

A woman in a vibrant peacock costume with large blue and green wings, smiling at a festival. The costume features a bodice with peacock feathers and a skirt with a diamond pattern. She is holding a large, iridescent blue and green wing. In the background, a crowd of people is visible under a clear blue sky.

# Annual Report

2023 - 24

# Welcome

City of Moreton Bay is proud to present its Annual Report for the financial year to 30 June 2024.

This report demonstrates our commitment to open, transparent and accountable governance. It outlines Council's operational and financial performance for the year against the goals, plans, strategies and priorities within our Corporate Plan 2022–27 and the 2023-24 Budget.

## Acknowledgements

Council thanks all the contributors involved in the development of this document.

## Accessing this report

This report is available on our website at [moretonbay.qld.gov.au/annualreport](https://moretonbay.qld.gov.au/annualreport). You can also access a hard copy of the report at one of our Customer Service Centres located at Redcliffe, Caboolture, Strathpine or at any one of our 10 libraries.

## Council wants your feedback

Your Say Moreton Bay is an online engagement platform where you can share your ideas and provide feedback on Council projects that matter to you. Visit [yoursay.moretonbay.qld.gov.au](https://yoursay.moretonbay.qld.gov.au).

## City of Moreton Bay

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Cover image: Celebrating community spirit at Caboolture Family Fun Day, Centenary Lakes.



## Acknowledgement

City of Moreton Bay acknowledges the Jinibara, Kabi Kabi, and Turrbal peoples and pays respects to Elders, past, present and emerging.

We recognise that the Moreton Bay region has always been a place of cultural, spiritual, social, and economic significance to its Traditional Custodians.

We are committed to reconciliation and working in partnership with Traditional Custodians and Aboriginal and Torres Strait Islander communities to shape a shared future for the benefit of all communities within City of Moreton Bay and beyond.











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# Message from the Mayor



As we celebrate our first year as the City of Moreton Bay and following the recent 2024 local government elections, I am honoured to be re-elected as Mayor of City of Moreton Bay, alongside a committed and experienced team of Councillors.

Becoming a city has been a significant milestone, not just in name, but in the meaningful progress we've achieved together.

This past year has been pivotal in shaping our future. With our population projected to reach 1 million in under 40 years, our strategic planning and innovative polycentric city model has positioned us to embrace growth while preserving the unique character of our diverse communities.

The development of Waraba, one of our 12 growth fronts, demonstrates Council's commitment to addressing South East Queensland's housing challenges while fostering local opportunities.

Our achievements over the past year are the result of collaboration across our communities, all levels of government, industry, and business. Through partnerships with the state and federal governments, we've delivered critical infrastructure, including major intersection improvements, rehabilitation of key connecting roads and vital upgrades to facilities like the South Pine Sports Complex and Kinsella Sports Complex.

In 2023-24, we made significant progress toward the Project Validation Report

for the Moreton Bay Indoor Sports Centre. As a result, City of Moreton Bay is set to gain a \$205.5 million state-of-the-art legacy sporting facility, which will also serve as a key venue for the Brisbane 2032 Olympic and Paralympic Games. We also successfully advocated for transformative projects under the SEQ City Deal Liveability Fund, including a new building at Suttons Beach, a splash park and boardwalks at Centenary Lakes and the activation of The Mill Lakes precinct. These projects reflect our vision for a vibrant and liveable city.

Our environment also remains at the heart of our vision as we balance economic progress with a commitment to sustainability and community wellbeing. From upgrading waste management facilities to introducing garden organic waste collection, and committing to net zero emissions by 2039 for Council operations while preserving 75% of landmass as green space, we are going green as we grow.

In 2023-24, we delivered a \$264 million capital works program, focusing on delivering the infrastructure we need while creating local jobs and improving the long-term wellbeing of our communities. As part of this program, the Redcliffe Library underwent extensive renovations, transforming it into an inclusive and modern hub. I am particularly proud of



the new Changing Places facility, the first of its kind in a public library in Queensland.

As we reflect on this past year, I'm also proud to highlight the vibrancy of our events calendar, which offered a wide variety of free and affordable entertainment and activities for residents and visitors. Our libraries, galleries and museums continued to delight and engage the community, offering over 12,600 public programs and events. Additionally, our Healthy and Active Moreton program delivered more than 4,000 sessions, supporting and encouraging healthier lifestyles across our city. Our major venues and aquatic centres also saw an increase in visitation.

Community safety remains a priority for Council, as reflected in our investment in an expanding CCTV network over the past year. We also launched the Active School Travel program, to enhance the safety and accessibility of school commutes.

We also recognise the challenges faced by our community, particularly in addressing homelessness. While the responsibility lies with other levels of government, Council has taken proactive steps, including waiving development fees for affordable housing, providing land for community support services, and starting construction on the new Peninsula Community Support Hub.

In December 2023, Council introduced a suite of 13 new Local Laws, developed after extensive community consultation to better reflect the evolving needs of our communities.

During the year, we also sought community feedback on our Better Housing Amendment,

proposing a range of updates to the Planning Scheme to address residents' concerns and ensure Moreton Bay remains a great place to live as our population grows.

These are just two examples of how community input shapes our city's planning, services, facilities and amenities. We encourage residents to engage with Council through various channels including our Your Say Moreton Bay platform and the Moreton Says survey.

Council's continued focus on investment attraction and event sponsorship programs generated an estimated economic impact of \$243.5 million and supported the creation of 896 full time equivalent jobs.

As we look ahead, I am confident that our city's future is bright. In June 2024, we adopted a record \$922 million Budget for 2024-25, focused on alleviating everyday cost pressures alongside a strong commitment to laying sustainable foundations for the future.

The past 12 months have shown what can be achieved, when a stable and committed team has a strong vision and innovative ideas, complemented by a collaborative approach.

This annual report highlights the achievements of the past year, and I would like to extend my deepest gratitude to our Council staff, my fellow Councillors, and the entire Moreton Bay community for your unwavering support and commitment to our shared vision. Together, we are building a living city that not only matters today but will continue to matter for generations to come.

**Mayor Peter Flannery**  
City of Moreton Bay





# Chief Executive Officer's report

It is a pleasure to present this report during a period of unique challenges and opportunities for our growing city.

Reflecting on the 2023-24 financial year, with approximately 240 new residents joining our city weekly, our Council navigated ongoing price increases, a housing crisis, supply chain challenges, and ongoing skilled recruitment shortages. Despite these challenges, the Council's administration has successfully delivered essential services and major infrastructure projects, maintaining a high standard of operations while fostering growth and resilience.

It was an absolute highlight to induct the Mayor and our 12 Councillors following the March 2024 local government elections. The election demonstrated the success of the Council, with our Mayor being returned on an uncontested basis and all Councillors returned with the exception of the retirement of Councillor Mick Gillam who served the community with distinction for over 30 years. With the retirement of Councillor Gillam, Councillor Jim Moloney is welcomed for his



first term of service for our community. The newly inducted Council is energised to deliver for City of Moreton Bay through the lens of both experience and stability as we move forward into the new term.

## Delivering our Corporate Plan

This year marks the second year of the city's five-year Corporate Plan, which commenced on 1 July 2022. The Corporate Plan serves as our guiding compass, directing resources towards delivering what matters most to our communities. During the year, Council continued to deliver 45 key initiatives, with key milestones including the adoption of our Reconciliation Action Plan.





Our Operational Plan key priority actions (KPA's) and performance indicators (KPI's) showed strong performance, with 94% either on track or on watch within a challenging operating environment, influenced by nation-wide trends continuing to have an impact on our operations and project delivery. You can find more details on our progress in this Annual Report.

## Planning for growth

As our Council proudly transitioned into our new status as City of Moreton Bay, we continued our work on aligning our strategies and plans to meet the evolving needs of our growing communities and our vision. This milestone marks a significant step forward, bringing both exciting opportunities and new responsibilities.

Our shared future provides a unique opportunity to design and deliver a new city model, one that continues to protect the qualities that make City of Moreton Bay distinctive, while focusing on what a well-planned, modern, and innovative city can achieve.

The Council's focus on robust community engagement remained a cornerstone of our planning efforts, ensuring residents' voices were an integral part of our decision-making processes. There are many

ways Council engages our community including through our Moreton Says survey program.

As the city continues to grow, it's more important than ever to ensure the sustainability of our operations, that's why we are working towards our goal of net zero carbon emissions for Council operations by 2039.

## Financial performance and project delivery

Maintaining long-term financial stability continued to underpin Council's ability to meet its obligations and community expectations in 2023-24. Council has worked hard to deliver sound financial performance with a \$191 million net result.

