	5,846
	4b	2,744	2,641
	5		765
		20,178	17,407
		198,244	151,193
	6	47,365	41,029
	7	60,335	54,798
	8	1,386	9,665
	15	21,960	19,890
	16	42	48
	18	168	26
		131,256	125,456
	9	20,166	8,974
		20,166	8,974
		151,422	134,430
		46,822	16,763
	15,26	(18,509)	12,862
	10,20	(18,509)	12,862
		(10,000)	12,002
		00.040	00.005

28,313

29,625

#### Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
Assets			
Current assets			
Cash and Cash Equivalents	10	76,126	76,507
Investments	10	30,000	40,000
Receivables	11	19,151	12,223
Inventories		237	198
Contract Assets	17	6,962	958
Other Assets	12	1,102	2,854
Total Current Assets		133,578	132,740
Non-Current Assets			
Receivables *	11	49,218	49,218
Equity Investments	13	103,744	99,580
Investment Property	14	3,750	4,000
Intangible Assets	16	238	607
Property, Plant and Equipment	15	1,232,917	1,211,041
Right of Use Assets	18	1,122	39
Total Non-Current Assets		1,390,989	1,364,485
Total Assets		1,524,567	1,497,225
Liabilities			
Current Liabilities			
Payables	19	24,824	10,248
Contract Liabilities	17	8,167	24,643
Borrowings	20	1,406	1,262
Lease Liabilities	18	235	23
Provisions	21	11,727	8,880
Other Liabilities	22	9,334	8,931
Total Current Liabilities		55,693	53,987
Non-Current Liabilities			
Borrowings	20	23,449	23,083
Lease Liabilities	18	917	18
Provisions	21	31,559	32,474
Other Liabilities	22	5,203	8,230
Total Non-Current Liabilities		61,128	63,805
Total Liabilities		116,821	117,792
Net Community Assets		1,407,746	1,379,433
Community Equity Asset Revaluation Surplus	15	316,107	334,616
Retained Surplus/(Deficiency)		1,091,639	1,044,817
Total Community Equity		1,407,746	1,379,433
		1,407,740	1,579,455

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

### Noosa Council

### Statement of Changes in Equity for the year ended 30 June 2024

\$ '000	Notes	Asset Revaluation Surplus	Retained Surplus	Tota Equit
Balance as at 1 July 2023		334,616	1,044,817	1,379,43
Net Result		-	46,822	46,82
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus Other Comprehensive Income	15	(18,509)	_	(18,509
Other Comprehensive Income		(18,509)	-	(18,509
Total Comprehensive Income for the year		(18,509)	46,822	28,31
Balance as at 30 June 2024		316,107	1,091,639	1,407,74
Balance as at 1 July 2022		321,754	1,028,054	1,349,80
Net Result		-	16,763	16,76
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus Other Comprehensive Income	15	12,862	_	12,86
Other Comprehensive Income		12,862	-	12,86
		12,862	16,763	29,62
Total Comprehensive Income for the year				

#### Statement of Cash Flows

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Cash Flows from Operating Activities		(00.000	
Receipts from Customers		123,206	121,895
Payments to Suppliers and Employees		(116,690) 6,516	(114,769) 7,126
Receipts		0,010	.,
Rental income		1 665	1 740
Income Tax Equivalent Received		1,665 1,400	1,749 1,192
Dividend from Equity Investment		2,326	2,780
Interest and Investment Revenue Received		8,034	5,006
Non Capital Grants and Contributions		4,070	6,732
Payments		4,070	0,732
Borrowing Costs		(187)	(168)
Net Cash Inflows/(Outflows) from Operating Activities	27	23,824	24,417
Cash flows from Investing Activities			
Receipts			
Proceeds from sale of Property, Plant and Equipment		140	135
Grants, Subsidies, Contributions and Donations		35,447	39,726
Payments			,
Payments for Intangible Assets		_	(264)
Net movement in Loans and Advances		125	125
Payments for Property, Plant and Equipment		(69,757)	(44,481)
Transfers from/(to) Investments		10,000	(40,000)
Net Cash Inflows/(Outflows) from Investing Activities		(24,045)	(44,759)
Cash flows from Financing Activities			
Receipts			
Proceeds from Borrowings		1,549	-
Payments		(4 700)	(4.050)
Repayment of Borrowings		(1,709)	(1,652)
Net Cash Inflows/(Outflows) from Financing Activities		(160)	(1,652)
Net Increase/(Decrease) in Cash and Cash Equivalents held		(381)	(21,994)
Cash and Cash Equivalents at the beginning of the Financial Year		76.507	00 504
		· · ·	98,501
Cash and Cash Equivalents at the end of the Financial Year	10	76,126	76,507
plus: Investments on hand – end of year	10	30,000	40,000
Total Cash, Cash Equivalents and Investments		106,126	116,507

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 1. Information about these Financial Statements

#### (a) Basis of Preparation

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

with the Local Government Act 2009 and the Local Government Regulation 2012.

Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment and investment property.

#### (b) New and revised Accounting Standards adopted during the year

2023, none of the standards had an impact on the reported position, performance and cash flows.

policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

- a. Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- b. Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.
- c. The accounting policy was developed in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors in the absence of an Australian Accounting Standard that specifically applies.
- d. The accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements. e. The accounting required for them is complex and users of the entity's financial statements would otherwise not understand
- those material transactions, other events or conditions.

#### (c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

expected material impact on the reported financial position or performance.

- These general purpose financial statements are for the period 1 July 2023 to 30 June 2024. They are prepared in accordance
- Council is a not-for-profit entity for financial reporting purposes and the financial statements comply with Australian Accounting
- Noosa Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July
- The adoption of the revisions to AASB 101 Presentation of Financial Statements resulted in disclosure of material accounting

- Council has assessed all the standards / interpretations which are not yet effective and have determined that there is no

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 1. Information about these Financial Statements (continued)

#### (d) Estimates and Judgements

Councils 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:

- Revenue Recognition Note 3
- Expected Loss Provision (Receivables) Note 11
- Valuation of Investment Property Note 15
- · Valuation and Depreciation of Property, Plant and Equipment Note 15
- Contract Balances Note 17
- Provisions Note 21
- Contingent Liabilities Note 25

#### (e) Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000, unless otherwise stated.

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

#### (f) Volunteer Services

Council currently utilises volunteer resources at Noosa Community Support Centre, Noosaville & Cooroy Libraries, Noosa Botanic Gardens, Noosa Bushland Care and Noosa Gallery.

Council has not recognised the value of volunteer services in these financial statements as the value donated cannot be reliably measured at this time. Furthermore, if these volunteer services had not been donated they would not have been procured.

#### (g) Taxation

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

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 2. Analysis of Results by Function

#### (a) Components of Council Functions

Details relating to the Council's functions / activities as reported in Note 2(b) are as follows:

#### **CEO OFFICE**

The goal of the Chief Executive Officer function is to provide leadership to the organisation to ensure it meets its strategic and operational objectives As well as providing effective governance oversight, human resource management and communication and community engagement processes. Service areas include the Office of the CEO & Mayor, Community Engagement. Corporate Reporting & Performance, Governance and Internal Audit as well as People and Culture.

#### **COMMUNITY SERVICES**

The Community Service department's goal is to provide facilities and opportunities for residents and visitors to participate in community, cultural and recreational activities across the shire; deliver exceptional customer experiences; and assist community groups and organisations through the provision of advice and community grants. Service areas include Cemeteries, Community Development, Customer Service, Cooroy and Noosaville Libraries, Noosa Aquatic Centre, Noosa Seniors, Noosa Leisure Centre, Noosa Regional Gallery and the J event centre.

#### CORPORATE SERVICES

The goal of the Corporate Services department is to provide effective support to the organisation to ensure that Council services are provided in accordance with agreed service levels that ensure Council's ongoing sustainability. Service areas include Financial Services, Information Communication Technology, Procurement and Fleet, as well as Revenue Services.

#### **DEVELOPMENT & REGULATION**

The goal of the Development & Regulation department is to provide effective planning and development compliance that maintain the liveability of the region and promote long-term sustainable outcomes for the Noosa community as well as protecting the health and safety of the Noosa Community. Service areas include Building and Plumbing Services, Development Assessment, Property and Facilities, Environmental Health and Local Laws.

#### **INFRASTRUCTURE SERVICES**

The goal of the Infrastructure Services department is to provide efficient planning, maintenance and delivery of infrastructure over its lifecycle as well as providing waste management services to the community. The department operates and maintains infrastructure including roads and bridges, buildings, canals, parks, stormwater drainage, waterways and beaches in the Noosa Shire in accordance with established service levels. Service areas include Asset Management, Council Buildings and Facilities, Civil Operations, Infrastructure Planning, Design and Delivery and Waste Management.

#### **STRATEGY & ENVIRONMENT**

The goal of the Strategy and Environment department is to lead the strategy and sustainability agenda for the organisation, driving collaboration and innovation in sustainability and strategy development ensuring environmental, economic, social and cultural outcomes that meet our current and future community needs. Service areas include Economic Development, Environmental Services, Innovation & Digital Hub and Strategic Land Use Planning and Sustainability.

