

Annual Report 2022-2023



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Photographer: James Muller

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.



About the Annual Report

Noosa Shire Council is pleased to present our Annual Report for 2022 – 2023 to the Noosa Shire Community.

The Annual Report (“the Report”) is a comprehensive summary of our performance from 1 July 2022 to 30 June 2023. The Report also presents Noosa Shire Council’s 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 is aligned to five key themes that form the basis of Noosa Shire Council’s corporate and operational plans. It also highlights a range of achievements and progress made in delivering services to our community by aligning with our vision: ‘Different by Nature.’

Acknowledgments

Noosa Shire Council (“Council”) would like to acknowledge and thank all staff and stakeholders who contributed to the completion of the Report.

Photography

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



Photographer: Kimberlee Newman-Tvler

Report Structure

1. Our Shire

This section introduces Noosa Shire as a destination, our history and heritage, key regional statistics, our economy, our environment and our community.

2. Our Council

This section provides a profile of Council, its Elected Members and Council services we deliver to the community. It also highlights Council’s vision, values and purpose. Finally, it emphasises our corporate planning structure, our informing strategies and plans, our organisational structure and our people.

3. Achievements

This section presents Council’s key achievements under its five key themes and highlights major events and awards.

4. Governance, Ethics and Disclosures

This section provides an overview of Council’s Governance Framework, policy and practices, ethics disclosures and democratic governance arrangements, including councillor attendance and remuneration. It also details statutory reporting requirements including tenders, services provided, concessions for rates and charges, right to information and privacy and audit.

5. Financial Performance

This section provides Council’s Community Financial Report and audited Financial Statements for the year ended 30 June 2023.





Message from the Mayor

I am delighted to present our 2022/23 Annual Report, offering a comprehensive snapshot of Council's achievements and milestones of the past year.

The reprieve from the wilder weather of previous years couldn't have been better timed as we tackled a massive \$43 million capital program. It's the largest capital program ever undertaken by our Council and this ambitious effort has yielded a host of significant projects, including completion of the first phase of the Tewantin Bypass. Delivered with state government funding support, the new \$9.8 million Cooroy Noosa Road / Beckmans Rd roundabout intersection paves the way for future construction of the much-anticipated bypass.

We continued revitalisation of our bridges with the \$3 million Wahpunga Lane Bridge renewal and \$1.3 million Cooroy Belli Creek Road Bridge renewal – both joint efforts with the Australian Government.

With completion of the \$8 million Noosa Parade upgrade - bolstered by state funding - this transformational project is helping realise our Cycling and Walking Strategy objectives, providing dedicated bike lanes, expanded pathways and improved lighting, making for safer and more accessible streets.

In April we proudly celebrated completion of the \$1.68 million Cooroora Trail upgrade. This comprehensive undertaking, supported by funding from the Australian and Queensland Governments' Local Economic Recovery (LER) Program, included trail realignments and widening, resurfacing and improved drainage. Its completion marks an important milestone as the first project to come from our Noosa Trail Masterplan. This Masterplan will ultimately deliver better trail connectivity, boost use of the trails for

recreational and educational purposes and enhance their effectiveness as fire breaks.

On the topic of fire mitigation, we've continued our hazard reduction burn program to better protect our community from the threat of fires, but this year, in an exciting new approach to fire resilience, we also launched our Firetech Connect Pilot Program based out of the newly expanded Digital Hub. This pioneering initiative is testing cutting-edge technology to predict, detect, and combat bushfires, promising to revolutionise not only our community's preparedness and resilience against this critical challenge, but potentially that of communities all over Australia.

Acknowledging the pressing concern of housing accessibility and affordability in our community, this Council has diligently tackled the issue head-on this year. While acknowledging the primary responsibility of the state and federal governments in providing social and affordable housing, we have taken proactive steps at the local level.

Our new Housing Strategy – Council's most aggressive effort yet to improve housing availability for our community - includes a range of key actions. Not least of which are a suite of planning scheme amendments designed to pave the way for more smaller dwellings and greater housing choice within our larger centres. We eagerly await the state government's sign-off so we can put these important amendments into action.

We gained 64 new permanent rental properties to the local market following a letter writing campaign that I was pleased to spear-head earlier this year. The pen can be mightier than the sword as they say, and by appealing

personally to Noosa's short-stay property owners to consider offering their properties to long-term tenants we helped deliver much needed extra housing stock – it's 64 new rental properties we could not have otherwise delivered.

Through our community grants program this year we channelled more than \$2.43 million to various Noosa community organisations in support of a host of environment projects – a \$100,000 increase for the sector this year – as well as arts, climate change adaptation, sport and social and community initiatives.

It's great to see the continued expansion of our Living Well Noosa program. Since its launch in October the program has grown to provide residents free and low-cost access to more than 35 health and wellbeing activities.

Also expanded this year has been the reach of our libraries, with the rollout of new book vending kiosks at Pomona and Peregian Beach. These kiosks provide ease of access to our libraries for those in the further reaches of our shire.

It's no surprise that between our two library branches, the mobile library and now the kiosks, we loaned a whopping 445,644 physical items, plus 100,469 digital items over the past year. Our 33,057 library members made 214,205 visits to our libraries, showing just how popular and well-loved our library service is!

Speaking of the further reaches of our Shire, I look forward to watching our Pomona place-making trial progress over the next 12 months as the hinterland community takes a hands-on role in shaping its future through this collaborative approach to community planning.

Our Noosa River Stakeholder Advisory Committee held its final meeting in March. They have done a brilliant job working through the complicated issues of anchoring and mooring, speed limits and other issues, to present Maritime Safety Queensland (MSQ) a range of agreed

recommendations to improve the ongoing management of our much-loved river.

Establishing this committee has been a meaningful, proactive step toward better outcomes for our river and we thank the Committee members for their efforts.

MSQ is reviewing the committee's recommendations, as well as submissions from the community, and we hope to see reforms implemented soon.

Diverting more waste from our landfill through recycling remains an important priority as we continue our war on waste. After a successful polystyrene compaction machine trial, we've this year installed a permanent machine to continue to process and export this product for recycling. As well as leading to better environmental outcomes, processing polystyrene in-house is set to save us more than \$380,000 annually in costs associated with landfilling this material.

We round out this transformative year with adoption of our visionary Corporate Plan – an all-important blueprint for the next five years, developed with our community to ensure we're delivering on our residents' and ratepayers' aspirations for Noosa's future.

In conclusion, I extend my appreciation to our former CEO Scott Waters, our current Acting CEO Larry Sengstock, the Executive Team and all our staff for their efforts over the past year. As well, the collective efforts of my fellow councillors are greatly acknowledged and appreciated. We all collectively continue to work toward protecting and enhancing the place we are so fortunate to call home - Noosa Shire.

Clare Stewart
Mayor



Message from the CEO

When reviewing the achievements of the 2022-23 year, our staff have worked extremely hard to complete a remarkable number of projects in the face of ongoing supply issues, rising costs and inflationary pressures.

I stepped into the Acting CEO in March 2023 after the departure of Scott Waters and it is a privilege to present the Annual Report. It is a great snapshot of the massive work and many activities delivered by our staff and contractors across the many and varied services that we deliver as a council.

We continue to rebuild our flood-impacted communities and this work is likely to go on for a further 18 months.

The most significant piece of work is the Black Mountain landslide. After considerable engineering and technical work, Council issued the tender documents in April 2023, making it the largest ever reconstruction tender to be issued by this council.

The landslide is as wide as a rugby league playing field and as deep as a five-storey building.

This work is one of the many challenges faced by council, contractors and suppliers.

One of the most notable projects completed was the adoption of the new Corporate Plan 2023-2028. Developed through listening to our communities, this Corporate Plan helps shape the future of our Shire, sets a roadmap for the next five years and outlines where we will focus our efforts and how we will measure progress and success.

Part of the Corporate Plan process involved a refresh of the current council brand, which had served our organisation for the past 30 years.

As we move to an agile, contemporary organisation, we wanted to respect the past and acknowledge the modern, professional approach of this council to show who we are and what we value.

It was pleasing to see our staff embrace the new internal SPARC values and integrate them into their daily activities.

The values - Supportive, Passionate, Accountable, Respectful and Committed, clearly articulate the way we as an organisation work and the way we serve our community.

It was pleasing to see Council retain its sound credit rating with a neutral outlook, placing us in a good position to weather the current uncertain and inflationary economic conditions. This again demonstrates the strong commitment our staff and elected representatives have towards prudent and responsible financial management.

I'd like to commend the work of every council staff member for their efforts during 2022-23. It's not always easy, but I am proud of what this organisation has delivered for our Shire.

On behalf of our staff, I'd also like to acknowledge and thank Mayor Clare Stewart and councillors for their ongoing leadership, direction, and support. We all work to improve the liveability of our Shire and ensure we protect what we have for future generations.

Larry Sengstock
Chief Executive Officer



Our Shire

N O O S A



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 km² 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.





The 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.





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.

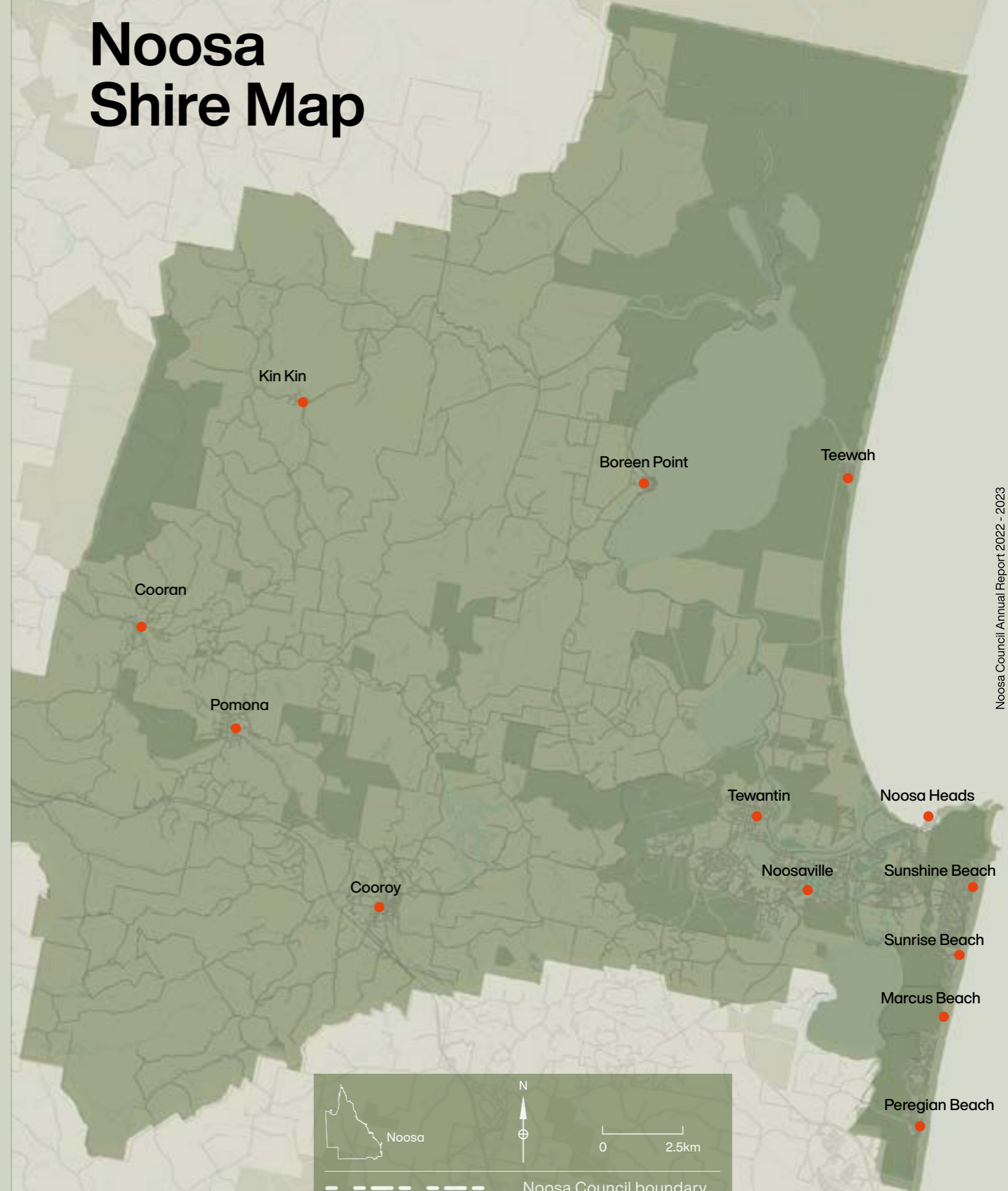
Noosa Shire continues to thrive, seeking to do so on its own terms, with its own heritage and culture in mind, with its own community and environment at the forefront; with its own future vision: Different by Nature.







Noosa Shire Map



Noosa Shire Quick Facts

AREA AND LANDSCAPE

- ▶ Total area of the Shire is approx. 870km²
- ▶ Over 70% of the land area is vegetated
- ▶ Over 40% of the land area has some form of protective conservation tenure
- ▶ 216km² is National Park & 52km² is State Forest
- ▶ 45km of coastline
- ▶ Noosa River catchment covers 63%
- ▶ Mary River catchment covers 36%
- ▶ Maroochy River catchment covers 1%
- ▶ UNESCO Biosphere Reserve since 2007
- ▶ World Surfing Reserve since 2020

POPULATION

- ▶ Resident population of 56,873 (51.4% female and 48.6% male).
- ▶ 60% of population lives in southeast corner of the Shire, which covers ~10% of the Shire.
- ▶ Relatively low growth rate for over a decade; expected to continue.
- ▶ Median Age is 50.5 years (high compared to QLD Median of 38.4 years)
- ▶ 933 residents identify as Aboriginal and/or Torres Strait Islander
- ▶ 23.1% of residents were born overseas

HOUSEHOLDS

- ▶ 21,847 households
- ▶ Average household size is 2.4 persons
- ▶ 5,328 lone person households
- ▶ 7,698 families with children
- ▶ 8,272 couples with no children (at home)
- ▶ Median total household income is \$1,467 per week

HOUSING

- ▶ 18% of dwellings were unoccupied on census night 2021
- ▶ 79.5% of occupied private dwellings are separate houses
- ▶ 43.7% of occupied private dwellings are fully owned and 31.1% being purchased; just 20.9% are rented
- ▶ Median rent for a 2-bedroom unit is \$590 per week and for a 4-bedroom house is \$850
- ▶ Over half of low-income private rental tenants paying 30% or more of gross income on private rent
- ▶ Median sale price for a dwelling is \$1,200,000

EMPLOYMENT AND INDUSTRY

- ▶ Nearly \$3 billion in Gross Regional Product, with an estimated \$38 million generated in the green economy
- ▶ 23,446 local jobs, with around 67% of local workers being residents and a jobs-to-residents ratio of around 0.93
- ▶ 3.3% unemployment rate
- ▶ Median total personal income of \$37,544 per year
- ▶ Around a quarter of workers have a Bachelor or Higher degree, and around 13% have an Advanced Diploma or Diploma
- ▶ 14% of employed persons worked in Health care and social assistance industry, making it the top industry of employment, followed by Accommodation and Food services industry (11.7%), Construction (11.1%) and Retail trade (10.5%)
- ▶ There are 7,621 businesses in Noosa Shire, 30.8% of which employed 1 to 4 employees

HEALTH AND WELLBEING

- ▶ Liveability Index Score of 70 (above the national average)
- ▶ 29.6% of residents have one or more long-term health conditions (consistent with QLD and AUS)
- ▶ 5.6% in need of assistance with a profound or severe disability
- ▶ Roughly half of residents aged 65 or over receive the aged pension
- ▶ 17% of residents undertake volunteer work.



Noosa Council Annual Report 2022 - 2023

Photographer: Justine Bath

Environment

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.



**WE ARE COMMITTED
TO PROTECTING AND
ENHANCING NOOSA'S
ENVIRONMENTAL ASSETS
AND OUR BIOSPHERE.**



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 rather than cars.



OUR THRIVING
COMMUNITY, ARTS,
CULTURAL, SPORTING
AND LEISURE SECTORS
FACILITATE A RICH
COMMUNITY LIFE.

Economy

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.

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.

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 IS COMMITTED
TO A ROBUST, DIVERSE
AND RESILIENT LOCAL
ECONOMY.

Our Council

✕ Different by nature.



Our 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 22nd April, 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 de-amalgamation. On 1 January 2014, Noosa Shire Council was officially re-established as an independent local government area.

Council's Roles and Responsibilities

In accordance with section 9 of the LG Act, councils are responsible for the good rule and 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 with 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).



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 on 28 March 2020 and made Declarations of Office on 15 April 2020.

Residents have the opportunity to elect the Mayor and the Councillors every four years with the next election scheduled to be held on 16 March 2024.

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 governments
- being accountable to the community for the local government's performance
- participating in Council meetings and decision-making 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 government
- 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 government
- 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.**

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.

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.





From left to right: Cr Brian Stockwell, Cr Karen Finzel, Cr Tom Wegener, Mayor Clare Stewart, Cr Frank Wilkie, Cr Amelia Lorentson and Cr Joe Jurisevic



Mayor Clare Stewart
Elected member since 2020
07 5329 6100
clare.stewart@noosa.qld.gov.au



Cr Frank Wilkie (Deputy Mayor)
Elected member since 2014
07 5329 6103
frank.wilkie@noosa.qld.gov.au



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



Cr Joe Jurisevic
Elected member since 2014
07 5329 6106
joe.jurisevic@noosa.qld.gov.au



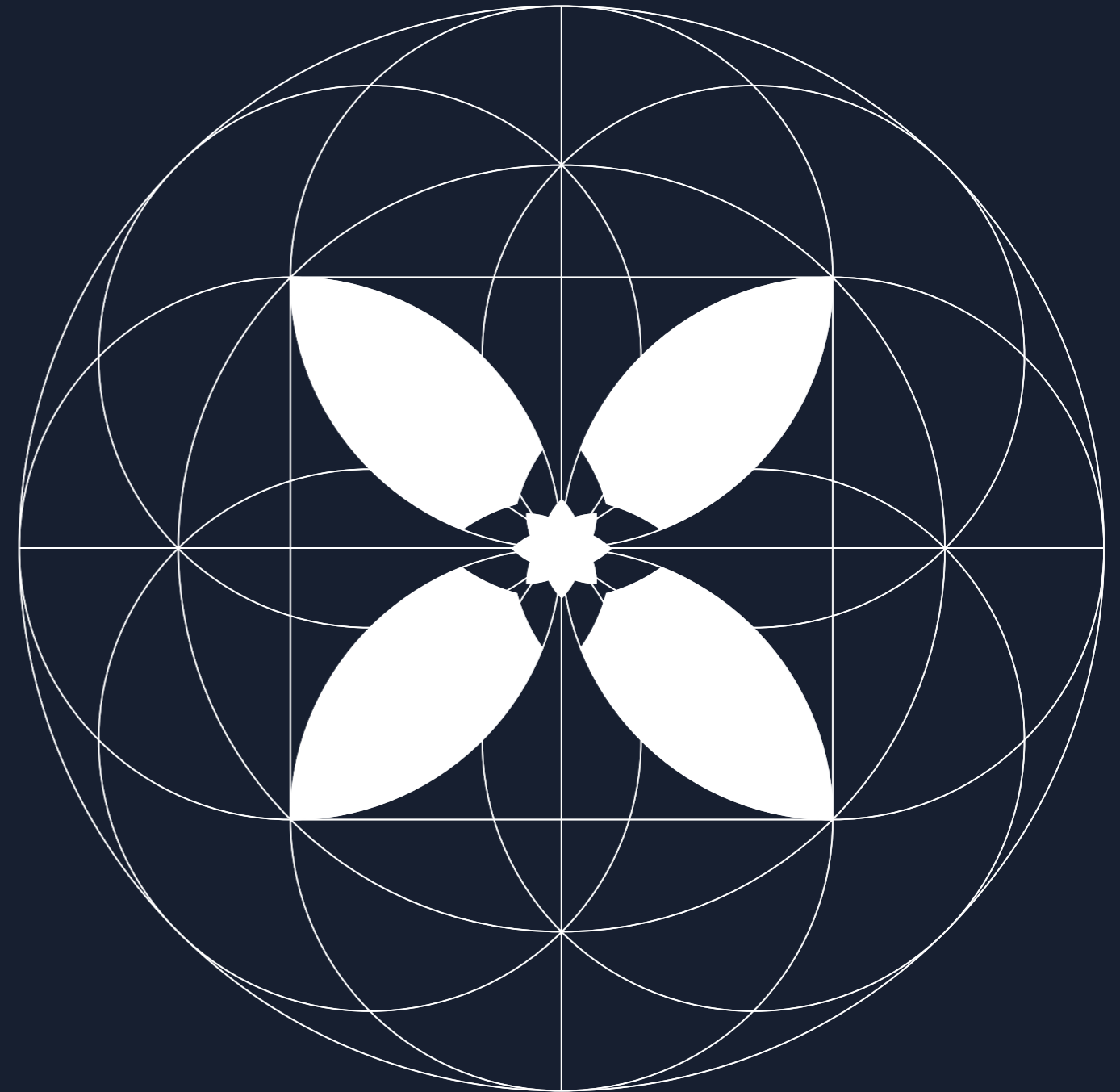
Cr Amelia Lorentson
Elected member since 2020
07 5329 6385
amelia.lorentson@noosa.qld.gov.au



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



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



Services

Council delivers a wide and varied range of services to our community as outlined below. Service activities are supported by service level targets captured in Council's Service Level Catalogue available on our website.

Service	Service activity
Aged & Disability Support	Noosa Community Support Service
Asset Management	Asset Management
Beaches and Coastal Foreshores	Beach Management
Canals and Waterways	Technical Services, Maintenance and Operations
Cemeteries	Maintenance and Operations
Community Development	Community Development – Planning and Support Community Buildings & Facilities
Customer Service	Customer Service
Council Buildings	Council Buildings
Council Property Management	Council Property Management
Cultural Development	Cultural Planning and Support Visual Arts Venues and Programs The J Entertainment and Community Venue Heritage Protection and Preservation
Development Services	Development Assessment and Compliance Building and Pool Compliance Plumbing Services
Disaster Management	Disaster Management
Economic Development	Economic Development
Elected Council	Elected Council Operations
Financial and Revenue Services	Financial Services Revenue Services

Service	Service activity
Fleet	Fleet management and Operations
Governance	Governance
Holiday Parks	Holiday Parks
ICT Infrastructure Design and Project Delivery	ICT Infrastructure Design and Project Delivery
Land and Habitat Conservation	Bushland Reserve Management Environmental Partnership Programs Pest Management Environmental Management Services
Land Use Planning	Land Use Planning
Libraries	Library Operations
Lifeguards	Lifeguards
Local Laws and Public Safety	Local Laws Education and Compliance Public Security – Security Patrols and CCTV Monitoring (Public Access) Permits – Use of Public Land for Commercial and Community
Pathways, Boardwalks and Recreation Trails	Pathways and Boardwalks Noosa Trail Network
People and Culture	Human Resource Management and Advisory Services Payroll Workplace Health and Safety
Procurement	Procurement Management and Operations
Public Amenities (Toilets)	Maintenance and Operations
Public Health	Public Health
Public Lighting	Maintenance and Operations
Records	Records management





Service	Service activity
Recreation Parks	Maintenance and Operations
Road Network	Sealed roads Gravel roads Bridges Road landscaping and mowing Carparks
Sport and Recreation	Planning, Programs and Support Community Swimming Pools Noosa Leisure Centre
Stormwater Drainage and Flood Mitigation	Stormwater Drainage and Flood Mitigation
Traffic and Transport	Traffic Management and Operations Public Transport Infrastructure and Programs Noosa North Shore Ferry
Waste and Resource Management	Waste Collections Waste Disposal Waste Resource Recovery and Education

Council Snapshot

527 employees	1 Entertainment Centre/Theatre
7 elected members	1 Noosa Regional Gallery
53% female workforce	2 libraries and 1 mobile library
174 voluntary workers	3 Tourist / Caravan Parks
48 median age of workforce	3 waste management facilities
26,948 customer service requests	59 road bridges
1 Noosa Leisure Centre	610 km of sealed roads
1 Community Support Day Respite Centre	8 scenic hinterland trails
1 Noosa Botanic Gardens	1 Hinterland Adventure Playground
1 Digital Hub	10 Skate and BMX parks
1 Noosa Aquatic Centre	



Our Mission, Principles, Values and Purpose

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.

Legislative Principles and Values

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 decision-making 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.

Our 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.**

6. **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 Values

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

NOOSA

S P A R C

Supportive	We care for each other and consider the 'we' before 'me'. We collaborate, listen and encourage one another to achieve our goals.
Passionate	We are proud of what we do. We are inspired to learn, change and grow, and bring our very best to work every day.
Authentic	We walk the talk. We are honest, genuine and are not afraid to think differently.
Respectful	We are united and back each other. We listen to each other to understand different perspectives and embrace diversity.
Committed	We aim high and go the extra mile. We focus on solutions and are responsible for our actions.

✘ Different by nature.



Our Purpose

Collectively, we will:

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

WORKING WITH OUR COMMUNITY TO SHAPE NOOSA SHIRE'S FUTURE



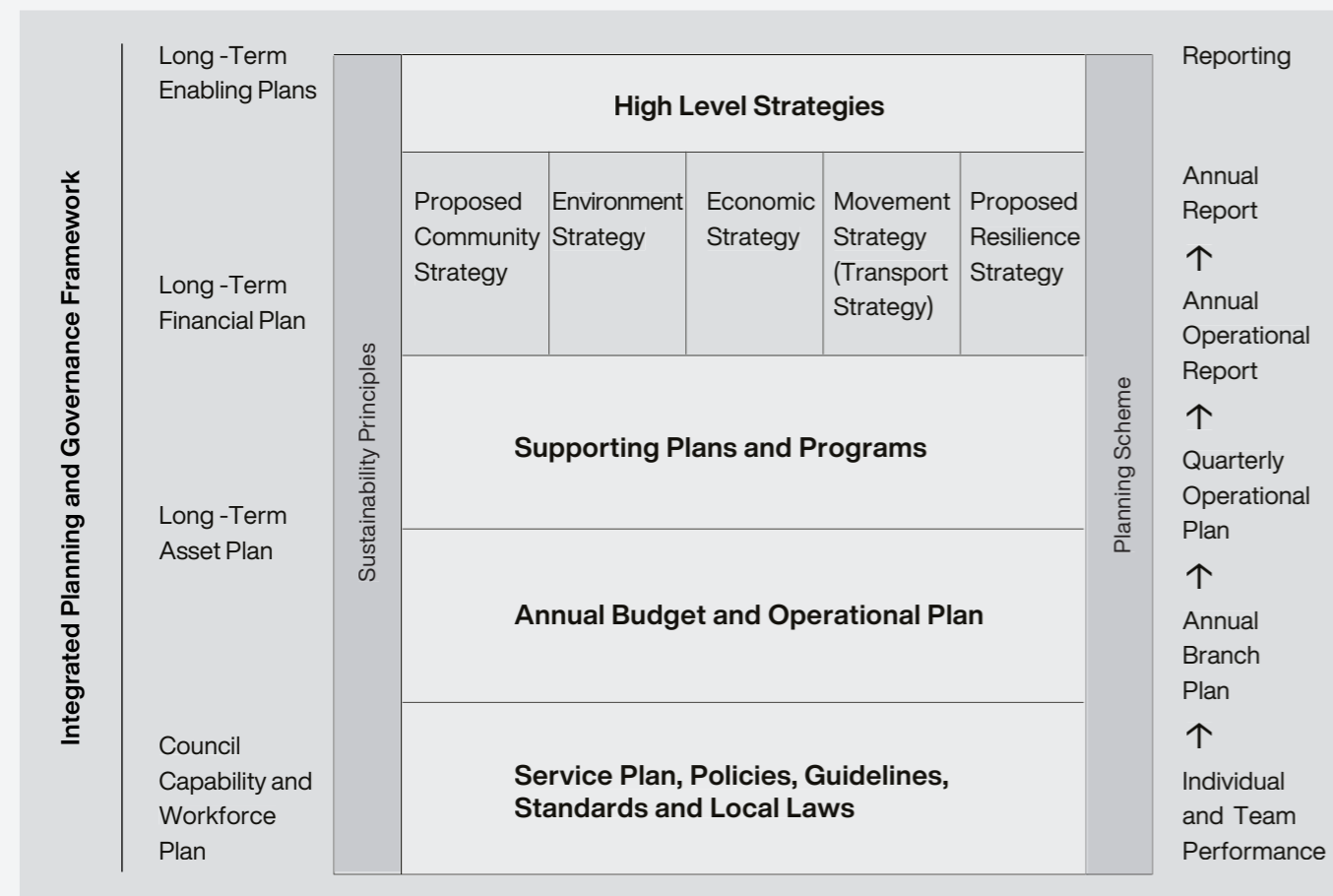
Corporate Planning Framework

Our corporate planning framework connects the various components of our corporate planning process to illustrate how our teams and individuals 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.

In order 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 pursuing 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

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 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.

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)

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

This year, Council took the opportunity to undertake a complete review and transition from our former Corporate Plan 2017 – 2037 in order to take into account our ever-changing environment, reflect our current organisational priorities and provide a contemporary strategic direction for the Shire.

Consultation with our community, business groups and staff was a vital part of shaping and finalising the Corporate Plan 2023-2028. It complemented the extensive consultation work undertaken by Council over the past 18 months, including the Liveability Survey in 2021, Climate Response Plan 2021 and the Housing Strategy consultation in 2022.

Noosa people were highly engaged through the Corporate Plan consultation. Over 1,000 responses were received, and over 150 people attended face-to-face sessions. Internal workshops were also held with many Council staff. This feedback has been incorporated into the new Corporate Plan 2023-2028.

The Corporate Plan has been structured around five strategic pillars. The focus areas are:

- **Environment**
- **Livability**
- **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.



Operational Plan

On 28 June 2022, Council adopted the Operational Plan 2022 – 2023. This Plan formed an important part of Council's strategic planning framework and set 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. At the time of adoption, the format and content of this Plan was developed to support our former Corporate Plan 2017 – 2037 and as such aligns to the prior five themes of:

- The Noosa Environment
- The Noosa Community
- The Noosa Economy
- Long Term Planning for Noosa Shire
- Excellence as a Council

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:

- Development of the new Noosa Council Corporate Plan
- Implementation of major strategies including the Noosa Transport Strategy, the Environment Strategy, and the Economic Development Strategy
- Implementation of the Walking and Cycling Strategy
- Upgrade of the Noosa Hinterland Recreation Trails
- Implementation of the Coastal Hazards Adaptation Plan
- Implementation of the Climate Change Response Plan
- Development and adoption of Noosa's Waste Management Strategy
- Completion and implementation of the Housing Strategy
- Development and implementation of a Destination Management Plan
- Implementation of the Noosaville Eumundi Landfill Master Plan



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 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.