Despite continued supply chain delays and resource constraints, Council successfully implemented a \$264 million capital program this year. This achievement underscores our commitment to advancing critical infrastructure and enhancing community assets, ensuring we continue to deliver on what our communities need and support the city's growth and development. From roads and footpaths to facility upgrades, we remain sustainable in project delivery and within budget.



## Building resilience

We have demonstrated ongoing progress in building a more resilient city as we know our Council and our community will continue to experience the impact of natural hazards. Working closely with State Government agencies, we continue to leverage disaster funding arrangements to recover over \$90 million of costs incurred due to the 2022 severe rainfall event and ex-Tropical Cyclone Kirrily severe rain event on 30 January 2024.

The Voluntary Home Buy Back program has successfully purchased 56 flood-affected homes approved by Queensland Reconstruction Agency, totalling a further \$27.3 million of expenditure supported by the State Government. All these measures help to build resilience in our community as we continue to 'build back better'.

As the housing crisis continues to impact communities nationwide, Council has taken proactive steps to address homelessness within our city. While funding for social housing remains the remit of other levels of government, Council has the most direct interactions with the community and as such has an important role to play. City of Moreton Bay has adopted a comprehensive Housing and Homelessness Plan focused on providing immediate relief and long-term solutions.

Council's initiatives this year have included offering land and infrastructure charge

waivers to support the development of social and affordable housing, partnering with community housing providers, and advocating to the State Government for greater investment in social housing and homelessness services. By working collaboratively with stakeholders, we are tackling this critical issue with compassion and determination, striving to create a more inclusive and supportive community for all.

## Reconciliation in action

It is extremely pleasing to have moved forward in our journey of reconciliation with the adoption of our first Innovate Reconciliation Action Plan (RAP). The RAP was informed by local stakeholders and Reconciliation Australia. With the appointment of a dedicated RAP Implementation Officer and an internal working group, Council is moving forward. I know the real work is in implementation - delivering on what we say we will do and building mutual respect and trust with our communities.

I sincerely thank the Traditional Owner representatives of the Jinibara, Kabi Kabi, and Turrbal peoples, and community Elders for their invaluable insights and stories that shaped our RAP and long-term reconciliation journey. We are delighted to work with Jenny Kent from Manamana Dreaming and thank her for her beautiful artwork that captures the resilience, diversity and vibrancy of our city.



## Future focused council

As Moreton Bay evolves, our administration is committed to transforming our organisational structure to meet the demands of a contemporary city council. This transformation is essential to ensure we continue to provide exceptional services, foster sustainable growth, and enhance the quality of life for our communities.

This year saw further investment in our people with the launch of our new Employee Value Proposition: Your Future City - See It. Shape It. Live It. This initiative will help to reinforce what it means to work for City of Moreton Bay and will be used to continue to attract a talented workforce. It was pleasing to see the organisation grow to 2,181 employees by 30 June 2024. Turnover has decreased over the past 12 months and remains well within the average of SEQ councils. City of Moreton Bay continues to be an employer of choice, due to its community connection, vision, growth and opportunity, stability of employment, and contemporary work life balance.

Safety is our top priority at City of Moreton Bay. To enhance our safety focus, we've implemented a new safety reporting system called Incident, Risk, and Injury (management) System (IRIS). IRIS improves our ability to report and learn from health and safety hazards, incidents and risks. Our goal is to ensure all staff and contractors can perform their duties safely and can return home to their loved ones at the end of every day.

By embracing innovative practices and streamlining our operations, we aim to build a resilient and forward-thinking council that is equipped to handle governance complexities in a modern urban environment. Together, we will shape a vibrant future for Moreton Bay as a leading city.

As CEO, I would personally like to commend our team members for their dedication to serving the Moreton Bay community and our Mayor and Councillors for their vision and leadership. It is a privilege to be part of such a capable team who put the community and this city at the heart of everything we do.

### Scott Waters

Chief Executive Officer





# The living city

City of Moreton Bay is Australia's newest city, in the heart of South East Queensland. Amidst natural beauty and a unique lifestyle, City of Moreton Bay emerges as a testament to modern city living.

Originally formed through the State Government's amalgamation of three existing local government areas - City of Redcliffe, Pine Rivers and Caboolture Shires, this vibrant region was officially awarded city status in 2023, marking a significant milestone in its history. The new city carries a legacy of transformative growth. Its foundations were built upon a council known for its ambition and proactive approach.

Our city covers a land area of more than 2,045 square kilometres, and we are one of the largest and fastest growing council areas in Australia. Over the next 30 years or so, an additional 500,000 people are expected to call City of Moreton Bay home.

The Moreton Bay area has been home to the Kabi Kabi, Jinibara and Turrbal peoples for tens of thousands of years, and today's polycentric city is home to many communities from a wide range of cultural backgrounds. We welcome increasing numbers of visitors and residents from all parts of Australia and around the world.

Nestled between unspoiled beaches and captivating hinterlands, our city offers a lifestyle unlike any other, where nature and

lifestyle serve as a backdrop to a community that embraces the importance of preserving and cherishing the environment while redefining what a city can be.

As we look towards the future, we aim to capitalise on the 2032 Olympics and Paralympics and seize this window of opportunity to propel our city forward and create a lasting legacy.

With our enviable gateway location and growing population, City of Moreton Bay is ideally placed to strengthen its position as the engine room of the South East Queensland economy. Our proximity to key transport infrastructure provides direct access to domestic and global markets including New Zealand and South East Asia, supporting our ability to attract investment, tourism and other economic opportunities. We are right in the middle of it all.

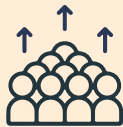
City of Moreton Bay stands as a testament to a journey fuelled by progress and possibilities. With its rich history and Council's unwavering determination, it continues to redefine urban living, fostering a thriving community where residents, stakeholders, businesses, and the environment flourish.

Welcome to the City of Moreton Bay - The Living City. Where the past shapes the present, and the future is filled with boundless opportunity.





# Our city's snapshot



**More than 500,000**  
Population  
(approaching 800,000 by 2046)



**3<sup>rd</sup> largest**  
Local government in  
Australia by population



**3<sup>rd</sup> largest**  
Local government in  
Australian by number  
of dwellings  
(188,100 in 2021 plus an  
additional 125,800 by 2046)



**Top 10 fastest  
growing**  
Local government in  
Australia by population  
(2022-23 - 13,330 people or 2.7%)



**2,045km<sup>2</sup>**  
Land area



**3,806km**  
Roads



**294km**  
Coastline and  
estuaries



**14,000+ha**  
Reserves and  
local parks



**\$22 billion+**  
Local economy



**31,803**  
Registered businesses



**4.6 million+**  
Visitors each year



**163,228**  
Local jobs



**39 years**  
Median resident age



**3.9%**  
Resident who identify  
as Aboriginal or  
Torres Strait Islander



**94.4%**  
Residents in the labour  
force are employed



**49.5%**  
Resident workers live  
and work in the city

\*Source: ABS 2023, ABS ERP 2023, NIEIR 2023, ShapingSEQ 2023



# Our vision, roadmap and values

## Our Vision

**Our Moreton Bay. Amazing places. Natural spaces.**

## Our Roadmap

Our roadmap is structured around five strategic pillars that work together to achieve our vision. The pillars support our commitment to delivering a balanced plan that will help to create a sustainable and liveable future for our city. Each pillar includes a goal and outcomes that set our strategic direction. It also identifies the key strategies and plans, key initiatives and service areas that will help drive our goals and outcomes over the next five years and beyond.



## Our Values

Our values define how we work together and with others.