#### Notes to the Financial Statements for the year ended 30 June 2024

### Note 2. Analysis of Results by Function (continued)

#### (b) Income, Expenses and Assets attributed to Council Functions

	Gross Program	Income	Elimination of		Gross Program	Elimination of			
Functions \$ '000	Recurring Grants	Recurring Other	Inter- function Transactions	Total Income	Expenses - Recurring	Inter- function Transactions	Total Expenses	Net Result	Total Assets
2024									
Office of CEO & Mayor	_	4,524	(4,518)	6	(9,827)	1,184	(8,643)	(8,637)	1,377
Community Services	5,913	6,804	(1,541)	11,176	(23,050)	4,896	(18,154)	(6,978)	376
Corporate Services	243	103,128	(17,155)	86,216	(42,008)	3,674	(38,334)	47,882	1,469,833
Development & Regulation	1,949	14,311	(2,354)	13,906	(19,155)	5,006	(14,149)	(243)	3,143
Infrastructure Services	49,270	31,685	(4,133)	76,822	(73,911)	13,265	(60,646)	16,176	7,094
Strategy & Environment	2,414	3,790	(251)	5,953	(13,423)	1,927	(11,496)	(5,543)	(22)
Investment in Associates		4,165	-	4,165	-	-	-	4,165	42,766
Total	59,789	168,407	(29,952)	198,244	(181,374)	29,952	(151,422)	46,822	1,524,567
2023									
Office of CEO & Mayor	-	3,358	(3,225)	133	(7,616)	911	(6,705)	(6,572)	1,377
Community Services	3,370	6,589	(1,700)	8,259	(20,985)	4,001	(16,984)	(8,725)	357
Corporate Services	2,383	92,059	(13,848)	80,594	(27,835)	2,932	(24,903)	55,691	1,453,414
Development & Regulation	2,829	13,296	(361)	15,764	(14,909)	2,745	(12,164)	3,600	1,879
Infrastructure Services	14,610	27,785	(3,900)	38,495	(73,252)	11,295	(61,957)	(23,462)	475
Strategy & Environment	1,431	3,718	(266)	4,883	(13,133)	1,416	(11,717)	(6,834)	1,121
Investment in Associates		3,065	_	3,065		-	_	3,065	38,602
Total	24,623	149,870	(23,300)	151,193	(157,730)	23,300	(134,430)	16,763	1,497,225

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Notes to the Financial Statements for the year ended 30 June 2024

#### Note 3. Revenue

\$ '000	2024	2023

#### (a) Rates, Levies and Charges

Rates and annual charges are recognised as revenue when the 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	71,298	66,495
Separate Rates	3,736	3,737
Special Rates	1,781	2,080
Waste Utility Charges	15,810	14,621
Total Rates and Utility Charge Revenue	92,625	86,933
Less: Discounts	(2,996)	(2,793)
Less: Pensioner Remissions	(1,161)	(869)
Total Rates, Levies and Charges	88,468	83,271

#### (b) Fees and Charges

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

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

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

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

\$ '000	2024	2023
Building and Development Fees	4,809	3,993
Permits and Licences	1,221	1,130
Fines and Penalties	264	196
Registration Fees	482	460
Parking Penalties	1,145	1,236
User Fees and Charges	904	706
Other Statutory Fees	565	500
Total Fees and Charges	9,390	8,221

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 3. Revenue (continued)

#### (c) Sales Revenue

Sale of goods revenue is recognised at the point in time when the customer obtains control of the goods. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity, based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

\$ '000

#### **Rendering of Services**

Contract and Recoverable Works Waste Management Charges Venue Hire Holiday Parks Fees and Charges Learn to Swim Admission Fees Total Sale of Services

Sale of Goods

Sale of Recyclables Retail Shop Sales Total Sale of Goods

#### **Total Sales Revenue**

#### (d) Grants, Subsidies, Contributions and Donations

#### Grant Income under AASB 15

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

The performance obligations vary in each agreement but include respite and care service hours completed; events, workshops and exhibitions held; and programs developed and completed.

Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligation where control transfers at a point in time and others which have continuous transfer control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Grant Income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

#### **Capital Grants**

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

2023	2024
51	27
4,551	6,268
451	469
4,365	4,651
733	800
1,560	1,819
11,711	14,034
1,415	1,102
846	891
2,261	1,993
13,972	16,027
#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 3. Revenue (continued)

#### **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.

Physical assets contributed to Council by developers in the form of road works, stormwater, land, infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

\$ '000	2024	2023	
(i) Operating			
General Purpose Grants	102	2,353	
State Government Subsidies and Grants	1,784	2,499	
Commonwealth Government Subsidies and Grants	2,636	2,579	
Donations	13	12	
Contributions	24	26	
Total Recurrent Grants, Subsidies, Contributions and			
Donations	4,559	7,469	

#### (ii) Capital

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

State Government Subsidies and Grants *	51,264	8,843
Commonwealth Government and Grants	4,005	8,349
Contributions	2,586	3,210
Non-monetary Developer Assets Contributed by Developers at Fair Value	1,767	451
Total Capital Grants, Subsidies, Contributions and Donations	59,622	20,853

State Government Subsidies and Grants is significantly higher than previous years due to the receipt of funding from the Queensland Reconstruction Authority for the reconstruction of public assets damaged during the February 2022 flood event.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 3. Revenue (continued)

#### (iii) Timing of Revenue Recognition for Grants, Subsidies, Contributions and Donations

	2024		2023	3
\$ '000	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and Subsidies	2.346	57,445	5,828	18,793
Donations	13	-	3	-
Contributions	4,377		3,698	_
	6,736	57,445	9,529	18,793

#### Note 4. Interest and Other Income

\$ '000	2024	2023
(a) Interest and Investment Revenue		

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

Interest from Financial Institutions and Term Deposits Interest from Overdue Rates and Utility Charges Loan to Unitywater **Total Interest and Investment Revenue** 

#### (b) Other Income

Dividends are recognised when they are declared. Unitywater Income Tax Equivalent Received Other **Total Other Income** 

#### Note 5. Capital Income

\$ '000

#### Gain / Loss on disposal of Non-Current Assets

Proceeds from the disposal of Property, Plant and Equipment Less: carrying value of disposed Property, Plant and Equipmen

#### Gain on disposal of Non-Current Assets

#### Revaluations

Revaluation increment relating to Investment Property

**Total Capital Income** 

6,354	4,019
705	413
2,220	1,974
9,279	6,406

1,400	1,192
1,344	1,449
2,744	2,641

	Notes	2024	2023
		_	135
ıt	15		(70)
		-	65
			65
	14	_	700
	14		700
			700
		_	765
			100

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 6. Employee Benefits

\$ '000	Notes	2024	2023
Employee Benefit expenses are recorded when the service has been	provided by the emp	loyee.	
Wages and Salaries		35,427	31,361
Councillors Remuneration		603	584
Annual, Sick and Long Service Leave Entitlements		6,466	5,473
Superannuation	26	4,621	4,091
		47,117	41,509
Other Employee Related Expenses		2,728	1,915
		49,845	43,424
Less: Capitalised Employee Expenses		(2,480)	(2,395)
Total Employee Benefits		47,365	41,029

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

	2024 FTE	2023 FTE
Total Council Employees at the reporting date:		
Elected Members	7	7
Administration Staff	326	316
Depot and Outdoors Staff	112	109
Total Full Time Equivalent Employees	445	432

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#### Note 7. Materials and Services

\$ '000	2024	2023
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Administration Supplies and Consumables	786	725
Audit Services *	200	249
Communications, IT equipment maintenance & Software	3,745	3,105
Consultancy Services	1,660	1,749
Contract Services*	28,729	27,379
Commission Paid	1,706	1,733
Donations, Contributions and Prizes	4,004	3,919
Electricity	1,683	1,533
Fleet Operating Costs	2,219	1,915
Grants Paid to Community Organisations	1,511	2,244
Insurance	845	794
Legal Expenses	3,528	1,274
Operating Leases - Rentals	472	360
Water and Sewerage Costs	1,363	1,125
Other Materials and Services	8,267	7,102
Less: Capitalised Internal Expenses	(383)	(408)
Total Materials and Services	60,335	54,798

Audit fees quoted by the Queensland Audit Office relating to the 2023/24 financial statements were \$170,022 (2023: \$178,970).

Contract Services includes Waste Collection, Roads & Parks maintenance and Lifeguard service contracts.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 8. Finance Costs

\$ '000	
Finan	ce Costs - Queensland Treasury Corporatior
Bank	Charges
Impai	ment of Receivables
Intere	st on Leases
Landf	ill Restoration
Tota	Finance Costs

#### Note 9. Capital Expenses

#### \$ '000

#### (a) Revaluation Decrement

Downwards revaluation of Investment Property

#### (b) Other Capital Expenses

#### Loss on write-off of Assets

#### **Total Capital Expenses**

#### Note 10. Cash, Cash Equivalents and Investments

\$ '000

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 initial 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 Cash Equivalents** Cash at Bank and On Hand

Deposits at Call Term Deposits

**Balance per Statement of Financial Position** 

**Balance per Statement of Cashflows** 

Investments

Term Deposits **Total Investments** 

At 30 June 2024, Council had invested \$30 million in term deposits with an initial maturity terms greater than 3 months. \$25 million of these investments are due to mature in July 2024 with the balance maturing in April 2025. These investments were made in accordance with Council's investment of surplus funds policy.