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.

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.

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.

Organisational Realignment

On 13 February 2023, the CEO proposed an organisational realignment as a high priority in order to improve service delivery to the community and to enhance organisational efficiency and effectiveness through a modernised and streamlined organisational structure.

In forming the recommended realigned structure, extensive internal consultation was undertaken in various forms commencing in September of 2022 and concluding in January 2023. This is inclusive of consultative committee consultation with Council's representative Unions.

There was assistance provided to the Executive cohort by Davidson Advisory in workshopping contemporary Local Government structures. With the Executive considering three contemporary structures, then delivering a structure that is the right fit for Noosa Shire Council. The right fit approach ensured the legacy of the past was valued, future strategic and operational planning was considered, staff accommodation and the need to focus on service delivery was reviewed, as well as governance, organisational performance reporting, future workforce planning and the delivery of the 2024 quadrennial Local Government election.

On 16 February 2023, Council adopted the new organisational structure in order to deliver an agile, collaborative, empowered and a high performing Council.

Key departmental and branch changes that were adopted by Council include:

- Environmental Services split into two Departments
 - Strategy and Environment, and Development and Regulation
- Executive Services realigned to the Office the Mayor and CEO
- Customer Experience realigned to Community Services
- Property, Development Assessment, Building and Plumbing, Environmental Health and Local Laws realigned to the Development and Regulation Department
- Waste realigned to Infrastructure Services

The organisational realignment resulted in the creation of new and realigned positions:

- Director Development and Regulation
- Strategy and Sustainability Manager
- Executive Officer, Coordination and Support
- Executive Officer, Internal Audit and Corporate Performance

Accompanying the realignment was the conversion of several long-term temporary positions providing critical support to teams thus meeting Council's responsibilities in areas such as New Planning Scheme, Coastal Hazard Adaption Strategy, Development Assessment applications, Peregian Hub's Implementation Plan, Project Management, Property and Rating Systems, ICT Business Support Continuity, and service delivery for our community.

The organisational realignment has been progressively embedded across the Council together with several external and internal leadership appointments into new or previously acting roles.

**OUR ORGANISATION
IS LED BY THE
CHIEF EXECUTIVE
OFFICER WHO IS
ACCOUNTABLE TO
THE COUNCIL.**

As a result, the key benefits that are being realised include:

- Enhanced communication and collaboration
- Simplicity, flexibility and centralisation of executive functions to the CEO
- Delivery of future-focused functions such as strategic planning and climate change
- Alignment to the new Corporate Plan

Chief Executive Officer

On 16 March 2023, Council approved the appointment of a new acting CEO, Larry Sengstock, until June 2024, following the resignation of the CEO, Scott Waters, who took up a role at Moreton Bay Regional Council. This appointment was supported unanimously by the Executive Team and the Elected Members to ensure a “business as usual” approach for Noosa Council and the community.

Executive Team

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.

Elected Council
Mayor & Councillors



Chief Executive Officer
Larry Sengstock (Acting)

Office of the Mayor & CEO

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

Internal Audit



Director Corporate Services
Trent Grauf

- Financial Services
- Revenue Services
- Procurement
- Fleet
- Information, Communications & Technology
- Business Process Improvement
- Commercial Business Services



Director Community Services
Kerri Contini

- Customer Experience
- Sport & Active Lifestyles
- Community Connection
- Arts & Culture
- Disaster Recovery



Director Infrastructure Services
Shaun Walsh (Acting)

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



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





Our People

As one of the regions 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, 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.

On 13 February 2023, Council adopted the below organisational structure which highlighted that there was an overall increase in the total number of Full Time Equivalent (FTE) positions from last financial year of 386.71 to 418.11, excluding temporary positions. This increase reflects the correction of historical long-term casual employment issues within the staff base coupled with the alignment of positions to the new organisational realignment structure.

For reporting period: 1 July 2022 – 30 June 2023	
Department	Full Time Equivalent (FTE)
Chief Executive Officer	1.00
Office of Mayor & CEO	32.00
Corporate Services	46.00
Community Services	104.00
Infrastructure Services	141.00
Strategy and Environment	34.11
Development and Regulation	60.00
Total	418.11

Tenure of employment with Council	
Tenure	Percentage (%)
0 – 2 years	44.78
3 – 10 years	27.51
11 – 20 years	17.27
21+ years	10.44

Employee Gender Ratio (%) – 30 June 2023	
Female	52.94
Male	47.06

Note: the ratio of females in the overall workforce has increased by 1.45% since last reporting period.



Code of Conduct

Our employees are bound by the Employee Code of Conduct which plays an important part in that process and is inclusive of the core values of customer focus, improvement, accountability, collaboration and respect.

The Code of Conduct is based on a 'best practice' model developed by the Local Government Association of Queensland. It brings together a range of obligations, requirements and expectations that are set out in different pieces of legislation and puts them into one document. It states and reinforces the principles by which Council conducts itself and while our business practices may change over time, our commitment to these principles will remain constant.

This reporting period, the Code was refreshed to incorporate Council's new SPARC Values.

**COUNCIL IS FOCUSED
ON A POSITIVE
WORKING CULTURE
WHILE MAINTAINING
HIGH STANDARDS
OF INTEGRITY,
ACCOUNTABILITY,
AND TRANSPARENCY.**

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 Volunteer Day

This year, 123 people attended the International Volunteer Day and RU OK workshop with 12 Not-for Profit community partners helping to deliver a range of festivities from live music to canoe trips on the river and the opportunity to catch up with other volunteers. Council celebrated with the volunteers the 2022 theme of 'Solidarity through volunteering'.

One such volunteer is Gail McBurney, President of Tewanin Heritage and Historical Society. Ms McBurney said she had been volunteering for 25 years with the society and her love of community has grown exponentially during this time.

"I love helping people which is what we are doing here at Parkyn's Hut," she said. "I also love connecting with people, working with the community, and making so many friends over the past 25 years. I love engaging with the locals as well. And watching people reconnect and catch up," added Ms McBurney.

The Society is not short on enthusiastic volunteers and they are happy to showcase how to give back to the community.

"Having an event that celebrates volunteers is even a greater encouragement to all of us and hopefully future generations as well," Ms McBurney said.

Expression of interest

Council offers people interested in volunteering roles the opportunity to register their interest.

Further information on how to express an interest can be found on Council's website:

<https://www.noosa.qld.gov.au/volunteering>





Our Culture

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.

Development of our SPARC Values

In June 2022, the Noosa 2.0 SPARC Values Project emerged from a Leadership meeting to support the development of Council's new corporate values that showcase positive cultural and organisational behaviours focused on:

- Supportive
- Passionate
- Authentic
- Respectful and,
- Committed values.

During this reporting period, the leadership Team collaborated and refined definitions for each value, as well as established descriptors of both 'above the line' (acceptable) and 'below the line' (unacceptable) behaviours with the aim of assisting in the communication and council-wide adoption of SPARC Values.

Subsequently, SPARC Values in Action was rolled out across the organisation with the aim of developing and promoting 'above the line' behaviours across council.

The SPARC acronym represents the values we, as an organisation, consider to be intergrated into the way we work and in the way we serve our community.

2022 SPARC Employee Awards

In December 2022, the CEO and leadership team hosted a SPARC Values reward and recognition event for all employees. Nominations were submitted across several SPARC categories and a judging panel determined finalists.

A total of 173 employee nominations were received. These employee awards acknowledge and celebrate the employees who have been nominated by their colleagues for going above and beyond in exemplifying Council's core values.



OUR SPARC VALUES ARE
SUPPORTIVE, PASSIONATE,
AUTHENTIC, RESPECTFUL
AND COMMITTED AND
THEY UNDERPIN OUR
CULTURE AT COUNCIL.

Community Champion

Employees and teams who have worked hand in hand with the community and achieved great outcomes.

The finalists were:

- Dave Burrows, Conservation Partnerships Officer
- Matt Culph, Illegal Dumping Officer
- Monique Johnson, Community Development Officer

The winner was Monique Johnson, Community Development Officer

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:

- Paul Lewis, Local Laws Officer
- Adam Britton, Special Projects Coordinator
- Amy Birss, People and Culture Business Partner

The winner was Paul Lewis, Local Laws Officer

Sustainability Champion

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

- Climate Change Team
- Lauren Markwell, Library Customer Service Supervisor
- Kyrone Dodd, Waste and Environmental Health Manager

The winner was Kyrone Dodd, Waste and Environmental Health Manager

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:

- David Vachalek, Environmental Officer - Waste
- Andrew Irvine, Local Laws Field Supervisor
- Paul Lewis, Local Laws Officer

The winner was David Vachalek, Environmental Officer - Waste

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:

- Sue Lowrie, Administration and Disaster Support Officer
- Diana Stewart, Governance Manager
- Nipper (Brian) Freeman, Civil Works Supervisor

The winner was Sue Lowrie, Administration and Disaster Support Officer

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:

- Jaspre Outram, Project Officer - Infrastructure Services
- Allan Hazell, Plumbing & Building Manager
- Tahlia Walker-Bonny, Parks Worker – Botanic Gardens

The winner was Jaspre Outram, Project Officer - Infrastructure Services

Authentic Champion

Employees who walk the talk. They are honest, genuine, and are not afraid to think differently. The finalists were:

- Jodie Crawford, Local Laws Officer
- Allan Hazell, Plumbing & Building Manager
- Dan Clark, Workplace Health and Safety Advisor

The winner was Jodie Crawford, Local Laws Officer

Respectful Champion

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

- Troy Andreassen, Cemeteries Officer
- Nathan Evans, Media and Communications Officer
- Leanne Bielby, Administration Support Officer

The winner was Troy Andreassen, Cemeteries Officer

Committed Champion

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

- Local Laws Team
- Margaret Utterson, Administration Officer
- Amy Birss, People & Culture Business Partner

The winner was the Local Laws Team

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:

- Allan Hazell, Plumbing & Building Manager
- Financial Services Team
- Infrastructure Design & Delivery Team

The winner was Allan Hazell, Plumbing & Building Manager



Learning and Development

To support our already highly technically competent staff and contractors, Council provides its employees with various learning and development opportunities. As outlined in the tables below, 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

This year Council introduced LEAD, an all-new internal Leadership Development Program designed for our leaders to grow in their roles and together create an exciting future for Noosa Council. LEAD is designed to support our leaders individually, and as a leadership community by providing the leadership tools and skills needed to be confident and capable of becoming a Noosa leader. The Program has focused on the following goals:

- L** - Learn from, and with, other leaders across the organisation
- E** - Engage with peers to build relationships as an avenue for support, advice and leadership connection
- A** - Aspire to being a leader who is high performing, agile and future focused
- D** - Develop skills and apply this directly to your leadership and your team's needs

LEAD is highly engaging and an adaptable program which currently includes three streams of leadership development for our leadership groups:

- **Leading the way** – Executive and Management teams
- **Leading together** – Supervisor and Coordinator Team Leaders
- **Leadership in practice** – Civil Operations Supervisors and Gangers

As part of the Program, three interactive workshops were delivered this year to the leadership group:

Coaching Conversations – Connecting with our SPARC Values and Action Framework. Leaders learnt a unique coaching model called 'REACH' as a framework to understanding the power of coaching in the workplace.

Difficult Conversations – Managing effective workplace interactions. Leaders learnt strategies to prime a conversation for trust (vs threat) to transform how leaders and employees relate to each other.

Conflict Resolution – Exploring different models for resolving conflict. Leaders learnt the triggers of conflict and strategies to respond to positively influence team productivity, morale and culture.

LEAD Phase 2 is currently under development with the aim of continuing to support SPARC values. The first series of workshops will focus on Performance Objectives (via SMART Goals) and Performance Development Planning.

Unconscious Bias Training

Council delivered Unconscious Bias training to all employees involved in recruitment, people management and organisational cultural processes. Developing an understanding of how to recognise and manage unconscious biases is essential for creating fair, inclusive and discrimination-free workplaces and communities.

Learning and Development	
Training	Percentage (%) completed
Safety training for Induction, Fire and First Aid*	100
Leadership LEAD Phase 1 development Training	100
Corporate Induction Training	79
Mental Health Training for Leaders and Employees	89
Resilience Training for Leaders and Employees	78

Note: *Casual and contractor positions included in the percentage

Learning and Development Spend		
Department	Compliance Training Spend (\$)	Safety Training Operational Spend (\$)
Employees and Contractors	38,171	62,971
Corporate Training	97,213	61,417

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 anti-discrimination 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

This reporting period, the People & Culture Branch have reviewed and updated key organisational policies and guidelines that assist in the effective and efficient management of our people as outlined below.

Improving the recruitment process flow was a key focus as was enhancing the integrity of position management via the adoption of a standard Position Description template and the re-launch of position ranking methodology across all new / changed positions to ensure fairness and transparency across Council.

Human Resources Management		
Policy	Description	Review
Leave Entitlements Policy	To support an employee's wellbeing through a variety of leave provisions	Endorsed by the CEO on 3 March 2023
Parental Leave	To provide employees with information on parental leave entitlements in accordance with the Noosa Shire Council Certified Agreement 2021 and relevant legislation	Endorsed by the CEO on 3 March 2023
Recruitment and Secondment Policy	To ensure the most suitable person is recruited to a vacant position within Council based upon the principles of merit and equal opportunity	Endorsed by the CEO on 19 January 2023
Pre-Employment Checks Policy	To manage organisational risk in position appointments by ensuring pre-employment screening is conducted consistently and in a non-discriminatory manner	Endorsed by the CEO on 28 November 2022
New and Existing Position Guideline	To provide guidance, process and methodology for creating new and changing existing vacant positions	Effective from January 2023
Position Review and Evaluation Guideline	To provide guidance, process and methodology for evaluating and classifying positions within Council	Effective from January 2023

Wellbeing

THRIVE

Council re-launched 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, and the 16 Days of Activism against gendered/family violence.

Mental Health and Wellbeing 'Bento Box' Series

Council engaged a leading mental health and wellbeing specialist with clinical expertise and commercial acumen to optimise our employees mental resilience, promote better mental health and assist with issues such as fatigue, as well as building greater resilience and emotional intelligence. From April 2023, the specialist has delivered a series of online short workshops called 'Bento Box' sessions for employees and their families that focused on self-awareness and self-care.

Mental Health and Building Resilience toolkits

As part of Mental Health Awareness week, Council offered Mental Health Awareness 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.



COUNCIL HAS IMPLEMENTED
A SUCCESSFUL EMPLOYEE
WELLBEING AND INCLUSION
PROGRAM CALLED “THRIVE
IN WORK, IN LIFE”



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.

Work Health and Safety Management System Plan


On 15 September 2022, the Executive Team approved the Work Health and Safety Management System Plan 2022 – 2024. 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.

A black and white photograph of a worker wearing a hard hat and safety gear, holding a large circular stop sign. The worker is seen from the back, standing on a paved surface. The background is blurred, showing what appears to be a construction or work site.

**COUNCIL IS COMMITTED TO
ACHIEVING 'ZERO HARM'
FOR OUR EMPLOYEES,
VOLUNTEERS, LABOUR-HIRE
WORKERS, CONTRACTORS,
VISITORS, AND THE
COMMUNITY WHENEVER OUR
WORK IS CONDUCTED.**

Safety Programs and Incident Reporting

Council has positioned 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.

Workplace Injury

This reporting period, Council has experienced a record low number of injuries resulting in workers' compensation claims as outlined below. 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	
Year	No. of Claims
2014	9
2015	28
2016	30
2017	19
2018	26
2019	17
2020	34
2021	25
2022	25
2023*	6

Note: *Up to 30 June 2023

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.

In the lead up to the introduction of the new Code, all Council employees and leaders received online training in:

- Mental Health and Wellbeing - Approximately 60 minutes per employee and 75 minutes per leader
- Resilience - Approximately 45 minutes per employee and one (1) hour per leader
- Mental Health and Wellbeing 'Bento Box' Series for all employees and leaders

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.

Local Government Work Care Self-Insurance Audit

In October 2022, our Council was selected as one of six councils to form part of the Local Government Work Care Self-insurance audit. The audit focused on over 100 elements under the National Audit Guidelines and was conducted over the month of October, covering Council's Safety Management System and how we undertake safety processes and functions across the organisation. Council achieved an outstanding result of 72.9%.



Achievements





Key Achievements

CEO's Top 10 Highlights

1	Rebuilding our flood-impacted communities
	The rain event in early 2022 severely impacted Noosa roads, resulting in issues such as landslides, damaged water crossings and storm water outlets, plus other road damage. As a priority, Council has issued the largest ever reconstruction tender to assist in the Black Mountain landslide. This is a significant area of work to be carried out in the aftermath of the natural disaster.
2	Corporate Plan 2023 - 2028
	In consultation with our community, Council delivered its long term strategic direction and vision over the next five years for the Noosa Shire. Importantly, signature projects and key actions are identified that will advance us towards our goals while performance measures will enable us to track our success.
3	Infrastructure Achievements
	Council delivered its largest capital works program of \$43 million which included the completion of significant projects including the new roundabout intersection of the Tewartin Bypass, replacement of the original Cooroy Belli Creek Road Bridge and upgrading Noosa Parade as part of our Cycling and Walking Strategy.
4	New Council Brand
	After 30 years and to complement the new Corporate Plan, Council undertook a refresh of its Council brand. The brand refresh was designed to respect the integrity of the iconic Boronia wildflower while delivering an image and identity that clearly portrays a modern, agile and customer-centric organisation.
5	Stable Financial Management
	In consultation with our community, Council delivered a prudent and responsible financial budget. Council kept the minimum general rate increase to five percent while continuing to boost the local economy, protecting our environment, and maintaining levels of service for the Shire.

6	SPARC Values Implementation
	Developed by our staff, Council implemented new corporate values that showcase the positive culture at our Council. The values – Supportive, Passionate, Authentic, Respectful and Committed, are embedded and embraced in our daily activities and interactions with the community.
7	Housing Strategy
	Like many other local government areas in Queensland, Noosa Shire is facing a housing crisis making it hard for members of our community to keep a home in our Shire. To address the current housing crisis, Council adopted the Noosa Housing Strategy. This strategy is designed to ensure our community continues to prosper and thrive as an inclusive community with accessible, diverse, and affordable homes for people to live in.
8	Fire Management
	Council has 178 bushland reserves covering an area of 3,469ha and the bushland reserves protect a diversity of vegetation and fauna types. In accordance with Council's Bushland Reserve Fire Management Plan, Council conducted four planned burns to reduce Noosa's bushland reserve fire risk.
9	Living Well Noosa
	Council launched its successful Living Well Noosa program which offers residents free and low-cost access to a range of health and wellbeing activities across our Shire, such as yoga, strength training, breath work and pilates. Council is focused on continuing to expand the activities on offer to improve the physical, social, mental and spiritual wellbeing of our community members.
10	Climate Change Resilience
	Council continues to have a strong commitment to zero net emissions by 2026. In partnership with Yarra Energy Foundation (YEF) and Zero Emissions Noosa Inc., Council successfully secured a \$500,000 federal government Batteries for Household Solar grant. This grant allows Council to be a step closer in owning one of Queensland's first community batteries which could reduce power grid pressures while ensuring renewable energy stays local for our community.



Key Achievements

Awards and Recognition

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

Institute of Public Works Engineering Australasia Queensland (IPWEAQ) Excellence Awards

Noosa Council was named among Queensland's best public infrastructure projects in the Institute of Public Works Engineering Australasia Queensland (IPWEAQ) Excellence Awards.

The Tablelands Road Bridge B replacement project took out the award for best project between \$1 million and \$2 million in the IPWEAQ Excellence Awards.

The project team developed a bespoke design solution to construct the replacement bridge on the same alignment as the existing and developed a detailed plan to ensure accessibility was a focus during construction.

The awards program – now in its 20th year – serves as a wider benchmark of innovation and achievement across the sector and recognises efforts and outcomes beyond the ordinary.

Infrastructure Services Director, Larry Sengstock welcomed the recognition of a job well done.

“From our staff, through to the contractors and all involved in the project, it's been a great team effort to deliver a great outcome for our hinterland residents,” Mr Sengstock said.

The Tablelands Road Bridge B project is a joint initiative of Noosa Council and the Australian Government through its Bridges Renewal Program.

Local Government Mutual Scheme (LGMS) Risk Excellence Awards

Noosa Council won gold for the South East Queensland region in the LGMS Risk Excellence Awards. Mayor Clare Stewart received the risk excellence award on behalf of Council at the 2022 LGAQ Annual Conference.

“It's a brilliant acknowledgement of Noosa Council's exceptional governance and risk management strategies,” the Mayor said.

“This award recognises the collaborative efforts between councillors and our executive team to drive the highest standards.”

The award recognises Council's efforts over the past two years to develop a new risk management policy. Council adopted the new Enterprise Risk and Opportunity Management Policy in September this year – the culmination of a lengthy project involving key staff and elected officials.

Gallery and Museum Achievement Awards

Noosa Regional Gallery has been recognised at the Gallery and Museum Achievement Awards as joint winner for their 2021 exhibition event, 'Floating Land: at the edge of ideas'.

Sharing first place for the category 'Projects: Organisations with Paid Staff' with Cooktown Museum/ National Trust of Australia Queensland and their project 'Reimagining James Cook Museum; Noosa Regional Gallery have been honoured within a highly competitive field of finalists including HOTA, Museum of Brisbane, State Library of Queensland, and The University of Queensland Art Museum, to name a few.

“Being named joint recipient of this award is a fantastic way to end a super busy year” reflects Noosa Regional Gallery Director and Floating Land Curator Michael Brennan.

“The gallery team is particularly passionate about being ambitious and innovative with the cultural experiences we deliver, and 2021's Floating Land: at the edge of ideas reflected this.”

Presented by Museums and Galleries Queensland, the peak professional body for the public museum and gallery sector in Queensland, GAMAA honours the achievements of individuals and organisations recognised as 'striving towards excellence'.

“The Noosa Regional Gallery team continues setting out to raise the bar for our internationally respected art and environment event, 'Floating Land' as it reflects so much of what Noosa is about” says Brennan.

Local Government Association of Queensland (LGAQ) 2023 Excellence in Local Government Communications Awards

Council's Communication and Engagement Team has been crowned the inaugural winner of the Local Government Association of Queensland 2023 Excellence in Local Government Communications award. It's a strong achievement for the team of seven, overcoming several much bigger councils to receive the accolade.

Judges said, *“the exceptional quality and consistency of its work with a vocal, passionate and parochial community, this small team's output is making a considerable positive impact on council and its operations.”*

Manager Ken Furdek said, *“we've had a big year, which started with the 2022 Floods last February and culminated with the introduction of a new community engagement framework, staff toolkit and a re-brand of the organisation. We work well as a team, share responsibilities and everyone has really embraced the SPARC values,”* Ken said.

Year in Review

This section of the Annual Report considers Council's progress in achieving the goals set out in its Corporate Plan. For this reporting period, Council continued to report progress against the goals of the prior Corporate Plan 2017-2037 while it worked towards developing a new Corporate Plan.

Council's progress towards achieving its long-term goals and priorities is set out on the following pages. In conjunction, Council's Operational Plan 2022-23 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.

On 27 April 2023, Council adopted the Noosa Council Corporate Plan 2023 – 2028. The new Corporate Plan resets our vision for the Shire, our strategic direction for Council and our priorities over the next five years. From 2023-24, our achievements and key performance indicators will be aligned to Council's Corporate Plan 2023 – 2028.



Theme – Noosa Environment

CORPORATE PLAN 2017-2037 GOAL: OUR ENVIRONMENT IS PROTECTED AND ENHANCED AND IS VALUED BY THE COMMUNITY.

The goal is delivered through a focus on the following strategic pathways:

- Adopt an overarching Environment Strategy.
- Revitalise the Noosa River Plan.
- Implement Council's Zero Emissions Strategy.
- Adopt and implement plans that form part of our Environment Strategy.
- Reinforce our Noosa design principles and Noosa style.
- Manage development within the Noosa Shire in accordance with Noosa's desired environmental outcomes.
- Plan our response to Climate Change.

Corporate Plan 2017-2037 Focus Area: 1.1 Adopt an overarching Environment Strategy

Operational Initiative

Implement priority activities from the Environment Strategy

Outcomes

Protection of the Shire's natural environment and achievement of strategic environmental targets

Progress Commentary for 1 July 2022 - 30 June 2023

- Continue to refine the Shire's vegetation mapping to improve environmental planning and bushfire management. Approximately 68% of the Shire complete as of end of June 2023. Project due for completion by end of January 2024.
- Threatened Species Road Map completed and endorsed by Council to facilitate and guide the on-going management and recovery of threatened fauna within Noosa Shire and adjacent coastal waters.
- Through a risk assessment process, Council identified sea turtles (including the Loggerhead and Green turtle) as the 2023/2024 priority for the development of a species recovery action plan. Sea Turtle Community awareness programs on the Noosa North Shore were delivered over April 2023, with further awareness campaigns to be implemented leading up to, and during the commencement of the nesting season in November. During development of the Sea Turtle Recovery Action Plan, partnerships with the Sunshine Coast Council TurtleCare program and other stakeholders invested in sea turtle conservation and monitoring will continue to be forged to increase the outcomes for sea turtles across the region.
- During the next quarter, Environmental Services will actively market the Threatened Fauna Road Map to the community, growing on recent promotional events such as threatened species awareness at the Cooroy State School Under 8's Day, where free plants were also provided to the school students through Noosa Landcare.

- A staged implementation is recommended for implementation of recovery actions for the remaining Noosa Nine and Co species list in partnership with community groups, including threatened species monitoring programs for Mary River Cod, Mary River Turtle and some frog species alongside MRCCC and BMRG under a recently awarded Flood Recovery Grant Projects.
- Ongoing investigation of land parcels for acquisition under the environment levy and update of the Conservation Land Plan and associated guideline. Acquisition of two land parcels are underway.
- Continue development of an Environment Offset Policy, and partnership with TMR on specific offset receiving sites for Six Mile Creek Bridge.
- New Voluntary Conservation Agreement (VCA) developed to reflect the updates to the Private Land Conservation Partnerships Policy endorsed by Council on 11 April 2023. New agreements are currently being sent to existing participants in the VCA program and signed off. Expected completion of new agreements across all existing 23 landholders is by September 2023.
- Several Environmental Services staff attended a Whale Stranding Response Training Day with DES, SCC and other regional LG staff in preparedness for the upcoming whale season. With significant numbers of whales sighted off Noosa in recent weeks, along with three early season strandings along the East Coast, Environmental Services has recently attained a specific Whale Response Trailer, to be equipped with our existing, and additional response equipment should we see a stranding on our local beaches this season.
- Council's Marine Animal Response Plan has been updated, while relationships have also been strengthened across SCC, DES, QPWS and DAFF staff in preparedness for a stranding event. Environmental Services has ensured we have a contractor available to intercept, or tow stranded carcasses offshore from Noosa Council managed beaches (Council and the Traditional Owners preferred method of carcass disposal).

Status

On Track and Ongoing

Initiatives to implement the Environment Strategy have been incorporated in the FY23/24 Operational Plan

Operational Initiative

Undertake Shire wide Biosecurity Survey

Outcomes

Improved knowledge and management of invasive species in accordance with the Biosecurity Plan

Progress Commentary for 1 July 2022 - 30 June 2023

- Rural landholder surveys have now been completed, targeting around 50 properties for biosecurity improvements. Another survey is planned to commence in early 23/24FY.

Status

Completed





Corporate Plan 2017-2037 Focus Area: 1.2 Revitalise the Noosa River Plan

Operational Initiative

Work with the Noosa River Stakeholder Advisory Committee (NRSAC) and Marine Safety Queensland to better manage the Noosa River

Outcomes

Management of key threats to the Noosa River System and its Environmental and Social values

Progress Commentary for 1 July 2022 - 30 June 2023

- The NRSAC held its final meeting on 30 March 2023 following public consultation to introduce a 28-day limit in any financial year on anchoring in the Noosa River.
- MSQ is reviewing submissions, with an intention to implement reforms by early 2024, and a workshop to be held with Council to progress the reforms in July 2023.
- Review of the draft Noosa River Plan nearing completion, with targeted consultation with internal and key stakeholders undertaken throughout Q4.

Status

On Track and Ongoing
Finalisation of the Noosa River Catchment Management Plan is incorporated in the FY23/24 Operational Plan

Operational Initiative

Continue to partner with the Nature Conservancy to implement the Oyster Reef Restoration Project in the Noosa River

Outcomes

Oyster beds in the Noosa River are rebuilt to improve habitat for fish and marine life

Progress Commentary for 1 July 2022 - 30 June 2023

- Installation of four reefs have been constructed in the Noosa River and populated with oyster spats.
- Monitoring of reefs is ongoing. Alliance and Funding Agreement is now effectively complete.
- Ongoing monitoring of reefs occurs under the approved permits.

Status

Completed

Corporate Plan 2017-2037 Focus Area: 1.3 Implement Council's Zero Emissions Strategy

Operational Initiative

Implement the annual action plan for the Zero Emissions Organisational Strategy

Outcomes

Reduce Council's emissions

Progress Commentary for 1 July 2022 - 30 June 2023

- Ongoing replacement of Rate 3 lighting to LEDs Structural & switchboard assessments for solar for Sunrise Shops completed.
- Council/YEF/ZEN Inc. successful in \$500,000 Federal funded (DCCEEW) community battery for Noosaville. EOI for the ARENA funding of five batteries submitted.
- Capital delivery for installation of solar & energy for efficiencies across Council operations is ongoing.