SERVICE	TEAMWORK	INTEGRITY	RESPECT	SUSTAINABILITY
<p>We seek to understand the needs of those we serve</p> <p>We strive to exceed expectations</p> <p>We communicate clearly</p> <p>We take a positive approach</p> <p>We are proud to serve our community</p>	<p>We promote a friendly, supportive work environment</p> <p>We inspire and encourage innovation</p> <p>We develop and maintain relationships</p> <p>We work collectively to achieve common goals</p> <p>We work collaboratively with our community and external partners</p>	<p>We are ethical and honest</p> <p>We take responsibility for our actions</p> <p>We act within statute and law</p> <p>We take pride in the manner in which we perform our duties</p>	<p>We listen to people</p> <p>We treat people fairly and consistently</p> <p>We embrace diversity and opinions</p> <p>We treat others as we wish to be treated</p>	<p>We focus on the future</p> <p>We respect the environment</p> <p>We demonstrate leadership by example</p>



# Key projects

## Council-funded key projects for 2023-24

- \$7.6 million for upgrades at the Dakabin Waste Management Facility
- \$4 million for the construction of the City of Moreton Bay Depot at Narangba
- \$4 million for upgrades to the Woodford Waste Transfer Station
- \$3.7 million for the intersection upgrade at Sparkes Road and Ellis Street, Lawnton
- \$3 million for soccer field upgrades at Moreton Bay Central Sports Complex, Burpengary
- \$2.7 million towards the Suttons Beach Pavilion Redevelopment Project
- \$2.4 million for drainage upgrades to Colo Street, Arana Hills
- \$2.3 million for upgrades to Redcliffe Library
- \$2.2 million for the renewal of Albany Creek Skate Park
- \$2.2 million for lighting renewal and building remediation works at Queensland State Equestrian Centre (QSEC), Caboolture
- \$1.6 million for road rehabilitation works at Moreton Downs Drive, Deception Bay
- \$1.4 million for drainage upgrades to Grevillea Street, Everton Hills
- \$1.4 million for soccer field renewal and extension at James Drysdale Reserve, Bunya
- \$1.3 million Sandy Street Drainage Channel Upgrade Work, Beachmere
- \$1.1 million for the construction of a car park at Bribie Island Sports Complex, Bongaree

These figures represent Council expenditure for the 2023-24 financial year.



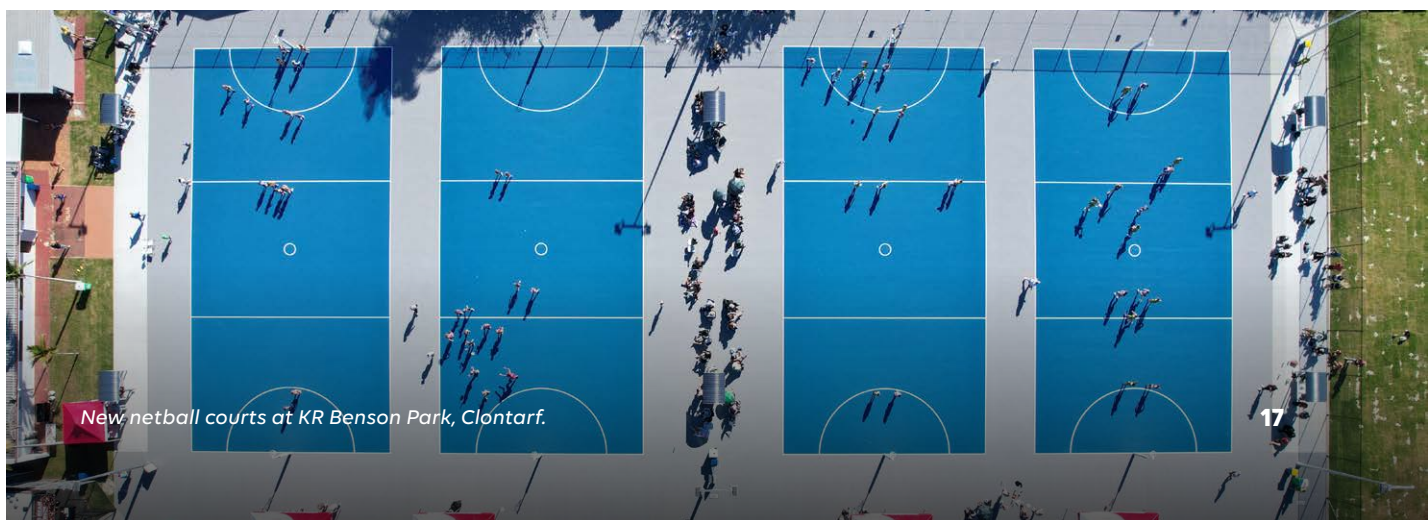
## Jointly funded projects

Collaborating with state and federal governments remains vital for City of Moreton Bay to secure necessary infrastructure to support the city's growth and maintain residents' quality of life. Council is a trusted delivery partner and in the 2023-24 financial year, we have obtained \$71 million in additional funding from state and federal governments, aligned with our Advocacy Plan 2021-24. This funding has allowed Council to undertake new projects and revitalise existing facilities beyond what our regular capital budget would cover. Advocating to other levels of government who collect 97% of tax revenue is crucial to ensure Moreton Bay taxpayers receive a fair share of taxation revenue reinvested in their community.

### Jointly funded projects completed or underway in 2023-24 include:

- \$25.9 million for upgrades to the South Pine Sports Complex, Brendale, with a contribution of \$500,000 from the Federal Government
- \$21.7 million for the Henry Road and Dohles Rocks Road reconstruction at Griffin with a contribution of \$4 million from the Federal Government
- \$12.1 million for the intersection upgrade at Klingner Road and Boardman Road, Kippa Ring, with a contribution of \$6.3 million from the state and federal governments
- \$15.1 million for the intersection upgrade at Old Gympie Road and Boundary Road, Dakabin, with a contribution of \$2.4 million from the Federal Government
- \$4.3 million for the intersection upgrade at South Pine Road and Plucks Road, Arana Hills, with a contribution of \$3 million from the Federal Government
- \$2.55 million for the rehabilitation of section of Mount Nebo Road, Mount Nebo, with a contribution of \$2 million from the Federal Government
- \$2.1 million for the renewal of netball courts at KR Benson Park, Clontarf, with a contribution of \$1.3 million from the State Government
- \$1.4 million from the State Government for park upgrades at Sylvan Beach Boat Ramp Precinct, Bellara
- \$1.1 million for the road rehabilitation at Michael Avenue, Morayfield, with a contribution of \$1.1 million from the Federal Government
- \$1 million for seating upgrades at Kinsella Sports Complex, North Lakes, with a contribution of \$940,000 from the State Government
- \$1 million for active transport improvements along Cabbage Tree Creek, with a contribution of \$800,000 from the State Government

These figures represent the total expenditure for the project across multiple years.



# Our Mayor and Councillors



Cr Peter Flannery  
Mayor



Cr Brooke Savige  
Division 1



Cr Mark Booth  
Division 2



Cr Adam Hain  
Division 3



Cr Jodie Shipway  
Deputy Mayor / Division 4



Cr Sandra Ruck  
Division 5



Cr Karl Winchester  
Division 6



Cr Yvonne Barlow  
Division 7



Cr Jim Moloney  
Division 8



Cr Cath Tonks  
Division 9



Cr Matt Constance  
Division 10



Cr Darren Grimwade  
Division 11



Cr Tony Latter  
Division 12



# Our team





# Our Vibrant Communities

## Our goal

**Our Moreton Bay will have vibrant communities that proudly come together to participate in and celebrate different cultures and life experiences, with access to the services and facilities they need.**

## Our outcomes

1. Our communities make healthy and active lifestyle choices and have access to the services and facilities they need.
2. Our communities are safe and resilient so that in times of adversity our people and places are supported.
3. Our communities embrace opportunities for participation in creative experiences and celebrate our stories, cultures and identities.
4. We have respectful, inclusive and engaged communities that value diversity and sustain connections to people and places.



## Outcomes update 2023-24

Outcome	Status
Our communities make healthy and active lifestyle choices and have access to the services and facilities they need.	• On track
Our communities are safe and resilient so that in times of adversity our people and places are supported.	• On watch
Our communities embrace opportunities for participation in creative experiences and celebrate our stories, cultures and identities.	• On track
We have respectful, inclusive and engaged communities that value diversity and sustain connections to people and places.	• On track



*Wish you were here, 2024. An exhibition by Kellie O'Dempsey at Redcliffe Art Gallery. Photography by Louis Lim.*



## Holistic approach to housing and homelessness

Homelessness is a complex challenge impacting communities right across Australia and the world. The number of people experiencing homelessness and housing stress in the city is rapidly increasing.

Although it remains the state and Federal Governments' responsibility, we recognise the need to provide action now, which is why in December 2023, we launched a comprehensive new Housing and Homelessness Action Plan. This plan sets a strategic direction for Council's response over for the next five years. The plan aims to address housing insecurity and homelessness at a local level through a collaborative approach with government entities, community housing sectors, and local homelessness support services. It focuses on delivering immediate and medium-term solutions to ensure that everyone in our community has access to appropriate, safe and affordable housing.

We continue to advocate to the state and federal governments for the provision and funding for appropriate housing and homelessness support services, facilitate where possible the provision of community housing options, and work in close partnership with specialist services in order to effectively respond to local issues.