Notes	2024	2023
20	670	697
	160	152
	21	15
18	6	2
21	529	8,799
	1,386	9,665
	/	,

2023	2024	Notes
_	250	14
-	250	-
8,974	19,916	
		-
8,974	19,916	-
8,974	20,166	-
5,014	20,100	

2024	2023
2024	2023

1,578	1,409
3,547	12,879
71,001	62,219
76,126	76,507
76,126	76,507
30,000	40,000
30,000	40,000

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#### Notes to the Financial Statements

for the year ended 30 June 2024

#### Note 10. Cash, Cash Equivalents and Investments (continued)

\$ '000	2024	2023
Restricted and Internally Allocated Cash and Cash Equivalents		

Cash and Cash Equivalents	76,126	76,507
Less: Externally Imposed Restrictions on Cash	(23,048)	(42,153)
Unrestricted Cash	53,078	34,354

#### **Restricted Cash and Cash Equivalents**

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

## (i) Externally Imposed Expenditure Restrictions at the reporting Date relate to the following Cash Assets:

Unspent Government Grants and Subsidies	16,444	33,601
Unspent Levy Funds	4,226	6,203
Unspent Developer Contributions	2,378	2,349
Total Externally Imposed Restrictions on Cash Assets	23,048	42,153

#### (ii) Internal Allocations of Cash at the Reporting Date:

Internal Allocations of Cash may be lifted by a Council with a resolution.

Future Asset Replacement	3,815	3,357
Natural Disaster Rehabilitation	3,565	3,325
Waste Management	14,301	11,188
Specific Purpose Recurrent	1,341	1,314
Total Internally Allocated Cash	23,022	19,184
Total Unspent Restricted Cash	46,070	61,337

Cash and deposits at call are held in the Commonwealth Bank in a normal business cheque account. On call accounts are also held with QTC. Deposits at call earned variable interest over varying terms at interest rates between 3.95% and 5.59%.

#### Investments

Term deposits with an initial maturity term greater than three months are treated as investments, with deposits of less than three months being reported as cash equivalents.

#### Note 11. Receivables

Settlement of receivables is required within 30 days after the invoice is issued.

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

All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 11. Receivables (continued)

\$ '000	
Current	
Rates and Charges	
Other Debtors	
GST Recoverable	
Accrued Revenues	
Fees and Charges	

less: Provision for Impairment Fees and Charges

Loans and Advances to Community Organisations

**Total Provision for Impairment - Receivables** 

**Total Current Receivables** 

Total

Non-Current Loans and Advances to Associates Total Non-Current Receivables

Interest is charged on outstanding rates (11.64% per annum from 1 July 2023, previously 8.17% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivables. Refer also to Note 29 for further information about credit risk.

A loan agreement for the subordinated debt was executed on the 21 June 2013. The interest only loan structure terminates on 30 June 2033 with the interest rate set by QTC annually. Applicable interest rate for 2024 was 4.51% (2023: 4.01%).

#### **Accounting Policies - Receivables**

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

#### **Accounting Policies - Grouping**

When Council has no reasonable expectation of recovering an amount owned by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses (ECL) and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment. Council has identified 3 distinctive groupings of its receivables: rates and charges, statutory charges and other debtors.

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

Statutory charges: In some limited circumstances Council may write off impaired statutory charges, on this basis Council calculates an ECL for statutory charges (non-rates and utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Other debtors: Council identifies other debtors as receivables which are not rates and charges or statutory charges. This includes, but is not limited to property leases, respite services, venue hire, commercial waste charges and grants.

5,018
4
681
3,711
2,690
125
12,229
(6)
(6)
2,223

49,218	49,218
49,218	49,218
10,210	10,210

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 11. Receivables (continued)

#### **Credit Risk Exposure and Impairment of Receivables**

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security.

Council uses a provision matrix to measure the expected credit losses on statutory charges and other debtors. These calculations reflect current conditions and Council's view of economic conditions over the expected lives of the receivable. As well as historically observed default rates, calculated using credit losses experienced on past transactions for each group.

Council considers forecasts of macroeconomic conditions such as inflation, unemployment rates and interest rates and their expected impacts on the default rates. Using this forward-looking information, Council would adjust its historical loss rates upwards or downwards to incorporate these forecasts.

After reviewing macro economic conditions, Council has determined that while forward looking conditions are expected to deviate from those observed historically, any potential impact is expected to be immaterial given the type and nature of Council receivables, accordingly no forward looking adjustments were made.

#### Expected Credit Loss Assessment

The Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

2024 Ageing	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
	\$ '000	%	%	\$ '000
Statutory & Other Charges				
Rates and Charges	5,549	0%	0%	_
Current	2,848	0.05%	100%	2
1-30 days	3,565	0.25%	100%	9
31-60 days	772	1.10%	100%	8
61-90 days	370	2.35%	100%	8
90+ days	1,417	0.00%	100%	_
Total	14,521		_	27

2023 Ageing	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
	\$ '000	%	%	\$ '000
Statutory & Other Charges				
Rates and Charges	4,940	0%	0%	-
Current	1,375	0.06%	100%	1
1-30 days	431	0.30%	100%	1
31-60 days	273	1.18%	100%	3
61-90 days	57	0.02%	100%	1
90+ days	1,345	0.00%	100%	-
Total	8,421			6

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 12. Other Assets

\$ '000

Current Prepayments Total Current Other Assets

#### Note 13. Equity Investments

#### Accounting recognition:

As at 1 July 2010 a water distribution and retail business called Unitywater was established in accordance with the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* to deliver water and waste water services to customers within the local government areas of Moreton Bay Regional Council, Sunshine Coast Regional Council and Noosa Shire Council.

Under the Act, governance arrangements for Unitywater were established in a Participation Agreement which commenced from 1 July 2010. The agreement provides for participation rights to be held by the participating Councils. The participating Councils are Noosa Shire Council, Moreton Bay Regional Council and the Sunshine Coast Regional Council. The Participation Rights effectively represent an investment in an associate by Noosa Shire Council.

Investment in Associates are accounted for using the Equity method whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of the Unitywater's net assets.

Council's Statement of Comprehensive Income includes its share in Unitywater's profit or loss and other comprehensive income for the year ended 30 June 2024.

	Council's share of	Council's share of net assets		
\$ '000	2024	2023	2024	2023
Unitywater Total	6,490	5,846 5,846	107,368	102,648

#### (b) Associates

Council has incorporated the following Associates into its consolidated Financial Statements.

#### (a) Net carrying amounts - Council's share

\$ '000	Nature of relationship	Measurement method	2024	2023
Unitywater	Associate	Equity	103,744	99,580
Total Carrying Amounts			103,744	99,580

2024	2023
1,102	2,854
· · · ·	
1,102	2,854

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 13. Equity Investments (continued)

#### (b) Details

	Principal activity	Place of business
Unitywater	Water and Wastewater Services	Moreton Bay, Sunshine Coast and Noosa Regions

#### (c) Relevant Interests

	Participation	n Portion
	2024	2023
Unitywater	4.25%	4.25%

#### (d) Summarised Financial Information for Associates

	Unitywater			
\$ '000	2024	2023		
Current Assets	9,472	7,724		
Non-Current Assets	200,065	182,426		
Total Assets	209,537	190,150		
Current Liabilities	11,031	8,791		
Non-Current Liabilities	91,138	78,711		
Total Liabilities	102,169	87,502		
Net Assets	107,368	102,648		
Reconciliation of the carrying amount				
Opening Net Assets (1 July)	99,580	96,515		
Profit/(Loss) for the period	7,046	5,845		
Dividends Payable	(2,326)	(2,780)		
Other Adjustments to Profit/(Loss) for the period Closing Participation Rights	(556) 103,744	99,580		
Council's share in %		*		
Council's share in \$	4.25%	4.25%		
	107,368	102,648		
Summarised Statement of Comprehensive Income				
Income	37,716	32,292		
Income Tax Expense	(2,968)	(2,206)		
Other Expenses	(28,258)	(24,240)		
Profit/(Loss) for the period	6,490	5,846		
Total Comprehensive Income	6,490	5,846		
Dividends received by Council	2,326	2,780		

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 14. Investment Property

Investment property is property held for the primary purpose of earning rentals and/or capital appreciation. This includes land held by Council for a currently undetermined future use. Investment property does not include community housing or other property held to provide a social service.

Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Where investment property is acquired for significantly below fair value it is recorded at fair value on initial recognition. The methodology used for determining subsequent fair value is outlined in Note 15. Investment properties are valued annually by an independent valuer with appropriate experience in the location and category of investment property being valued.

Gains or losses arising from changes in the fair value of investment property are recognised as incomes or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.

#### **Owned Investment Property**

#### \$ '000

Fair value at beginning of financial year Revaluation (Decrement)/Increment **Total Investment Property** 

Operating expenses in respect of investment property are reported in Note 7 and 18.