Status

On Track and Ongoing
Initiatives to implement the ZEN
Organisational Strategy have been incorporated in the FY23/24 Operational Plan

Operational Initiative

Develop the Emissions Reduction Offset Plan for Council's operations

Outcomes

Achievement of Council's net zero emissions target 2026

Progress Commentary for 1 July 2022 - 30 June 2023

- Continuing to investigate options for sequestration in setting and development of carbon offset projects across Council and Shire

Status

On Track and Ongoing
An initiative to develop and implement the Emissions Reduction Plan has been incorporated in the FY23/24 Operational Plan



Corporate Plan 2017-2037 Focus Area: 1.4 Adopt and implement the following plans that form part of our Environment Strategy: Biodiversity Plan, Bushfire Management Plan, Coastal Management Plan, Flood Management Plan, Koala Conservation Plan, Waterways and Wetlands Management Plan, Open space Plan, Waste Reduction and Recycling Plan

<p>Operational Initiative Continue to implement the Yurol Ringtail Forestry project</p>
<p>Outcomes Continue to work with partners of pine and hardwood removal, revegetation and restoration in preparation for ultimately transfers of all this land to National Park</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Pine and hardwood harvesting in Ringtail is complete. – Remaining areas of Ringtail to be transitioned to National Park are under transition. – Ongoing revegetation by Greenfleet and Noosa Landcare.
<p>Status Completed</p>

<p>Operational Initiative Develop a new Noosa Waste Strategy</p>
<p>Outcomes Achieve waste minimisation and diversion targets and support net zero emissions target</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Community consultation on draft Waste Strategy scheduled for August 2023. – Adoption of the final Waste Strategy, incorporating community feedback, is not expected until November 2023 (previously targeted for June 2023).
<p>Status Behind Schedule Finalisation and implementation of the new Waste Strategy is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Improved Flying Fox Management process</p>
<p>Outcomes Properly maintained flying fox infrastructure and continue to support the subsidy program for immediately surrounding impacted residential areas</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Waratah Reserve Flying Fox Roost Management Plan is currently on-track for completion by the end of September 2023, following a significant influx of Little Red Flying Foxes in February 2023. – The Development of the Roost Management Plan includes several extensive community consultation programs to ensure the residents' concerns are incorporated where appropriate into the Plan, while maintaining the ecological values of Waratah Bushland Reserve. – Noosa Council's Draft Flying Fox Statement of Management Intent (SoMI) is set to be adopted by Council in September, following a lengthy consultation process across the general community, and those directly impacted by flying-fox roost within the Noosa Shire. The endorsement process will also include a Councillor workshop program. – Council now has active, or is in the process of developing Flying-fox Roost Management Plans in place at five high conflict roosts: <ul style="list-style-type: none"> – Wallace Park, Noosaville. – Keys Creek, Kin Kin. – Kabara Aged Care Facility, Cooroy. – Waratah Reserve, Tewantin. – Pinaroo Park, Noosa Heads. – In addition to Council's Flying-fox Subsidy Programs, Environmental Services is commencing the implementation of the above-mentioned Roost Management Plans. Implementation actions vary between roosts, from sprinkler repair works at Wallace Park, to extensive vegetation management at Waratah Reserve and working with individual landholders at Kin Kin to provide increased subsidies and advice and direction on permitted vegetation trimming on private property. – Environmental Services is also making small gains in educating the wider community on the importance of flying-foxes, therefore increasing the tolerance of those living with flying-foxes. An initial example of this was the recent updates to Council's Flying-fox webpage. – Council is also actively contributing to regional flying-fox research and management initiatives, including the SEQ Regional Flying-fox Analysis Program.
<p>Status On Track and Ongoing Managing flying fox impacts on the community is incorporated in the FY23/24 Operational Plan</p>



<p>Operational Initiative Implement the Noosa Bushland Reserve Strategic Management Plan and Fire Management Plan</p>
<p>Outcomes Clear prioritisation of resources towards bushland management and active involvement of the community in the restoration of degraded bushland areas</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Implemented four planned burns during Q4. Provided assistance to other complementary agencies. – Stakeholder consultation for upcoming burn activities conducted. – Audit and action on fire trail network completed.
<p>Status Completed</p>

<p>Operational Initiative Modern Water Monitoring Program</p>
<p>Outcomes Introduction of an overarching and integrated data collection and Water Monitoring Program to improve our understanding of our waterways across the Shire</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Workshops with internal and external stakeholders are ongoing to develop specific components of the program including priority areas and actions for the catchments, data management and development of sub-catchment report cards. – One of the group's citizen scientists has prepared sub-catchment report cards for the coastal creeks and Kin Kin Creek, and a Situation Analysis of across the Shire's monitoring program is expected to be delivered at the group's next workshop on 24 July 2023. – Deployment of a remote telemetry station at Eenie Creek has occurred, with the remaining two soon to be deployed in the Kin Kin Creek and at Cooran. – Water quality data for Burgess Creek has been received from Unitywater for last 5 years of monitoring to help coordinate management actions for the sub catchment, and provided to Council at a workshop held 1 June 2023, and via a Council report to the July round of meetings. – Council staff were invited to tour the Burgess Creek Wastewater Treatment Plant in May, and plans are underway to request data from the Cooroy plant and undertake a site visit.
<p>Status On Track and Ongoing The delivery of the program for the Noosa and Mary River catchments is incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 1.5 Reinforce our Noosa Design Principles

<p>Operational Initiative Streetscape upgrade project implementation</p>
<p>Outcomes Improved management of Noosa's public areas and built environment to align with the Noosa Design Principles and Noosa Style</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Targeted internal consultation is completed to inform the review of Design Principles.
<p>Status Behind Schedule The completion of the review of the Noosa Design Principles is incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 1.6 Manage development within the Noosa Shire in accordance with Noosa's environmental outcomes

<p>Operational Initiative Continue to implement best practice Development Assessment services that deliver the strategic environmental outcomes committed to in the Noosa Plan 2020</p>
<p>Outcomes Development outcomes aligned with the environmental controls included in the Noosa Plan 2020</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Continuing to ensure development applications are assessed against the Noosa Plan for compliance with the outcomes sought. – Engaging water quality and ecologists where required to assist in the assessment.
<p>Status Completed</p>



Corporate Plan 2017-2037 Focus Area: 1.7 Plan our response to climate change

Operational Initiative Community ZEN emissions project implementation
Outcomes The Noosa Community is assisted to become zero net emissions by 2026
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Climate Change Conversations delivered twice a month, for information sharing by local experts, identifying local champions and educating council and the community. – Council support of the ZEN Inc EV Expo held 18 June 2023 was very successful. – Climate Change grants awarded to six projects to support emissions reduction/adaptation across the Shire. – Biz to Zero event held 28 April 2023, to encourage, educate and support local businesses on their zero emissions
Status Completed

Operational Initiative Coastal Hazards Monitoring
Outcomes Improved understanding of coastal hazards through evidence-based information and technology applications
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Integrated Coastal Monitoring Plan on track. – Joint ITQ with Sunshine Coast Council for regional monitoring on track. – Regional Coastal Process Model with Sunshine Coast Council on track. – Burgess Creek Monitoring Project with UniSC for 2023/24 on track. – COASTS Project with UniSC/UQ/EOMAP on track. Coast4D Project on track with UniSC.
Status On Track and Ongoing The continued implementation of the Coastal Hazards Monitoring Program is incorporated in the FY23/24 Operational Plan

Operational Initiative Implement Climate Change Response Plan
Outcomes Responds to Council's climate change emergency declaration and helps Noosa Shire to adapt to and prepare for the potential effects of climate change over time
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Refer to Part 1 on climate change mitigation progress. – Urban Greening Program on track with Phase 1 completed and Phase 2 ongoing. – The Regional Climate Action Road Map on track, with Phase 1 completed and Phase 2 through Cascading Risks project. – Cascading Climate Risks and Critical Infrastructure Failure Project with Sunshine Coast Council is on track (completed recruitment phase; procurement).
Status On Track and Ongoing The continued implementation of the Coastal Hazards Monitoring Program is incorporated in the FY23/24 Operational Plan

Operational Initiative Continue the implementation of Council's Fire Management Plans and bushland reserves
Outcomes Improved management of our bushland reserves about fire and the implementation of a more proactive, specialised burning regime
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Four planned burns conducted. – Further staff training provided for fire operations to increase internal capacity. Procured slip-on units and further personal protective equipment.
Status Completed



<p>Operational Initiative Noosa Heads Main Beach SEMP</p>
<p>Outcomes Improved management of shoreline erosion in Noosa Main Beach and Noosa River</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Tender has been awarded and work is due to commence on Dog Beach in early July.</p>
<p>Status On Track and Ongoing The implementation of the SEMP is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Coastal Reserve Management Plan</p>
<p>Outcomes Complete and initiate implementation of a management plan for the eastern beaches to manage encroachments, accesses and works in the dunes</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Public consultation on the Eastern Beaches Foreshore Reserves Management Plan and analysis of feedback is now complete. A final report is expected to be provided for Council endorsement in August 2023. – Updated bushland condition mapping and ecological restoration plans are nearly complete. – A Councillor workshop on a whole of shire Encroachments Policy was held 4 May 2023 and endorsed by Council in June. Recruitment for a Technical Officer to begin implementing the policy’s associated procedures will begin in the first quarter of 23/24. – Mapping of the Lake Doonella foreshore area is underway, and preparation of a Lake Doonella Foreshore Management Plan is expected to begin in the first quarter of 23/24.</p>
<p>Status On Track and Ongoing Finalisation of the Eastern Beaches Foreshore Mgt. Plan is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Audit of Council’s electricity meters and assets</p>
<p>Outcomes Adequate and appropriate energy metering to ensure efficient costs and to inform zero emissions decision-making</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Desktop analysis has been undertaken with findings (including that Council’s current contracts include tariff optimisation reviews as part of their service offering), to be considered across Councils broader/ongoing energy strategy.</p>
<p>Status Completed</p>

<p>Operational Initiative Landfill gas to power feasibility study</p>
<p>Outcomes Identify feasible options to optimise use of landfill gas extraction</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Feasibility studies underway to understand landfill site opportunities and constraints.</p>
<p>Status On Track and Ongoing Undertaking feasibility studies and developing plans for new Waste infrastructure projects is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Develop best practice waste management marketing model for waste reduction</p>
<p>Outcomes Increased community knowledge on waste and recycling initiatives & increase diversion rates across multiple waste streams</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Implementing social media marketing campaign and improving education through digital signage at the transfer stations.</p>
<p>Status Completed</p>



<p>Operational Initiative Polystyrene processing</p>
<p>Outcomes Treatment and diversion of polystyrene waste from landfill</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Installed and running. Trial complete and contract awarded for supply and install of a larger processing machine. Installation scheduled for August 2023.</p>
<p>Status On Track and Ongoing Undertaking feasibility studies and developing plans for new Waste infrastructure projects is incorporated in the FY23/24 Operational Plan The implementation of the SEMP is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Household recycling decontamination</p>
<p>Outcomes Reduced contamination in recycle bins</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Waste contamination audits scheduled for July 2023.</p>
<p>Status On Track and Ongoing Undertaking feasibility studies and developing plans for new Waste infrastructure projects is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Double grind green waste</p>
<p>Outcomes Improved product quality</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Ongoing.</p>
<p>Status Completed</p>

<p>Operational Initiative Annual textile drive</p>
<p>Outcomes Increased recycling and reduction in landfill</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Annual textile drive event held 5 June 2023..</p>
<p>Status Completed</p>

Resource Recovery Highlights

- Noosa Shire generated 90,534 tonnes of waste with 47,558 tonnes (52%) diverted from landfill which is approximately 1.57T per person.
- We processed 5,954 mattresses by stripping and recycling them at our Resource Recovery Centre.
- We are trialling a new 'Container for Change' reverse vending machine capable of separating cans and bottles.
- Council has approved a new polystyrene compacting machine which will divert 50 tonnes from landfill each year.
- Smart bins were trialled in Noosa Heads, using solar energy to compact rubbish. Further trials are ongoing.
- Bin Sensors installed to measure waste generation and improve collection cycles to reduce emissions.



**OUR ENVIRONMENT
IS PROTECTED AND
ENHANCED AND IS
VALUED BY THE
COMMUNITY.**

Theme – Noosa Community

CORPORATE PLAN 2017-2037 GOAL: OUR COMMUNITY IS CONNECTED, SAFE AND HAPPY AND ABLE TO MEET THEIR POTENTIAL.

The goal is delivered through a focus on the following strategic pathways:

- Undertake implementation of the Noosa Social Strategy.
- Adopt and implement the following plans that form part of our Noosa Social Strategy - Cultural Plan, Community Health and Wellbeing Plan and the Sport and Active Recreation Plan.
- Implement the Libraries Strategic Plan.
- Continue to support our community to utilise Council controlled land and buildings through formal tenure arrangements.
- Plan and build an iconic all abilities playground at Cooroy.
- Explore the options for and investigate the feasibility of relocating the Noosa Regional Gallery.
- Plan for Noosa's ageing demographic and support our health and aged care sectors.
- Maintain the ability to respond to disaster events (Local Disaster Management Plan)

Corporate Plan 2017-2037 Focus Area: 1.1 Adopt an overarching Environment Strategy

Operational Initiative Implement priority activities from the Social Strategy
Outcomes An effective framework to continue to improve community wellbeing and cohesiveness
Progress Commentary for 1 July 2022 - 30 June 2023 – Social services mapping completed, and projects initiated from this, calendar of 12-month volunteer workshops completed, secured funding for CDO Recovery Officer position and officer has commenced.
Status Completed

Operational Initiative Support the community with the intensity of usage of the Kin Kin Quarry
Outcomes Improved community outcomes through Council advocacy
Progress Commentary for 1 July 2022 - 30 June 2023 – Awaiting judgement from Justice Long for the potential of Enforcement Orders to be made against the quarry.
Status On track

Operational Initiative Maintain our relationship with the local indigenous community
Outcomes A positive and effective partnership built on trust and respect
Progress Commentary for 1 July 2022 - 30 June 2023 – Clear Acknowledgement of Country protocols developed and released to staff, First Nations Regional Creative Partnership Project completed. – EOI for Kabi Kabi artwork complete and will be launched in July 2023. – Budget submission for RAP (Reflect) endorsed. – Kabi Kabi input sought and received for new Corporate Plan. – Funding application submitted for First Nations traineeship program, Kabi and other First Nations' involvement in Floating Land.
Status On Track and Ongoing The development of the RAP is incorporated in the FY23/24 Operational Plan

Operational Initiative Finalise and initiate implementation of Housing Strategy
Outcomes Understanding of housing challenges is widely understood by the community and a range of initiatives are underway to address current housing shortages
Progress Commentary for 1 July 2022 - 30 June 2023 – Housing Strategy endorsed by Council and its implementation initiated. – Ongoing Communication Campaign under development to support the implementation of the Housing Strategy. – Planning Scheme amendments drafted and with the State Government, once State sign off received public consultation will occur.
Status Completed





Corporate Plan 2017-2037 Focus Area: 2.2 Adopt and implement the following plans that form part of our Noosa Social Strategy – Cultural Plan, Community Health and Wellbeing Plan and the Sport and Active Recreation Plan

<p>Operational Initiative Implement priority activities from the Cultural Plan, Community Health and Wellbeing Plan and the Sport and Active Recreation Plan</p>
<p>Outcomes Delivery of better social outcomes including a cohesive resilient community, an active and healthy community, an accessible, diverse and affordable community</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Vending Kiosk launched at Peregrine and Pomona. – Stakeholder engagement completed for Stage 2 of Gallery Pre-Feasibility. – Ninety-two percent (92%) of actions in Cultural Plan either completed, progressing well or ongoing. – Non-Powered Water sports feasibility study is finalised. – Master Planning projects for NDSC and Cooroy Sports complexes being progressed. – Noosa Leisure Centre Needs Assessment project is underway. </p>
<p>Status Completed</p>
<p>Operational Initiative Living Well Noosa</p>
<p>Outcomes Increased community health and wellbeing</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Living Well Noosa has launched in November 2022 with a range of activities on offer. This will continue in FY2023/24. – Finalising implementation of the Recreational Water Monitoring Program to identify and manage public health risks associated with use of recreational waterways </p>
<p>Status Completed</p>

<p>Operational Initiative Early literacy programs</p>
<p>Outcomes Delivery of learning programs for children aged 0-5 and their families to improve early literacy outcomes</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Libraries have delivered: <ul style="list-style-type: none"> - 40 x early literacy programs (Storytime, babes in arms) with 980 attendees - 14 x school holiday events with 372 attendees - One x pre-school visit with 43 attendees - Two outreach events at the Pomona markets in the Pomona Chai tent with 31 attendees and a literary event for QLD Day with 364 attendees. </p>
<p>Status Completed</p>
<p>Operational Initiative Heritage Noosa Stage 3</p>
<p>Outcomes Increase preservation and awareness of Noosa's heritage</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Ongoing content development continuing consistently. Ongoing increase in content; now over 12,000 items online; significant number of donations made, and material digitised in readiness for uploading. </p>
<p>Status Completed</p>
<p>Operational Initiative Development of conservation management plans for two additional heritage sites</p>
<p>Outcomes Preservation of heritage sites</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Sites identified, procurement/ ITQs drafted. Final drafts of reports are complete. </p>
<p>Status Completed</p>



Operational Initiative Undertake heritage studies
Outcomes Implementation of recommendations from the Local Heritage Register Review to ensure best practice management and protection of Noosa's heritage sites
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Ongoing research and analysis, moving towards next stage of project. – Administrative updates to Heritage Overlay in planning scheme developed and presented to Council meeting; community consultation, public engagement sessions and survey held in March 2023.
Status Completed

Operational Initiative Develop scope of remediation works for Cooroy Butter Factory brickwork
Outcomes Implementation of recommendations of the Conservation Management Plan
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Consultant retained and site visit undertaken. Report received.
Status Completed

Corporate Plan 2017-2037 Focus Area: 2.3 Implement the Libraries Strategic Plan

Operational Initiative New Mobile Library and Community Outreach Service is implemented
Outcomes Accessible and contemporary outreach library services
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Peregrin Beach and Pomona Kiosks installed and operational. Vehicle Tender awarded in July 2021 – delivery delayed due to supply chain issues. – Proposed delivery date April 2023. Fit Out required before launching to community. New vehicle launched on 10 June 2023, in line with Noosa Libraries 50th anniversary celebrations. – Outreach programs continue and are increasing in popularity.
Status Completed

Corporate Plan 2017-2037 Focus Area: 2.4 Continue to support our community to utilise Council controlled land and buildings through formal tenure arrangements

Operational Initiative Progress the implementation of the Master Plans for the Noosa District Sports Complex (NDSC) and Cooroy Sports Complex
Outcomes Strategic direction for the development and implementation of sport and recreation facilities
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – NDSC pathways and roads Civil Project will be presented in the EOI phase for stage 1 of the GRF program, if successful it would then move to Application stage. – ReGen project feasibility study is all but complete, with finalisation of LMP to be presented to the state in coming month. – MacKinnon Drive project construction has begun and is on target to be completed as scheduled ready for official opening on August 30. – Cooroy Sports Complex has preliminary concept designs done and currently working through development approval process.
Status On Track and Ongoing The continued implementation of Master Plans for the Cooroy and Noosa District Sports Complexes is incorporated in the FY23/24 Operational Plan

Operational Initiative Noosa Leisure Centre (NLC) Options Study
Outcomes Optimisation of the use of the facility and community needs are met
Progress Commentary for 1 July 2022 - 30 June 2023 <ul style="list-style-type: none"> – Community and stakeholder engagement has been completed. The component schedule and site analysis work is currently underway.
Status On Track and Ongoing The completion of the Needs Assessment and forward plan for the NLC is incorporated in the FY23/24 Operational Plan



Operational Initiative Wallace House Wood Borer inspection
Outcomes Preventative maintenance to ensure the structural integrity of the building
Progress Commentary for 1 July 2022 - 30 June 2023 – Council is discussing scheduling options with resident group.
Status Completed

Operational Initiative Repaint Peregian Beach Surf Clubhouse
Outcomes Preventative maintenance to ensure the whole of life structural integrity and amenity of the building
Progress Commentary for 1 July 2022 - 30 June 2023 – Painting completed for the Peregian Beach Surf Clubhouse.
Status Completed

Corporate Plan 2017-2037 Focus Area: 2.6 Explore options for and investigate the feasibility of relocating the Noosa Regional Gallery

Operational Initiative Pre-Feasibility Study Noosa Regional Gallery (Stage 2 & 3)
Outcomes Options and scenarios for a new regional art gallery are analysed to assist Council in deciding whether to proceed to a further stage in this project
Progress Commentary for 1 July 2022 - 30 June 2023 – Community engagement undertaken and analysis complete, Gold Coast & Tweed Gallery site visits complete, Councillor workshops held, evaluation criteria for options and potential sites finalised, internal stakeholder consultation complete, site evaluation complete and final sites determined for business case, preparation work for business case in FY23/24 complete.
Status Completed

Corporate Plan 2017-2037 Focus Area: 2.7 Plan for Noosa’s aging demographic and support our health and aged care sectors

Operational Initiative Community Support software upgrade
Outcomes Improved system with customer privacy controls and requirements met
Progress Commentary for 1 July 2022 - 30 June 2023 – Software is now live and fully operational. The project is now complete.
Status Completed

Corporate Plan 2017-2037 Focus Area: 2.8 Maintain the ability to respond to disaster events (LDMP)

Operational Initiative Review of Noosa Local Disaster Management Plan (LDMP)
Outcomes Increased local area capability for prevention preparedness, response, and recovery in a disaster
Progress Commentary for 1 July 2022 - 30 June 2023 – Noosa Local Disaster Management Group (LDMG) adopted the Noosa LDMP at the February 2023 meeting. The new corporate branding is being applied to the Plan and should be available at the beginning of August. The Plan will then be presented for adoption by Council at a future Council meeting.
Status Behind Schedule The implementation of the LDMP has been incorporated in the FY23/24 Operational Plan Operational Plan

Operational Initiative Support the community in the ongoing recovery efforts from the 2022 Floods
Outcomes Increased community health and wellbeing
Progress Commentary for 1 July 2022 - 30 June 2023 – Community Recovery Officer commenced in November 2022 – Social Worker commenced December 2022 at Pomona Community House (funding from PHN). – Black Mountain comms portal launched. Recovery survey results analysed. Recovery activities underway and ongoing through FY23/24. Extensive work underway in reconstruction.
Status Completed



Supporting our Community Highlights

Noosa Community Support

- Engaged and supported over 1,650 seniors from across the Noosa Shire who accessed one or more services.
- Over 50,000 hours of services provided from individual care, home cleaning to in home support services.
- Most popular services are Fitness and Social Wellbeing classes and support with Home Maintenance.
- Over 200 seniors have been supported with transport to attend medical appointments. This service is provided with the support of volunteers.
- Senior Survey results show a weighted average of 4.33 out of 5 in respect to the level of satisfaction with Noosa Community Support.

Cohesive and Resilient Communities

- 12 events held with 23 partnering groups ranging from Come and Try, Grants Networking, First Aid and Preventing Fraud
- Over 220 emails and phone calls from the community requesting assistance.
- 37 meetings / visits to Community associations to provide assistance and support to groups working in Domestic and Family Violence, Youth and Community Development.
- Flood Recovery and Resilience Officer role commenced at Council to provide support.
- Peregian Beach Community House officially opened.
- 5 Community Centre and combined community hall meetings.

Accessible, Diverse, and affordable Communities

- 71 referrals for community issues such as homelessness, housing, mental health and domestic and family violence locally.
- 4 Northern Network meetings with 37 attendees, including social service organisations
- 23 meetings, forums, workshops, networks attended on homelessness
- 14 meetings, forums, workshops, networks attended on affordable housing

Active and Healthy Communities

- We launched the region’s first health and wellbeing initiative – Living Well Noosa with approximately 100 people attending the launch.
- Living Well Noosa has 24 initiatives in the community with 224 participants per week. Activities range from mental well-being to active mums and families.
- Living Well Seniors program has 16 initiatives running with 225 participants per week.

Our Community Partners

- We fund 15 key community organisations at \$151,271 per annum to help us deliver our Social Strategy via Alliance and Community Centre grants.
- We fund 8 community halls at \$56,249 per annum to provide a gathering and meeting place in community
- Alliance and Halls/Community Centre funding supports 265 volunteers and 277 members

Libraries

- Current Membership of 33,057 - 58% members per capita
- Total annual visits to our libraries are 214,205 - 3.8 physical visits per capita
- Total annual loans are 445,644 physical loans & 100,469 digital loans – 9.7 loans per capita
- We have delivered 556 programs with 8050 attendees
- We have delivered 186 early-literacy learning programs for children aged 0-5 and their families to improve literacy outcomes, attracting 4075 in attendance.



**OUR COMMUNITY
IS CONNECTED,
SAFE AND HAPPY
AND ABLE TO MEET
THEIR POTENTIAL.**

Theme – Noosa Economy

CORPORATE PLAN 2017-2037 GOAL: OUR ECONOMY IS DIVERSE AND RESILIENT.

The goal is delivered through a focus on the following strategic pathways:

- Implement the Noosa Local Economic Plan.
- Provide support for a sustainable tourism sector.
- Develop programs to foster growth in key industry sectors by working collaboratively.
- Support the growth of our education and research sector.

Corporate Plan 2017-2037 Focus Area: 3.1 Implement the Noosa Economic Plan Development Strategy

Operational Initiative

Implement priority activities from the Economic Plan Development Strategy to build the resilience of Noosa's traditional sectors and continue to build capacity in growth sectors that diversify the economy

Outcomes

Broadening of the economic structure that de-risks Noosa's exposure to economic shocks and increased job opportunities

Progress Commentary for 1 July 2022 - 30 June 2023

- Ongoing implementation of priority actions in Economic Development Strategy (Smart Biosphere)

Status

Completed

Corporate Plan 2017-2037 Focus Area: 3.2 Provide support for a sustainable tourism sector

Operational Initiative

Develop and implement a Destination Management Plan

Outcomes

A holistic approach to the management of tourism and implemented and clear direction for managing Noosa as a destination is established.

Progress Commentary for 1 July 2022 - 30 June 2023

- Draft Discussion Paper under comprehensive internal review by Internal Reference Group (Council Managers)
- Project Control Group meeting scheduled for mid -July to evaluate paper and guide ongoing Community Engagement Plan.
- Destination Eco- Accreditation Program progressing. Bronze Destination status (and future benchmarks) anticipated by late Q1 FY23/24.
- Griffith University PHD Student, working with Council Officers on regenerative destination management.

Status

On Track and Ongoing

The finalisation of the DMP is incorporated in the FY 23/24 Operational Plan

Operational Initiative

Continue to support local businesses and collaborative arrangements e.g., Business Round Table

Outcomes

Increased participation and engagement of business associations

Progress Commentary for 1 July 2022 - 30 June 2023

- EMPOWERING ECO-SYSTEMS ECDEV Grant Sponsorship Awards - Grant funding fully expended. Submissions more than doubled in FY 22/23.
- Noosa Chamber received payment 2 on successful acquittal of Phase 1 of project.
- Other Sponsorships (Core Funding) fully expended.
- MOU University of Sunshine Coast - Moving towards a Partnership Agreement Model. Greater focused on digital skills opportunities
- Business Round Table - Ongoing process

Status

Completed





Corporate Plan 2017-2037 Focus Area: 3.3 Develop programs to foster growth in key industry sectors by working collaboratively

<p>Operational Initiative Continue to progress council's Industry Development Program across priority sectors focusing on digital, education and training and rural enterprise.</p>
<p>Outcomes Increased talent pipeline and technology that support all sectors.</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 Economic Development (ECDEV) Priority Projects:</p> <ul style="list-style-type: none"> – Green Economy – <ul style="list-style-type: none"> - Industry Development Plan under development draft document anticipated in Q1 FY23/24. - Give a Sheet 2023 program completed – well supported Aspire onboarded 22 x new businesses to platform cumulative total of 68 businesses. This equates to 840 kg diverted from landfill (tonnes) and 680 kg CO2 Savings (tonnes) – Economic Development Grant Review <ul style="list-style-type: none"> - Briefing Note to Councillors in Q1 FY23/24. – Industry and Employment Activation Plan (IEAP) <ul style="list-style-type: none"> - SMEC Group appointed to develop plan and provide best options for future investment/development. – Future Skills Learning Hub <ul style="list-style-type: none"> - Incorporated within IEAP consultation – Food and Agriculture Industry Development Plan <ul style="list-style-type: none"> - As a key stakeholder, ECDEV continue to partner with the Food and Agriculture Network (FAN) on a number of industry initiatives including a product audit and Provenance Project and, capability building opportunities such as Meet the Maker. – Workforce Skills Development Plan <ul style="list-style-type: none"> - Initial report undertaken by Economy ID. - Workforce Skills Plan under development. - Education Business Partnership pilot is being undertaken to address specific skills and training challenges.
<p>Status On Track and Ongoing Various initiatives including the development of a Food and Agri- Business Industry Development Plan and the finalisation of the Green Industry Development Plan are incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 3.4 Support the growth of our education and research sector

<p>Operational Initiative Support technology initiatives - including the Peregian Digital Hub ("the HUB")</p>
<p>Outcomes Acceleration of business and employment growth</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 HUB Priority Projects:</p> <ul style="list-style-type: none"> – Tenancies / Membership <ul style="list-style-type: none"> - A lease was secured for the new ground floor tenancy by Nabooki: an online booking platform for local experiences. - Co-working memberships remain at close to capacity with minimal churn and a number of new high value tech businesses taking up memberships at the Hub – Construct Digital Hub 2 (Data Lab) <ul style="list-style-type: none"> - Construction was completed on the Hub's new AI Lab and initial phased usage began in May/June in parallel with A/V fitout and interior design. The new AI Lab hosted the production office for the Sunshine Coast Screen Collective's Showdown short film competition and hosted a number of digital industry meetups, workshops and professional development sessions. - Two remaining items for completion are HVAC in foyer area and upgrade of kitchen facilities. – Industry Capability <ul style="list-style-type: none"> - Recruitment was completed for Hub Cadetship programs. AI Builders program commences in w/c 23 July. Creative Cadetship is being re-conceived due to insufficient participants.
<p>Status Completed</p>
<p>Operational Initiative Support technology initiatives - including the Peregian Digital Hub ("the HUB")</p>
<p>Outcomes Expansion of Peregian Digital Hub and rollout of the FireTech Program</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Phase 1.2 of drone trial (Fire Air Traffic Management) successfully completed with progress onto 1.3 and expanded scope of operations. Firetech Lab in use at Digital Hub's AI Lab. – The Hub will be hosting the AFAC Field Day on 25 Aug 2023 in the new Lab. Approximately 60-100 leaders in emergency services sector are coming for a half day expo / conference at the Hub, including busload of participants from Brisbane as adjunct to AFAC conference.
<p>Status Completed</p>



**OUR
ECONOMY IS
DIVERSE AND
RESILIENT.**



Theme – Long Term Planning for Noosa Shire

CORPORATE PLAN 2017-2037 GOAL: NOOSA SHIRE IS WELL MANAGED AND SUSTAINABLE.