### Recent highlights include:

- Council's contribution of \$3.36 million (plus \$3 million from the State Government) to the construction of the new \$6.36 million Peninsula Support Hub in Redcliffe, which will house services that support people experiencing homelessness and housing stress.
- Advocating to both the state and federal governments for urgent expansion of crisis and transitional housing, social housing, and additional specialist homelessness support services. This advocacy has resulted in commitments from the State Government for:
  - A Youth Foyer in City of Moreton Bay to give young people aged 16 to 25 years access to stable housing in a supported living environment;
  - \$6 million over three years towards a Homelessness Health Outreach Team;
  - A Critical Response team supporting people sleeping in public spaces;
  - Additional social housing for the city.
- Commencement of the Social, Affordable, and Crisis Housing Leasing Expression of Interest process for Council owned land in Caboolture and Morayfield, to registered Community Housing Providers and Specialist Homelessness Services to build and manage crisis, social and affordable housing.
- Over \$1 million in infrastructure charges and development application fees waived or deferred since 2022, for the development of social and affordable housing built within identified priority areas as part of Council's Attraction of Social Affordable Housing Policy.

By taking a holistic approach and working closely with community organisations and other levels of government, we have fostered meaningful partnerships and innovative projects to improve outcomes for people experiencing housing insecurity and homelessness in Moreton Bay.



## Key highlights 2023-24

### Tovertafel (Magic Table) Installations - Libraries

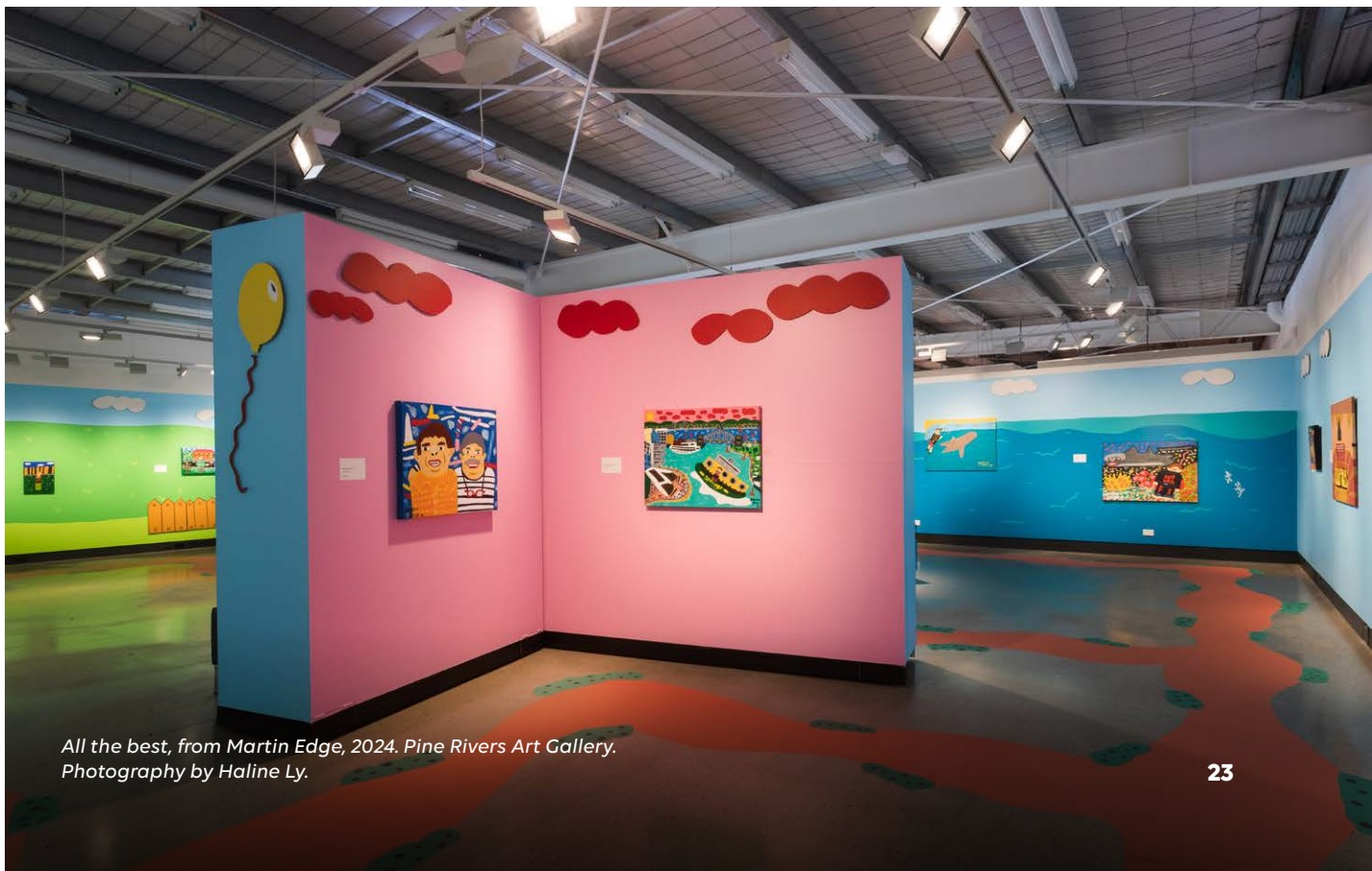
Council completed the installation of Tovertafels (Magic Tables) at Caboolture, Strathpine, North Lakes and Redcliffe Libraries through a partnership with the State Library of Queensland. This technology provides the social, sensory, cognitive and physical benefits of purposeful play to those living with dementia, cognitive disabilities, and neurodiversity. Libraries are working towards dementia friendly accreditation through the delivery of programs to the community utilising the Tovertafels and most Library staff have received dementia awareness training.

### Mobile CCTV network

Council deployed 175 mobile CCTV units across the city to continue and support the expansion of the CCTV network. This program improved public safety by supporting the detection of crime, misconduct and disorder across the city, and protecting Council's assets.

### All the Best, from Martin Edge - Exhibition at Pine Rivers Art Gallery

The exhibition was held from December 2023 to March 2024 and celebrated 15 years of practice by Strathpine artist Martin Edge, a painter who has earned national and international recognition and is a proud ambassador for Autism Queensland. The gallery was transformed into an immersive and inclusive space which featured tactile artworks, audio labels, a designated quiet room and augmented reality opportunities. The exhibition doubled visitation during the December to March period and 92% of visitors who identified as being neurodivergent rated the exhibition as excellent.



*All the best, from Martin Edge, 2024. Pine Rivers Art Gallery.  
Photography by Haline Ly.*



*Walking Through a Songline marquee digital experience. Image courtesy National Museum of Australia and Mosster Studio.*

### **Walking Through a Songline - Exhibition at Redcliffe Museum**

Redcliffe Museum hosted the National Museum of Australia's internationally acclaimed exhibition, 'Walking through a Songline' which attracted 3,249 visitors. This exhibition provided an opportunity for Council to partner with local First Nations people and organisations to deepen cultural connections. Workshops throughout the year included bush tucker and weaving and Aboriginal Elders sharing knowledge through yarning circles and walking tours.

### **Monster Siege Adventure Days - Cultural Activation Team free creative program**

Council programmed the Monster Siege Adventure Days as free creative participation days for families in the Easter school holidays, attracting over 580 participants over two days. The event was designed to give residents a taste of the programs in Council venues and featured a range of hands-on creative activities. A pop-up gallery, library and museum provided creative experiences to the community from the South Pine Indoor Sports Centre. The day culminated in a theatrical game where kids competed with their parents. 82% of participants agreed that based on their experiences they would visit one of Council's galleries, libraries or museums.

### **Peninsula Support Hub – Commencement of construction**

Council commenced construction of the new Peninsula Support Hub during the year. Co-funded by City of Moreton Bay and the State Government, the Peninsula Support Hub will provide a service delivery hub for people experiencing homelessness and other vulnerabilities across the Redcliffe Peninsula. Once complete, the Peninsula Support Hub will assist the two key tenants, The Breakfast Club Redcliffe Inc. and Salvation Army, to deliver coordinated centre-based services to people experiencing homelessness, expediting their transition into appropriate housing and support.



## Measures of success update 2023-24

### Increased satisfaction with the sport and recreation opportunities provided by Council

#### Satisfaction with sport and recreation venues provided by Council

Status	Baseline	Progress	Source
• On track	3.4 out of 5 (2022-23)	3.6 out of 5 (2023-24)	Moreton Says Survey August 2023

The proportion of residents who were satisfied with Council's sport and recreation venues increased marginally in 2023-24. This may be attributable to Council's continued investment in high quality sport and recreation infrastructure and growth in the delivery of programs such as Healthy and Active Moreton and Active Holidays.