2024	2023
4,000	3,300
(250)	700
3,750	4,000

# Notes to the Financial Statements for the year ended 30 June 2024

## Note 15. Property, Plant and Equipment

\$ '000	Capital Work in Progress	Land	Buildings	Plant and Equipment	Road and Bridge Network	Storm Water	Other Infrastructure Assets	Total
2024								
Measurement basis								
Opening Gross Balance	62,702	310,291	110,887	16,085	684,061	230,027	102,309	1,516,362
Additions	80,590	-	-	-	-	-	-	80,590
Contributed Assets	-	-	-	-	969	767	31	1,767
Disposals	-	-	(1,389)	(700)	(4,142)	(737)	(666)	(7,634)
Write-offs	(15,971)	-	_	-	_	_	_	(15,971)
Revaluation Adjustments to Equity	_	-	-	-	328	(3,965)	-	(3,637)
Work in Progress transfers	(31,530)	1,650	6,020	1,986	12,495	1,954	7,425	-
Transfers from/(to) Intangible Assets	328	-	-	-	-	-	-	328
Transfers to / from Other Asset Classes	-	-	-	-	606	(1,707)	1,101	-
Total Gross Value	96,119	311,941	115,518	17,371	694,317	226,339	110,200	1,571,805
Opening Accumulated Depreciation	_	-	38,653	7,812	145,745	60,768	52,343	305,321
Depreciation expense	-	-	2,491	1,199	11,363	2,618	4,289	21,960
Depreciation on Disposals	-	-	(699)	(493)	(1,418)	(111)	(544)	(3,265)
Revaluation Adjustments to Equity	-	-	-	-	-	14,872	-	14,872
Transfers to / from Other Asset Classes		-	-	-	362	(341)	(21)	-
Total Accumulated Depreciation		_	40,445	8,518	156,052	77,806	56,067	338,888
Book Value as at 30 June	96,119	311,941	75,073	8,853	538,265	148,533	54,133	1,232,917
Other Information								
Range of estimated useful life (years)			0 - 100	1 - 50	0 - 120	10 - 100	2 - 120	
*Asset additions comprise								
Asset Renewals	-	-	1,239	1,534	59,071	695	4,457	66,996
Other Additions		3,578	3,385	843	1,432	-	4,356	13,594
Total Asset Additions	-	3,578	4,624	2,377	60,503	695	8,813	80,590

## Note 15. Property, Plant and Equipment (continued)

	Capital Work in			Plant and Ro	ad and Bridge		Other Infrastructure	
\$ '000	Progress	Land	Buildings	Equipment	Network	Storm Water	Assets	Total
2023								
Measurement basis	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
Opening Gross Balance	51,835	310,291	105,092	14,477	696,494	212,558	96,875	1,487,622
Additions	44,478	-	-	-	-	-	-	44,478
Discovered Assets	-	-	23	53	187	10	132	405
Contributed Assets	-	-	-	-	26	19	-	45
Disposals	-	-	(68)	(277)	(8,695)	(62)	(165)	(9,267)
Write-offs	(3,341)	-	_	_	_	_	-	(3,341)
Revaluation Adjustments to Equity	_	-	5,581	-	(29,921)	15,610	5,150	(3,580)
Work in Progress transfers	(30,270)	-	259	1,832	26,035	1,726	418	_
Transfers from/(to) Intangible Assets	_	-	-	-	-	-	-	-
Transfers to / from Other Asset Classes		-	-	-	(65)	166	(101)	-
Total Gross Value	62,702	310,291	110,887	16,085	684,061	230,027	102,309	1,516,362
Opening Accumulated Depreciation	-	-	34,480	6,794	163,945	54,215	46,011	305,445
Depreciation expense	-	-	2,257	1,212	10,209	2,410	3,802	19,890
Depreciation on Disposals	-	-	(30)	(194)	(3,221)	(21)	(106)	(3,572)
Revaluation Adjustments to Equity	-	-	1,946	-	(25,146)	4,124	2,634	(16,442)
Transfers to / from Other Asset Classes		_		_	(42)	40	2	
Total Accumulated Depreciation			38,653	7,812	145,745	60,768	52,343	305,321
Book Value as at 30 June	62,702	310,291	72,234	8,273	538,316	169,259	49,966	1,211,041
Other Information								
Range of estimated useful life (years) *Asset additions comprise			0 - 100	1 - 50	0 - 120	10 - 100	2 - 120	
Asset Renewals	-	-	848	1,617	22,311	243	6,524	31,543
Other Additions	-	131	5,052	19	5,468	145	2,120	12,935
Total Asset Additions	_	131	5,900	1,636	27,779	388	8,644	44,478

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Notes to the Financial Statements for the year ended 30 June 2024

Note 15. Property, Plant and Equipment (continued)

#### (a) Recognition and Measurement

#### Recognition

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment losses. Items of property, plant and equipment with a total value of less than \$5,000, \$1,000 for computer equipment and \$15,000 for buildings, except for land and network assets (which have a recognition threshold of \$1) are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

The classes of property, plant and equipment recognised by Council are set out in the table contained in this note.

#### Acquisition of Assets

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

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

#### **Capital Work in Progress**

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

#### (b) Depreciation

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of infrastructure assets.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

Note 15. Property, Plant and Equipment (continued)

#### (c) Impairment

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

#### (d) Valuation

Land and improvements, buildings, major plant and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement requirements. Other plant and equipment and work in progress are measured at cost.

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

Council uses internal and external engineers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with the relevant cost index for region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years.

With respect to the valuation of land and improvements, and buildings classes in the intervening years, management performs a desktop valuation. A desktop valuation involves management assessing the condition and cost assumptions associated with each asset class in conjunction with the movements in the relevant indices as outlined in the valuation techniques table in Note 15(3). In some instances, Council will obtain industry indices from appropriately qualified valuers to make an assessment of fair value movements together these are used to form the basis of the desktop valuation. Indexation is only applied where the cumulative change in the index from the most recent comprehensive valuation is more than 5%, this avoids volatility in fair values in the interceding years.

#### **Recognised Fair Value Measurement**

Council measures and recognises the following assets at fair value on a recurring basis: Investment property

- Land
- Buildings
- Road and bridge network
- Storm water
- Other infrastructure assets

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

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

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly,

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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.

The table below presents all items that are measured and recognised within the Statement of Financial Position at fair value. In accordance with AASB 13, all fair value measurements are on a recurring basis and categorised as either Level 2 or Level 3 fair value measurements. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as Level 1.

#### Notes to the Financial Statements

for the year ended 30 June 2024

#### Note 15. Property, Plant and Equipment (continued)

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

	F	air value mea	surement using	
\$ '000	Date of latest Comprehensive Valuation	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	Total
2024				
Property, Plant and Equipment				
Land	30/06/2022	135,187	176,754	311,941
Buildings	30/06/2020	-	75,073	75,073
Road and Bridge Network	30/06/2023	-	538,265	538,265
Storm Water	30/06/2024	-	148,533	148,533
Other Infrastructure Assets	30/06/2021	-	54,133	54,133
Investment Property	30/06/2024	3,750	_	3,750
Total Property, Plant and Equipment	-	138,937	992,758	1,131,695
2023				
Property, Plant and Equipment				
Land	30/06/2022	135,187	175,104	310,291
Buildings	30/06/2020	-	72,234	72,234
Road and Bridge Network	30/06/2023	-	538,316	538,316
Storm Water	30/06/2020	-	169,259	169,259
Other Infrastructure Assets	30/06/2021	-	49,966	49,966
nvestment Property	30/06/2023	4,000	-	4,000
Total Property, Plant and Equipment	_	139,187	1,004,879	1,144,066

#### (2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

Council's policy for determining transfers between fair value hierarchies is at the end of the reporting period.

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## Notes to the Financial Statements

for the year ended 30 June 2024

#### Note 15. Property, Plant and Equipment (continued)

#### (3) Valuation techniques used to derive level 2 and level 3 fair values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. Level 1 inputs) Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Asset Class and Fair Value Hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index last applied to asset class)	Other interim revaluation adjustment
Land (Level 2) 2024: \$135.2m 2023: \$135.2m	Market Approach	30/06/22	APV Valuers and Asset Management	Active and liquid market available for comparison when determining replacement cost. Land sales for similar properties are analysed and compared taking into account area, location and other general site characteristics.	Queensland Government Statistician's Office Land Development Activity Profile for Noosa Shire (Median Residential Sale Price) No indexation has been applied since the most recent comprehensive valuation.	Nil

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## Note 15. Property, Plant and Equipment (continued)

Asset Class and Fair Value Hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index last applied to asset class)	Other interim revaluation adjustment
Land (Level 3) 2024: \$176.7.m 2023: \$175.1m	Current replacement cost	30/06/22	APV Valuers and Asset Management	No observable active market - (i.e land utilised for footpaths, access restriction purposes or has a volumetric title). Land sales are analysed and compared taking into account area, location and other general site characteristics. The hypothetical development approach is used for land which is specialised in nature and where no comparable land sales are available.	Queensland Government Statistician's Office Land Development Activity Profile for Noosa Shire (Median Residential Sale Price) No indexation has been applied since the most recent comprehensive valuation.	Nil
Buildings (Level 3) 2024: \$75.0m 2023: \$72.2m	Current replacement cost	30/06/2020	Australis Asset Advisory Group	No active market due to the specialised nature of the assets and the services local government buildings provide. Valuations are determined using unit rates for construction taking into consideration industry standard cost guides, project costs from recently completed buildings. Other inputs to cost, useful life and remaining life include economic value, legal and commercial obsolescence, industry standards, asset condition and consumption rating applied. All buildings are separated into different components with value determined based on a range of interrelating factors. i.e. sub-structure, superstructure, roof, electrical and lighting, fitout and fittings, fire services, HVA, mechanical and security services.	ABS Producer Price Index: 3020 Non-residential building construction, Queensland Most Recent Index Applied: 5.3% equivalent to 1 year (2023)	Nil

## Note 15. Property, Plant and Equipment (continued)

Asset Class and Fair Value Hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index last applied to asset class)	Other interim revaluation adjustment
Other Infrastructure Assets (Level 3) 2024: \$54.1m 2023: \$49.9m	Current replacement cost	30/06/2021	Australis Asset Advisory Group	No active market due to the specialised nature of services these assets provide. Unit rates are developed by estimating labour and materials required for asset replacement. Base rates were sourced using actual contract prices for recently completed projects or supply quotes for similar assets based on age, size, location and condition. Other inputs considered include obsolescence, asset condition and useful life. Where costs are not available, rates were obtained from the valuer's database or the Rawiinson's Australian Construction Handbook, 2021 Edition.	ABS Producer Price Index: 3020 Non-residential building construction, Queensland Most Recent Index Applied: 5.3% equivalent to 1 year (2023)	Nil
Roads (Level 3) 2024: \$457.0m 2023: \$456.3m	Current replacement cost	30/06/2023	Stantec	Unit rates are developed using actual contract prices for recently completed projects or supply quotes for similar assets based on age, size, location and condition. A first principles approach has been applied to developing unit rates by estimating plant, material and labour inputs required for design and construction. Where costs are not available rates were obtained from the valuer's database or the Rawlinson's Australian Construction Handbook, 2017 Edition. Roads are categorised as sealed or unsealed and separated into segments with three location factors for urban, rural and commercial/industrial. All segments are then componentised into sub-classes that make up each segment. i.e. road surface, road pavement base, road pavement sub-base, formation, kerb, footpath, signage, etc. Other inputs considered include obsolescence, asset condition and useful life.	ABS Producer Price Index: 3101 Road and bridge construction, Queensland No indexation has been applied since the most recent comprehensive valuation.	Condition assessment of roads and bridges undertaken to inform future valuations.