The goal is delivered through a focus on the following strategic pathways:

- Adopt a new Town Planning Scheme.
- Implement an integrated Transport Strategy that encourages alternative transport usage and reduces our dependence on private motor vehicles.
- Implement the Noosaville Foreshore Land Use Management Plan.
- Ensure effective service planning processes are in place.
- Develop and report on community sustainability indicators.
- Meet the principles of the UNESCO Man in the Biosphere Program.
- Establish functional Asset Management Plans for all Council asset classes.
- Undertake long term financial sustainability planning incorporating Asset Management Plan outcomes.

Corporate Plan 2017-2037 Focus Area: 4.1 Adopt a new Town Planning Scheme

Operational Initiative

Continue to monitor and review as required through amendments to the Noosa Plan to ensure its application continues to achieve strategic objectives for sustainable development

Outcomes

Land use and development outcomes are aligned with the strategic intent of Noosa Plan

Progress Commentary for 1 July 2022 - 30 June 2023

— Amendments going through State Interest Review which is taking longer than expected.

Status

Behind Schedule

The completion of amendments to the Noosa Plan is incorporated in the FY23/24 Operational Plan

Operational Initiative

Continue rollout of Place Making project including identification of a pilot place for the place program

Outcomes

Measured improvement in liveability through planning, design, and management of public spaces

Progress Commentary for 1 July 2022 - 30 June 2023

— Pomona chosen as pilot place. Consultant has been procured and project initiation has commenced.

Status

Behind Schedule

The commencement of the Place Action and Implementation Plan, and the initiation of the Place Pilot Program in Pomona are incorporated in the FY23/24 Operational Plan

Corporate Plan 2017-2037 Focus Area: 4.2 Implement an integrated Transport Strategy that encourages alternative transport usage and reduces our dependence on private motor vehicles

Operational Initiative

Continue to implement priority activities from the Noosa Transport Strategy

Outcomes

Transport options contribute positively to a strong economy, the health and wellbeing of the community and a low carbon future

Progress Commentary for 1 July 2022 - 30 June 2023

— Operational activities ongoing - Free holiday buses, free weekend buses, FlexiLink cabs, Council cabs, schools' program. Regular meetings with Translink are continuing to progress initiatives and discussions already in motion.

— More strategic tasks including planning for the transit hubs and Northern Sunshine Coast Transport Strategy, are on hold until the new Transport and Traffic Coordinator is onboard.

Status

Behind Schedule

The review and updating of the Noosa Transport Strategy is incorporated in the FY23/24 Operational Plan

Operational Initiative

Integrated transport and Land Use modelling

Outcomes

Planning for future transport and traffic infrastructure requirements supports future development

Progress Commentary for 1 July 2022 - 30 June 2023

— Project scoped in combination with Infrastructure Planning & Design. Currently sourcing traffic data for key intersections.

Status

On Track and Ongoing

The review and updating of the Noosa Transport Strategy is incorporated in the FY23/24 Operational Plan





<p>Operational Initiative Implement the Walking and Cycling Strategy</p>
<p>Outcomes Facilitation of walking and cycling for transport, recreation, health, and tourism</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Pathway works complete for the financial year, with an increased program of works endorsed for FY 2023/2024. – The delivery of walking and cycling infrastructure is on track, except for end of trip facilities which are being delivered in coordination with existing capital projects. This includes priority infrastructure projects listed in the NCWSIP. Actions listed in the plan to increase participation are underway, with a focus on school age education and training. – Although currently on track, no TMR cycle grant projects were included in the 2023/24 Financial year, delaying the implementation of the NCWSIP plan roll out.
<p>Status On Track and Ongoing Accelerating the delivery of the Cycling and Walking Implementation Plan is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Noosa Hinterland recreation trails upgrade/implement Noosa Trails Master Plan informed by an Audit of the trail network</p>
<p>Outcomes Increased recreational opportunities and improved multi use trails and linkages within the trails network</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Works on Trail 5 completed with opening event taking place in April 2023, and future renewal works endorsed in the FY2023/24 capital works program. – The Trails Masterplan Implementation Plan has been drafted and internal feedback sought. Next step is a Council workshop.
<p>Status On Track and Ongoing Continuing to support the planning and delivery of the maintenance programs for the Noosa Trails Network is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Pathways expansion</p>
<p>Outcomes Improved access and connectivity within the Shire</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Forward planning continues with the inclusion of an additional four (4) missing link pathway projects included in the FY23/24 Capital Works Program. Projects include design and delivery components across the Shire. – In addition to missing link upgrades, over one million dollars of renewal works have been adopted in the FY23/24 capital works program.
<p>Status On Track and Ongoing Continuing to deliver the Pathway Renewal Program is incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Support Free Weekend buses</p>
<p>Outcomes Incentivised public transport and reduced traffic congestion</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Working with Council’s Communications Branch on a Go Noosa rebrand to kit start the next advertising campaign
<p>Status On Track and Ongoing Continuation of the Go Noosa Program incl. free weekend bus is incorporated in FY23/24 Operational Plan</p>

<p>Operational Initiative Noosa Woods Ferry Jetty investigation</p>
<p>Outcomes Investigation of the Noosa River as a means of public transportation and increased access to the Noosa Woods</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023</p> <ul style="list-style-type: none"> – Forward planning - consultation process to commence in FY23/24 financial year subject to resourcing. Councillor workshop to be booked in to discuss findings of the desktop report. – Project is on hold until the new Transport and Traffic Coordinator is onboard.
<p>Status Behind Schedule The Noosa Woods Ferry Jetty investigation has been incorporated in the FY23/24 Operational Plan</p>



Operational Initiative Car Park Management Technology Trial
Outcomes Improved travel information and parking management through innovative, intelligent parking and access control systems
Progress Commentary for 1 July 2022 - 30 June 2023 — Councillor workshop held in June. Tender due to go out 7 July 2023 for a trial to be conducted of the 2023/24 Christmas school holidays.
Status Behind Schedule The scoping of the Noosa Parking Management Plan is incorporated in the FY23/24 Operational Plan

Operational Initiative Undertake feasibility assessments for transit HUBS Noosa Civic and Cooroy
Outcomes Increased accessibility and contribute to a more sustainable transport system
Progress Commentary for 1 July 2022 - 30 June 2023 — Translink have agreed to work with Council on a Northern Sunshine Coast Transport Strategy. This is on hold until the new Transport and Traffic Coordinator starts.
Status Behind Schedule The commencement of a Northern Sunshine Coast Public Transport Strategy including investigation of Cooroy and Noosa Shire business hubs is incorporated in FY23/24 Operational Plan

Operational Initiative Noosa Heads Multi Modal facility design
Outcomes Increased use of public transport and other sustainable modes of transport
Progress Commentary for 1 July 2022 - 30 June 2023 — Options Analysis complete and presented to Councillors at a workshop in June. Project on hold until new Transport and Traffic Coordinator starts.
Status Behind Schedule Scoping the upgrade of the Noosa Heads bus interchange as an iconic arrival point to Noosa Heads is incorporated in the FY23/24 Operational Plan

Operational Initiative E mobility trial
Outcomes Understand the physical and regulatory requirements and issues associated with the use of e-mobility devices across the shire
Progress Commentary for 1 July 2022 - 30 June 2023 — Monitoring Beam rollout from private land. Code of Conduct distributed to operators. There is no proposal to run a PMD trial on public land at this stage.
Status Completed

Corporate Plan 2017-2037 Focus Area: 4.3 Implement the Noosaville Foreshore Land Use Management Plan

Operational Initiative Undertake non powered water sports feasibility study
Outcomes Delivery of land use outcomes identified in the Noosa Foreshore Land Use Master Plan
Progress Commentary for 1 July 2022 - 30 June 2023 — Feasibility work is now complete post final stakeholder consultation on draft iterations. This is now sitting with consultant to finalise report for presentation to council in the near future.
Status Completed

Corporate Plan 2017-2037 Focus Area: 4.4 Ensure effective service planning processes are in place

Operational Initiative Develop the new Noosa Council Corporate Plan
Outcomes Council's long-term vision and strategic direction established and incorporated into the new Corporate Plan
Progress Commentary for 1 July 2022 - 30 June 2023 — Draft Corporate Plan consultation has been completed and the plan has been finalised for adoption by the Council at a Special Meeting in April 2023. Council's new Corporate Plan 2023 – 2028 is now in effect.
Status Completed



Operational Initiative Corporate review
Outcomes Increased organisational efficiencies and organisational capability
Progress Commentary for 1 July 2022 - 30 June 2023 – Organisational realignment has been adopted by Council and is being implemented as per the resolution.
Status Completed

Operational Initiative Progress the implementation of the Noosaville, Eumundi Road Landfill Master Plan
Outcomes Optimisation of landfill, control leachate and emissions capture
Progress Commentary for 1 July 2022 - 30 June 2023 – Fill plans complete and under Council review. Tracking sheet draft complete. Expansion of the Master Plan to include the works listed here but now considering infrastructure to divert waste. Project initiation document (PID) submitted for ongoing development of masterplan including project specific PID's against technology for diversion
Status On Track and Ongoing The development of the Noosa Landfill and Resource Recovery Facility Master Plan is incorporated in the FY23/24 Operational Plan

Operational Initiative Landfill Treatment Options Plan
Outcomes Optimisation of site operations and incorporation of various treatment options to maximise life of landfill site
Progress Commentary for 1 July 2022 - 30 June 2023 – Invitation to Quote released for various options and pre-feasibility analysis. Waste Team to progress options over the coming quarter.
Status On Track and Ongoing The investigation of further options to increase waste diversion from landfill is incorporated in the FY23/24 Operational Plan

Corporate Plan 2017-2037 Focus Area: 4.5 Develop and report on community sustainability indicators
Operational Initiative To be considered in the development of Council's new Corporate Plan
Outcomes To measure the environmental, social, and economic health across communities
Progress Commentary for 1 July 2022 - 30 June 2023 – Key Performance Indicators (KPI's) developed and included in the new Corporate Plan 2023 – 2028.
Status Completed

Corporate Plan 2017-2037 Focus Area: 4.6 Meet the principles of the UNESCO Man in the Biosphere Program
Operational Initiative Ongoing Support of the Noosa Biosphere Reserve Foundation (NBRF)
Outcomes A community led framework that meets the balance between environment and sustainable human development
Progress Commentary for 1 July 2022 - 30 June 2023 – Ongoing partnership and collaboration with NBRF, including Koalas on the Move campaign and providing input into PHD research projects currently underway by University of the Sunshine Coast. – Second Sustainability Forum held in May with Council staff representatives and Councillors in attendance to assist in the development of the NBRF operational plan.
Status On Track and Ongoing Providing ongoing support to the Noosa Biosphere Reserve Foundation is incorporated in the FY23/24 Operational Plan



Corporate Plan 2017-2037 Focus Area: 4.7 Establish functional Asset Management Plans for all Council asset classes

<p>Operational Initiative Finalise development of asset management plans for major asset classes by completing the Parks and Playgrounds Asset Management Plans (AMPs)</p>
<p>Outcomes Asset management objectives are met, and full suite of Asset Management Plans completed</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Parks and Playground AMPs was adopted at the April round of meetings by Council.</p>
<p>Status Completed</p>

<p>Operational Initiative Complete a Cemetery Management Plan</p>
<p>Outcomes Maximise use of existing cemetery sites and plan for future cemetery needs</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Initial research has identified need for full Cemeteries Plan and the requirement for an expert consultant. – Cemeteries Plan to commence in 23/24 budget. No further work will be undertaken in 22/23.</p>
<p>Status Ongoing The completion of the Noosa Cemeteries Plan is incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 4.8 Undertake long term financial sustainability planning incorporating Asset Management Plan outcomes

<p>Operational Initiative Bridge Renewal Program</p>
<p>Outcomes Replacement and upgrading of bridges to improve the road network and to deliver economic benefits and improved asset management</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Wahpunga Lane Bridge – defects being rectified. Cooroy Belli Creek Road Bridge – construction complete, defects liability period commenced.</p>

<ul style="list-style-type: none"> – Lawnville Road Bridge – grant submission successful at 80% funding. Tender awarded. Construction works scheduled for early August. – Doonella Bridge – Councillor workshop scheduled for July refining project scope and risks. – Garth Prowd Bridge – design and tender package being prepared. Environmental approvals are being sought.
<p>Status Behind Schedule The Bridge Renewal Program is included in the delivery of the Capital Works program incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Asset Management (AM)Renewal Program</p>
<p>Outcomes Maintenance of assets to required standards and achievement of sustainable outcomes in safety, minimising lifecycle, and project delivery costs</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Staff continue to rollout condition assessments on major assets, buildings, bridges, roads, and stormwater. Annual renewal programs continue to be delivered including gravel road re-sheeting, resealing of sealed roads and several bridge renewals.</p>
<p>Status On Track and Ongoing The AM Renewal Program is included in the continued implementation of the Asset Management Framework incorporated in the FY23/24 Operational Plan</p>

<p>Operational Initiative Noosa Heads Noosa Parade Corridor storm water drainage upgrade</p>
<p>Outcomes Improve community connectivity and create a collective vision. Foster successful social networks and benefit multiple stakeholders</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 – Project successfully completed prior to the peak holiday period.</p>
<p>Status Completed</p>



2022 / 23 Completed Projects

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.

Infrastructure Projects		
Projects	Description	Project Budget
Kin Kin Wahpunga Lane Bridge Renewal	Council delivered the Wahpunga Lane Bridge Renewal as part of the Bridge Renewal Program jointly funded by the Australian Government and Council. The \$3M project replaced the original timber bridge with a wider concrete single-lane bridge to meet current standards. The new bridge has a 100-year design life and will reduce long-term maintenance and operational costs.	\$3.0M
Sunshine Beach Metal Half Pipe	Council replaced the existing metal skate ramp at Sunshine Beach Skate Park with a new larger ramp, which features a modern surface consistent with those used in competition. The new ramp is also more resilient in Queensland's climate with the ramp surface more user friendly when wet or hot.	\$350,000
Bus Stop Program	As part of the ninth year of Council's annual Bus Stop Program, five bus stops around the Shire were upgraded to be compliant with the Disability Discrimination Act. The upgraded stops in Noosaville, Peregian Beach, Pinbarren and Tewantin were also fitted with the new 'Noosa Style' shelter. This year's program was partly funded by Translink who contributed to funding 50% of civil upgrades and \$19,000 per shelter.	\$287,000
Federal Middle Creek Road Reconstruction	A two-kilometre section of Middle Creed Road received a much-needed upgrade, which was fast tracked in response to the Black Mountain landslide. The section of road now has a stronger base and better flowing table drains, providing a safer environment for road users. The project, with a total cost of \$1.55M, was funded through the Federal Government's Local Roads and Community Infrastructure (LRCI) Phase 3 Grant (\$1.29M) and Road Betterment funding (\$260,000) through the Queensland Reconstructive Authority (QRA).	\$1.55M

Projects	Description	Project Budget
Noosaville Landfill, Cell Expansion and Cell 1.1 Capping Project (Multi-year Project)	The project included the construction / expansion of a new waste Cell 1.1, Final Capping of the western batter of Cell 1.1 (where waste operations have finished), and the construction of a new high efficiency sediment (HES) basin on the south of the site to treat rainfall runoff and make sure only clean water is leaving the site. These works were critical to expand the landfill's life expectancy and waste operations, as well as part of Council's levitative requirements for remediation, and environmental protection requirements for operating the landfill.	\$8.4M
Noosaville Landfill, Outbound Weighbridge	The project included the modification of the existing weighbridge office and the installation of an outbound weighbridge. The new outbound weighbridge improves the processing capabilities of the landfill, improves the safety of the public and helps to prevent traffic queuing out of the landfill onto Eumundi Noosa Road.	\$301,000
Noosa Parade Upgrade	This upgrade of Noosa Parade was funded by both local and state government and was a key project in Noosa's Cycling and Walking Strategy. The upgrade offers dedicated bike lanes, widened paths, slower road speeds and improved lighting.	\$8M
Cooroy Belli Creek Road Bridge	A new two-lane concrete bridge was completed replacing the original 9.7 metre timber bridge, built in 1929. The new bridge is wider, safer, and stronger, having been constructed with a 100-year life design to reduce long-term maintenance and operational costs. The Australian Government contributed \$450,000 to the construction costs of this project, through the Bridges Renewal Program.	\$1.3M
Kin Kin Recreational Hall – Remediation Building Works	Building remediation work on the Kin Kin Recreational Hall has been completed, including restoration of the internal VJ cladding and flooring, a re-fitout of the existing community kitchen, electrical and lighting work throughout, and the removal and prevention of the Microbat Guano. This project was funded by the Queensland Government's South East Queensland Community Stimulus Package in association with Noosa Council.	\$230,000

Projects	Description	Project Budget
Tewantin Bypass Stage 1	Council has delivered Stage 1 of the Tewantin Bypass with the Department of Transport and Main Roads. The new roundabout intersection facilitates free-flowing traffic, which is particularly important in peak periods, and accommodates pedestrians and bike riders. It will also tie into a future bypass road.	\$9.81M
Trail 5 – Cooroora Trail Upgrade	<p>Council has completed an upgrade of the Cooroora Trail. Upgrade works included trail realignments, selective widening, resurfacing, drainage and new wayfinding and interpretive signage. There were also investment works at Pioneer Park, Cooran, Cooroora Mountain Park, Stan Topper Park, and Pomona, in addition to renewal of the Cooran horse yards.</p> <p>This upgrade is the first project to come out of the Noosa Trails Masterplan designed to improve town connectivity, increase the use of the trails for educational and recreational use, drive tourism and enhance their effectiveness as fire breaks throughout the bushland.</p> <p>The project received \$1.61M in funding from the Australian and Queensland Governments' Local Economic Recovery (LER) Program through Category D of the Disaster Recovery Funding Arrangements.</p>	\$1.68M
Cooroy Library Shade Structure	To improve the user experience of the Cooroy Library children's outdoor area and provide important protection from the sun, Council completed the installation of two cantilevered shade structures and replaced the synthetic turf.	\$120,000



Theme – Excellence as a Council

CORPORATE PLAN 2017-2037 GOAL: THE NOOSA SHIRE COMMUNITY IS PROUD OF ITS COUNCIL

The goal is delivered through a focus on the following strategic pathways:

- Maintain a focus on excellence in Customer Service and improved service delivery.
- Maximise financial opportunities for Council land holdings for the purpose of maximising non-rate revenue.
- Further develop systems to promote continuous improvement.
- Embed corporate values into the organisational culture.
- Improve online customer interface services.
- Continue to meet or exceed all statutory financial ratios and key operational targets.
- Ensure that workforce planning is in place across the organisation.
- Improve and maintain the safety and wellbeing of employees.
- Enhance opportunities for the community to engage with the Council and ensure community engagement best practice is embedded in Council operations.
- Ensure that Council business activities remain competitive and profitable.
- Ensure that Business Continuity Plans are developed and tested.
- Strengthen Council's governance framework and develop leadership potential.
- Embed risk management practices into decision making processes.

Corporate Plan 2017-2037 Focus Area: 5.1 Maintain a focus on excellence in Customer Service and improved service delivery

<p>Operational Initiative Review Council's Customer Service Charter</p>
<p>Outcomes To review standards of customer service and deliver improved customer service aligned to community expectations</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — This review has been deferred until FY23/24 following the restructure of Council and the shift in responsibility to the Community Director. A comprehensive review of customer service and community expectations including the location of services is planned.</p>
<p>Status Behind Schedule The CS Charter is included in the development of a customer experience program is incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 5.2 Maximise financial opportunities for Council land holdings for the purpose of maximising non-rate revenue

<p>Operational Initiative Continue to investigate industrial land development opportunities</p>
<p>Outcomes To facilitate economic growth and in consideration of alternative revenue sources</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Planning, investigation, and analysis work to commence mid-2023 calendar year. Funding for further investigation approved as part of the FY2023/24 budget.</p>
<p>Status Behind Schedule The investigation of Industrial land development opportunities is included in the Strategic Review of Council Land incorporated in the FY23/24 Operational Plan</p>

Corporate Plan 2017-2037 Focus Area: 5.3 Further develop systems to promote continuous improvement

<p>Operational Initiative Continue the transition to T1 Ci Anywhere for Council's enterprise management system</p>
<p>Outcomes Integration of council's systems to streamline operations, increase flexibility, increase productivity, and cost efficiencies</p>
<p>Progress Commentary for 1 July 2022 - 30 June 2023 — Automated invoice processing (ITP) completed in June 2023. — The implementation of new animals (including online animal registration), infringement, and debtor systems with a planned go-live in August 2023 to accommodate EOFY, rating period and allow extra testing to ensure positive go-live for staff and customers.</p>
<p>Status On Track and Ongoing The transition and system development is included in the development of a new ICT and Digital Strategy incorporated in the FY23/24 Operational Plan</p>





Corporate Plan 2017-2037 Focus Area: 5.4 Embed corporate values into the organisational culture

Operational Initiative Employee satisfaction survey
Outcomes Increased employee satisfaction
Progress Commentary for 1 July 2022 - 30 June 2023 – Detailed survey postponed to FY23/24 and will be delivered through the People and Culture Branch as a pulse survey focused on organisational values.
Status Behind Schedule The modified survey is included within developing programs.

Corporate Plan 2017-2037 Focus Area: 5.5 Improve online customer interface services

Operational Initiative Review customer service systems and processes
Outcomes Increased customer satisfaction
Progress Commentary for 1 July 2022 - 30 June 2023 – Completed integration of Snap Send Solve requests with TechnologyOne eliminating manual copy/paste of 300+ requests a month by customer service from Snap Send Solve to TechnologyOne requests.
Status Completed

Corporate Plan 2017-2037 Focus Area: 5.6 Continue to meet or exceed all statutory financial ratios and key operational targets

Operational Initiative Implement Council's long term financial sustainability policy
Outcomes Prudent financial management to achieve sustainable outcomes
Progress Commentary for 1 July 2022 - 30 June 2023 – Financial performance year to date for Q4 remains in line with budget & sustainability targets.
Status Completed

Corporate Plan 2017-2037 Focus Area: 5.7 Ensure that workforce planning is in place across the organisation

Operational Initiative Develop and implement an employee attraction and retention strategy
Outcomes Increased job satisfaction and the attraction and retention of talented people
Progress Commentary for 1 July 2022 - 30 June 2023 – Employer of Choice (EOC) activities have continued under the expanded THRIVE Program. – Leadership Development is another key focus, and we have successfully completed 3 of 3 LEAD training days encompassing 105 leaders covering 'Coaching Conversations', 'Difficult Conversations' and 'Conflict Resolution'. Supervisor/Ganger specific leadership training has now launched. Overall, LEAD was well received.
Status Completed

Corporate Plan 2017-2037 Focus Area: 5.8 Improve and maintain the safety and wellbeing of employees

Operational Initiative Implement the Work Health and Safety (WH&S) System Plan
Outcomes Ensure the provision of a safe workplace
Progress Commentary for 1 July 2022 - 30 June 2023 – Rectification Action Plan follow-ups (from the external Audit) have all been implemented. Tap into Safety has replaced Velpic and is being progressively implemented. Risk Talk is also being piloted as a new way of completing Risk Assessments and WHS Monitor is being piloted in Waste as a potential replacement for Sky Trust. New Mental – Health/Wellbeing 'Bento Box' initiative (consisting of regular on-line information sessions conducted by an external expert) has been well-received.
Status Completed



Corporate Plan 2017-2037 Focus Area: 5.9 Enhance opportunities for the community to engage with the council and ensure CE best practice is embedded in Council operations

Operational Initiative

Finalise and implement the Community engagement Strategy and Framework

Outcomes

Increased community engagement and improved decision making and outcomes for the community

Progress Commentary for 1 July 2022 - 30 June 2023

- Revised policy has been updated and adopted by Council.
- Framework has been endorsed by Executive Team and is being implemented across the organisation. Toolkit is being developed for distribution to staff.

Status

Completed

Operational Initiative

Undertake 2022/23 Budget Engagement Process

Outcomes

Opportunity for community input into budget priorities

Progress Commentary for 1 July 2022 - 30 June 2023

- Two-week engagement process conducted via Your Say platform in late May 2023. Almost 50 responses received from the community on the draft Budget, which was considered by Councillors prior to final adoption of the budget.

Status

Completed

Corporate Plan 2017-2037 Focus Area: 5.10 Ensure that Council business activities remain competitive and profitable

Operational Initiative

Continue management of financial performance in 2022/23 and ensure full cost pricing outcomes are targeted as part of 2022/23 budget price settings

Outcomes

Compliance with legislative obligations

Progress Commentary for 1 July 2022 - 30 June 2023

- Business activities budget and pricing structure set for the 2022/23 financial year in line with full cost pricing principles.
- Financial performance year-to-date continues to be in line with budget targets.

Status

Completed

Operational Initiative

Undertake an evaluation of Council's response to the COVID-19 pandemic including its impact on council

Outcomes

Increase operational resilience including operational and financial resilience

Progress Commentary for 1 July 2022 - 30 June 2023

- Managing fluctuating spikes through Dec 22/Jan 23 then hope to return to low response requirement.
- Management of COVID now transitioned to business- as-usual processes. General internal evaluation complete with external stakeholder input.

Status

Completed

Operational Initiative

Review internal audit model

Outcomes

Improved management of risks and the most optimal, cost-effective function

Progress Commentary for 1 July 2022 - 30 June 2023

- Independent review of internal audit commenced, to be completed August 23.

Status

Behind Schedule
The review of the internal audit model is incorporated in the FY23/24 Operational Plan



Corporate Plan 2017-2037 Focus Area: 5.11 Ensure that Business Continuity Plans are developed and tested

Operational Initiative

Undertake annual scenario testing of Business Continuity Plans (BCPs)

Outcomes

Increase awareness of responsibilities and test and improve procedures in BCPs to manage business disruptions in the event of a disaster or unexpected catastrophe

Progress Commentary for 1 July 2022 - 30 June 2023

- BCPs are now regularly discussed and reported in Council's Emergency Operations Team (EOT) meetings as part of Council's crisis management function.
- Council's operational teams are completing BCPs on time in accordance with Council's Master BCP Testing Schedule, which is endorsed annually by the Executive Team. The following BCP Tests have been completed and reported to Council's EOT and Audit and Risk Committee:
 - Payroll – September 2022
 - Waste – November 2022
 - ICT / Cyber – March 2023

Status

Completed

Corporate Plan 2017-2037 Focus Area: 5.12 Strengthen Council's governance framework and develop leadership potential

Operational Initiative

Finalise review of governance arrangements and implement recommendations for improved service delivery

Outcomes

Compliance with legislative and ethical obligations to optimise council's performance

Progress Commentary for 1 July 2022 - 30 June 2023

- On 21 July 2022, Council adopted a new Governance Framework which has been published on Council's website.
- Implementation via training and awareness of the Framework has been completed via online and face-to-face training provided by an external party.
- 2021 Governance Review Recommendations are progressively being implemented including further considerations for Governance Branch resourcing (administration and legal support) and technology solutions.

Status

Completed

Corporate Plan 2017-2037 Focus Area: 5.13 Embed risk management practices into decision making processes

Operational Initiative

Continue to implement the Enterprise Risk Management (ERM) Framework

Outcomes

Improved organisational ability to identify and manage risks

Progress Commentary for 1 July 2022 - 30 June 2023

- On 15 September 2022, Council adopted the new Enterprise Risk and Opportunity Management Policy and associated Framework.
- As part of implementation, online and face-to-face training for all staff has been completed in March 2023. Further face-to-face training planned in September 2023. Implementation of our new Risk Assessment tool with various teams is occurring.

Status

Completed

Operational Initiative

Development of a Contract Management Framework

Outcomes

Provision of a clear and standardised approach to managing and administering contracts

Progress Commentary for 1 July 2022 - 30 June 2023

- First draft of the Contract Management Manual has been reviewed and approved, with final manual to be delivered during Q2 23/24. Completed Manual and associated tools to be placed on Council Procurement Hub.

Status

On Track and Ongoing
Finalisation of the Contract Management Framework and its implementation incorporated in the FY23/24 Operational Plan

Operational Initiative

Development of Sustainable procurement framework

Outcomes

To improve sustainability outcomes by considering the total cost of procurement including environmental, social, and economic impacts

Progress Commentary for 1 July 2022 - 30 June 2023

- Draft presentation prepared (Stage 1), Presentation of draft framework (ET and Councillor workshop, stage 2) now scheduled for Q1/2 23/24.

Status

Behind Schedule

**NOOSA SHIRE
IS WELL
MANAGED AND
SUSTAINABLE.**



Our Performance

Key Performance Indicators

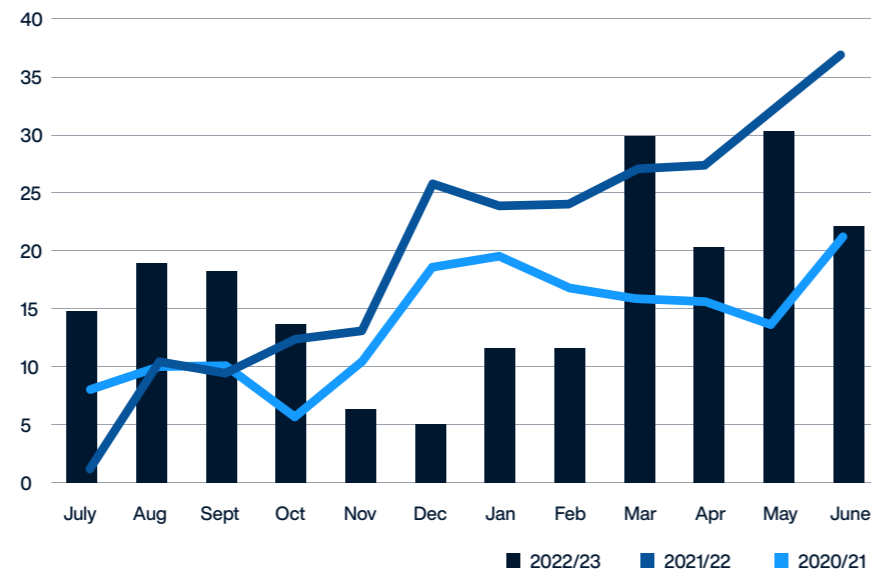
Council regularly reports on its key performance indicators (KPIs) through the year and presents results to the community. A range of indicators are utilised that enable Council to identify inputs and outputs and provides a foundation for its strategic and performance reporting. For this reporting period, KPI results and final commentary are captured below.