### Increased sense of community safety and wellbeing

#### Satisfaction with feelings of community safety

Status	Baseline	Progress	Source
• On watch	3.6 out of 5 (2022-23)	3.2 out of 5 (2023-24)	Moreton Says Survey August 2023

Residents' perceptions of community safety decreased in 2023-24 compared to the baseline year. This may be attributable to higher incidents and media reporting of crime, rising cost of living pressures, increases in some crime indicators and the emergence of higher levels of public space camping by people experiencing homelessness in parts of the city.

### Increased satisfaction with arts and cultural activities provided by Council

#### Satisfaction with arts and cultural programs and events provided by Council

Status	Baseline	Progress	Source
• On track	3.4 out of 5 (2022-23)	3.5 out of 5 (2023-24)	Moreton Says Survey August 2023

The proportion of residents who were satisfied with Council's arts and cultural events and programs through our galleries, museums, and libraries increased in 2023-24. 94% of event and program attendees reported high levels of satisfaction. Increased awareness of arts and cultural activities also increased visitation to Council venues.

### Increased satisfaction with accessibility of public spaces, facilities and services

#### Satisfaction with the accessibility of public spaces, facilities, and services

Status	Baseline	Progress	Source
• No update available	Not yet established	No update available	Moreton Says Survey

A baseline for this measure will be established through a community-wide survey (planned for 2024-25).

### Increased sense of community belonging

#### Satisfaction with feelings of sense of belonging

Status	Baseline	Progress	Source
• On watch	3.8 out of 5 (2021-22)	3.6 out of 5 (2023-24)	Moreton Says Survey August 2023

The proportion of residents who feel a sense of belonging in the city marginally decreased in 2023-24 compared to the baseline year. It is noted, however, that in the 2023 Moreton Say Survey, 74% of respondents felt a sense of pride with being a member of their community.

### Increased portion of residents having a personal emergency management plan

Share of residents identifying as having a personal emergency plan (either written down or discussed with others)

Status	Baseline	Progress	Source
• On track	33% (2021-22)	No update available	Moreton Says Survey August 2023

The November 2021 Moreton Says survey established the baseline for this indicator. In addition to having a personal emergency plan, 50% of residents reported having an emergency kit (including a torch, batteries, radio, important documents, etc). Although no survey data was available for 2023-24, Council's MoretonAlert subscribers increased from 70,176 to 76,291 in 2023-24, an increase of 6,115 or 9% over the year and double the increase seen in 2022-23.

## Key initiatives update 2023-24

1.1	<b>Traditional Custodians Engagement Framework</b> Develop an engagement framework with local Traditional Custodians to grow cultural understanding and connections.	• On track
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Initial project scoping has been undertaken in 2023-24, however delivery of the traditional custodians' engagement framework is not anticipated to commence until 2024-25.

1.2	<b>Closed-Circuit Television (CCTV) Network Expansion</b> Progress the expansion of our safety camera network including Licence Plate Recognition program to support crime reduction, protect our assets and community facilities while improving public safety.	• On track
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During 2023-24, Council's CCTV network expanded 83 additional cameras, including the Licence Plate Recognition (LPR) program. Over 9,000 alerts were generated on vehicles of interest identified by QPS in the last year, with 175 deployments conducted by our mobile CCTV fleet to support public safety outcomes.

1.3	<b>Community Facilities Network Mapping</b> Continue to deliver network planning activities for our extensive community facilities to understand service delivery and asset condition and to plan for growth and changing user needs.	• On track
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Community facility network mapping and planning initiatives continued to progress in the 2023-24 financial year. Key projects included the Changing Places Network Plan.

1.4	<b>Cultural Heritage Management</b> Continue to improve our management of local cultural heritage areas, objects and places, through clear policy guidelines, cultural awareness and heritage training.	• On track
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The new Cultural Services Collection Facility ensures the safe preservation of Heritage and Museum and Gallery Collection items in accordance with industry standards. 1,200 artworks from the Moreton Bay Art Collection were relocated for storage this year. The Heritage and Museum's collection increased by 190 objects totalling 20,050, and 3,879 object files were updated, for accurate record keeping. Cultural awareness training has been provided to 173 staff members working at our libraries, galleries, museums and cultural activations.

1.5	<b>Universal Accessibility Design Guidelines</b> Deliver a suite of design guidelines to assist us and our communities in the planning and implementation of accessibility upgrades to support community inclusion and access.	• On track
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This project continues to progress with internal stakeholder consultation underway. Project completion is anticipated in 2024-25.



1.6	<b>Recognise and Reach Out Initiative</b> Continue to raise awareness of the issue of family and domestic violence and abuse and encourage people experiencing or perpetrating abuse to connect with local support services through our Recognise and Reach Out campaign. (Key Initiative 1.6)	• On track
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Council continues to utilise its Recognise and Reach Out campaign to raise awareness about domestic and family violence and abuse within the city and encourages both victims and perpetrators to seek the support that they need.

1.7	<b>Community Organisational Development</b> Continue to provide education and training opportunities for community organisations to develop their management and governance skills and knowledge.	• On track
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Council continued to deliver an extensive program of education and training opportunities for community organisations in 2023-24. Training topics included, but were not limited to: Understanding Financial Statements, Using Technology, Governance, Grants and Funding, and People Management.

1.8	<b>Healthy and Active Moreton</b> Continue to provide a diverse program of free and affordable sport, recreation and wellness activities supporting healthier lifestyles for all ages and includes our Active Holiday program for children.	• On track
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During 2023-24, over 49,000 participants attended more than 4,000 Healthy and Active Moreton sessions.

1.9	<b>Sports Planning Opportunities</b> Continue to expand our community, sport and recreation services and plan for growth through the identification, planning and design of facilities, including priority city sports complexes.	• On track
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Construction of the new women's football centre of excellence and junior football facilities were completed at the South Pine Sports Complex including two new buildings and four fields. Planning and design was undertaken for upgrades at Caboolture Sports Complex, James Drysdale Reserve, Dances Road Sports Complex and three new complexes in emerging areas such as Lilywood, the first stage of the Waraba development.

Design commenced on new football buildings at Caboolture Sports Complex and Harris Avenue Sports Complex, a new baseball building at James Drysdale Reserve and a new softball building at Talobilla Sports Complex. Work continued on the design of multiple skate facility upgrades with construction commencing on some. A feasibility investigation was completed for a new regional skate park.

Planning for additional sports facilities in Griffin was hampered by changes in environmental legislation. Acquisition of land for future sports complexes remains a priority to address demand associated with population growth.

1.10	<b>Tertiary Education Scholarship Program</b> Continue investment in our tertiary education Scholarship Program for a further three years (2023-25) to support young people experiencing financial hardship achieve higher education goals at the UniSC Moreton Bay campus.	• On track
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Council continues to partner with UniSC Moreton Bay campus to provide tertiary education scholarships and study support bursaries to students experiencing financial hardship.

1.11	<b>Creative Moreton</b> Continue to provide a diverse program of free and affordable cultural and creative experiences in libraries, galleries, museums and in open spaces across our city for all ages to foster inclusive, connected and inspiring communities.	<ul style="list-style-type: none"> <li>• On track</li> </ul>
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Council delivered a broad range of free and affordable experiences to connect and inspire communities across the city. Libraries delivered 11,512 events attracting 244,583 participants. Galleries exhibited 288 artists and delivered 489 public programs to 14,688 participants. Heritage and Museums delivered 15 temporary exhibitions, and 557 public programs to 20,848 participants. The Cultural Activation team engaged 598 artists and creatives as part of delivering 124 events activating 68 venues and places to over 12,240 attendees and participants.

1.12	<b>Arts and Culture Planning Opportunities</b> Continue to refine and expand arts, culture and creative services and plan for growth, through the identification, planning and design of facilities, including priority cultural precincts that provide opportunities for all community members and for cultural tourism.	<ul style="list-style-type: none"> <li>• On track</li> </ul>
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The Redcliffe Library has had extensive renovations, elevating this community building into a contemporary public space that promises to serve the community for years to come. Upgrades included flexible event area with an accessible stage and state-of-the-art audio-visual technology, a local history room, two new creative spaces, a quiet reading zone, a digital studio, and a groundbreaking Changing Places facility providing equity of access to all community members. Heritage and Museums delivered a new semi-permanent exhibition space at Pine Rivers Heritage Museum. This space creates an opportunity to experience archaeological finds and historical objects and stories pertinent to the area, offering visitors a new, engaging and interactive opportunity to learn about Pine Rivers history.