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## Note 15. Property, Plant and Equipment (continued)

Asset Class and Fair Value Hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index last applied to asset class)	Other interim revaluation adjustment
Bridges (Level 3) 2024: \$81.2m 2023: \$82.0m	Current replacement cost	30/06/2023	Stantec	Unit rates are developed according to varying material types used for construction, as well as deck area, size and length. Construction estimates were based on actual contract prices for recently completed projects or supply quotes for similar assets. Significant bridges were separately assessed by the valuer. Other inputs considered include obsolescence, asset condition and useful life.	ABS Producer Price Index: 3101 Road and bridge construction, Queensland No indexation has been applied since the most recent comprehensive valuation.	Nil
Storm water (Level 3) 2024: \$148.5m 2023: \$169.3m	Current replacement cost	30/06/2024	Jones Lang LaSalle	Unit rates determined using market costs for supply and installation of similar assets or their modern equivalent taking into consideration variables such as asset size, depth, location and soil type. The first principles approach to deriving unit rates also consists of breaking down each asset into its construction elements including excavation, construction, and installation. Stormwater assets are componentised into the significant components which may provide different function, economic benefit life. i.e. pipework, valves, culverts, manholes, headwalls, bio-retention basins. Other inputs considered include obsolescence, asset condition and useful life.	ABS Producer Price Index: 3101 Road and bridge construction, Queensland No indexation has been applied as this asset class is subject to comprehensive revaluation in the current year.	CCTV stormwater project to validate asset component, location and condition assessments ongoing.
Investment Property (Level 2) 2024: \$3.8 million 2023: \$4.0 million	Market value	30/06/2024	AEC Group	Two calculation methodologies underpin the market based valuation approach: - Capitalisation rate valuation approach - Discounted cashflow valuation approach	Not Applicable Valuations completed annually	Nil

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 16. Intangible Assets

\$ '000	2024	2023
Intangible Assets are as follows:		
Opening Gross Carrying Value	1,137	891
Disposals	_	(21)
Transfers from/(to) Property, Plant and Equipment	(328)	_
Work in Progress		267
Closing Gross Carrying Value	809	1,137
Dpening Accumulated Amortisation and Impairment	(530)	(499)
Amortisation in the Period	(41)	(48)
Accumulated Amortisation charges written off		17
Closing Accumulated Amortisation and Impairment	(571)	(530)
Total Intangible Assets - Net Book Value	238	607

Software assets have a finite life estimated at 10 years.

#### Note 17, Contract Balances

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

\$ '000	2024	2023
(a) Contract Assets		
Current		
Contract Assets	6,962	958
Total Current Contract Assets	6,962	958
Classified as:		
Current Contract Assets	6,962	958
Total Contract Assets	6,962	958
Contracts to Construct Council Owned Assets	6,962	958

#### (b) Contract Liabilities

#### Current

Grants Funds received upfront to construct Council controlled assets Total Grants	7,754	24,220
	7,754	24,220
Other Services		
Non-capital performance obligations not yet satisfied	413	423
Total Other Services	413	423
Total Current Contract Liabilities	8,167	24,643

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 17. Contract Balances (continued)

### \$ '000

#### Classified as: Current Contract Liabilities **Total Contract Liabilities**

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

Funds to construct Council controlled assets Funds received in advance of services provided Total Revenue included in the Contract Liability

#### Note 18. Leases

#### Council as a Lessee

Council has leases in place over property and various IT and Office equipment. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

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

The right-of-use asset is 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. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

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

#### **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**

#### Buildinas

Council has entered into a lease for additional office space for an initial term of 5 years with 2 x 3 year options. The lease is for a five year term with the option of a further two, three year extensions. This lease includes fixed annual increases with market reviews due at the end of each term.

#### Land

Council leases a parcel of land which is currently being utilised as a commercial slipway. The term of the lease was for 20 years and will expire in 2025, there are no extension provisions contained in the lease. Rent is calculated based on a 3 years average rental value at 6% and is payable for the term of the lease.

#### IT and Office Equipment

Council leases a number of items of equipment, many of these assets are considered low value and are therefore not subject to lease accounting. The more significant items have lease terms of 3 or more years with fixed payments for the term of the lease

2024	2023
8,167	24,643
8,167	24,643

16,736	2,254
114	101
16,850	2,355

**Total Lease Liabilities** 

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 18. Leases (continued)

	IT and Office				
\$ '000	Buildings	Land	Equipment	Tota	
Right of Use Assets (ROU)					
2024					
Opening balance at 1 July	-	38	1	39	
Additions to Right-of-Use Assets	1,236	_	15	1,251	
Depreciation charge	(144)	(22)	(2)	(168)	
Balance at 30 June	1,092	16	14	1,122	
2023					
Opening balance at 1 July	_	59	5	64	
Depreciation charge	_	(22)	(4)	(26)	
Balance at 30 June		38	1	39	
\$ '000			2024	2023	
Lease Liabilities					
Classified as:					
Current Lease Liability			235	23	
Non-Current Lease Liability			917	18	

The following table shows the maturity analysis of the Lease Liability based on contracted cashflows and therefore the amounts will not be the same as the recognised Lease Liability in the Statement of Financial Position.

1,152

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\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Buildings	271	999	_	1,270	1,120
Land	17	_	_	17	17
IT & Office Equipment	4	12	_	16	15
	292	1,011	_	1,303	1,152

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 18. Leases (continued)

¢ 1000	< 4 vices	1 5 40000	> E vooro	Total	Total per Statement of Financial
\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Position
2023					
Buildings	-	-	-	-	_
Land	22	17	-	39	40
IT & Office Equipment	1	_	_	1	1
	23	17	_	40	41

#### Future cash outflows not reflected in the measurement of Lease Liabilities

The slipway lease liability has been calculated based on the current 3 years average rental value at 6%, no adjustment has been included for movement in the rental value over the remainder of the lease term. No allowance has been included for restoration costs that may be incurred at the end of the lease. The lease also contains various restrictions and conditions about what the site can be used for.

IT and Office equipment lease payments are generally fixed for the term of the arrangement and are not subject to any residual values at the end of the lease.

#### Amounts included in the Statement of Comprehensive Income related to Leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee.

\$ '000

#### Expenses

Depreciation of Right-of-Use Assets Interest Expense on Lease Liabilities Expenses relating to Low-Value Assets

Net Expense relating to Leases

Total Cash Inflows/(Outflows) for Leases

#### Leases at significantly below market value - concessionary / peppercorn leases

Council has a number of leases at significantly below market for land which are used for access easements and parklands.

The leases are generally between 10 and 20 years and require payments between \$1 and \$143 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases. Council does not believe that any of the leases in place are individually material.

#### Council as a Lessor

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

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

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

2023	2024
25	168
1	39
283	295
309	502
(310)	(480)

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#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 18. Leases (continued)

#### **Operating Leases**

Where Council retains the risks and rewards relating to a lease, they are classified as operating leases and relate to the investment property in the statement of financial position.

Rent from investment and other property is recognised as income on a periodic straight line basis over the lease term.

#### The minimum lease receipts are as follows:

Not later than one year	394	459
Between one and two years	175	399
Between two and three years	146	214
Between three and four years	150	145
Between four and five years	107	148
Later than five years	372	470
Total Lease Receipts	1,344	1,835

Rental income from investment property recognised in the operating result is \$390,766 (2023: \$382,992).

Direct operating expenses primarily for repairs and maintenance on property that did not generate rental income for the period were \$5,241 (2023: \$9,202). Direct operating expenses primarily for repairs and maintenance on property that did generate rental income for the period were \$53,371 (2023: \$93,714).

There are no restrictions on the realisability of investment property or remittance of income and proceeds of disposal. The Council does not have any contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements

#### Note 19. Payables

	\$ '000	2024	2023
--	---------	------	------

#### **Trade Creditors**

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

#### **Employee Related Accruals**

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

Current		
Employee Entitlements	76	49
GST Payable	876	645
Trade Creditors	5,067	1,428
Accruals	17,740	7,277
Employee Related Accruals	1,065	849
Total Current Payables	24,824	10,248

#### Noosa Council

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 20. Borrowings

Loans payable are measured at amortised cost using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument. Borrowing costs, which includes interest calculated using the effective interest method and administration fees, are expensed in the period in which they arise. Costs that are not settled in the period in which they arise are added to the carrying amount of the borrowing.