Our People

Measure: Average Lost time injury duration

Purpose: Safety of the workplace

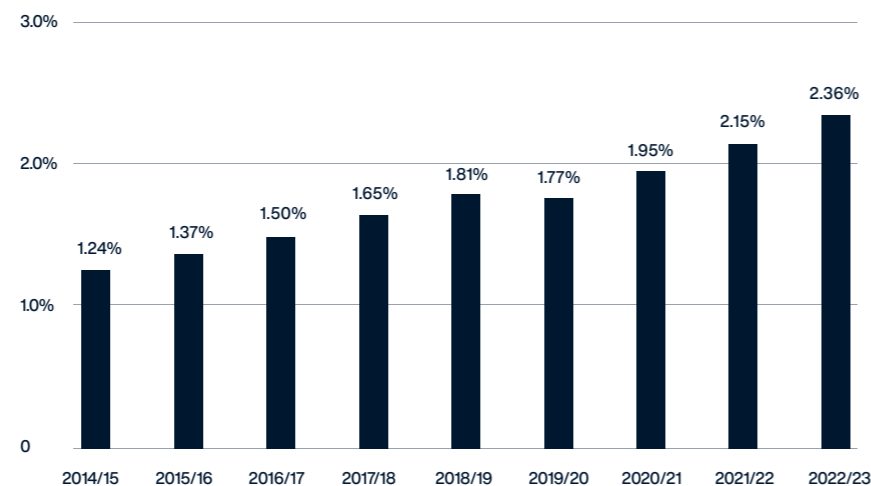
Commentary: This measure remains above our average due to two long-term claims, one psych and one requiring surgery resulting in time off. All current claims have returned to work in some capacity so this figure is expected to drop and be reflected as such in next quarter. The formula is No. of work days lost / No. of lost time injuries.



Measure: Council % of LGW Workcare (Workers' compensation)

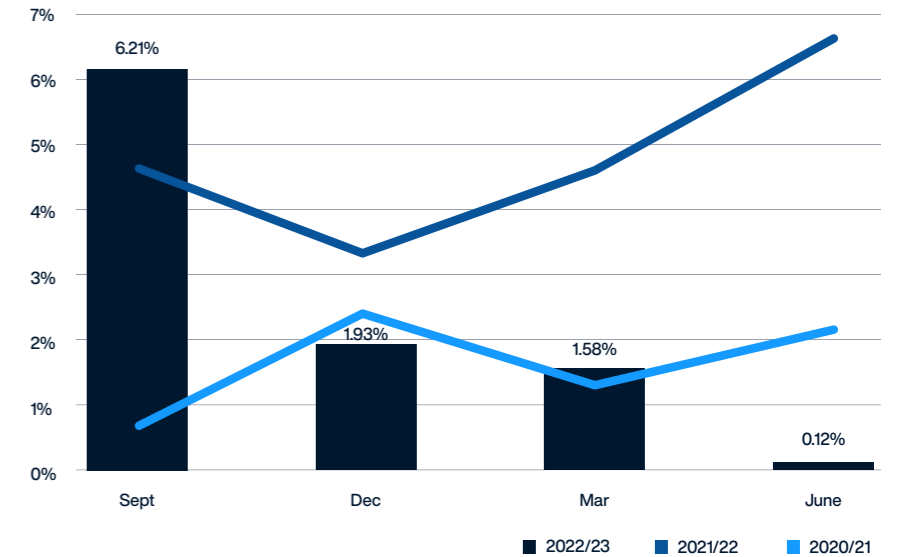
Purpose: Safety of the workplace

Commentary: The increase in LGW contributions was due to two factors. Firstly, two long term psychological claims. Secondly, as we are a member of Group D councils in the scheme and other members had larger than expected claim amounts increasing the group premium. We are not costed individually but within the group as a collective. The contribution increased from 2.145% to 2.36% (.215).



Measure: Staff turnover rate as a percentage of the establishment level
Purpose: To track staff turnover over time and to identify trends
Commentary: FY2022/23 staff turnover rate is 9.84%.

Staff turnover measures the percentage increase from the previous quarter of staff exiting from permanent positions and does not include temporary and casual positions.

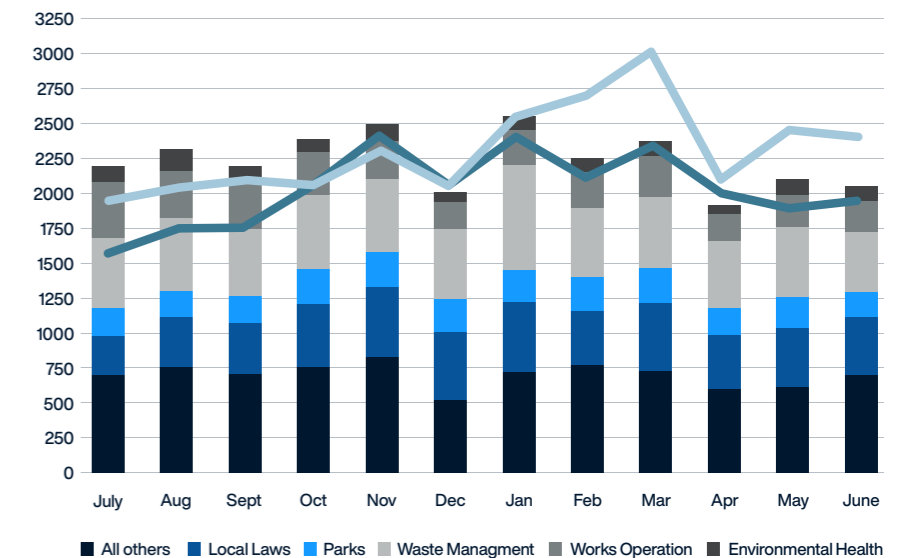


Our Customers

Measure: Number of requests received x month

Purpose: Level of customer demand and whether service levels are appropriate

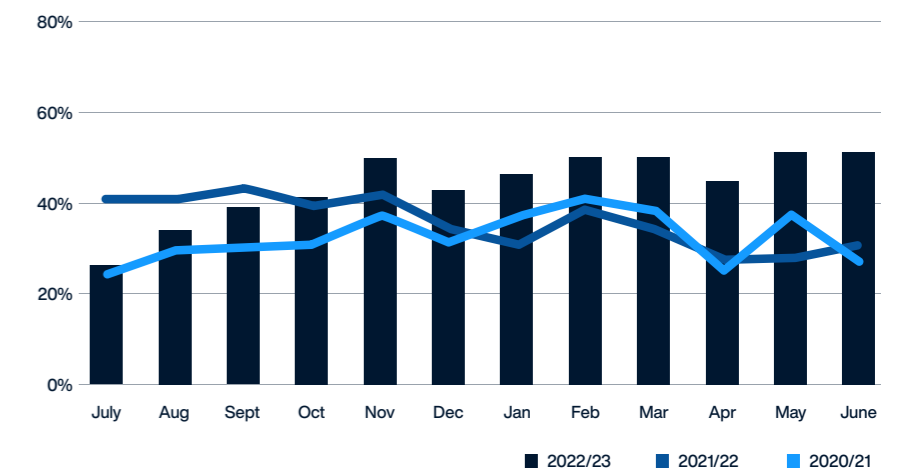
Commentary: There has been a reduction in the number of requests received this quarter, this is consistent with previous years with this quarter being the quieter quarter for Council.



Measure: Percentage of requests completed within target date x month

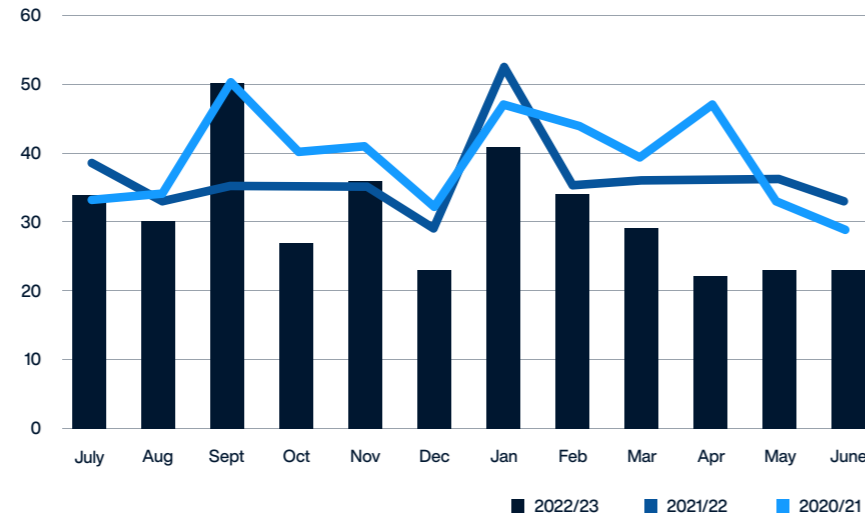
Purpose: Indicator of whether service levels are satisfactory

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

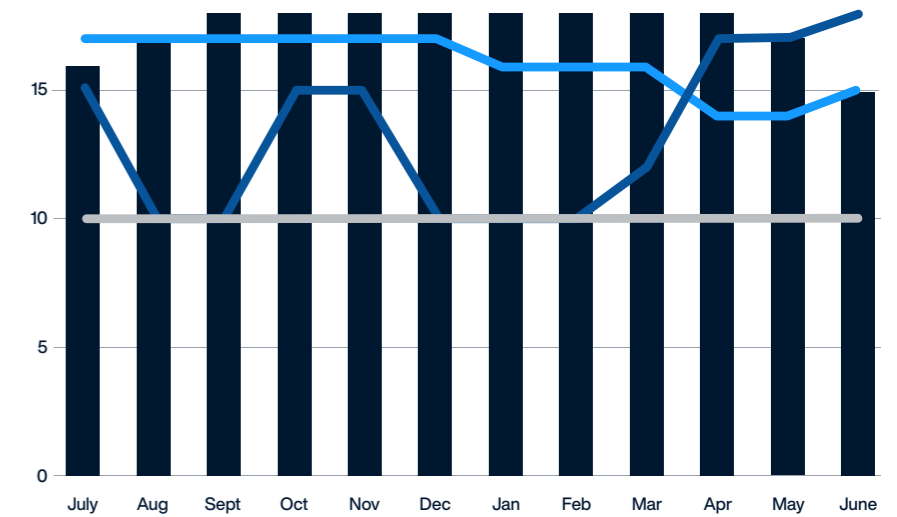




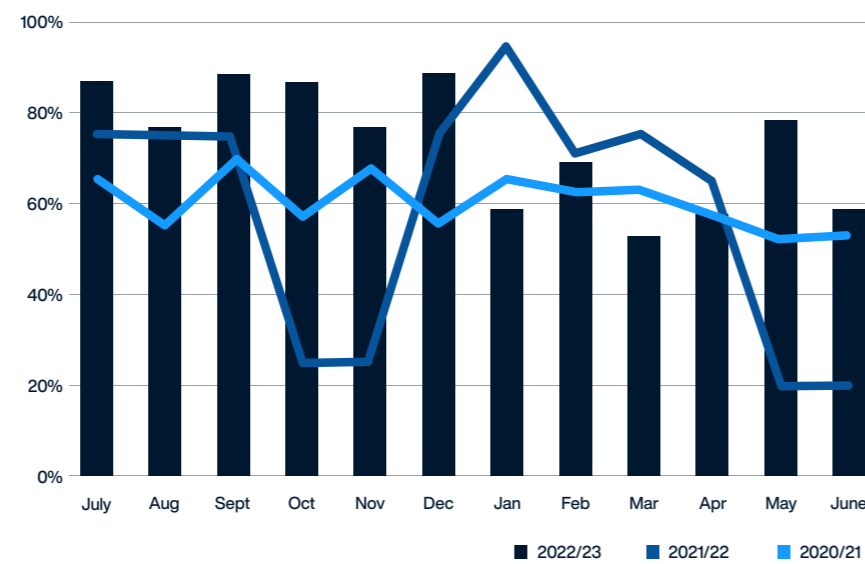
Measure: Average seconds of “wait” time in phone queue
Purpose: Service timeliness / capacity to respond
Commentary: Average wait this quarter has improved each month as stability and competency improves within the Customer Service team



Measure: Average processing time – 10-day plumbing applications
Purpose: Service timeliness / Level of activity
Commentary: The Building and Plumbing branch has filled the vacant plumbing inspector position in June reflecting a decrease in application processing timeframe results for June.

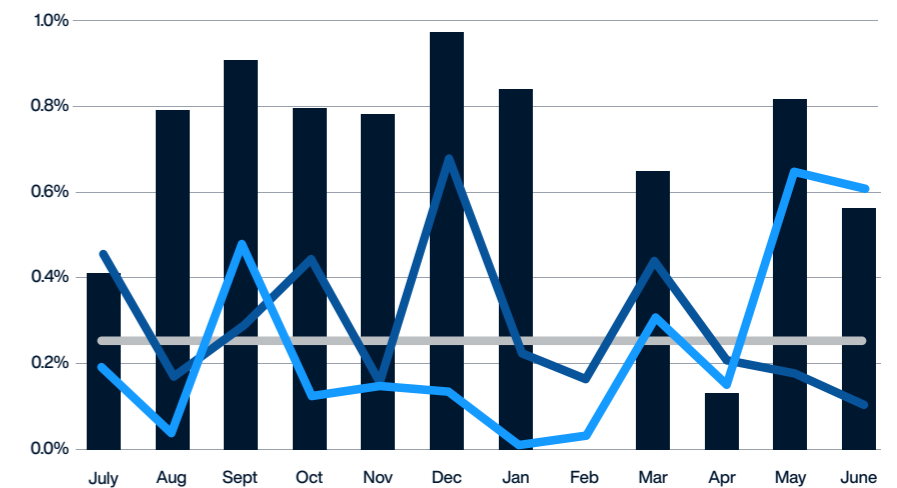


Measure: Percentage of building information requests completed within statutory timeframes
Purpose: Service timeliness
Commentary: A downturn in application numbers has contributed to reduced processing timeframes

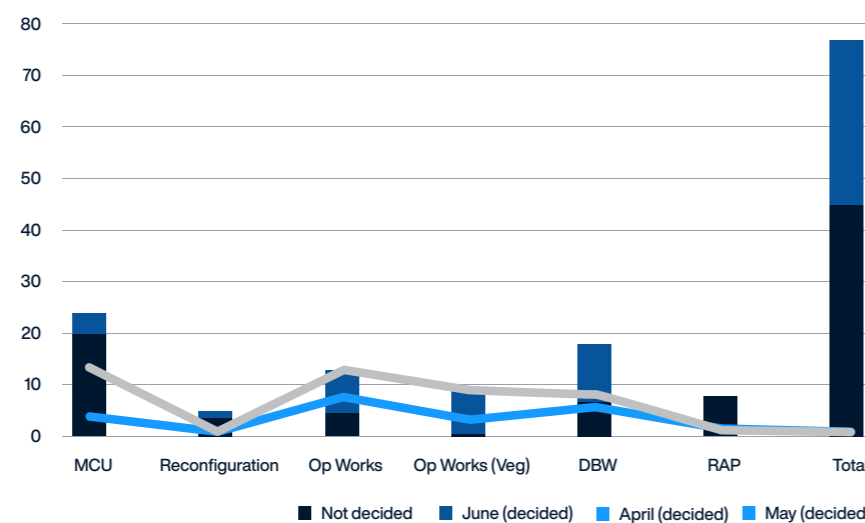


Our Finances

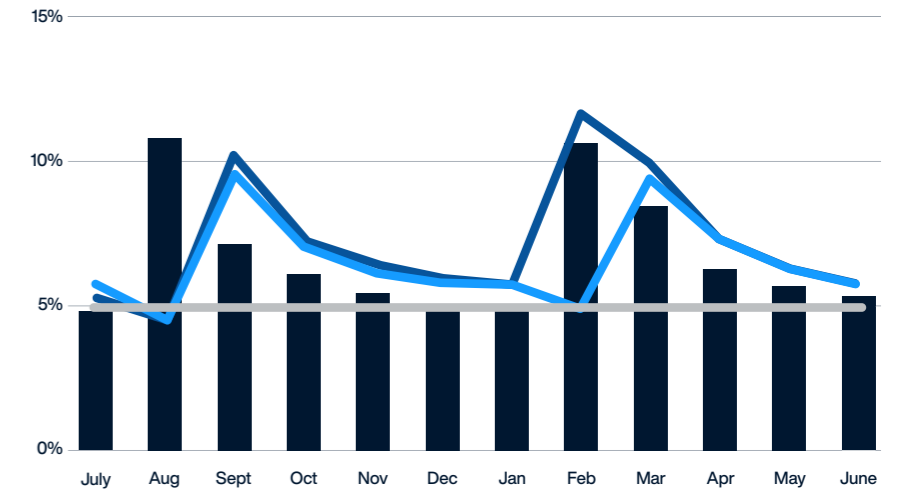
Measure: Investment return 0.25% above benchmark (USB Bank Bill Index)
Purpose: Performance of invested ratepayer funds
Commentary: Interest rates and long-term bond rates continue to rise and as such Council has invested surplus cash into higher yielding term deposits to maximise returns on its cash holdings. Council has consistently achieved returns above target (0.25% above the Bloomberg bond rate June 2023: 3.82%), except for February which fell below target due to the timing of cash receipts from the January rates issue.



Measure: Number of planning applications decided within statutory timeframes
Purpose: Service timeliness
Commentary: This quarter figures indicate that the number of planning applications lodged and decided outside the decision timeframes has remained similar to the previous quarter.



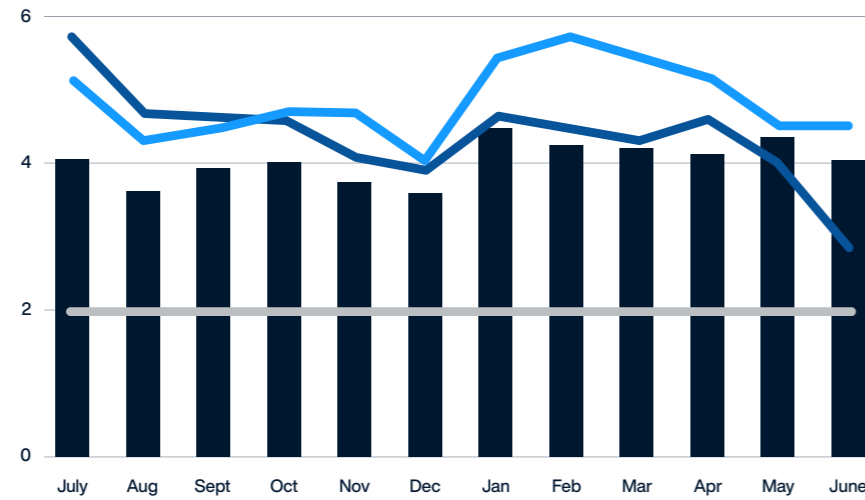
Measure: Rate arrears ratio <5%
Purpose: Measures the efficiency of Council’s collection of rates and charges
Commentary: Rates arrears are in line with performance for the previous 6 and 12 monthly cycles. Where appropriate, recovery action will be taken.



Measure: Working capital ratio > 2 (times)

Purpose: Measures Council's ongoing solvency

Commentary: The working capital ratio is tracking above 2 which indicates Council has strong liquidity so that we can meet financial obligations as they fall due.

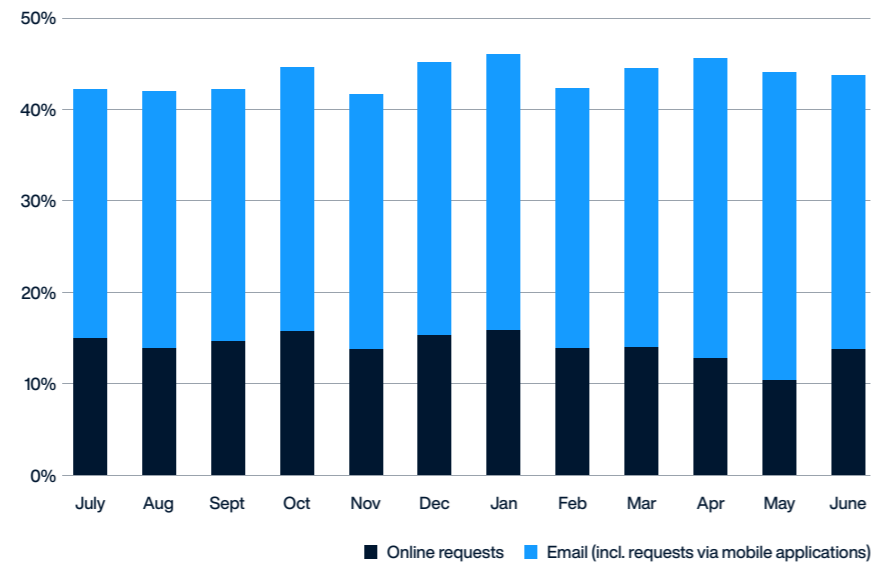


Our Systems and Processes

Measure: Percentage of requests for service that were lodged electronically

Purpose: Identify growth of online services

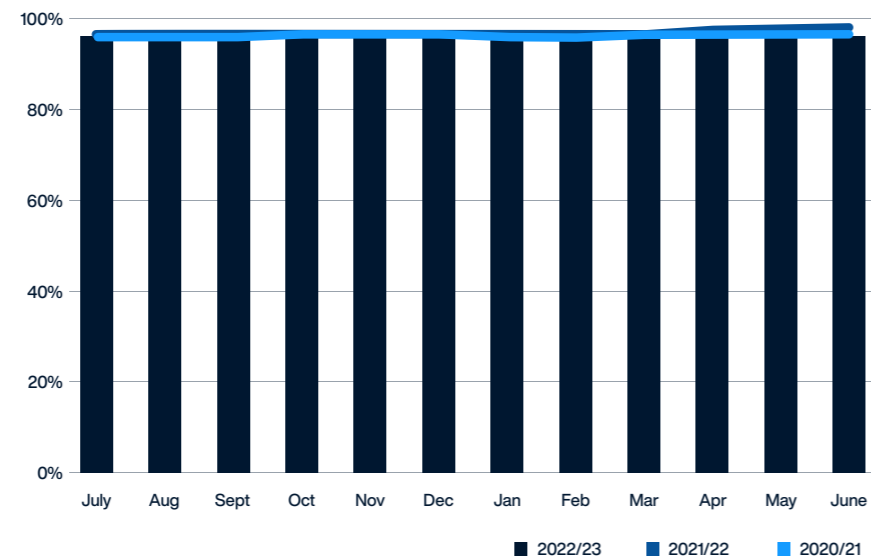
Commentary: Electronic request are consistent with approximately 44% of requests reaching council via these methods. Snap Send Solve app still provides the most requests of all the online services.



Measure: Percentage 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.



Governance, Ethics and Disclosures



Democratic Governance

Council Meetings and Committees

Council meetings are an important opportunity in which elected members (Councillors) evaluate plans, motions, strategies, and other strategic matters, and make well-informed 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 meetings
- General Committee meetings
- Standing Committee meetings
- Special meetings

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.

Council Meeting Attendance

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 below.

Mayor and Councillor meeting attendance for the period 1 July 2022 to 30 June 2023

Councillor	Ordinary Meeting	General	Planning & Environment Committee	Services & Organisation Committee	Special & Budgetary	Audit & Risk Committee
Total Meetings held	12	12	11	11	7	4
Mayor Clare Stewart	12	12	8	8	7	4
Cr Frank Wilkie (Deputy Mayor)	12	12	n/a	11	5	n/a
Cr Karen Finzel	12	12	10	n/a	7	n/a
Cr Joe Jurisevic	12	11	n/a	10	6	n/a
Cr Amelia Lorentson	12	12	n/a	11	7	n/a
Cr Brian Stockwell	12	12	11	n/a	7	n/a
Cr Tom Wegener	12	12	10	n/a	7	4

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



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 2021 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 2022 to 30 June 2023 as follows:

Mayor:	\$135,860 per annum
Deputy Mayor:	\$84,912 per annum
Councillor:	\$72,174 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 table below.

Councillor Remuneration for period 1 July 2022 to 30 June 2023

Councillor	Salary (\$)	Superannuation (\$)	Total (\$)
Mayor Clare Stewart	135,819	16,298	152,117
Cr Frank Wilkie (Deputy Mayor)	84,886	10,186	95,073
Cr Karen Finzel	72,152	8,658	80,810
Cr Joe Jurisevic	72,152	8,658	80,810
Cr Amelia Lorentson	72,152	8,658	80,810
Cr Brian Stockwell	72,152	8,658	80,810
Cr Tom Wegener	72,152	8,658	80,810

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



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.

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
- Administration support and access to Council office facilities
- Home office and telecommunication needs
- Safety equipment; and
- Insurance cover.¹

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.

¹ 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.

A summary of reimbursements to Councillors for the period is outlined in the table below.

Councillor Expenses for the period 1 July 2022 to 30 June 2023

Councillor	Mandatory Professional Development (\$)	Discretionary Professional Development (\$)	Use of private vehicle -option 1 (\$)	Home office & tele-communication (\$)	Travel expenses as required to represent Council	Total
Mayor Clare Stewart	3,103	12	5,000	2,880	—	10,995
Cr Frank Wilkie (Deputy Mayor)	1,043	—	5,000	2,880	—	8,923
Cr Karen Finzel	—	3,874	5,000	2,880	—	11,754
Cr Joe Jurisevic	25	1,882	5,000	2,880	—	9,787
Cr Amelia Lorentson	2,383	2,295	5,000	2,880	—	12,558
Cr Brian Stockwell	—	18	5,000	2,880	—	7,898
Cr Tom Wegener	—	50	5,000	2,880	—	7,930

Overseas Travel

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

No official overseas travel was undertaken by Council's employees.

Official Overseas Travel for the period 1 July 2022 to 30 June 2023

Councillor	Date of travel	Destination	Purpose of travel	Cost to Council
Mayor Clare Stewart	02/01/2023-12/02/2023	USA & Canada	Council of Mayors SEQ Delegation	Nil



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 inappropriate conduct, misconduct, and corrupt conduct of Councillors to ensure that:

- appropriate standards of conduct and performance are maintained, and
- a Councillor who engages in inappropriate, 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 4 August 2020 and adopted by Council on 19 November 2020, which sets out the principles and standards of behaviour expected of councillors and mayors when carrying out 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 Councillor misconduct or inappropriate conduct.

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

Conduct of Councillors for the period 1 July 2022 to 30 June 2023

Conduct of Councillor	Response
Orders made under section 150I(2) of the LG Act	Nil
Orders made under section 150AH(1) of the LG Act	Nil
Decisions, orders and recommendations made under section 150AR(1) of the LG Act	1
Name of each Councillor for whom a decision, order or recommendation under sections 150I(2), 150AH(1) or 150AR(1) of the LGA Act was made	Councillor Frank Wilkie
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the Councillors	<p>Allegation One: That on 12 June 2018, Cr Frank Wilkie engaged in misconduct as defined in section 176(3)(b)(ii) of the LG Act, in that his conduct involved a breach of trust placed in him as a councillor, in that it was inconsistent with local government principles in section 4(2)(a) of the LG Act "Transparent and effective processes, and decision-making in the public interest" and/or section 4(2)(e) of the LG Act "ethical and legal behaviour of councillors and local government employees", in that Cr Frank Wilkie did not inform the meeting about his personal interest in the matter as required by section 175E(2) of the LG Act.</p> <p>Allegation Two: That on 21 June 2018, Cr Frank Wilkie, engaged in misconduct as defined in section 176(3)(b)(ii) of the LG Act, in that his conduct involved a breach of trust placed in him as a councillor, in that it was inconsistent with local government principles in section 4(2)(a) of the LG Act "transparent and effective processes, and decision-making in the public interest" and or section 4(2)(e) of the LG Act "ethical and legal behaviour of councillors and local government employees", in that Cr Frank Wilkie did not inform the meeting about his personal interest in the matter as required by section 175E(2) of the LG Act.</p>



Conduct of Councillor	Response
A summary of the decision, order or recommendation made for each Councillor	<p>On 16 September 2022, the Councillor Conduct Tribunal determined:</p> <p>Pursuant to section 150AR(1)(b) of the LG Act, the Tribunal orders that Cr Frank Wilkie within 60 days of the day that he is issued with this decision and reasons:</p> <ol style="list-style-type: none"> 1. With respect to Allegation One: <ol style="list-style-type: none"> a. pursuant to section 150AR(1)(b)(i) of the LG Act, Cr Frank Wilkie must make an admission that he engaged in misconduct during a General Meeting of Council at a time when the meeting is open to members of the public. b. pursuant to section 150AR(b)(iii) of the LG Act, Cr Frank Wilkie is to arrange training, to be completed by Cr Frank Wilkie within 12 months of this decision at Cr Frank Wilkie's expense, where such training is to consist of identifying real or perceived conflicts of interest. 2. With respect to Allegation Two: <ol style="list-style-type: none"> a. pursuant to section 150AR(1)(b)(i) of the Act, Cr Frank Wilkie must make an admission that he engaged in misconduct during a General Meeting of Council at a time when the meeting is open to members of the public.
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	2
Matters, mentioned in section 150P(3) of the LG Act, notified to the Crime and Corruption Commission	1
Notices given under section 150R(2) of the LG Act	Nil
Notices given under section 150S(2) (a) of the LG Act	Nil
Decisions made under section 150W(1)(a), (b) and (e) of the LG Act.	Nil

Conduct of Councillor	Response
Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LG Act	Nil
Occasions information was given under section 150AF(4)(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 inappropriate conduct 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 inappropriate conduct	1

Corporate Governance

Governance Framework

Noosa Council is a dynamic organisation providing various services to the Noosa Shire community. It is important to view our activities through the lens of good governance by recognising that activities, actions, policies, and strategies provide an opportunity to demonstrate strong governance and leadership in facilitating good decision making for our community.

On 21 July 2022, Council adopted a new Governance Framework which provides a holistic and strategic overview of our current governance practices across Council.

The Governance Framework outlines processes and practices that enable good governance and decision making 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: noosa.qld.gov.au/about-council/governance

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 provided 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 e-learning training on elements of the Code was provided to all staff throughout the financial year on the following topics:

- Fraud and corruption prevention
- Governance Framework
- Conflicts of Interest

On 13 October 2022, the Executives, Managers, Supervisors and Coordinators participated in a tailored Governance, Ethics and Integrity Training 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 human rights.