1.13	<b>Cultural and Creative Inclusion</b> Continue to cultivate local talents and innovations to develop a suite of placemaking experiences across cultural and creative venues, growing a connection with each other and promoting our city.	<ul style="list-style-type: none"> <li>• On track</li> </ul>
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Council continues to focus on cultivating and showcasing local talent. Galleries exhibited 126 local artists in the 2023-24 exhibition program and 223 young people entered the Moreton Bay Youth Art Awards. Heritage and Museums worked with local Vietnam veterans to launch the 'Our Vietnam Veteran's Stories' exhibition, marking the 50<sup>th</sup> anniversary of the end of the Vietnam War. The Cultural Activation team delivered the inaugural Make Music Month program, providing a performance platform for over 240 musicians, with 84% being local to Moreton Bay. Libraries also delivered two Local Author Expos, giving 18 local writers the opportunity to showcase their talent to the community.



King Slobber at 'Monster Siege Creative Adventure Day' delivered by Cultural Services in April 2024.  
Photographer: Katie Bennett.



# Fast facts



Our CCTV network's licence plate recognition flagged **9,955** vehicles of interest and we responded to **402** QPS requests for footage to support law enforcement activity.



The fourth annual Moreton Bay Anywhere Festival featured **45** performances with over **260** performers, entertaining over **3,800** people across the city.



More than **21,500** members used the Library App including placing **102,075** reservations.



Libraries added **83,601** new items with **2,665,620** physical loans and **863,981** digital loans.



**54** First Nations artists were exhibited in our art galleries and products by **11** First Nations artisans were stocked in our gallery shops.



Local History programmed **567** local and family history events with **3,900** attendees.



Over **49,000** participants attended more than **4,000** Healthy and Active Moreton sessions.



Our aquatic centres experienced significant growth attracting over **1.5 million** visits, including **306,170** learn to swim attendees and **114,360** school swimming visits.



Queensland State Equestrian Centre hosted **51** events over **141** event days, attracting over **14,000** visitors.



Redcliffe Entertainment Centre attracted over **46,000** people to **196** shows. The venue was booked for **298** days of the year.



Morayfield Sport and Events Centre attracted over **201,700** attendees and hosted **118** events, alongside regular sports and activities.



South Pine Indoor Sports Centre attracted over **158,000** attendees participating in a range of sports, activities and events.





# Our Healthy Environments

## Our goal

**Our Moreton Bay will be renowned for its healthy natural and built environments that enhance our identity, support biodiversity and our sustainable lifestyles.**

## Our outcomes

1. Our special natural areas and wildlife habitats are connected, protected and enhanced.
2. Our coasts and waterway catchments are used sustainably, and environmental values are protected and enhanced.
3. Our neighbourhoods, buildings and infrastructure support sustainable living.
4. We understand and proactively respond to climate change and natural hazard risks.
5. We enable our materials and resources to be used cleverly and recycled to avoid waste and pollution.
6. Our communities and businesses practice sustainability in the choices they make every day.



## Outcomes update 2023-24

Outcome	Status
Our special natural areas and wildlife habitats are connected, protected and enhanced.	• On track
Our coasts and waterway catchments are used sustainably, and environmental values are protected and enhanced.	• On track
Our neighbourhoods, buildings and infrastructure support sustainable living.	• On track
We understand and proactively respond to climate change and natural hazard risks.	• On track
We enable our materials and resources to be used cleverly and recycled to avoid waste and pollution.	• On track
Our communities and businesses practice sustainability in the choices they make every day.	• On track





## Charging towards net zero

2023-24 spotlighted City of Moreton Bay's journey towards achieving net zero emissions for Council operations by 2039.

In May 2024, a brand-new 1MW Tesla Megapack battery was successfully switched on at Bunya waste management facility. In partnership with LGI Limited, this was a first for any Queensland council. The technology allows for electricity generated from landfill biogas to be stored and dispatched.

Thanks to this partnership, biogas generated at landfill sites is diverted and used as a renewable energy source, reducing the equivalent of over 202,000 tonnes of carbon dioxide emissions being released to our atmosphere during the reporting period across the city's three waste facilities. The electricity generated is enough to power an average of 6,438 homes each month.

Sustainability-focused design and procurement remains a key pillar of our decision making and planning. During 2023-24, we continued to transition our fleet to hybrid and fully electric vehicles, as well as our stock of battery powered small plant equipment. We also undertook on-site audits to identify opportunities to save money and reduce emissions from some of our buildings and facilities.

The introduction of a garden organics (GO) collection program in late 2024 will be a significant step towards diverting waste from landfill and elevating the city's recycling rate to 70% by 2040. Approximately 50% of Council's emissions originate from waste and the introduction of GO bins will divert 15,000 tonnes of material from landfill each year.





## Key highlights 2023-24

### Garden Organics Collection Service

City of Moreton Bay awarded a new contract for kerbside collection of Garden Organics (GO). This is a key milestone to enable residents to conveniently recycle household garden organics from their homes, reducing carbon emissions and diverting valuable resources from landfill. The new kerbside GO collection service commences in December 2024.

### Natural Hazard Risk Assessments

Council undertook a Flood Risk Assessment and Strategic Flood Risk Management project and progressed the scoping study. We also completed the mapping reliability assessment and hazard identification stage of the Bushfire Hazard Risk Assessment project; undertook draft Landslide Susceptibility Mapping; and commenced exposure analysis for the Landslide Hazard Risk Assessment project. Progressing the natural hazard risk assessments will support Council to achieve its Environment and Sustainability Strategy policy direction to actively plan for a warming climate.

### Lower Pine River Shoreline Erosion Management Plan

Council has developed a draft Lower Pine River Shoreline Erosion Management Plan. Identification of short to medium term shoreline management requirements will help to protect coastal communities adjacent to the lower Pine River from coastal erosion.

### Green Infrastructure - Network Management

Council delivered its seasonal 'Wildlife Awareness' signage campaign at 23 locations across the city. The aim of the campaign is to raise driver awareness about the increased risk of encountering wildlife on roads during peak breeding and dispersal times. Council receives more than 700 requests for the removal of deceased animals from the city's road network, and around 120 requests for wildlife specific road signs annually. Typically, a higher volume of community requests is received during peak wildlife breeding and movement times (June - September).



## Land Buyback for Environmental Purposes

Council commenced the development of Ecological Restoration and Management Plans for five properties under the Land Buyback for Environmental Purposes program. A sixth property is nearing the completion of its three-year intensive maintenance and restoration period, after which it will transition to routine maintenance. These areas play a vital role in preserving and enhancing significant natural spaces and wildlife habitats across the city.

## Sustainability Demo Day

Council supported the inaugural Sustainability Demo Day on 28 September 2023, bringing businesses, social enterprises and initiatives committed to creating positive environmental and social impacts. Eight local businesses and a wildcard participant pitched to 85 participants at the Eatons Hill Hotel.

The event contributed to advancing our city's regional economic development goals, shaping a sustainable future, and working towards achieving net-zero goals collaboratively. As a result of their participation, two local women from separate businesses were accepted into the inaugural 2023 Queensland Women in Climate Tech Fellowship program. One of the businesses was also approached by TIQ to join them in Taiwan on a trade visit.

## Sustainable Destinations Program

Council's Sustainable Destination Program priorities were delivered. These included the endorsement of a sustainable tourism vision and principles for the city, establishment of collaborative Sustainable Tourism 'Green' Teams, delivery of the Sustainable Horizons workshop to 25 participants, collection of city-wide data to establish the city's environmental footprint, and achievement of Conditional Certification by EarthCheck.

## ASPIRE Program

Council continued to partner with ASPIRE to help businesses set up best practices for waste management such as reducing waste generation and diverting from landfill, reducing waste disposal costs, improving recycling, and earning revenue by turning resources into revenue streams. Participation in the Aspire Program increased by 18% during 2023-24, with 34 Moreton Bay businesses signing up (now at 221), achieving 87.71 tonnes of waste diverted from landfill, 61.17 tonnes of CO2 savings, and \$63,770 of revenue or savings for businesses.

## Building Energy Audit

Building energy audits of seven Council owned buildings and facilities were completed identifying opportunities to increase energy efficiency and reduce costs across solar PV and battery storage; heating, ventilation and air conditioning (HVAC); lighting; electrical control systems; and tariffs. These audits help reduce energy uses and carbon emissions across Council operations.