All borrowing costs are expensed in the period in which they are incurred.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Council adopts an annual debt policy that sets out Council's management of existing and future debt. 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.

#### \$ '000

#### Current

Loans - Queensland Treasury Corporation **Total Current Borrowings** 

#### Non-current

Loans - Queensland Treasury Corporation **Total Non-Current Borrowings** 

#### Reconciliation of Loan Movements for the year

#### Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year Loans Drawdown Principal Repayments Loan Interest capitalised in period Book value at end of financial year

The QTC loan market value at the reporting date was \$20,918,343 (2023: \$20,536,092). 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.

Borrowings are all in \$AUD and are underwritten by the Queensland State Government.

2023	2024
1,262	1,406
1,262	1,406
23,083	23,449
23,083	23,449

25,300
-
(1,652)
697
24,345

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 21. Provisions

#### **Annual Leave Provision**

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

#### Long Service Leave Provision

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

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

#### **Restoration Provisions**

A provision is made for the cost of rehabilitation of assets and other future restoration costs where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of the facility. This liability is provided in respect of Quarries and Landfill sites.

Council has the following restoration provisions:

#### Landfill Sites

The provision represents the present value of the anticipated future costs associated with the closure of the Eumundi Rd landfill sites, decontamination and monitoring of historical residues and leaching on the site.

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. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred.

The provision recognised for the Eumundi Rd landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the site will fully close in 2058 and that site restoration will occur progressively over the subsequent thirty years. The provision recognises the costs associated with closure and rehabilitation of historical and existing cells as well as the rehabilitation of the site following full closure in 2058.

#### **Quarry Sites**

The provision represents the present value of the anticipated future costs associated with the closure of the Ringtail Creek quarry site, reclamation and rehabilitation of the site.

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. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for quarry sites rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 21. Provisions (continued)

\$ '000

#### Current

Annual leave Long Service Leave Landfill Sites Total Current Provisions

#### Non-Current

Long service leave Quarry rehabilitation Landfill Sites Total Non-Current Provisions

#### Details of movements in Provisions

#### Quarry Rehabilitation

Balance at beginning of financial year **Balance at end of financial year** 

#### Landfill Sites

Balance at beginning of financial year Additional provision Amounts used Increase in provision due to unwinding of discount Increase/(decrease) in provision due to change in discount rate Increase/(Decrease) in provision due to change in escalation rate Balance at end of financial year

#### Note 22. Other Liabilities

#### \$ '000

#### Current

Waste Levy Subsidy received in advance Unearned Revenue Prepaid Rates Liability Total Current Other Liabilities

#### Non-Current

Waste Levy Subsidy received in advance Total Non-Current Other Liabilities

Council is liable to pay the State a waste levy on most forms of commercial and household waste delivered to its disposal sites. The State government provides Council with an annual subsidy to mitigate the impact on households resulting from this levy. In June 2022, the State made an advance payment of the equivalent of four annual payments of the waste levy subsidy. An additional year of waste levy subsidy was paid in advance in June 2023. The advance payment provides certainty to Council for budget planning purposes and enables greater flexibility when making investment decisions to help reduce waste generation and increase resource recovery. The balance of unutilised waste levy subsidy is recognised as a liability at 30 June 2024 and split between current and non-current in accordance with the State's calculations of the estimated annual charges. Revenue will be recognised in each subsequent year in accordance with these calculations.

2024	2023
3,933	3,437
5,297	4,911
2,497	532
11,727	8,880
1,135	614
50	50
30,374	31,810
31,559	32,474

	50	50
	50	50
	32,342	23,544
	(265)	11,968
	(163)	(1,668)
	1,333	859
	(992)	(2,860)
te	616	499
	32,871	32,342

2024	2023
3,027	3,089
4,172	3,783
2,135	2,059
9,334	8,931
5,203	8,230
5,203	8,230

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 23. Asset Revaluation Surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since 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 in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

#### Note 24. Capital Commitments

\$ '000	2024	2023

#### Capital Commitments (exclusive of GST)

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

#### Property, Plant and Equipment

· · · · · · · · · · · · · · · · · · ·		
Roads, Bridges and Stormwater	47,745	3,549
Buildings	1,151	514
Other	4,127	4,064
Total Commitments	53,023	8,127
These expenditures are payable as follows:		
Within the next year	53,023	8,127
Later than one year and not later than 5 years	_	_
Later than 5 years		_
Total Payable	53,023	8,127

#### Note 25. Contingent Liabilities

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

#### Local Government Mutual

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

As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

Note 25. Contingent Liabilities (continued)

#### Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$1,922,183 (2023: \$1,635,963).

#### Note 26. Superannuation

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

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to obligations, plan assets and costs at the Council level.

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

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

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits 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.

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

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

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

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

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

#### \$ '000

Superannuation Contributions made to the Regional Defined Ben Other Superannuation Contributions for Employees

Total Superannuation Contributions paid by Council f employees

	Notes	2024	2023
enefits Fund		92	116
		4,529	3,975
for			
	6	4,621	4,091

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 27. Reconciliation of Net Result for the year to Net Cash Inflow/(Outflow) from Operating Activities

\$ '000	2024	2023
Net Operating Result from Income Statement	46,822	16,763
Non-Cash items		
Depreciation and Amortisation	22,170	19,964
Non-Cash Capital Contributions	(1,767)	(451)
	20,403	19,513
Losses/(Gains) recognised on fair value re-measurements through the Income Statement		
Investment Properties	250	(700)
Movement in Restoration Provisions	529	8,799
	779	8,099
Investing and Development Activities		
Loss on write-off of assets	19,916	8,922
Capital Grants and Contributions	(35,448)	(39,736)
Share of Net (Profits)/Losses of Associates	(6,490)	(5,846)
Impairment of Receivables and Bad Debts Written Off	28	4
Interest Expense capitalised in QTC loans	670	697
	(21,324)	(35,959)
Changes in Operating Assets and Liabilities:		
(Increase)/Decrease in Receivables	(4,118)	(379)
(Increase)/Decrease in Inventories	(39)	(56)
(Increase)/Decrease in Contract Assets	(6.004)	(958)
(Increase)/Decrease in Other Assets	2,326	2,780
Increase/(Decrease) in Payables	2,417	(7,602)
Increase/(Decrease) in Contract Liabilities	(16,476)	20,813
Increase/(Decrease) in Employee Leave Entitlements	907	1,350
Increase/(Decrease) in Other Liabilities	(1,869)	53
	(22,856)	16,001
Net Cash provided from/(used in) Operating Activities from the		
Statement of Cash Flows	23,824	24,417

#### Note 28. Events after the Reporting Period

Council is unaware of any material or significant "adjusting" or "non adjusting events" that should be disclosed.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 29. Financial Instruments and Financial Risk Management

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

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

Council has reviewed its exposure to financial risk and at present does not anticipate likelihood of increased financial risk through either the decline in credit rating of financial institutions or increased levels of default in receivables.

#### **Financial Risk Management**

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

Council's management approves policies for overall risk management, as well as 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 and Risk Committee (ARC) oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by the Council. The ARC is assisted in its oversight role by internal audits conducted by external consultants, the results of which are reported to the ARC. Council's internal audit register, which is approved by the ARC, details target areas and the timing for the completion of internal audits.

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*.

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

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

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

Other investments are held with financial institutions, which are rated AAA to AA- based on rating agency Standard and Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote (if applicable).

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.

#### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 29. Financial Instruments and Financial Risk Management (continued)

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 Councils operations, there is a geographical concentration of risk in the Council's area

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

\$ '000	2024	2023
Community Organisations	_	125
Property Charges	5,497	5,018
Fees and Charges	7,212	2,690
GST Recoverable	1,736	680
Associates	49,218	49,218
Other	76	33
Total	63,739	57,764

#### Liquidity risk

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

The 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.

#### Exposure to Liquidity risk

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC and other financial institutions.

The 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. These facilities are disclosed in Note 10.

The following facilities had been utilised at the end of the reporting period to manage liquidity risk:

				Total	
\$ '000	0 to 1 year	1 to 5 years	Over 5 years	contractual cash flows	Carrying amount
2024					
Payables	24,824	_	_	24,824	24,824
Loans - QTC	1,882	7,626	21,861	31,369	24,855
	26,706	7,626	21,861	56,193	49,679
2023					
Payables	10,248	_	-	10,248	10,248
Loans - QTC	1,709	6,837	22,583	31,129	24,345
	11,957	6,837	22,583	41,377	34,593

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

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 29. Financial Instruments and Financial Risk Management (continued)

#### 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

Noosa Shire Council is exposed to interest rate risk through investments and borrowings with Queensland Treasury and other financial institutions.

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

#### Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying	Net re	sult	Equi	ity
\$ '000	amount	1% increase	1% decrease	1% increase	1% decrease
2024					
QTC Cash Fund	71,001	710	(710)	710	(710)
Other Investments	34,680	347	(347)	347	(347)
Loans - QTC	(24,855)	_			
Net	80,826	1,057	(1,057)	1,057	(1,057)
2023					
QTC Cash Fund	52,051	521	(521)	521	(521)
Other Investments	64,180	642	(642)	642	(642)
Loans - QTC	(24,345)				
Net	91,886	1,163	(1,163)	1,163	(1,163)

In relation to the QTC loans held by the Council, the following has been applied:

QTC generic debt pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from changes in interest rates for generic debt pool borrowings.