Additionally, the following strategic documents were reviewed and adopted by Council:

- Governance Framework (21 July 2022)
- Fraud and Corruption Control Plan (30 August 2022)
- Public Interest Disclosure Policy (15 September 2022)
- Public Interest Disclosure Management Program (4 April 2023)

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.



Enterprise 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.

On 15 September 2022, Council adopted the Enterprise Risk and Opportunity Management Policy, which replaced the former 2014 Enterprise Risk Management Policy. This new Policy was extensively reviewed over a two-year period by Council's Executive Team, operational areas, elected members and Council's Audit and Risk Committee.

The intent of this Policy is to ensure Council adopts 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.

Key improvements to the Policy include:

- The inclusion of risk management principles for clarity, direction, and compliance.
- New strategic risk appetite and risk tolerance thresholds.
- Horizontal and vertical integration and communication, resulting in a risk management culture which supports sound decision making across all Council activities.
- Addressing gaps in monitoring, escalation, and reporting on risks, including risk ownership, reviewing the effectiveness of controls and the '3 lines of defence' model.

On 19 October 2022, Council attained a LGMS Risk Excellence gold award for the South East Queensland district at the Local Government Association of Queensland (LGAQ) Annual Conference. The award recognised Council's strategic risk appetite journey initiative which has helped increase governance, transparency, and improved risk management for Council.

Council is now focused on implementing the new Policy through various education and awareness initiatives. On 3 March 2023, in conjunction with 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 workshop was 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:

- Mayor Clare Stewart
- Cr Tom Wegener
- Tim Cronin (Chair)
- Ian Rushworth

Internal Audit

Under section 105 of the LG Act, Council has established an efficient and effective 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 the period, Council undertook an internal audit on Payroll which commenced on 13 March 2023 with the final report delivered to Council on 19 July 2023. This internal audit was undertaken by an external specialist provider. The objective of the audit was to review the internal control framework for payroll services and to provide reasonable assurance to management that adequate processes and procedures were in place to reduce potential risk to Council. Council has in place numerous systems and processes to ensure that recommendations resulting from its internal audits are appropriately actioned and implemented into day-to-day operations.



Access to Information

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 Privacy Act 2009
- Information Privacy Regulation 2009

During this financial year, Council processed five information access applications through the RTI Act. The below table provides a summary of information access applications for the period.

Information Access for 1 July 2022 to 30 June 2023	
Right to Information compliant applications received	5
Information Privacy compliant applications received	Nil
Right to Information applications finalised	2
Right to Information applications withdrawn	3
Number of pages released under the RTI Act	42
Number of pages refused under the RTI Act	144*
Fees and charges received under the RTI Act	\$703.70

Note: *Part released pages and fully refused pages

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 Tewanin 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
- Conflicts of Interest Register
- Contact with Lobbyists Register
- Contaminated Sites / Environmental Management Register
- Contracts Register
- Corrupt Conduct Register
- 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
- Organisational Policy Register
- Other Development Fees and Charges
- Planning and Development Fees and Charges
- Public Interest Disclosure Register
- Public Pool Licence Register
- Registers of Interest
- Regulated Dog Register
- Roads Register
- Secondary Employment Register
- 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 below table provides a summary of complaints managed for the period.

The number of complaints received this financial year decreased by five complaints in comparison to last financial year. There has also been a decrease in the number of complaints resolved by Council this financial year compared to last financial year by seven complaints. The number of complaints not yet resolved by Council this financial year remains similar to last financial year, with the decrease of only one complaint.

Administrative Action Complaints – 1 July 2022 to 30 June 2023	
a) Administrative action complaints made to Council	18
b) Administrative action complaints resolved by Council	17
c) Administrative action complaints not resolved by Council	8
d) Administrative action complaints under c) that were made in the previous financial year	1

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.

The below table provides a summary of privacy complaints managed for the period.

Privacy Complaints – 1 July 2022 to 30 June 2023	
Privacy complaints received by Council	1
Privacy complaints completed by Council	2

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 the period, Council did not receive any human rights complaints.



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.

The table below highlights key customer service statistics for this reporting period. Overall, Council has experienced comparable customer service interaction amounts between financial years.

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 4.77 which is a slight decline of 0.08 from previous financial year.

Customer Service – 1 July 2022 to 30 June 2023	
Customer service requests created	26,948
Front counter interactions	10,188
Online chat interactions	2,163
Inbound calls to Council	47,309
Top three requests raised for Council's business areas	1. Waste & environmental health – Domestic bin waste 2. Planning, building, and plumbing – general enquires 3. Roads

Media and Community Engagement






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.

Social media and our websites

For this reporting period, there was a 20 per cent growth in our digital media audience.

Council continues its strong commitment to engaging and informing our community on a range of topics, activities, and projects. This is achieved through a variety of methods including the corporate website, social media, monthly double page features in local print editions, fortnightly eNewsletters and via our engagement portal, Your Say Noosa.

A decision to move to a fortnightly council eNewsletter has generated a 40 per cent growth in subscription numbers in the past 12 months.

 <p>Facebook Followers: 24,564 Reach: 5.4 million Growth – 7%</p>	 <p>Instagram Followers: 5,753 Reach: 728,095 Growth – 29%</p>	 <p>LinkedIn Followers: 9,513 Reach: 445,024 Growth – 25%</p>
 <p>Council website 993,996 views</p>	 <p>eNewsletter 7890 subscribers</p>	

Engaging with our community

On 16 March 2023, Council adopted a 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.

For this reporting period, there was a total of 86 projects requiring community engagement. Approximately 22,000 people visited the Your Say Noosa engagement portal during the year, with 1,800 people participating in a survey, quick poll or provided input as part of those 86 projects.

The community was highly engaged in the development of the Corporate Plan 2023-2028, with over 1,000 responses to the survey and 150 people participating in face-to-face workshops.

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 of the local government.

The total of remuneration packages payable to senior management during the period was \$1,640,507.04.

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

Executive Remuneration – 1 July 2022 to 30 June 2023	
Package Band	Number of senior executive employees
\$0 - \$100,000	1*
\$100,001 - \$200,000	2**
\$200,001 - \$300,000	4
\$300,001 - \$400,000	1

Notes: *Director commenced 29 May 2023. **Directors were employed on a part time basis

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)	Nil 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)	18 August 2022 Councillors' Expenses Reimbursement and Provision of Facilities Policy was amended and adopted by Council.
Section 206(2) (Threshold for non-current physical asset to be treated as an expense)	30 June 2023 Council's Non-Current Asset Accounting Policy was amended and adopted by Council and includes recognition thresholds for non-current assets.

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), and
- Economic Development Grants Policy (adopted 16 November 2017).

Council allocated a total of \$2,243,574.34 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 shown in the table below.

Grant Recipient	Funding Amount (\$)
Community Program / Project Grant	
Friends of Noosa Botanic Gardens Inc.	3,600.00
Men's Shed Pomona Inc.	10,940.00
Cooroora Woodworkers Club Inc.	13,000.00
Noosa Croquet Club	7,373.00
Tewantin Heritage and Historical Society Inc.	1,460.00
Sports Federation of the Sunshine Coast Inc.	3,000.00
Pomona Cooran Amateur Rugby League Football Club Inc.	16,959.83
Cooroy Gymnastics Club	9,000.00
LifeFlight Foundation Limited	3,273.00
Lake Macdonald Rowing Club Inc.	14,000.00
Coastal Rowing Noosa Inc.	3,992.50
Noosa Women's Shed Inc.	7,404.00
Noosa Lions Football Club	14,977.00



Grant Recipient	Funding Amount (\$)
Community Program / Project Grant (cont.)	
Noosa Christian Outreach Church	8,190.00
Noosa Shire Museum (Cooroora Historical Society)	5,538.00
Tinbeerwah Hall	30,000.00
Kin Kin Community Group Inc.	12,000.00
You Turn Limited	18,000.00
Veggie Village Community Gardens Peregian Beach	25,000.00
Tewantin Noosa Cricket Club	7,921.00
Noosa Lions Football Club	18,227.00
Noosa Shire Arts and Crafts	15,090.00
Noosa District Rugby Union Club	3,000.00
Tewantin Pony Club	12,909.00
Permaculture Noosa	25,000.00
Pomona and District Community House Inc.	1,363.64
SUB-TOTAL	291,217.97

Regional Arts Development Fund	
Noosa Chorale Inc.	4,545.00
Julia Carter	2,500.00
Emilio Cilento	4,800.00
Megan Rowland	5,000.00
Noosa Arts Theatre Inc.	4,545.00

Grant Recipient	Funding Amount (\$)
Regional Arts Development Fund (cont.)	
Tania Edwards	7,500.00
Petalia Humphreys	7,500.00
Tia Carrigan	6,230.00
Paulie and Friends	6,075.00
Pomona & District Community House	3,635.00
Sonder Studio Gallery Ltd	7,500.00
Noosa Open Studios	4,375.00
Teddy McRitchie	7,000.00
Cara Robinson	7,500.00
Sari Abbott	7,500.00
SUB-TOTAL	86,205.00

Three Year Alliance Agreement – Community	
Cooroora Historical Society Inc. t/as Noosa Museum	5,504.98
Cooroy-Noosa Genealogical and Historical Research Group Inc.	5,504.97
Noosa Arts Theatre	8,257.47
Noosa Community Training Centre	16,030.44
Noosa District Community FM Radio Assn Inc.	8,257.48
SunnyKids Inc.	11,560.46
Sunshine Butterflies	8,257.48
Salvation Army Property Trust	16,766.91



Grant Recipient	Funding Amount (\$)
Three Year Alliance Agreement – Community (cont.)	
St Vincent de Paul	11,506.46
You Turn	11,560.46
Sports Federation of the Sunshine Coast Inc.	5,000.00
SUB-TOTAL	108,207.11

Three Year Alliance Agreement – Emergency Services	
Australian Volunteer Coast Guard Association Noosa QF5	11,560.12
LifeFlight Foundation Ltd	11,464.59
SUB-TOTAL	23,024.71

Three Year Festive Season Event Agreement	
Cooroy Chamber of Commerce Inc. - Christmas in Cooroy	7,706.98
Kin Kin Community Group Inc. - Kin Kin Community Christmas	1,651.50
Noosaville Lions Park Noosa Christian Outreach Centre	8,807.98
Noosa Marina (auspiced by Noosa Strade Bianche) - NYE Event	5,504.98
Tewantin Noosa Lions Club Inc. - Australia Day Celebrations	11,009.97
Peregian Family & Friends Assoc. - Peregian Beach Carols	3,853.48
Cooroy Pomona Lions Club - Pomona Night of Lights	2,642.39
SUB-TOTAL	41,177.28

Grant Recipient	Funding Amount (\$)
Three Year Signature Community Event Agreement	
Cooroy Pomona Lions Club - Pomona King of the Mountain	11,561.01
Noosa Heads Jazz Club	5,423.63
Noosa Open Studios - Noosa Open Studios Art Trail	7,370.31
Noosa Long Weekend Festival Inc.	11,561.01
SUB-TOTAL	35,915.96

Three Year Community Halls and Centres Management and Maintenance Agreement	
Cooran Memorial School of Arts Inc.	7,904.17
Cooroy Memorial Hall	13,213.73
Federal Memorial Hall and Community Centre Inc.	5,306.81
Kin Kin Community Group Inc.	6,557.56
Pomona & District Community House Inc.	18,774.20
Pomona Memorial School of Arts Hall Inc.	13,429.15
Ridgewood Community Hall Assn Inc.	4,283.87
Tait Duke Community Cottage (Rotary Club of Noosa Heads Inc.)	2,752.49
Tinbeerwah Hall Inc.	3,341.54
SUB-TOTAL	75,563.52





Grant Recipient	Funding Amount (\$)
Three Year Sports Field Maintenance Agreement	
Cooroora United Football Club Inc.	9,353.57
Cooroy Eumundi Cricket Club Inc.	33,027.40
Noosa Australian Football Club Inc.	18,708.18
Noosa District Rugby League	28,060.48
Noosa District Rugby Union Club	15,589.29
Noosa District Softball Association Inc.	15,589.29
Noosa Lions Football Club Inc.	21,825.04
Noosa Touch Association Inc.	12,471.44
Pomona & Cooran Amateur Rugby League Football Club Inc.	15,589.29
Tewantin Noosa Cricket Club	21,258.25
Pomona Cooroy Australian Football Club	9,353.40
SUB-TOTAL	200,825.63

Three Year Alliance Agreement - Environment	
Wildlife Noosa Ltd	9,800.00
Hinterland Bush Links	20,000.00
Noosa Integrated Catchment Assoc Inc.	7,500.00
Noosa Integrated Catchment Assoc Inc.	15,000.00
Noosa Integrated Catchment Assoc Inc.	7,500.00
Mary River Catchment Association Inc.	11,000.00
Noosa Environmental Education Hub	15,000.00

Grant Recipient	Funding Amount (\$)
Three Year Alliance Agreement - Environment (cont.)	
Noosa & District Landcare Group	11,000.00
Wildcare Australia Inc.	6,400.00
SUB-TOTAL	103,200.00

Environment Grants	
Wildlife Noosa Ltd	5,976.00
Noosa Biosphere Reserve Foundation Ltd	5,000.00
Noosa Environmental Education Hub	3,000.00
Noosa & District Landcare Group	29,695.00
Noosa Biosphere Reserve Foundation Ltd	20,000.00
Noosa Integrated Catchment Assoc Inc.	7,500.00
Noosa & District Landcare Group	82,353.90
Noosa Integrated Catchment Assoc Inc.	3,580.00
Mary River Catchment Association Inc.	18,000.00
Noosa Environmental Education Hub	7,250.00
Mary River Catchment Association Inc.	35,000.00
Mary River Catchment Association Inc.	7,200.00
Noosa Integrated Catchment Assoc. Inc.	75,000.00
SUB-TOTAL	299,554.90

Grant Recipient	Funding Amount (\$)
Partnership - Environment	
The Nature Conservancy	821,362.00
SUB-TOTAL	821,362.00

Economic Development Grants	
Cooroy Future Group Inc.	2,000.00
Daniel Neven	2,000.00
Sunshine Beach Association	2,000.00
Generation Innovation Ltd	2,500.00
Noosa Chamber of Commerce and Industry Inc.	15,000.00
Velvet Garvey	1,500.00
SUB-TOTAL	25,000.00

Sustainability Grants	
Tourism Noosa Ltd	61,800.00
Zero Emissions Noosa Inc.	20,000.00
Zero Emissions Noosa Inc.	10,000.00
SUB-TOTAL	91,800.00

Water and Sewage Grants	
Various not-for-profit community organisations	40,520.26
SUB-TOTAL	40,520.26

TOTAL EXPENDITURE FOR THE PERIOD	2,243,574.34
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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.

Services, Facilities and Activities for which Special Rates/Charges were Levied

Below is a list of Council special rates/charges that were levied for the period:

- Noosa Waters Lock and Weir Maintenance Levy
- Noosa Waters Canal Maintenance Levy
- Noosa Junction 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 2022/23 financial 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.

Deferment of 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, 22, 23 and 25 to 30.

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.

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		
Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension	\$230 p.a. maximum \$115 per half year	\$180 p.a. maximum \$90 per half year
Not maximum level of pension	\$115 p.a. maximum \$57.50 per half year	\$65 p.a. maximum \$32.50 per half year



Single owner on the maximum rate of pension

Where the pensioner is in receipt of the maximum level of pension and has sole title to the property that is their principal place of residence the concession shall be 25% of the general rate up to a maximum amount of \$230.00 per annum.

Joint owner on the maximum rate of pension

Where the pensioner is in receipt of the maximum level of pension and owns the property jointly with one or more people the concession shall be 25% of the general rate up to a maximum amount of \$180.00 per annum.

Single owner not on the maximum rate of pension

Where the pensioner is not in receipt of the maximum level of pension and has sole title to the property that is their principal place of residence the concession shall be 25% of the general rate up to a maximum amount of \$115.00 per annum.

Joint owner not on the maximum rate of pension

Where the pensioner is not in receipt of the maximum level of pension and owns the property jointly with one or more people the concession shall be 25% of the general rate up to a maximum amount of \$65.00 per annum.

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 2022 or 31 January 2023. 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
- Open and effective competition
- Development of competitive local business and industry
- Environmental protection
- Ethical behaviour and fair dealing

Council's Procurement Policy, adopted 28 June 2019, outlines Council's strategic position for the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).

Purchases worth more than \$200,000 (excl. GST) are released for open tender unless an exception under the LG Regulation applies. All new tenders are published on Council's website.

During the period, Council awarded 28 tenders as outlined below.

Tenders awarded during 1 July 2022 to 30 June 2023

Contract Number and Name	Supplier	Contract Value (excl. GST) (\$)
CN00349 - Sunrise Shops Roof Replacement	Seigus Pty Ltd t/as Bones Plumbing & Roofing	326,719
CN00110 - Noosaville Foreshore Infrastructure Master Plan	Tract Consultants Pty Ltd	236,243
CN00375 - Retaining Wall Reconstruction – Arkana Drive	Sunshine Civil Solutions Pty Ltd	409,904
CN00377 - Noosa Leisure Centre, Public Amenities Refurbishment	Tom Riley Construction Pty Ltd	693,585
CN00318A - Flood Reconstruction – Design -Landslips (Bakers, Old Ceylon and Happy Jack Creek) - (Package 6)	Stantec Australia Pty Ltd	375,000
CN00338 - Supply, Installation, Commissioning & Maintenance of an Expanded Polystyrene (EPS) Thermal Compaction Unit	IS Recycling Pty Ltd	227,000

Contract Number and Name	Supplier	Contract Value (excl. GST) (\$)
CN00262 - Noosa River Nourishment	Rimlex Pty Ltd t/as Nabis Dredging	Schedule of Rates
CN00314 - Flood Reconstruction - Weyba Esplanade - Landslip (Package 4)	Bellwether Contractors Pty Ltd	354,314
CN00296 - Replacement of Timber Stairs & Landings at Noosa Beach Access 32 & 35	Tom Riley Constructions Pty Ltd	Schedule of Rates
CN00328 - Noosa Council Pathway Program 22-23	Exceed Concrete Construction Pty Ltd	244,050
CN00236 - Lawnville Road Bridge Replacement	ARK Construction Group Pty Ltd	1,452,428
CN00313B - Flood Reconstruction #332 & #383 Black Mountain Road - Landslide Remedial Works	Durack Civil Pty Ltd	940,013
CN00249 - Sobraon Street Slope Remediation	Piling & Concreting Australia (PCA) Pty Ltd	302,393
CN00311 - Golden Gully Road - Culvert Replacements	Sunshine Civil Solutions Pty Ltd	1,190,773
T000072 - Design, Supply, Install and Service a Digital Two-Way Radio System with GPS Location Services	Telstra Corporation Ltd	Schedule of Rates
CN00271 - Microsoft Enterprise Agreement Software Licensing	Data#3 Pty Ltd	Schedule of Rates
T000057 - Register of Pre-Qualified Suppliers for Fleet and Mechanical Repairs and Maintenance	<ul style="list-style-type: none"> • Better Engineering • Bridgestone Australia Ltd • Enzed Sunshine Coast • Hastings Deering (Australia) Ltd • Hinterland Heavy Diesel Services • Kingy's Diesel Industries • Mechanicare Noosa • Noosa Car & Truck Air & Electrics Pty Ltd • Noosa Exhaust & Mechanical • Paulger Engineering • Pirtek Fluid Systems Pty Ltd 	Schedule of Rates

Contract Number and Name	Supplier	Contract Value (excl. GST) (\$)
CN00207 - Federal Middle Creek Road Reconstruction	Durack Civil Pty Ltd	Schedule of Rates
T000081 - Noosa Waters Lock and Weir Renewal	Kellybourke Pty Ltd	1,822,037
RP00073 - Register of Pre-Qualified Suppliers for Parks and Landscaping Services	<ul style="list-style-type: none"> • AVM Operations Pty Ltd t/as All Vegetation Management • APG Group Pty Ltd t/as Aussie Parks & Gardens Group • TTF Allofus Family Trust t/as Complete Turf Management • Creative Playground Surfaces Pty Ltd • S.C.L Services Pty Ltd t/as Disc Landscapes • TTF GLG Greenlife Group Unit Trust t/as GLG Greenlife Group • Green Options Pty Ltd • Canasta Holdings Pty Ltd t/as Greenwood Landscape Management • SG Montague & JM Wallis t/as Hoyles Landscape Management • Hydromulch Solutions Pty Ltd TTF Outside the Box t/as Hydromulch Solutions • TTF The Pennell Family Trust t/as Nature Zone Landscaping & Property Maintenance • Ranges to Reef Environmental Service Pty Ltd • The Maintenance Company Pty Ltd • TTF The Pump House Unit Trust t/as The Pump House • Irrigation Centre Pty Ltd t/as Think Water Noosa • Wagners CFT Manufacturing Pty Ltd 	Schedule of Rates
T000074 - Noosa North Shore Vehicle Ferry Service	Divers Den Investments Pty Ltd	Annual fixed fee of \$2,485,368 and a revenue share component of 5% above the annual fixed fee
T000082 - Noosa River Holiday Park Management Services	1Eight Pty Ltd	Management Agreement

Contract Number and Name	Supplier	Contract Value (excl. GST) (\$)
T000071 - McKinnon Drive Community Sports Facility Replacement	Murphy Builders QLD Pty Ltd	1,871,877
T000075 - Lifeguard Services	Surf Lifesaving Queensland Inc	1,694,186
T000061 - Noosa Biosphere Trail 5 Design & Construction	Trailworx, The trustee for the Wilson Family t/a	714,000
T000065A & T000065B - Shire Reseal Program	<ul style="list-style-type: none"> • Portion A – Asphalt Resurfacing, Rehabilitation & Construction Program: Allroad Surfaces Pty Ltd • Portion B – Bitumen Sealing: RPQ Pty Ltd 	Schedule of Rates
T000078 - Register of Pre-qualified Suppliers for Provision of Firetech Services	<ul style="list-style-type: none"> • 3FB Aerworx Pty Ltd • Meshed Pty Ltd • Fireball International Pty Ltd t/as EXCI.AI • Bredon Kynnie McAtee t/as Image Knowledge (Mayday.ai GmbH) • Mirragin RAS Consulting Pty Ltd t/as Mirragin Consulting • N5 Sensors, Inc. • Ninnox Robotics Pty Ltd t/as Ninnox Robotics • OroraTech GmbH • Arvind Satyam (Pano AI) • Redeye Apps Pty Ltd t/as RedEye • Ripper Corporation Pty Ltd • Skybase Limited t/as Skybase 	Schedule of Rates
T000063 - Design & Construction of Peregian Beach Digital Hub Building Expansion	Carfax Commercial Constructions Pty Ltd	1,936,720

Invitations to Change Tender

For the period, there was one reportable invitation made by Council to change tender for Tender CN00262 Noosa Spit Nourishment, where scope was reduced prior to inviting repricing.

Infrastructure Charges

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

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
3,121.6	87.9	16,982.5	0.00	961.6

Trunk Infrastructure

The following table outlines the trunk infrastructure that was funded through infrastructure charges during the 2022-23 financial year.

Trunk infrastructure description	Trunk infrastructure network	Locality	Method of delivery	Value (\$'000)
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosa Heads	Developer	21.3
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosaville	Developer	1.0
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosaville	Developer	1.5
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosaville	Developer	1.5
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosa Heads	Developer	4.3
Upgrade existing trunk footpath along frontage	Transport (Pathways)	Noosaville	Developer	58.2
Funding of loan 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 Stops)	Peregian Beach	Council	40.1
Upgrade to Bus Stop	Transport (Bus Stops)	Noosaville	Council	32.1
Upgrade to Bus Stop	Transport (Bus Stops)	Pinbarren	Council	105.5
Upgrade to Bus Stop	Transport (Bus Stops)	Tewantin	Council	32.1
Upgrade to Bus Stop	Transport (Bus Stops)	Tewantin	Council	51.7
Shelter install only (Civil works part of Noosa Parade)	Transport (Bus Stops)	Noosa Heads	Council	3.2
Shelter install only (Civil works part of Noosa Parade)	Transport (Bus Stops)	Noosa Heads	Council	3.2

Trunk infrastructure description	Trunk infrastructure network	Locality	Method of delivery	Value (\$'000)
Shelter install only	Transport (Bus Stops)	Noosa Heads	Council	3.2
Heron St / David Low Way (Peregian Beach)	Transport (Roads)	Tewantin	Council	10.6
Tewantin Bypass	Transport (Roads)	Tewantin	Council	5,634.4
Shire Wide Directional Signage	Transport (Roads)	Various	Council	0.0
Tewantin Doonella Bridge	Transport (Roads)	Tewantin	Council	66.9
Garth Prowd Bridge	Transport (Roads)	Noosa Heads	Council	175.3
Wapunga Lane Bridge	Transport (Roads)	Kin Kin	Council	830.0
Noosa Parade, Noosa Heads	Transport (Roads)	Noosa Heads	Council	6,865.8
Noosa Parade Upgrade of Pathway from Munna Point Bridge to Noosa Drive	Transport (Roads)	Noosa Heads	Council	92.9
Tewantin Noosa District Sports Complex - Building Upgrade	Public Parks	Tewantin	Council	1,486.6
Cooroy Hinterland Playground	Public Parks	Cooroy	Council	156.6
Rufous St Community Facility Redevelopment	Public Parks	Peregian Beach	Council	66.1
Cooroy Sports Complex Upgrade - Planning and Design	Public Parks	Cooroy	Council	42.5
Noosa Leisure Centre Upgrade (Masterplan)	Public Parks	Noosaville	Council	17.5
Ed Webb Park Upgrade	Public Parks	Sunshine Beach	Council	88.5
Doonan, Landfill site Cell 2.3 and part Cell 2.4 expansion	Public Parks	Doonan	Council	0.0



Forecast infrastructure charges and expenditure

Council's long term financial plan, adopted as part of the 2023-2024 budget, provides a forward projection of anticipated infrastructure charges revenue and expenditure as outlined below.

Financial Year	2023- 2024 \$'000	2024- 2025 \$'000	2025 - 2026 \$'000	2026 - 2027 \$'000	Total \$'000
Infrastructure charges revenue	1,500.0	1,500.0	1,500.0	1,500.0	6,000.0
Trunk infrastructure expenditure	11,814.5	4,299.5	4,131.1	2,531.5	22,776.7



Financial Reporting



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 2022/23 financial year.

The period ended 30 June 2023 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

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

- A net financial result of \$16.7 million when including Council's share of Unitywater's annual profit, capital revenue and capital expenditure to Council's operating position.
- State and federal government support for both operating and capital projects continued with grant funding increasing over the previous year with \$24.6 million received.
- Continued investment in infrastructure replacement to maintain service levels to the community, with a record \$44.5 million in capital works delivered.
- After accounting for an increase of \$8.8 million in Council's landfill restoration provision, due to more comprehensive consumption and cost forecasts, the result was a net operating deficit of \$4.1 million.

\$123.7 million Operating Revenue generated	Strong Cash & Debit Position	almost \$1.4 billion in Community Equity
\$31 million on renewal of infrastructure Assets	\$24.6 million received in Grants & Subsidies	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.

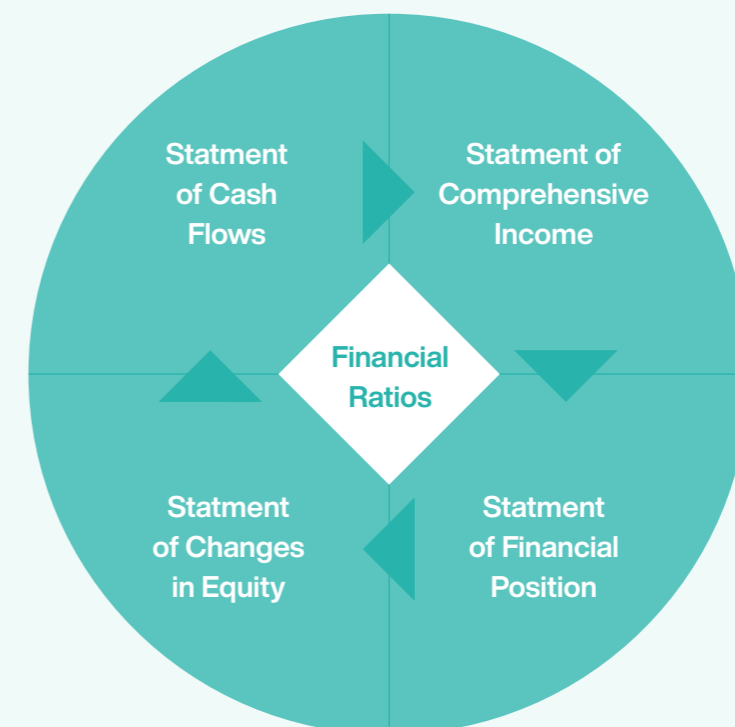
Financial statements include:

- 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.

Figure 1
Financial Reporting Elements

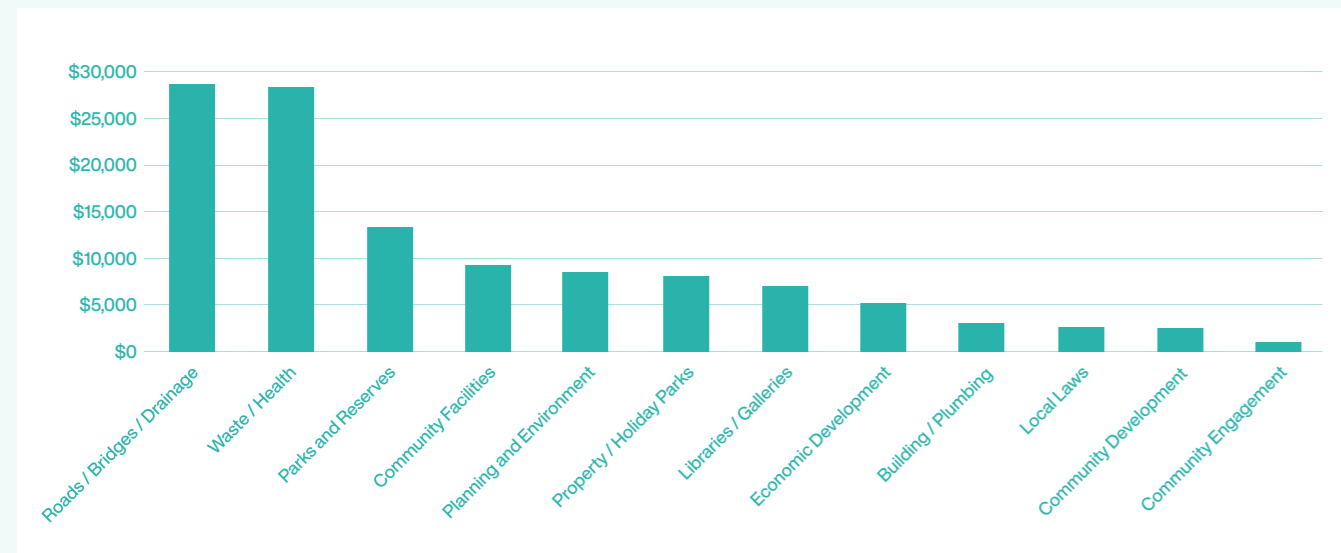


Where was the budget spent?