## Measures of success update 2023-24

### Improved green infrastructure network, safely connecting natural areas and wildlife habitats

Number of green infrastructure network, safely connecting natural areas and wildlife habitats

Status	Baseline	Progress	Source
• <b>On track</b>	56 (2022- 23)	60 (2023- 24)	Council project data

Council installed four new green infrastructure fauna crossings and upgraded six existing green infrastructure fauna crossings across the city in 2023-24. Council also commenced an innovation trial of new koala escape hatch infrastructure at 16 locations.

### Increased protected natural areas and land managed for wildlife habitats

1. Hectares of land identified as protected natural estate
2. Hectares of land managed under private land conservation programs such as Land for Wildlife and Voluntary Conservation Agreements Environmental Services

Status	Baseline	Progress	Source
• <b>On track</b>	29,711 ha protected natural estate 7,012 ha private land conservation (2022-23)	29,738 ha protected natural estate 7,445 ha private land conservation (2023-24)	Council GIS and program data sources

The area of protected natural estate recorded has increased by approximately 27 hectares during 2023-24. Council also partnered with 615 private landholders to protect and restore just over 7,445 hectares of bushland as part of the Voluntary Conservation and Land for Wildlife program.

### Improved quality of our local waterways

Environmental condition of the Pine and Caboolture Rivers

Status	Baseline	Progress	Source
• <b>On track</b>	2.25 out of 5 stars - Pine 3 out of 5 stars - Caboolture (2022)	4 out of 5 stars - Pine 3.25 out of 5 stars - Caboolture (2023)	Health Land and Water Report Card 2023

The Pine River achieved an improved condition rating of 4 stars based on the 2023 Healthy Land and Water Ecosystem Health Monitoring Program Report Card. The socio-economic benefit rating for the Pine River also increased to 4 stars. The Caboolture River received a slightly improved condition rating of 3.25 stars compared to last year, while the socio-economic benefit rating remained at 3.5 stars.

Council's waterway clean-up program in the Caboolture and Pine Rivers has resulted in 27 tonnes of waste being removed. The program identified 10 litter hotspots in the Caboolture River and 8 litter hotspots in the Pine River. Council continues to invest in the rehabilitation of riparian corridors providing improvement to waterway corridor habitats and addressing weed infestations. An example includes Council's partnership with SEQ Water and Healthy Land and Water to deliver riparian restoration programs in the Stanley and Upper Pine River catchments.



### Reduced greenhouse gas emissions from Council operations

Tonnes CO2 equivalent emitted per annum across council operations

Status	Baseline	Progress	Source
• On track	133,358 tCO2e (2020-21)	176,553 tCO2e (2022-23)	Council emissions inventory data sources

During 2023-24, Council's emissions inventory showed emissions for Council operations increased by 32%, primarily due to increased capture of information on emissions sources, and an increase in landfill gas capture. The volume of identified and reported emissions has increased with the rise in data quality and reporting capacity and does not reflect an overall trend in increasing emissions from Council operations.

Waste to landfill is the single largest source of Council emissions at 43% of our total emissions. While this sector saw an increase of 4% above baseline for the reporting period, total waste sent to landfill declined 2% and the total volume of landfill gas converted to CO2 prior to release increased by 35%.

The largest increase occurred in relation to construction material (and associated transport), up 40,959 tCO2e on the baseline, now 24% of total emissions. The increase is primarily due to improved reporting of construction related activities, increasing the total volume of emissions to a value more aligned with our operations. Streetlighting continues to see a reduction in emissions, down 9% from baseline, as more streetlights are converted to high efficiency LED systems.

### Reduced bushfire risk on Council managed land

Number of fuel management areas identified and treated

Status	Baseline	Progress	Source
• On track	> 35 (annual target)	37 (2023-24)	Council systems and data

During 2023-24, Council conducted prescribed burning and responded to suspicious fires covering over 180 hectares of land in Council reserves. Additional routine vegetation and fire trail management works were conducted on more than 5,000 hectares using mechanical mechanisms.

### Increased waste is recycled and diverted from landfill

Overall waste diverted from landfill

Status	Baseline	Progress	Source
• On watch	29.8% (2022-23)	28.7% (2023-24)	Council systems and data

Council is currently working towards achieving the state target of 80% by 2030.

During the year, Council diverted 86,412 tonnes of waste from landfill, or 28.7% of incoming waste, below target rates. Key challenges included lack of kerbside services for organic material, sub-optimal layouts at major waste facilities, free general waste disposal and community action.

Council has now developed 10-year master plans for each major waste management facility to support population growth and increased diversion from landfill. Council also has a suite of programs currently in progress or planned to help achieve the target in the medium to long-term including recovery of recycled aggregates, Kerbside Garden Organics (GO), Kerbside Food Organics Garden Organics (FOGO), Paintback, and waste education and behaviour change program.



## Key initiatives update 2023-24

2.1	<b>Land Buyback for Environmental Purposes</b> Continue to acquire strategic properties to enhance green corridors and protect habitats for priority.	<ul style="list-style-type: none"> <li>On watch</li> </ul>
<p>Council is working through two complex investigations relating to potential Land Buyback for Environmental Purposes (LBB) program properties, while continuing to investigate other acquisition opportunities, and regularly assessing nominated properties.</p> <p>Works continue on developing the Ecological Restoration and Management Plans for five existing LBB program properties and the sixth is nearing completion after a three-year intensive maintenance and restoration period.</p>		
2.2	<b>Fauna Movement Infrastructure</b> Continue to deliver fauna movement infrastructure throughout the green corridor network to improve ecological connectivity and support safe and ongoing wildlife movement.	<ul style="list-style-type: none"> <li>On track</li> </ul>
<p>Council continued to deliver fauna movement infrastructure throughout the green corridor network to improve ecological connectivity and support safe and ongoing wildlife movement.</p>		
2.3	<b>Street and Shade Tree Planting</b> Continue to prioritise our street and shade tree program to improve urban amenity and community comfort and address the risks associated with urban heat islands.	<ul style="list-style-type: none"> <li>On track</li> </ul>
<p>Council continued to deliver our street and shade tree planting program throughout the city. During 2023-24, street and pathway trees were planted at 44 locations, supporting increased amenity and reducing urban heat islands.</p>		
2.4	<b>Conservation Program</b> Continue to deliver our environment focused initiatives that enhance and protect the city's natural values and wildlife habitats, including our Bushcare, Land for Wildlife, and Voluntary Conservation Programs.	<ul style="list-style-type: none"> <li>On track</li> </ul>
<p>Council continued to deliver our environment focused initiatives that enhance and protect the city's natural values and wildlife habitats, including our Bushcare, Land for Wildlife, and Voluntary Conservation programs.</p>		
2.5	<b>Catchment Management</b> Continue to manage waterway health, floodplain management, drainage, natural process and land use to ensure the health and resilience of our catchments and the long-term health of the receiving waters of Moreton Bay.	<ul style="list-style-type: none"> <li>On track</li> </ul>
<p>Council has continued to update its Regional Flood Database based on the 2019 Australian Rainfall and Runoff guideline and associated documents, to improve understanding of flood behaviour under current and future climate conditions.</p> <p>Council also contributed to the SEQ Waterways and Wetlands Investment Strategy (SWWIS), launched by the State Government and Council of Mayors in December 2023. The SWWIS outlines the future growth of the Resilient Rivers Initiative, guiding river rehabilitation projects and environmental outcomes in South East Queensland.</p>		

2.6	<b>Stormwater Management</b> Continue to manage stormwater and improve water quality throughout the city through regeneration and revegetation of waterways, new infrastructure works and upgrading existing infrastructure works.	• On track
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During 2022-24, Council continued to deliver key stormwater and water quality improvement projects across the city. Through the waterway management programs, Council delivered around \$18 million in improvement and upgrade projects.

2.7	<b>Waste Management and Resource Recovery</b> Deliver effective waste management and resource recovery initiatives aimed at increasing landfill diversion and resource recovery.	• On track
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Council continued to progress development of waste management and resource recovery initiatives aimed at increasing landfill diversion and resource recovery. The start of the new GO service in December 2024 being a key initiative, with others including recovery of resources, education and behaviour change programs and planning for upgrades to waste management facilities.

2.8	<b>Climate Change Mitigation Initiatives</b> Continue to undertake initiatives which reduce greenhouse gas emissions from our operations and assist residents and business operators to take similar steps in their homes and businesses.	• On track
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Council commenced preparation of the Organisational Net Zero Plan supported by emissions pathway modelling, benchmarking and stakeholder consultation.