#### Fair value

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

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and disclosed in Note 20.

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

Notes to the Financial Statements for the year ended 30 June 2024

#### Note 30. National Competition Policy

#### Business activities to which the code of competitive conduct is applied

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

- Waste Management
- Holiday parks

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

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

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

\$ '000	Waste Management	Holiday Parks
Revenue for services provided to the Council	689	_
Revenue for services provided to external clients	24,092	4,651
Community Service Obligations	145	-
	24,926	4,651
Less: Operational Expenditure	(20,411)	(3,632)
Less: Landfill Restoration Provision	(529)	-
Surplus/(Deficit)	3,986	1,019

#### Description of CSO's provided to business activities:

Activities	CSO description	Net Cost \$´000
Waste Management	Waste collection and disposal charges for	
-	charitable organisations.	145

#### Note 31. Trust Funds

\$ '000	2024	2023
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of		
those entities	5,570	5,276
	5.570	5.276

Funds held in trust represent security deposits lodged to guarantee contract performance, operational works, event impacts and maintenance obligations. Council performs only a custodian role in respect of these funds until such times as the underlying obligations are met and the funds are released. As these funds cannot be used for Council purposes, they are not bought to account in the financial statements.

Where performance obligations are not met then the funds are transferred to Council as compensation towards undertaking associated rectification works.

#### Noosa Council

Notes to the Financial Statements for the year ended 30 June 2024

Note 32, Transactions with Related Parties

(a) Subsidiaries (ie. entities and operations controlled by Council)

Council has no interest in any Subsidiaries.

#### (b) Associates

Council has a participating interest in the Northern SEQ Distributor-Retailer Authority (trading as Unitywater) governed by a Participation Agreement.

#### Transactions with Unitywater

The amount of revenue and expenditure include in the Statement of Comprehensive Income, and the amount receivable or payable to Unitywater are as follows:

#### \$ '000

#### Revenue Interest on Loans **Taxation Equivalents** Dividends

Amounts Receivable / (Payable) Interest

Dividends **Taxation Equivalents** 

#### Loans

Loans

Unitywater operates under an income tax equivalent regime; with all tax paid being distributed to the participating Councils on a pro-rata basis to their participation rights.

Dividends received by Council from Unitywater are recorded as a reduction in the carrying value of the non-current asset.

Shareholder loans provide for a fixed interest rate with quarterly interest only payments. Further detail regarding Unitywater is contained in Note 13 Equity Investments.

#### (c) Joint ventures

Council has no interest in any joint ventures.

#### (d) Key Management Personnel

#### **Transactions with Key Management Personnel**

#### Councillors

Cr Frank Wilkie (Mayor) Cr Clare Stewart (former Mayor) Cr Karen Finzel Cr Joe Jurisevic (former Councillor) Cr Amelia Lorentson Cr Jessica Phillips Cr Brian Stockwell Cr Tom Wegener Cr Nicola Wilson

Notes	2024	2023
4(a) 4(b) 13(d)	2,220 1,400 2,326	1,973 1,191 2,780
	555 1,335 (137)	493 1,628 (501)
11	49.218	49.218

#### Note 32. Transactions with Related Parties (continued)

#### **Executive Leadership Team**

Chief Executive Officer **Director Community Services** Director Corporate Services **Director Development & Regulation Director Infrastructure Services** Director Strategy & Environment

\$ '000	2024	2023
Short-term Employee Benefits	2,069	2,093
Post-employment Benefits	199	210
Long-term Benefits	29	39
Termination Benefits	_	16
Total Compensation Paid to Key Management Personnel	2,297	2,358

#### (e) Other Related Parties

#### Transactions with Other Related Parties

104	127
104	127

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.

#### (f) Outstanding Balances

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

#### (g) Loans and Guarantees to/from Related Parties

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

#### (h) Commitments to/from Other Related Parties

Council has no outstanding commitments to/from other related parties.

#### (i) Transactions with Related Parties that have not been disclosed

On a regular basis ordinary ratepayer transactions occur between Council and its related parties. Examples include rates and animal registrations. Council has not included these types of transactions in its disclosure where they are made on the same terms and conditions available to the general public.

#### Noosa Council

#### Management Certificate

for the year ended 30 June 2024

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:

- establishment and keeping of accounts have been complied with in all material respects; and
- end of the year.

Fillare

Frank Wilkie Mayor 29 October 2024

i. the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the

ii. the General Purpose Financial Statements, as set out on pages x to xx, 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

Larry Senastock

**Chief Executive Officer** 29 October 2024



#### INDEPENDENT AUDITOR'S REPORT

To the Councillors of Noosa Shire Council

#### Report on the audit of the financial report

Opinion

I have audited the financial report of Noosa Shire Council.

The financial report comprises the statement of financial position as at 30 June 2024, 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.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the Local Government Act 2009, the Local Government Regulation 2012 and Australian Accounting Standards.

#### 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

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Noosa Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement audited ratios, current year financial sustainability statement contextual ratios (unaudited) and unaudited long-term financial sustainability statement.

Oueensland Audit Office Better public services

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

- a) I received all the information and explanations I required
- of accounts were complied with in all material respects.

In accordance with s. 40 of the Auditor-General Act 2009, for the year ended 30 June 2024:

b) I consider that, the prescribed requirements in relation to the establishment and keeping



#### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the Local Government Act 2009, 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

alingla

William Cunningham as delegate of the Auditor General

31 October 2024

**Queensland Audit Office** Brisbane

#### Noosa Council

**Current Year Financial Sustainability Statement** 

#### Audited ratios

Council's performance at 30 June 2024 against key financial rat

#### Liquidity

#### 1. Unrestricted Cash Expense Coverage Ratio

Total Cash and Equivalents add Current Investments add available ongoing QTC working capital limit less Externally Restricted Cash

Total Operating Expenditure less Depreciation and Amortisation less Finance Costs

Council's cash position is strong with the majority of restricted cover emergent expenditure if required. Internally restricted of pletion of Council's capital works program.

#### **Operating Performance**

#### 2. Operating Surplus Ratio

**Operating Result** Total Operating Revenue

This result indicates Council is operating efficiently and genera future investment or to fund emergent costs. This ratio include as well as Council's equity share of profit in Unitywater which ha

#### 3. Operating Cash Ratio

Operating Result add Depreciation and Amortisation add Finance Total Operating Revenue

Council is generating sufficient revenues to fund its operational support capital expenditure renewal requirements.

#### Asset Management

#### 4. Asset Sustainability Ratio

Capital Expenditure on Replacement of Infrastructure Assets (R Depreciation Expenditure on Infrastructure Assets

Council prioritises the renewal of its existing assets in line with maintained, before investment in the construction of new assets

Renewal expenditure from QRA Disaster funded projects has be distortion of the ratio.

#### 5. Asset Consumption Ratio

Written down replacement cost of Depreciable Infrastructure As Current replacement cost of Depreciable Infrastructure Assets

This ratio approximates the extent to which council's infrastruct cost to build a new asset with the same benefit to the community assets to ensure service levels to the community are maintained.

	Target Tier 3	Actual 2024	5 Yr Av. 2020-24
tios and targets			
10	Greater	9.3	
x 12 n	than 3 months	months	N/A
ed cash being in	nternally restricte	ed and therefore	e available to
	des reserves to		
	Greater than 0%	5.31%	4.55%
ating small surpl	lus margins whic	h are set aside	in reserve for
des restricted fu	inds from unspe fully received as	nt levies and gr	ant programs
ce Costs	Greater than 0%	22.31%	25.17%
al expenditure re	equirements, whi	le also providino	n cash flow to
	iqui entente, wii		
	Question		
Renewals)	Greater than 80%	119.18%	122.71%
h Asset Manage s.	ement principles	to ensure servio	ce potential is
een excluded fr	om the calculatio	n of this ratio to	eliminate any
ssets	Greater		
	than 60%	71.18%	73.48%
cture assets hav ty. Council is inv	e been consume /esting sufficientl	ed compared to y in the renewal	what it would of its existing
d			

Annual Report 23/24 <u>G</u> Cou

#### Current Year Financial Sustainability Statement (continued)

	Target Tier 3	Actual 2024	5 Yr Av. 2020-24
Debt Servicing Capacity			
6. Leverage Ratio			
Book value of Debt	0 to 2	0.0	4.0
Total Operating Revenue less total Operating Expenditure add Depreciation and Amortisation	0 to 3 times	0.8 times	1.0 times

Council has capacity to support additional borrowings due to its manageable debt levels compared to its operational performance. Borrowings are predominantly directed toward long-term infrastructure or revenue-generating projects, where alternate funding sources have been exhausted as well as giving consideration to inter-generational equity and Council's ongoing financial sustainability.

#### Note 1 - Basis of Preparation

The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 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 2024.

#### Noosa Council

#### Certificate of Accuracy (audited ratios)

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.

tillai,

Frank Wilkie Mayor 29 October 2024

Larry Sengstock Chief Executive Officer 29 October 2024



#### INDEPENDENT AUDITOR'S REPORT

To the Councillors of Noosa Shire Council

Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement audited ratios of Noosa Shire Council for the year ended 30 June 2024, 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 Noosa Shire Council for the year ended 30 June 2024 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 2024 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

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Noosa Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current year financial sustainability statement - contextual ratios (unaudited), and the unaudited long term financial sustainability statement.