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 2022/23 (\$'000)



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 2022/23 financial performance.

The 2022/23 net result of \$16.7 million includes non-operational 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. This result also includes an increase in Council's landfill restoration provision of \$8.8 million.

Figure 3
Council Net Result Financial Performance 2022/23 (\$'000)

	2021/22 (\$'000)	2022/23 (\$'000)
Revenue	135,376	151,193
Expenses	117,416	134,430
Net Result	17,960	16,763

The removal of \$12.6 million of non-operational items shows Council's actual operating deficit to be \$4.1 million (including the equity share of profit in Unitywater).

Operating revenue – where the money came from

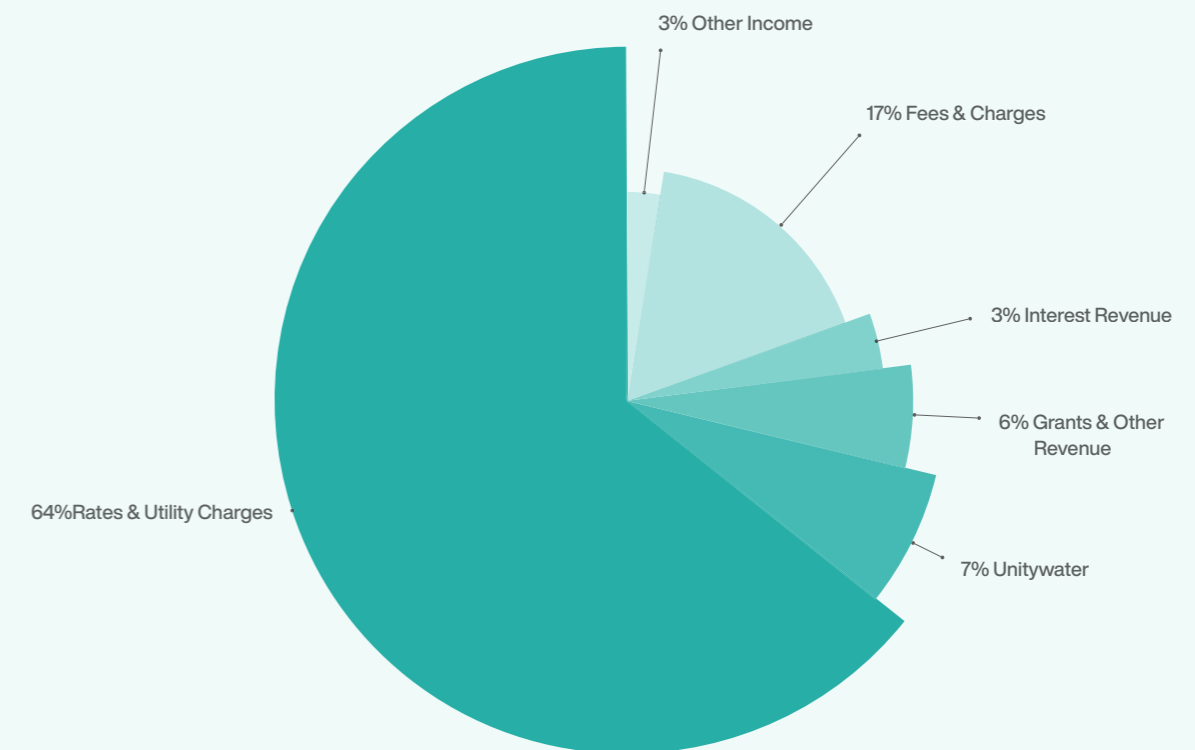
Throughout the financial year, Council received a total of \$123.7 million in operating revenues (rates, fees, operating grants), \$24.6 million in capital revenues (developer contributions, capital grants) and \$5.8 million recorded as revenue from Council's share of investment in Unitywater.

Figure 4 outlines the sources of Council's operating revenues including Unitywater distributions received in 2022/23.

Key Council revenue sources include:

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

Figure 4
Operating Revenue Sources 2022/23



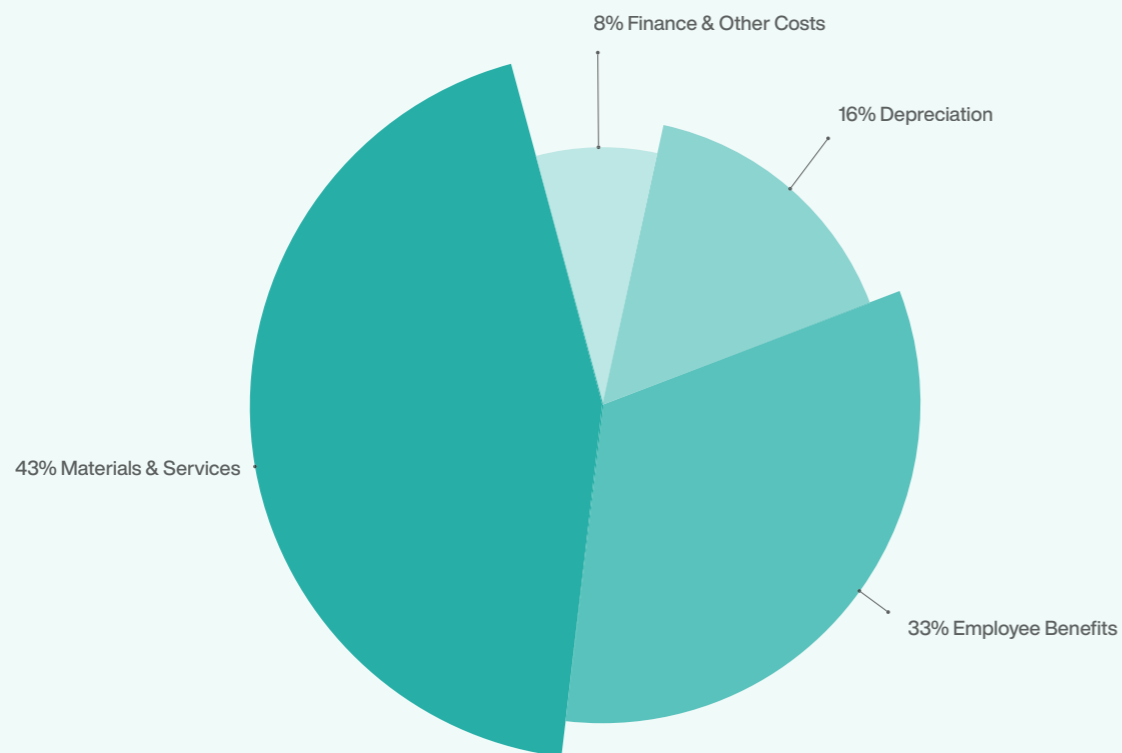
The above breakdown in operating revenue confirms that Council continues to have significant control over the majority of its income sources, and as a result is not reliant on other levels of government or external agencies to maintain its financial independence.

Operating expenditure – where the money goes

Council expended a total of \$125.4 million in undertaking operating activities during the financial year.

Figure 5 presents a breakdown by expenditure type for operating expenditure incurred during 2022/23.

Figure 5
Operating Expenses by Function 2022/23



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.

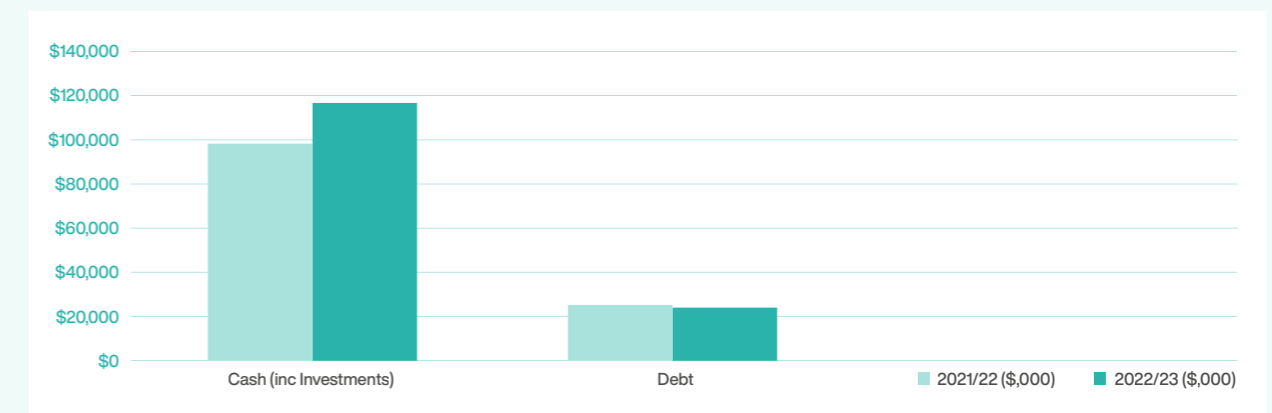
Figure 6
Comparative Statement of Financial Position 2022/23 (\$'000)

	2021/22 (\$'000)	2022/23 (\$'000)
Assets	1,443,840	1,497,225
Liabilities	94,032	117,792
Community Equity	1,349,808	1,379,433

Figure 7 shows Council's cash and debt holdings (including investments) as at 30 June 2023 compared to the previous year.

Cash levels have increased due to sustainable cash management practices, 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 \$18.0 million year on year.

Figure 7
Cash and Debt Comparison 2022/23 (\$'000)



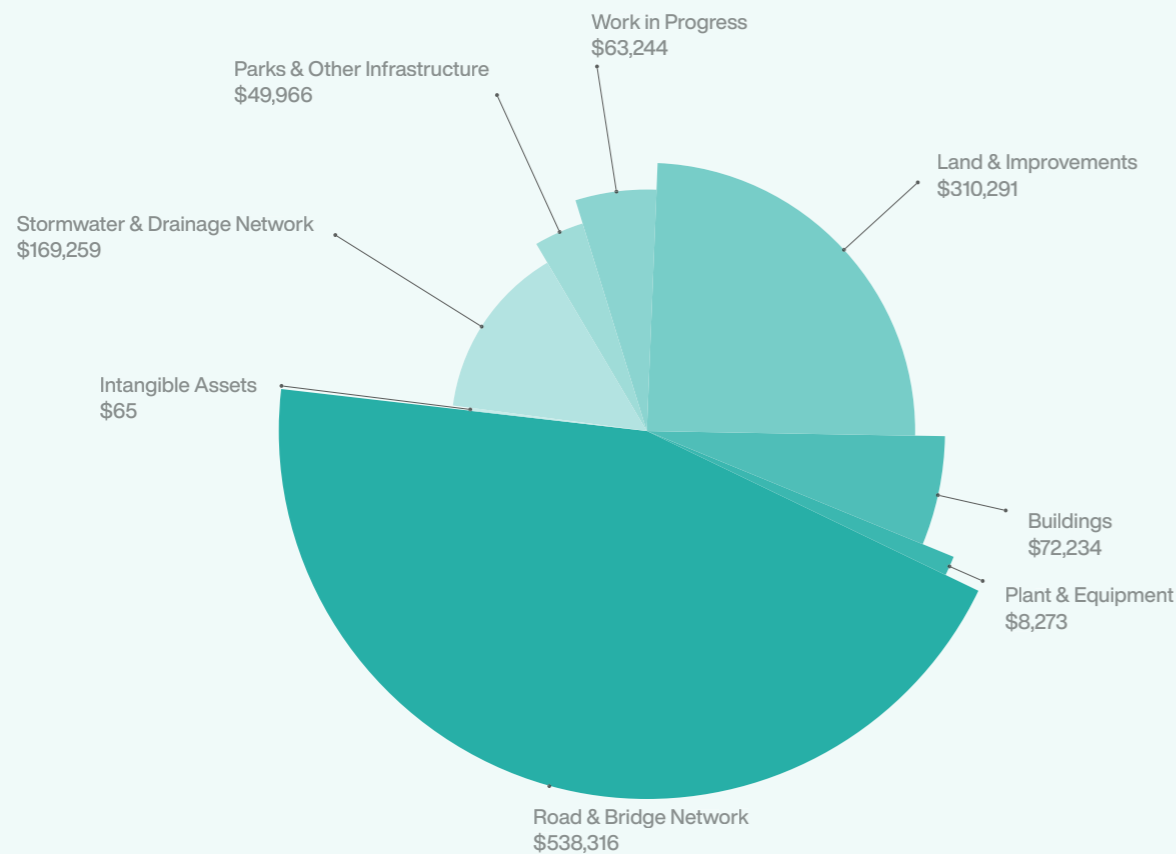
Assets – what we own

Current assets are represented by cash, investments, inventories and receivables (money owed to Council). Council's current assets as at 30 June 2023 equated to \$132.7 million.

Non-current assets of \$1.3 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
2022/23 (\$'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.

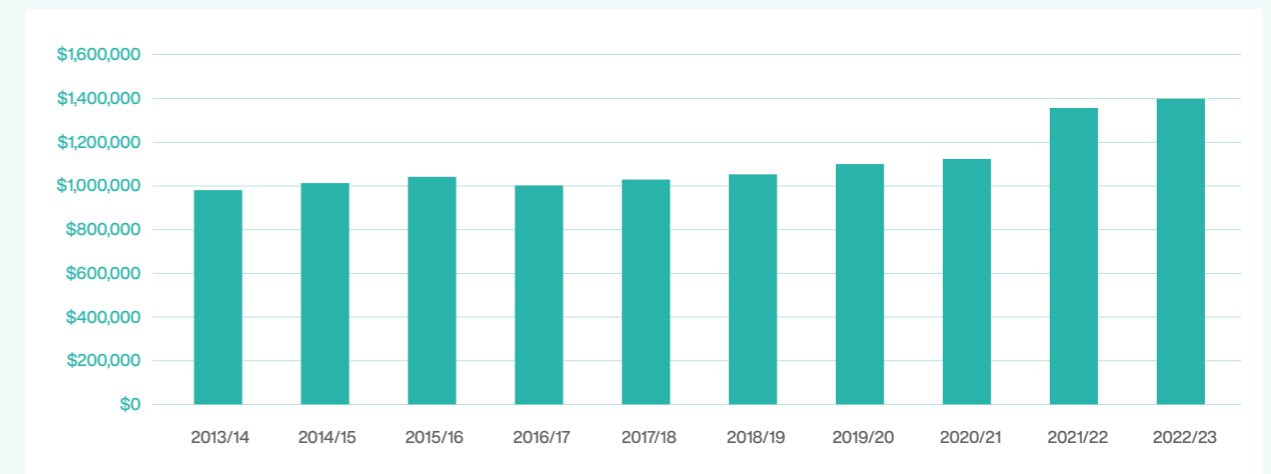
Statement of Changes in Equity

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 2023 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.

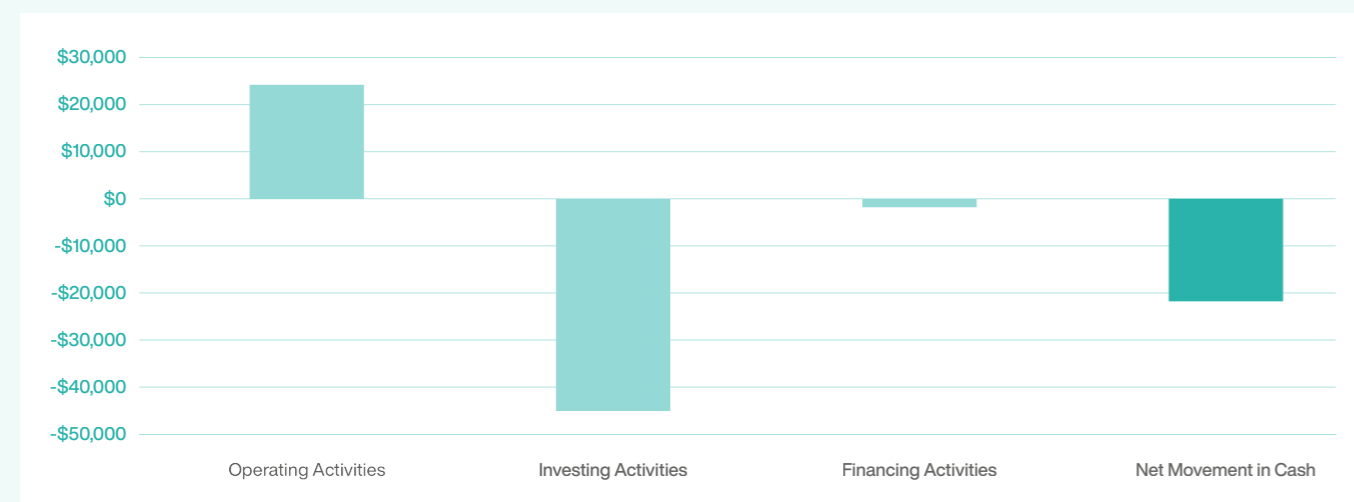
Figure 9
Community Equity movement



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 2022/23 (\$'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 \$21.9 million representing a net decrease in cash on hand. This net decrease was the result of the reclassification of \$40 million in term deposits, with maturity terms greater than 3 months, to Investments.

Financial ratios

Ratios are useful tools for getting a snapshot of the financial status and trends of an organisation. Ratios can also be useful in comparing Noosa Council to other Councils to gain an understanding of relative financial strength. This analysis is undertaken periodically by the Queensland Treasury Corporation (QTC) in assessing the financial sustainability of Council.

A number of sustainability ratios are mandated under the Local Government Regulation 2012, including target ranges for each measure. Details of these ratios are shown in Figure 11, including actual results for the current reporting period plus projections over the next 9 years.

Figure 11
Financial Ratios 2022/23 (Actual) to 2032/33 (Forecast)

Period Ended 30 June	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sustainability Ratios											
Operating Surplus Ratio											
Operating Position	3.2%	-0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Govt Act upper indicator	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Net Financial Liabilities Ratio											
Net Financial Liabilities Ratio	(11.5)%	(9.0)%	3.7%	5.1%	6.7%	7.8%	7.6%	4.9%	3.8%	2.3%	0.2%
Local Govt Act upper indicator	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
Asset Sustainability Ratio											
Asset Sustainability Ratio	158.6%	150.5%	171.1%	115.3%	116.1%	117.2%	102.7%	96.5%	107.6%	101.6%	99.7%
Local Govt Act minimum indicator	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

Colour scale: Within range (light blue), Moderate (orange), Outside range (red)

Operating surplus ratio

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.

Operating Surplus / (Deficit)
Total Operating Revenue

The 2022/23 operating surplus ratio of 3.18% 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.

Net financial liabilities ratio

The target range is less than 60%. A negative percentage indicates that current assets exceed total liabilities and is considered a very strong position.

Net Financial Liabilities
Total Operating Revenue

The strong position of (11.54%) at 30 June 2023 indicates that Council has the capacity to service higher levels of debt if needed.

Asset sustainability ratio

This is a measure of whether Council is reinvesting in existing assets to ensure that they meet required levels of service for the community.

Annual Asset Renewal and Rehabilitation Expenditure
Annual Depreciation Charge

During 2022/23 Council achieved a ratio of 158.59%. This ratio is reflective of the delivery of the capital program during the year, including an investment of \$31.5 million in the replacement of infrastructure such as roads, bridges and buildings. This result reflects Council's continued investment in infrastructure replacement and adherence to sound asset management principles to maintain levels of service to the community.





**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.**

Financial Statements 2022 – 2023

General Purpose Financial Statements for the year ended 30 June 2023

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Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	3a	83,271	74,580
Fees and Charges	3b	8,221	8,979
Sales Revenue	3c	13,972	12,970
Grants, Subsidies, Contributions and Donations	3d	7,469	9,038
Total Recurrent Revenue		112,933	105,567
Capital Revenue			
Grants, Subsidies, Contributions and Donations	3d	20,853	15,355
Total Capital Revenue		20,853	15,355
Other Income			
Rental Income		1,749	1,810
Interest and Investment Revenue	4a	6,406	2,813
Equity share of profit (loss) in Associate through Participation Rights	13	5,846	6,508
Other Income	4b	2,641	2,923
Capital Income	5	765	400
Total Other Income		17,407	14,454
Total Income		151,193	135,376
Expenses			
Recurrent Expenses			
Employee Benefits	6	41,029	37,652
Materials and Services	7	54,798	50,491
Finance Costs	8	9,665	8,699
Depreciation and Amortisation:			
- Property, Plant and Equipment	15	19,890	17,854
- Intangible Assets	16	48	50
- Right of Use Assets	18	26	25
Total Recurrent Expenses		125,456	114,771
Other Expenses			
Capital Expenses	9	8,974	2,645
Total Other Expenses		8,974	2,645
Total Expenses		134,430	117,416
Net Result		16,763	17,960
Other Comprehensive Income			
Items that will not be reclassified to Net Result			
Increase/(Decrease) in Asset Revaluation Surplus	15,23	12,862	213,281
Total Other Comprehensive Income for the year		12,862	213,281
Total Comprehensive Income for the year		29,625	231,241

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



Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
Assets			
Current Assets			
Cash and Cash Equivalents	10	76,507	98,501
Investments	10	40,000	–
Receivables	11	12,223	10,507
Inventories		198	143
Contract Assets	17	958	–
Other Assets	12	2,854	2,898
Total Current Assets		132,740	112,049
Non-Current Assets			
Receivables	11	49,218	49,343
Equity Investments	13	99,580	96,515
Investment Property	14	4,000	3,300
Intangible Assets	16	607	392
Property, Plant and Equipment	15	1,211,041	1,182,177
Right of Use Assets	18	39	64
Total Non-Current Assets		1,364,485	1,331,791
Total Assets		1,497,225	1,443,840
Liabilities			
Current Liabilities			
Payables	19	10,248	15,982
Contract Liabilities	17	24,643	3,830
Borrowings	20	1,262	1,186
Lease Liabilities	18	23	26
Provisions	21	8,880	9,758
Other Liabilities	22	8,931	7,804
Total Current Liabilities		53,987	38,586
Non-Current Liabilities			
Borrowings	20	23,083	24,114
Lease Liabilities	18	18	40
Provisions	21	32,474	22,466
Other Liabilities	22	8,230	8,826
Total Non-Current Liabilities		63,805	55,446
Total Liabilities		117,792	94,032
Net Community Assets		1,379,433	1,349,808
Community Equity			
Asset Revaluation Surplus	23	334,616	321,754
Retained Surplus/(Deficiency)		1,044,817	1,028,054
Total Community Equity		1,379,433	1,349,808

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Asset Revaluation Surplus	Retained Surplus	Total Equity
2023				
Balance as at 1 July		321,754	1,028,054	1,349,808
Net Result		–	16,763	16,763
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus	15	12,862	–	12,862
Other Comprehensive Income		12,862	–	12,862
Total Comprehensive Income for the year		12,862	16,763	29,625
Balance as at 30 June		334,616	1,044,817	1,379,433
2022				
Balance as at 1 July		108,473	1,010,094	1,118,567
Net Result		–	17,960	17,960
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus	15	213,281	–	213,281
Other Comprehensive Income		213,281	–	213,281
Total Comprehensive Income for the year		213,281	17,960	231,241
Balance as at 30 June		321,754	1,028,054	1,349,808

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



Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from Operating Activities			
Receipts from Customers		121,895	116,636
Payments to Suppliers and Employees		<u>(114,769)</u>	<u>(87,449)</u>
		7,126	29,187
Receipts			
Rental Income		1,749	1,810
Income Tax Equivalent Received		1,192	1,913
Dividend from Equity Investment		2,780	1,717
Interest and Investment Revenue Received		5,006	2,813
Non Capital Grants and Contributions		6,732	8,910
Payments			
Borrowing Costs		<u>(168)</u>	<u>(156)</u>
Net Cash Inflows/(Outflows) from Operating Activities	27	<u>24,417</u>	<u>46,194</u>
Cash flows from Investing Activities			
Receipts			
Proceeds from sale of Property, Plant and Equipment		135	356
Grants, Subsidies, Contributions and Donations		39,726	14,745
Payments			
Payments for Intangible Assets		(264)	(192)
Payments for Property, Plant and Equipment		(44,481)	(36,315)
Net movement in Loans and Advances		125	125
Transfers to Investments		<u>(40,000)</u>	<u>–</u>
Net Cash Inflows/(Outflows) from Investing Activities		<u>(44,759)</u>	<u>(21,281)</u>
Cash flows from Financing Activities			
Receipts			
Proceeds from Borrowings		–	4,859
Payments			
Repayment of Borrowings		<u>(1,652)</u>	<u>(1,299)</u>
Net Cash Inflows/(Outflows) from Financing Activities		<u>(1,652)</u>	<u>3,560</u>
Net Increase/(Decrease) in Cash and Cash Equivalents held		<u>(21,994)</u>	<u>28,473</u>
Cash and Cash Equivalents at the beginning of the Financial Year		<u>98,501</u>	<u>70,028</u>
Cash and Cash Equivalents at the end of the financial year	10	<u>76,507</u>	<u>98,501</u>
Not included in cash are term deposits with maturity terms greater than 3 months	10	40,000	–

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

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.

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

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and the financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

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

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

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

(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 2023, 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.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Councils.

Effective for annual reporting periods beginning on or after 1 January 2023

- AASB 2021-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2021-6 and AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)
- AASB 2021-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2021 and Other Amendments

- AASB 2022-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2022-6)

- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

Effective for annual reporting periods beginning on or after 1 January 2024

- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

Effective for annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between and Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2022-7)

Effective for annual reporting periods beginning on or after 1 January 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2022-1, AASB 2022-8 and AASB 2022-9 Insurance Contracts in the Public Sector)

(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



Note 1. Information about these Financial Statements (continued)

(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.

Note 2. Analysis of Results by Function

(a) Council Functions – Component Descriptions

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 to provide executive support to Councillors and guidance to the Council leadership team. Service areas include the CEO's Office and Internal Audit.

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; protect the health and safety of the Noosa community; and assist community groups and organisations through the provision of advice and community grants. Service areas include Cemeteries, Community Development, Cooroy and Noosaville Libraries, Environmental Health, Local Laws, Noosa Aquatic Centre, Noosa Community Support, Noosa Leisure Centre, Noosa Regional Gallery, Pest and Vector Control, the J and Waste Management.

INFRASTRUCTURE SERVICES

The goal of the Infrastructure Services department is to provide efficient planning, maintenance and delivery of infrastructure over its lifecycle. 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.

EXECUTIVE SERVICES

The goal of the Executive Services department is to provide effective governance oversight of the organisation, human resource management support to the organisation and ensure Council's customer focus including communication and community engagement processes. Service areas include Community Engagement, Customer Service, Executive Services, Governance as well as People and Culture.

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, Property and Facilities as well as Revenue Services.

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

The goal of the Environment and Sustainable Development department is to provide effective planning, development compliance, economic development and environmental services that promote long-term sustainable outcomes for the Noosa community. Service areas include Building and Plumbing Services, Economic Development, Development Assessment, Environmental Services and Strategic Land Use Planning.

Note 2. Analysis of Results by Function (continued)

(b) Council Functions - Analysis of Results by Function

Functions \$ '000	Gross Program Grants	Income Other	Elimination of Inter- function Transactions	Total Income	Gross Program Expenses	Elimination of Inter- function Transactions	Total Expenses	Net Result	Total Assets
2023									
CEO Office	–	46	(46)	–	(2,752)	299	(2,453)	(2,453)	–
Community Services	4,278	30,135	(1,747)	32,666	(51,231)	7,626	(43,605)	(10,939)	1,358
Infrastructure Services	13,701	5,935	(3,189)	16,447	(45,707)	8,490	(37,217)	(20,770)	1,062
Executive Services	–	4,234	(4,101)	133	(6,052)	873	(5,179)	(5,046)	1,383
Corporate Services	5,213	95,367	(13,944)	86,636	(32,368)	3,324	(29,044)	57,592	1,453,608
Environment and Sustainable Development	1,431	11,087	(273)	12,245	(19,619)	2,688	(16,931)	(4,686)	1,212
Investment in Associates	–	3,065	–	3,065	–	–	–	3,065	38,602
Total	24,623	149,869	(23,300)	151,192	(157,729)	23,300	(134,429)	16,763	1,497,225
2022									
CEO Office	–	46	(46)	–	(2,655)	299	(2,356)	(2,356)	–
Community Services	3,566	28,062	(1,626)	30,002	(46,818)	7,500	(39,318)	(9,316)	1,984
Infrastructure Services	12,075	5,536	(2,984)	14,627	(41,915)	7,236	(34,679)	(20,052)	2,123
Executive Services	–	4,104	(4,101)	3	(5,676)	869	(4,807)	(4,804)	813
Corporate Services	4,666	82,302	(12,477)	74,491	(25,045)	3,062	(21,983)	52,508	1,402,217
Environment and Sustainable Development	1,228	10,507	(273)	11,462	(16,815)	2,542	(14,273)	(2,811)	1,166
Investment in Associates	–	4,791	–	4,791	–	–	–	4,791	35,537
Total	21,535	135,348	(21,507)	135,376	(138,924)	21,508	(117,416)	17,960	1,443,840

Note 3. Revenue

\$ '000	2023	2022
(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	66,495	59,540
Separate Rates	3,737	3,669
Special Rates	2,080	1,350
Waste Utility Charges	14,621	13,468
Total Rates and Utility Charge Revenue	86,933	78,027
Less: Discounts	(2,793)	(2,592)
Less: Pensioner Remissions	(869)	(855)
Total Rates, Levies and Charges	83,271	74,580

(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	2023	2022
Building and Development Rees	3,993	4,518
Permits and Licences	1,130	1,125
Fines and Penalties	196	289
Registration Fees	460	452
Parking Penalties	1,236	1,118
User Fees and Charges	706	842
Other Statutory Fees	500	635
Total Fees and Charges	8,221	8,979

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	2023	2022
Rendering of Services		
Contract and Recoverable Works	51	8
Waste Management Charges	4,551	4,251
Venue Hire	451	391
Holiday Parks Fees and Charges	4,365	3,777
Learn to Swim	733	706
Admission Fees	1,560	1,408
Total Sale of Services	11,711	10,541
Sale of Goods		
Sale of Recyclables	1,415	1,732
Retail Shop Sales	846	697
Total Sale of Goods	2,261	2,429
Total Sales Revenue	13,972	12,970

(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

Assets arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised, then income is recognised for any remaining asset value at the time that the asset is received.



Note 3. Revenue (continued)

Capital Grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue 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 since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

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	2023	2022
(i) Operating		
General Purpose Grants	2,353	3,168
State Government Subsidies and Grants	2,499	1,827
Commonwealth Government Subsidies and Grants	2,579	3,982
Donations	12	53
Contributions	26	8
Total Recurrent Grants, Subsidies, Contributions and Donations	7,469	9,038
(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	8,843	10,239
Commonwealth Government and Grants	8,349	2,319
Contributions	3,210	2,098
Non-monetary Developer Assets Contributed by Developers at Fair Value	451	699
	20,853	15,355
Total Capital Grants, Subsidies, Contributions and Donations	28,322	24,393

Note 3. Revenue (continued)

(iii) Timing of revenue recognition for Grants, Subsidies, Contributions and Donations

\$ '000	2023		2022	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and Subsidies	5,828	18,793	6,818	14,718
Donations	3	-	3	-
Contributions	3,698	-	2,854	-
	<u>9,529</u>	<u>18,793</u>	<u>9,675</u>	<u>14,718</u>

Note 4. Interest and Other Income

\$ '000	2023	2022
(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	4,019	414
Interest from overdue Rates and Utility Charges	413	381
Loan to Unitywater	1,974	2,018
Total Interest and Investment Revenue	6,406	2,813
(b) Other Income		
Dividends are recognised when they are declared.		
Unitywater Income Tax Equivalent Received	1,192	1,913
Other	1,449	1,010
Total Other Income	2,641	2,923

Note 5. Capital Income

\$ '000	Notes	2023	2022
Gain / Loss on disposal of Non-Current Assets			
Proceeds from the disposal of Property, Plant and Equipment		135	-
Less: carrying value of disposed Property, Plant and Equipment	15	(70)	-
		<u>65</u>	<u>-</u>
Gain on disposal of Non-Current Assets		65	-
Revaluations			
Revaluation increment relating to investment property	14	700	400
		<u>700</u>	<u>400</u>
Total Capital Income		765	400



Note 6. Employee Benefits

\$ '000	Notes	2023	2022
Employee benefit expenses are recorded when the service has been provided by the employee.			
Wages and Salaries		31,361	28,377
Councillors Remuneration		584	573
Annual, Sick and Long Service Leave Entitlements		5,473	4,957
Superannuation	26	4,091	3,767
		<u>41,509</u>	<u>37,674</u>
Other Employee Related Expenses		1,915	2,024
		<u>43,424</u>	<u>39,698</u>
Less: Capitalised Employee Expenses		(2,395)	(2,046)
Total Employee benefits		<u>41,029</u>	<u>37,652</u>

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

	2023 FTE	2022 FTE
Additional information:		
Total Council approved positions at the reporting date:		
Elected members	7	7
Administration staff	316	280
Depot and outdoors staff	109	107
Total full time equivalent (FTE) positions	<u>432</u>	<u>394</u>

Note 7. Materials and Services

\$ '000	2023	2022
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Administration Supplies and Consumables	725	651
Audit Services *	249	170
Communications and IT	845	928
Consultancy Services	1,749	1,598
Contract Services	27,379	24,698
Commission Paid	1,733	1,449
Donations, Contributions and Prizes	3,919	3,532
Electricity	1,533	1,654
Fleet Operating Costs	1,915	1,996
Grants Paid to Community Organisations	2,244	1,573
Insurance	794	688
Legal Expenses	1,274	1,741
Operating Leases - Rentals	360	306
Software and Maintenance	2,260	2,144
Water and Sewerage Costs	1,125	854
Other Materials and Services	7,102	6,554
Less: Capitalised Internal Expenses	(408)	(45)
Total Materials and Services	<u>54,798</u>	<u>50,491</u>

Audit fees quoted by the Queensland Audit Office relating to the 2022/23 financial statements were \$157,500 (2022: \$153,500).

Note 8. Finance Costs

\$ '000	Notes	2023	2022
Finance Costs - Queensland Treasury Corporation	20	697	527
Bank Charges		152	147
Impairment of Receivables		15	7
Interest on Leases	18	2	2
Landfill Restoration	21	8,799	8,016
Total Finance Costs		<u>9,665</u>	<u>8,699</u>

Note 9. Capital Expenses

\$ '000	2023	2022
Other Capital Expenses		
Loss on Write-off of Assets	8,974	2,645
	<u>8,974</u>	<u>2,645</u>
Total Capital Expenses	<u>8,974</u>	<u>2,645</u>

Note 10. Cash, Cash Equivalents and Investments

\$ '000	2023	2022
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 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	1,409	1,484
Deposits at Call	12,879	97,017
Term Deposits	<u>62,219</u>	<u>—</u>
Balance per Statement of Financial Position	<u>76,507</u>	<u>98,501</u>
Balance per Statement of Cashflows	<u>76,507</u>	<u>98,501</u>
Investments		
Term Deposits	<u>40,000</u>	<u>—</u>
Total Investments	<u>40,000</u>	<u>—</u>

At 30 June 2023, Council had invested \$40 million in term deposits with maturity terms greater than 3 months. \$30 million of these investments are due to mature in July 2023 with the balance maturing in Nov 2023. These investments were made in accordance with Council's investment of surplus funds policy.



Note 10. Cash, Cash Equivalents and Investments (continued)

\$ '000	2023	2022
Restricted and Internally allocated Cash and Cash Equivalents		
Cash and Cash Equivalents	76,507	98,501
Less: Externally Imposed Restrictions on Cash	(42,153)	(26,091)
Unrestricted Cash	34,354	72,410
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	33,601	16,731
Unspent Levy Funds	6,203	6,297
Unspent Developer Contributions	2,349	748
Unspent Loan Monies	–	2,315
Total Externally imposed restrictions on Cash Assets	42,153	26,091
(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	3,357	1,848
Natural Disaster Rehabilitation	3,325	2,977
Waste Management	11,188	2,509
Specific Purpose Recurrent	1,314	1,487
Total Internally Allocated Cash	19,184	8,821
Total Unspent Restricted Cash	61,337	34,912

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 1.76% and 4.75%.

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

Receivables, loans and advances are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after invoice is issued. Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained.

Debts are regularly assessed for collectability and allowance is made where appropriate for impairment, with any loss recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

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.

Note 11. Receivables (continued)

\$ '000	2023	2022
Current		
Rates and Charges	5,018	4,686
Other Debtors	4	36
GST Recoverable	681	1,084
Accrued Revenues	3,711	2,188
Fees and Charges	2,690	2,390
Loans and Advances to Community Organisations	125	125
Total	12,229	10,509
less: Provision for Impairment		
Fees and Charges	(6)	(2)
Total Provision for Impairment - Receivables	(6)	(2)
Total Current Receivables	12,223	10,507
Non-Current		
Loans and Advances to Associates	49,218	49,218
Loans and Advances to Community Organisations	–	125
Total Non-Current Receivables	49,218	49,343

Interest is charged on outstanding rates (8.17% per annum from 1 July 2022, previously 8.03% 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 the 30 June 2033 with the interest rate set by QTC annually. Applicable interest rate for 2023 was 4.01% (2022: 4.10%).

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.

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.

2023	Closing balance \$ '000	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$ '000
Ageing				
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	1.84	100%	1
90+ days	1,345	0.00%	100%	–
Total	8,421			6

2022	Closing balance \$ '000	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$ '000
Ageing				
Statutory & Other Charges				
Rates and Charges	4,685	0%	0%	–
Current	2,018	0.07%	100%	1
1-30 days	134	0.25%	100%	–
31-60 days	56	0.21%	100%	–
61-90 days	55	1.11%	100%	1
90+ days	1,248	0.00%	100%	–
Total	8,196			2

Note 12. Other Assets

\$ '000	2023	2022
Current		
Prepayments	2,854	2,898
Total Current Other Assets	2,854	2,898

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 2023.

\$ '000	Council's share of net income		Council's share of net assets	
	2023	2022	2023	2022
Unitywater	5,846	6,508	102,648	100,140
Total	5,846	6,508	102,648	100,140

(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	2023	2022
Unitywater	Associate	Equity	99,580	96,515
Total Carrying Amounts			99,580	96,515



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	Portion
	2023	2022
Unitywater	4.25%	4.25%

(d) Summarised Financial Information for Associates

\$ '000	Unitywater	
	2023	2022
Current Assets	7,724	12,136
Non-Current Assets	182,426	171,524
Total Assets	190,150	183,660
Current Liabilities	8,791	7,508
Non-Current Liabilities	78,711	76,012
Total Liabilities	87,502	83,520
Net assets	102,648	100,140
Reconciliation of the carrying amount		
Opening Net Assets (1 July)	96,515	91,724
Profit/(Loss) for the period	5,845	6,508
Dividends Payable	(2,780)	(1,717)
Other Adjustments to Equity	—	—
Closing Participation Rights	99,580	96,515
Council's share in %	4.25%	4.25%
Council's share in \$	102,648	100,140
Summarised Statement of Comprehensive Income		
Income	32,292	32,229
Income Tax Expense	(2,206)	(2,787)
Other Expenses	(24,240)	(22,934)
Profit/(Loss) for the period	5,846	6,508
Total Comprehensive Income	5,846	6,508
Dividends received by Council	2,780	1,717

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	2023	2022
Fair value at beginning of financial year	3,300	2,900
Revaluation (Decrement)/Increment	700	400
Total Investment Property	4,000	3,300

Operating expenses in respect of investment property are reported in Note 7 and 18.



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
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)			0 - 100	1 - 50	0 - 120	10 - 100	2 - 120	
*Asset Additions comprise								
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

Note 15. Property, Plant and Equipment (continued)

\$ '000	Capital Work in Progress	Land	Buildings	Plant and Equipment	Road and Bridge Network	Storm Water	Other Infrastructure Assets	Total
	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
2022								
Measurement basis	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
Opening gross balance	26,458	176,062	90,276	14,217	629,097	190,940	84,800	1,211,850
Additions	36,315	–	–	–	–	–	–	36,315
Discovered Assets	–	2	–	–	93	129	16	240
Contributed Assets	–	–	–	–	166	519	14	699
Disposals	–	(635)	(346)	(930)	(940)	(349)	(215)	(3,415)
Write-offs	(1,229)	–	–	–	–	–	–	(1,229)
Revaluation Adjustments to Equity	–	134,773	14,102	–	63,892	19,495	10,743	243,005
Work in Progress transfers	(9,866)	89	1,060	1,787	3,647	1,824	1,459	–
Transfers from/(to) Intangible Assets	157	–	–	–	–	–	–	157
Transfers to / from Other Asset Classes	–	–	–	(597)	539	–	58	–
Total Gross Value	51,835	310,291	105,092	14,477	696,494	212,558	96,875	1,487,622
Opening Accumulated Depreciation	–	–	28,033	6,318	140,198	47,169	37,552	259,270
Depreciation Expense	–	–	1,936	1,193	9,132	2,174	3,419	17,854
Depreciation on Disposals	–	–	(115)	(567)	(476)	(101)	(144)	(1,403)
Revaluation Adjustments to Equity	–	–	4,626	–	15,040	4,973	5,085	29,724
Transfers to / from Other Asset Classes	–	–	–	(150)	51	–	99	–
Total Accumulated Depreciation	–	–	34,480	6,794	163,945	54,215	46,011	305,445
Book Value as at 30 June	51,835	310,291	70,612	7,683	532,549	158,343	50,864	1,182,177
Other Information								
Range of Estimated Useful Life (years)			0 - 100	1 - 50	0 - 120	10 - 100	2 - 120	
*Asset Additions comprise								
Asset Renewals	–	–	554	1,666	14,797	947	3,663	21,627
Other Additions	–	–	3,380	20	5,807	350	5,131	14,688
Total Asset Additions	–	–	3,934	1,686	20,604	1,297	8,794	36,315

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 is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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

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

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

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Road formation has an unlimited life and is not subject to depreciation. The range of estimated useful lives for each class of asset are detailed in the table contained in this note.

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). Together these are used to form the basis of the desktop valuation.

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.

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:

\$ '000	Date of latest valuation	Fair value measurement using		Total
		Level 2 Significant observable inputs	Level 3 significant unobservable inputs	
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
Investment Property	30/06/2023	4,000	–	4,000
Total property, plant and equipment		139,187	1,004,879	1,144,066
2022				
Property, plant and equipment				
Land	30/06/2022	135,187	175,104	310,291
Buildings	30/06/2020	–	70,611	70,611
Road and Bridge Network	31/03/2018	–	532,548	532,548
Storm Water	30/06/2020	–	158,343	158,343
Other infrastructure assets	30/06/2021	–	50,864	50,864
Investment Property	30/06/2022	3,300	–	3,300
Total property, plant and equipment		138,487	987,470	1,125,957

(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.



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) 2023: \$135.2m 2022: \$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) Most Recent Index Applied: 15.2% - equivalent to 2 years movement (2021)	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
Land (Level 3) 2023: \$175.1m 2022: \$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) Most Recent Index Applied: 15.2% - equivalent to 2 years movement (2021)	Nil
Buildings (Level 3) 2023: \$72.2m 2022: \$70.6m	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 years (2023)	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
Other Infrastructure Assets (Level 3) 2023: \$49.9m 2022: \$50.8m	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 Rawlinson'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) 2023: \$456.3m 2022: \$452.4m	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, 2023 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 Most Recent Index Applied: 10.1% equivalent to 2 years (2022)	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
Bridges (Level 3) 2023: \$82.0m 2022: \$80.2m	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 Most Recent Index Applied: 10.1% equivalent to 2 years (2022)	Nil
Storm water (Level 3) 2023: \$169.3m 2022: \$158.3m	Current replacement cost	30/06/2020	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 demolition, reinstatement, excavation, construction, delivery 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 Most Recent Index Applied: 7.3% equivalent to 1 year (2023)	Nil
Investment Property (Level 2) 2023: \$4.0 million 2022: \$3.3 million	Market value	30/06/2023	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

Note 16. Intangible Assets

\$ '000	2023	2022
Intangible assets are as follows:		
Opening Gross Carrying value	891	616
Disposals	(21)	–
Work in Progress	267	275
Closing Gross Carrying value	1,137	891
Opening Accumulated Amortisation and Impairment	(499)	(449)
Amortisation in the Period	(48)	(50)
Accumulated amortisation charges written off	17	–
Closing accumulated amortisation and impairment	(530)	(499)
Total Intangible Assets - Net Book Value	607	392

Software assets have a finite life estimated at 10 years.

Note 17. Contract Balances

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

\$ '000	2023	2022
(a) Contract Assets		
Current		
Contract Assets	958	–
Other	–	–
Total Current Contract Assets	958	–
Classified as:		
Current Contract Assets	958	–
Total Contract Assets	958	–
Contracts to Construct Council Owned Assets	958	–
(b) Contract Liabilities		
Current		
Grants		
Funds received upfront to construct Council controlled assets	24,220	3,729
Total Grants	24,220	3,729
Other Services		
Non-capital performance obligations not yet satisfied	423	101
Total Other Services	423	101
Total Current Contract Liabilities	24,643	3,830

Note 17. Contract Balances (continued)

\$ '000	2023	2022
Classified as:		
Current Contract Liabilities	24,643	3,830
Total Contract Liabilities	24,643	3,830
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	2,254	3,861
Funds received in advance of services provided	101	251
Total Revenue included in the Contract Liability	2,355	4,112

Contract liabilities are significantly higher this year due to Council receiving advance payment of disaster funding from the Queensland Reconstruction Authority for restoration works relating to the February 2022 flood event that resulted in the Black Mountain landslide. This program of works is expected to exceed \$80 million and will occur over the next 12 months.

Satisfaction of Contract Liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next 12 months.

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

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.



Note 18. Leases (continued)

\$ '000	Land	IT and Office Equipment	Total
Right of Use Assets (ROU)			
2023			
Opening balance at 1 July	59	5	64
Depreciation charge	(22)	(4)	(26)
Balance at 30 June	38	1	39
2022			
Opening balance at 1 July	81	8	89
Depreciation charge	(21)	(4)	(25)
Balance at 30 June	60	4	64

\$ '000	2023	2022
Lease Liabilities		
Classified as:		
Current Lease Liability	23	26
Non-Current Lease Liability	18	40
Total Lease Liabilities	41	66

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.

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2023					
Land	22	17	–	39	–
IT & Office Equipment	1	–	–	1	–
	<u>23</u>	<u>17</u>	<u>–</u>	<u>40</u>	<u>–</u>

Note 18. Leases (continued)

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2022					
Land	22	39	–	61	59
IT & Office Equipment	4	1	–	5	5
	<u>26</u>	<u>40</u>	<u>–</u>	<u>66</u>	<u>64</u>

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	2023	2022
Expenses		
Depreciation of Right-of-Use Assets	25	25
Interest Expense on Lease Liabilities	1	2
Expenses relating to low-value assets	283	292
Net Expense relating to Leases	309	319
Total Cash inflows/(outflows) for Leases	(310)	(320)

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.



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	459	331
Between one and two years	399	392
Between two and three years	214	300
Between three and four years	145	159
Between four and five years	148	90
Later than five years	470	527
Total Lease Receipts	1,835	1,799

Rental income from investment property recognised in the operating result is \$382,992 (2022: \$283,449).

Direct operating expenses primarily for repairs and maintenance on property that did not generate rental income for the period were \$9,202 (2022: \$7,249). Direct operating expenses primarily for repairs and maintenance on property that did generate rental income for the period were \$93,714 (2022: \$50,741).

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	2023	2022
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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 GST Payable	49	62
Trade Creditors	1,428	3,662
Accruals	7,277	11,519
Employee Related Accruals	849	582
Total Current Payables	10,248	15,982

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	2023	2022
Current		
Loans - Queensland Treasury Corporation	1,262	1,186
Total Current Borrowings	1,262	1,186
Non-current		
Loans - Queensland Treasury Corporation	23,083	24,114
Total Non-Current Borrowings	23,083	24,114

Reconciliation of Loan Movements for the year

Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year	25,300	21,213
Loans raised	–	4,859
Principal repayments	(1,652)	(1,299)
Loan Interest capitalised in period	697	527
Book value at end of financial year	24,345	25,300

The QTC loan market value at the reporting date was \$20,536,092 (2022: \$22,145,160). 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.



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 future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense. As Council does not have an unconditional right to defer 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 2054 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 2054.

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.

Note 21. Provisions (continued)

\$ '000	2023	2022
Current		
Annual Leave	3,437	3,158
Long Service Leave	4,911	4,657
Landfill Sites	532	1,943
Total Current Provisions	8,880	9,758
Non-Current		
Long Service Leave	614	815
Quarry Rehabilitation	50	50
Landfill Sites	31,810	21,601
Total Non-Current Provisions	32,474	22,466

Details of movements in Provisions

Quarry Rehabilitation

Balance at beginning of financial year	50	50
Balance at end of financial year	50	50

Landfill Sites

Balance at beginning of financial year	23,544	15,528
Additional provision	11,968	10,860
Amounts used	(1,668)	(85)
Increase in provision due to unwinding of discount	859	240
Increase/(Decrease) in provision due to change in discount rate	(2,860)	(6,285)
Increase/(Decrease) in provision due to change in Escalation rate	499	3,286
Balance at end of financial year	32,342	23,544

Note 22. Other Liabilities

\$ '000	2023	2022
Current		
Waste Levy Subsidy received in advance	3,089	3,232
Unearned Revenue	3,783	2,689
Prepaid Rates Liability	2,059	1,883
Total Current Other Liabilities	8,931	7,804
Non-Current		
Waste Levy Subsidy received in advance	8,230	8,826
Total Non-Current Other Liabilities	8,230	8,826

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 2023 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.



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	2023	2022
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	3,549	7,867
Buildings	514	1,936
Other	4,064	7,911
Total Commitments	<u>8,127</u>	<u>17,714</u>
These expenditures are payable as follows:		
Within the next year	8,127	17,294
Later than one year and not later than 5 years	–	420
Later than 5 years	–	–
Total Payable	<u>8,127</u>	<u>17,714</u>

Note: Post reporting date Council has awarded or is in the process of warding approximately \$41 million in contracts for reconstruction works relating to the February 2022 flood impacted sites, including the Black Mountain landslide. All disaster related projects are fully funded by the Queensland Reconstruction Authority.

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

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 \$1,635,963 (2022: \$1,334,123).

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	Notes	2023	2022
Superannuation contributions made to the Regional Defined Benefits Fund		116	168
Other Superannuation Contributions for Employees		<u>3,975</u>	<u>3,599</u>
Total Superannuation Contributions paid by Council for employees	6	<u>4,091</u>	<u>3,767</u>

Note 27. Reconciliation of net result for the year to net cash inflow/(outflow) from Operating Activities

\$ '000	2023	2022
Net Operating Result from Income Statement	16,763	17,960
Non-Cash Items		
Depreciation and Amortisation	19,964	17,929
Non-Cash Capital Contributions	(451)	(699)
	19,513	17,230
Losses/(Gains) recognised on fair value re-measurements through the Income Statement		
Investment Properties	(700)	(400)
Movement in Restoration Provisions	8,799	8,016
	8,099	7,616
Investing and Development activities		
Loss on write-off of assets	8,922	2,645
Capital Grants and Contributions	(39,736)	(14,745)
Share of Net (Profits)/Losses of Associates	(5,846)	(6,508)
Impairment of Receivables and Bad Debts Written Off	4	7
Interest Expense capitalised in QTC loans	697	527
	(35,959)	(18,074)
Changes in Operating Assets and Liabilities:		
(Increase)/Decrease in Receivables	(379)	(970)
(Increase)/Decrease in Inventories	(56)	1
(Increase)/Decrease in Contract Assets	(958)	487
(Increase)/Decrease in Other Assets	2,780	1,717
Increase/(Decrease) in Payables	(7,602)	8,671
Increase/(Decrease) in Contract Liabilities	20,813	(547)
Increase/(Decrease) in Employee Leave Entitlements	1,350	(282)
Increase/(Decrease) in Other Liabilities	53	12,385
	16,001	21,462
Net cash provided from/(used in) Operating Activities from the statement of cash flows	24,417	46,194

Note 28. Events after the reporting period

Council is unaware of any material or significant "adjusting" or "non adjusting events" that should be disclosed.

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 as a result of the COVID-19 pandemic, 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.



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 2023, the exposure to credit risk for trade receivables by type of counterparty was as follows:

\$ '000	2023	2022
Community Organisations	125	250
Property Charges	5,018	4,686
Fees and Charges	2,690	2,390
GST Recoverable	680	1,083
Associates	49,218	49,218
Other	33	35
Total	57,764	57,662

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:

\$ '000	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying amount
2023					
Payables	10,198	–	–	10,198	10,198
Loans - QTC	1,709	6,837	22,583	31,129	24,345
	<u>11,907</u>	<u>6,837</u>	<u>22,583</u>	<u>41,327</u>	<u>34,543</u>
2022					
Payables	15,920	–	–	15,920	15,920
Loans - QTC	1,652	6,837	24,292	32,781	25,300
	<u>17,572</u>	<u>6,837</u>	<u>24,292</u>	<u>48,701</u>	<u>41,220</u>

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

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.

\$ '000	Net carrying amount	Net result		Equity	
		1% increase	1% decrease	1% increase	1% decrease
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)
2022					
QTC cash fund	95,576	956	(956)	956	(956)
Other investments	2,574	26	(26)	26	(26)
Loans - QTC	(25,300)	–	–	–	–
Net	72,850	982	(982)	982	(982)

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.

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	365	–
Revenue for services provided to external clients	22,046	4,450
Community Service Obligations	<u>145</u>	<u>–</u>
	<u>22,556</u>	<u>4,450</u>
Less: Operational Expenditure	(18,503)	(3,642)
Less: Landfill Restoration Provision	<u>(8,798)</u>	<u>–</u>
Surplus/(Deficit)	(4,745)	808

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	2023	2022
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	<u>5,276</u>	<u>5,097</u>
	5,276	5,097

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 brought 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.

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	Notes	2023	2022
Revenue			
Interest on Loans	4(a)	1,973	2,018
Taxation Equivalents	4(b)	1,191	1,913
Dividends	13(d)	2,780	1,717
Amounts Receivable / (Payable)			
Interest		493	504
Dividends		1,628	869
Taxation Equivalents		(501)	228
Loans			
Loans	10	49,218	49,218

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.



Note 32. Transactions with Related Parties (continued)

(d) Key management personnel

Transactions with Key Management Personnel

Councillors

Cr Clare Stewart (Mayor)
 Cr Frank Wilkie
 Cr Karen Finzel
 Cr Joe Jurisevic
 Cr Amelia Lorentson
 Cr Brian Stockwell
 Cr Tom Wegener

Executive Leadership Team *

Chief Executive Officer
 Director Community Services
 Director Corporate Services
 Director Development & Regulation
 Director Infrastructure Services
 Director Strategy & Environment

* During the year, a realignment of departments was undertaken which resulted in a change to Department and Executive titles.

\$ '000	2023	2022
Short-term employee benefits	2,093	1,895
Post-employment benefits	210	206
Long-term benefits	39	27
Termination benefits	16	303
Total Compensation Paid to Key Management Personnel	2,358	2,431

(e) Other Related Parties

Transactions with Other Related Parties

Employee expenses with close family members of key management personnel	127	132
Total	127	132

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.

Management Certificate

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

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

- the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- the General Purpose Financial Statements, as set out on pages 3 to 48, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Clare Stewart
 Mayor
 23 October 2023



Larry Sengstock
 Chief Executive Officer
 23 October 2023

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.

In my opinion, the financial report:

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

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

Basis for opinion

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

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

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

Other information

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

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

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

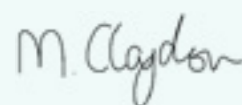
Report on other legal and regulatory requirements

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

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

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, 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.



25 October 2023

Michael Claydon
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement

	Actual 2023	Target
Measures of Financial Sustainability		
1. Operating Surplus Ratio		
Net Result (excluding Capital items) ¹	3.18%	0% - 10%
Total Operating Revenue (excluding Capital items) ²		

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

2. Asset Sustainability Ratio

Capital expenditure on the Replacement of Assets (renewals)	158.59%	> 90.00%
³ Depreciation Expense		

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

3. Net Financial Liabilities Ratio Total

Liabilities less Current Assets	(11.54)%	< 60.00%
Total Operating Revenue (excluding Capital items) ²		

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

(1) Includes only Recurrent Revenue and Recurrent Expenditure disclosed in the Income Statement. Includes share of profit from associates and joint ventures. Excludes Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions, Capital Income items such as Profit from the Sale of Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties (refer to Note 5 of the Financial Management (Sustainability) Guideline 2013 for exclusions), and any Capital Expenditure such as Write-Off of Assets, movements in Provisions for Restoration and Rehabilitation and Revaluation Decrements that hit the Statement of Comprehensive Income.

(2) Includes Recurrent Revenue and Other Income disclosed in the Income Statement, excluding Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions. Also excludes any Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties (refer to Note 5 of the Financial Management (Sustainability) Guideline 2013 for exclusions).

(3) Infrastructure Assets refer to Council's significant long-life assets that provide ratepayers with access to social and economic facilities and services. It excludes land, and equipment, motor vehicles heritage collections and artwork. Renewals is defined as expenditure on existing infrastructure to return the infrastructure to their original service potential or useful life.

Note 1 - basis of preparation

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

Certificate of Accuracy

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

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



Clare Stewart
Mayor
23 October 2023



Larry Sengstock
Chief Executive Officer
23 October 2023



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 of Noosa Shire Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the 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 2023 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other information

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

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

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



Michael Claydon
as delegate of the Auditor-General

25 October 2023

Queensland Audit Office
Brisbane

Unaudited Long Term Financial Sustainability Statement

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

Measures of Financial Sustainability

1. Operating Surplus Ratio

Net Result (excluding Capital items) ¹

Total Operating Revenue (excluding Capital items) ²	0% - 10%	3.18%	(0.60)%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
----------------------------------------------------------------	----------	--------------	---------	-------	-------	-------	-------	-------	-------	-------	-------	-------

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

2. Asset Sustainability Ratio

Capital expenditure on the Replacement of Assets (renewals)

³ Depreciation Expense	> 90.00%	158.59%	150.50%	171.10%	115.30%	116.10%	117.20%	102.70%	96.50%	107.60%	101.60%	99.70%
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An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.

3. Net Financial Liabilities Ratio

Total Liabilities less Current Assets

Total Operating Revenue (excluding Capital items) ²	< 60.00%	(11.54)%	(9.00)%	3.70%	5.10%	6.70%	7.80%	7.60%	4.90%	3.80%	2.30%	0.20%
----------------------------------------------------------------	----------	-----------------	---------	-------	-------	-------	-------	-------	-------	-------	-------	-------

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

(1) Includes only Recurrent Revenue and Recurrent Expenditure disclosed in the Income Statement. Includes share of profit from associates and joint ventures. Excludes Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions, Capital Income items such as Profit from the Sale of Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties (refer to Note 5 of the Financial Management (Sustainability) Guideline 2013 for exclusions), and any Capital Expenditure such as Write-Off of Assets, movements in Provisions for Restoration and Rehabilitation and Revaluation Decrements that hit the Statement of Comprehensive Income

(2) Includes only Recurrent Revenue and Other Income disclosed in the Income Statement, excluding Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions. Also excludes any Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties (refer to Note 5 of the Financial Management (Sustainability) Guideline 2013 for exclusions).

(3) Infrastructure Assets refer to Council's significant long-life assets that provide ratepayers with access to social and economic facilities and services. It excludes land, and equipment, motor vehicles heritage collections and artwork. Renewals is defined as expenditure on existing infrastructure to return the infrastructure to their original service potential or useful life.



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.

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.



Clare Stewart
Mayor
23 October 2023



Larry Sengstock
Chief Executive Officer
23 October 2023

Appendices



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 2022 – 2023 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.

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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 long-term 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: The financial year for the Annual Report 2022-2023 is the period 1 July 2022 to 30 June 2023.

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 2023-28.

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.



Glossary and Index

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Monday – Friday (excluding public
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Online chat available at
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8.30am – 4.30pm Monday to Friday
(excluding public holidays)

App: Snap Send Solve



noosa.qld.gov.au