Oueensland Audit Office Better public services

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 sustainability statement, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial sustainability statement 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.

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:

- 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 omissions, misrepresentations, or the override of internal control.
- 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.

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

Identify and assess the risks of material misstatement of the statement, whether due to 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

Obtain an understanding of internal control relevant to the audit in order to design audit

Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.



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.

Ulmglon

31 October 2024

William Cunningham as delegate of the Auditor-General

Queensland Audit Office Brisbane

#### Noosa Council

Current Year Financial Sustainability Statement

Contextual ratios (unaudited)

#### **Financial Capacity**

#### 1. Council Controlled Revenue

Net Rates, Levies and Charges add Fees and Charges Total Operating Revenue

Council has a moderate to strong capacity to generate its own the ability to influence its operating income. This positions the challenges.

#### 2. Population Growth

Prior Year Estimated Population Previous Year Estimated Population

Population growth is positive but relatively, low which means Council may have less opportunities to generate operating revenue through an increasing rateable property base and over time may need to develop alternative revenue sources and adjust service levels and infrastructure spending accordingly.

	Target Tier 3	Actual 2024	5 Yr Av. 2020-24
	Greater than 3 months	70.59%	71.16%
n operating reven e Council well to i		•	

0.81% 0.95% -1 Not set

#### Certificate of Accuracy (contextual ratios - unaudited)

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.

Fillare

Frank Wilkie Mayor 29 October 2024

Larry Sengstock Chief Executive Officer 29 October 2024

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#### Unaudited Long Term Financial Sustainability Statement

	Target Actual				Forecast								
		2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Measures of financial sustainability													
Liquidity													
1. Unrestricted Cash Expense Cover Ratio Total Cash and Equivalents add Current Investments add available ongoing QTC working capital limit less Externally Restricted Cash Total Operating Expenditure less Depreciation and Amortisation less Finance Costs	x 12	Greater than 3 months	9.3 months	7.3 months	5.8 months	5.6 months	5.4 months	5.1 months	5.0 months	4.9 months	4.5 months	4.4 months	4.2 months

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

#### **Operating Performance**

#### 2. Operating Surplus Ratio

Operating Result	Greater	5.31%	(0.10)%	0.08%	0.23%	0.15%	0.13%	0.22%	0.13%	0.09%	0.15%	0.11%
Total Operating Revenue	than 0%	5.51%	(0.10)%	0.00%	0.23%	0.13%	0.13%	0.2270	0.13%	0.09%	0.13%	0.1170

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

#### 3. Operating Cash Ratio

 
 Operating Result add Depreciation and Amortisation add Finance Costs
 Greater than 0%
 22.31%
 17.74%
 18.21%
 18.48%
 18.33%
 18.37%
 18.15%
 17.98%
 18.04%
 17.91%

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

X

#### Unaudited Long Term Financial Sustainability Statement (continued)

Target	Target Actual Forecast										
2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

#### Asset Management

#### 4. Asset Sustainability Ratio

 Capital Expenditure on replacement of Infrastructure Assets
 Greater

 (renewals)
 119.18%
 105.41%
 135.87%
 90.09%
 95.86%
 105.10%
 80.59%
 83.21%
 88.01%
 87.08%
 87.77%

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

#### 5. Asset Consumption Ratio

Written down Replacement Cost of Depreciable Infrastructure<br/>AssetsGreater<br/>than 60%71.18%70.67%70.07%69.05%68.03%67.02%65.87%64.79%63.70%62.61%61.56%

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

#### **Debt Servicing Capacity**

#### 6. Leverage Ratio

Book value of Debt	0.2	0.8	1.2	1.2	1 1	1 1	1 1	1.0	0.0	0.0	0.7	0.7
Total Operating Revenue less Total Operating Expenditure add Depreciation and Amortisation	times											
Depreciation and Amortisation												

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

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#### Unaudited Long Term Financial Sustainability Statement (continued)

	Target	Actual			Forecast							
	2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Financial Capacity												
7. Council Controlled Revenue												
Net Rates, Levies and Charges add Fees and Charges	Not Set	70.59%	75.24%	75.13%	75.72%	76.04%	76.38%	76.68%	76.84%	77.02%	77.20%	77.35%
Total Operating Revenue												
Council controlled revenue is an indicator of a council's finar	ncial flexibility, a	bility to infl	uence its	operating	income, ai	nd capacit	y to respo	nd to unex	pected fin	ancial sho	cks.	
8. Population Growth												
Prior Year Estimated Population	1 Not Set	0.81%	1.80%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Previous Year Estimated Population	Not Oct	0.0176	1.0070	0.0270	0.0270	0.0270	0.0270	0.0270	0.0270	0.0270	0.0270	0.027

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

#### Noosa Council Financial Management Strategy

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

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

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#### Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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

Fillare

Frank Wilkie **Mayor** 29 October 2024

Larry Sengstock

Chief Executive Officer 29 October 2024

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# Legislative compliance

In accordance with section 182 of the LG Regulation, Council is required to prepare and adopt the Annual Report on its work and performance for the 2023/24 financial year one month after the day the Queensland Auditor-General gives their Audit Report about Council's financial statements for the financial year to Council (unless the Minister, by notice to the Council, extends this time).

Once the Annual Report has been adopted by Council, the Report is published on Council's website within two weeks of adoption.

The Annual Report complies with legislation reporting requirements as outlined below.

#### Local Government Act 2009

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45	Business activities	175
201	Remuneration	165

#### Local Government Regulation 2012

Section	Requirement	Page
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#### Local Government Regulation 2012

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#### Planning Regulations 2017

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# **Glossary and Index**

#### Glossary

Adopt: When a decision of a Council is made through formal adoption of a motion by a majority of Councillors at a properly convened Council meeting.

Advocacy: Proactively communicating to other groups, sectors or tiers of government on behalf of the community for the community or representing the interests of the Shire on matters of public importance.

Annual Budget: Council's adopted published budget detailing the projected income, expenditure, and financial position of Council.

Annual Report: A report prepared annually by Council in accordance with the LG Act and LG Regulation that provides an assessment of Council's performance against its stated strategic objectives and plans and incorporated the audited annual financial statements.

Asset management: Managing the ongoing maintenance of existing Council assets and development of new assets, to ensure they meet the community's needs, now and into the future.

Audit and Risk Committee: An independent advisory Committee that provides assurance and assists Council in fulfilling its oversight responsibilities relating to audit, accounting and reporting requirements imposed under the LG Act and other relevant legislation.

Best practice: A best practice is a method, approach or technique that has consistently shown results superior to those achieved with other means, and that is used as a benchmark.

**Collaboration:** A structured approach to working together with other parties to achieve a mutually beneficial outcome.

**Community Engagement:** Council's consultative practices that enable communities and individuals to participate in the development of the Shire and build community capacity.

**Community Grants:** Funding support provided to community organisations to deliver projects and services that support the delivery of Council's Corporate Plan and stated objectives.

Corporate Plan 2023 – 2028: A strategic longterm document that is prepared in accordance with section 165 of the LG Regulation that sets out Council's strategic direction over the next five years.

**Councillors:** Elected representatives, who set the strategic direction for the organisation, monitor performance, liaise with stakeholders and represent our Shire.

**Executive Team:** Council's team of senior executive officers which are led by the CEO and include five Directors.

**Financial Statements:** The annual financial report prepared by Council in accordance with section 176 of the LG Regulation.

**Financial year:** Financial year is stated as FY2023/24 or FY23/24 throughout this report.

**Governance:** The systems by which Council is controlled and operates, and the mechanisms by which it, and its people, are held to account.

Heritage: The vast indigenous, natural, social and built history of the Shire. It consists of those places and objects, including houses, public and commercial buildings, parks and monuments, that we as a community have inherited from the past and want to preserve for future generations.

Infrastructure: Roads, buildings, bridges, pavements, cycleways and other constructions.

Internal Audit: Council's internal audit function is about providing independent, objective assurance and appropriate services for the effective and regular audit and review of all operational, financial and related activities of Council.

Key Performance Indicators (KPIs): A measure that assists in the assessment of Council's overall performance towards achieving its goals and objectives.

Leadership Team: Council's leadership team comprises of the CEO, Directors and Managers.

Local Government Association of Queensland

(LGAQ): An independent body that supports and advocates on behalf of member councils and works to strengthen and protect the democratic system of local government in Queensland.

Local Laws: Laws adopted by Council that govern the operation of Council and regulations that control activities within the Shire.

Noosa Shire Council (Council): The organisation of the Noosa Shire as established by the LG Act in Queensland.

Noosa Planning Scheme (Noosa Plan 2020): Council's planning scheme sets the framework for how land can be used and developed.

**Operational Plan:** Council's annual plan which includes significant initiatives that Council will undertake during the financial year in order to achieve the key focus areas set out in the Corporate Plan 2023-2028.

**Risk Management:** A program that incorporates policy, framework and process for identifying strategic, operational and project risks in accordance with ISO31000.

Shire: Area within the Noosa Shire that has been established as a local government.

**Stakeholder:** Any individual or group that has a particular interest in a project, issue or action.

**Strategy:** A supporting strategy that includes a plan of actions that will deliver specific outcomes within Council's Corporate Plan 2023-2028.

**Theme:** A topic that groups focus areas, long-term objectives and term achievements together. Together the five themes represent Council's future direction.

Values: Underlying attitudes and behaviours that influence decisions, actions, and culture to maximise Council's performance.

Vision: The desired future state for Noosa Shire.

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Noosa Council Different by nature.



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