A range of other BAU initiatives are being undertaken that contribute to our emissions reduction journey, including increasing hybrid and electric vehicles (and plant) in Council's fleet, installation of solar panels on buildings (i.e. Narangba Depot), use of carbon neutral paper, landfill gas collection and conversion to electricity, building energy audits for seven Council buildings and facilities, and analysis of electricity supply options.

2.9	<b>Bushfire Hazard Management Program</b> Continue to deliver planned burns, manage fire trails and other projects related to fuel management, infrastructure, and risk assessment, to reduce the impact of bushfires and increase preparedness.	• On track
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Council has engaged industry experts to develop an updated and contemporary Strategic Fire Management Strategy to be delivered in 2024-25. This will establish strategic processes to support fire mitigation activities such as planned burns, mechanical fuel management, relevant community engagement, prioritisation frameworks, preferred fire behaviour modelling and Council policy and process integration.





# Fast facts



Engaged **2,798** residents at **22** local events, **2,324** residents at **40** shopping centre displays and **1,745** school students and staff at **46** workshops, presentations, and school visits on sustainable waste management practices.



**467** residents attended **23** free rethink waste education, recycling and composting workshops and waste facility tours.



Over **2,360** volunteers across **164** registered sites supported Clean Up Australia Day in March 2024, removing over **6** tonnes of litter & illegally dumped waste.



Provided **62** Voluntary Conservation Program grants to the value of **\$69,413** to deliver on-ground works across Land for Wildlife and Voluntary Conservation Agreement properties.



Over **200** volunteers planted **5,100** native plants on National Tree Day 2023 at Clontarf, Elimbah and Samford.



Opened one new wildlife fodder plantation at Joyner and established one at Warner. Maintained two koala fodder plantations at Burpengary and Morayfield.



Continued to protect **280** hectares of koala habitat under the *Queensland Nature Conservation Act 1992* (*Koala Nature Refuges*).



Partnered with Pine Rivers Catchment Association to deliver a Riparian Management Incentive Scheme to landholders in the upper South Pine River Catchment, targeting weeds such as cats claw creeper.



Partnered with Friends of Lagoon Creek to manage **>20 ha** of land to remove weeds and encourage natural regeneration.



Received **\$528,598** in grant funds to deliver habitat enhancement and research projects.



Conducted vegetation management activities on **51,270,000 m<sup>2</sup> (5,127ha)** of trails and bushland interfaces.



Our Environment Education Centres welcomed over **25,000** visitors and educated **3,092** school students on environmental protection and sustainability.



# Our Well-Planned Places

## Our goal

**Our Moreton Bay will be a network of well-planned and connected places and spaces, enhancing lifestyle, accessibility and employment choices.**

## Our outcomes

1. We have a clear urban growth boundary that protects our unique landscapes and environmental values.
2. We have a preferred sequence of growth that supports complete, sustainable and connected communities.
3. Our communities have access to safe, affordable and diverse living choices.
4. We have well planned neighbourhoods that support changing communities, respect cultural heritage and enjoy a unique sense of place.
5. We have well-planned centres and precincts that support our progressive local economy and identity.
6. We have infrastructure that integrates with surrounding land use and supports our growing communities.



7. We have an efficient, connected and resilient transport network enabled by smart technologies and innovative design.
8. Our communities have access to safe, affordable and diverse transport choices that make active travel easy.

## Outcomes update 2023-24

Outcome	Status
We have a clear urban growth boundary that protects our unique landscapes and environmental values.	• On watch
We have a preferred sequence of growth that supports complete, sustainable and connected communities.	• On watch
Our communities have access to safe, affordable and diverse living choices.	• On track
We have well-planned neighbourhoods that support changing communities, respect cultural heritage and enjoy a unique sense of place.	• On watch
We have well-planned centres and precincts that support our progressive local economy and identity.	• On watch
We have infrastructure that integrates with surrounding land use and supports our growing communities.	• On watch
We have an efficient, connected and resilient transport network enabled by smart technologies and innovative design.	• On watch
Our communities have access to safe, affordable and diverse transport choices that make active travel easy.	• On watch



Active School Travel launch at Mango Hill State School.



## Safer, healthier school commutes through new initiative

City of Moreton Bay has launched the Active School Travel program, aiming to make school commutes safer and more accessible for children. This initiative, which kicked off at Mango Hill State School, encourages children to adopt healthier lifestyles by walking, cycling, or scootering to school using upgraded infrastructure around schools.

The program addresses the significant concerns parents have about traffic congestion and child safety during school commutes. Recognising these challenges, City of Moreton Bay embarked on a mission to create safer, more efficient travel routes for students.

### The initiative includes:

- Upgraded footpaths and crossings: Ensuring safe pedestrian routes.
- Improved bus stops: Strategically located to facilitate easy access.
- Enhanced cycleways and roads: Promoting safe cycling and driving.

The success of the program relies heavily on community feedback and participation. Community input has been key to developing these infrastructure projects, which aim to:

- Reduce traffic Congestion: By promoting walking, cycling, and scootering, the program aims to alleviate congestion around schools during peak times.
- Promote health benefits: Active commutes enhance students' concentration, independence, social interaction, and overall well-being.

This initiative aligns with the city's Integrated Transport Strategy, focusing on creating well-planned, connected, and sustainable transport systems. It supports the vision of walkable communities, facilitating short, local trips.

Council is optimistic about the program's growth, anticipating that more schools will join in the coming years, fostering healthier, safer, and more connected communities through such initiatives.

The Active School Travel program is a pioneering initiative by City of Moreton Bay, setting a precedent for safer, healthier, and more sustainable school commutes. Through community collaboration and strategic planning, the program is poised to create lasting benefits for children and families across the city.



## Key highlights 2023-24

### Kallangur-Dakabin Neighbourhood Planning Project

The Kallangur-Dakabin Neighbourhood Planning Project reflects Council's commitment to guiding growth and development while preserving the unique characteristics of the area. After considering community feedback, an informal State Interest Review, and the draft ShapingSEQ 2023 Update, Council endorsed the Future Directions Report in November 2023. This report will help inform updates to the Planning Scheme and guide other Council actions to support the vision and outcomes for the neighbourhood.

### Suttons Beach Pavilion Development Project

The Suttons Beach Pavilion Development Project is an opportunity to revitalise Suttons Beach Park and give residents, and visitors alike, a dynamic and rewarding public space they can enjoy for generations to come.

In November 2023, Council engaged professional advisors, City Lab to lead an architecture design competition and lahznimmo architects with Plummer & Smith's design proposal was unanimously selected by a jury of five architecture and design experts as the winning design.

The new design presents a welcoming, relaxed and accessible multi-purpose building and refreshed park area that will bring new life to this much-loved seaside precinct.

### Albany Creek Skate Park

Council delivered a \$1.7 million refurbishment at Albany Creek Skate Park. The significant upgrade offers a safe, modern and enjoyable environment for park users of all ages and skill levels. Key features include a modern open spine bowl, street style obstacles, terraced seats, shade shelter, lighting and USB outlets. This upgrade is part of Council's broader Skate Park Renewal Program to enhance skate parks across City of Moreton Bay.

### Max Moreton Staircase

Council delivered improvement works at the Max Moreton Staircase including concrete sleeper retaining walls to the stairway and pathway, LED lighting, a cycle 'push' ramp, pathway landings, and improvements to affected residential driveways. The project will provide improved connectivity for pedestrians and cyclists heading north and south, and to provide a safer alternative to Dawson Parade for cyclists.



Max Moreton Staircase at Arana Hills.

## Measures of success update 2023-24

### Achievement of Shaping SEQ dwelling targets

Number of additional dwellings delivered

Status	Baseline	Progress	Source
• On watch	197,607 (2022-23)	201,737 (2023-24)	Council systems and data

An additional 4,130 dwellings were approved and delivered across the city in 2023-24.

### Increased housing diversity across the city

Percentage of dwelling building approvals

Status	Baseline	Progress	Source
• On watch	78.6% - detached dwellings 20.5% - attached dwellings 0.9% - other dwellings (2022-23)	80.4% - detached dwellings 19.0% - attached dwellings 0.6% - other dwellings (2023-24)	Council systems and data

There was an increase in the proportion of detached dwelling building approvals, a decrease in the proportion of attached dwelling approvals and a decrease in the proportion of other dwelling approvals in 2023-24, noting that these proportions shift from year to year. Council is progressing the recommendations of the Infill Housing Expert Panel on a range of housing matters, including diverse housing outcomes.

### Increased community participation in public and active transport

Number of active transport trips

Status	Baseline	Progress	Source
• On watch	Not yet established	No update available	Not yet established

Council's active transport planning program takes a community led planning approach to increase community participation in active transport. Council regularly collects data on requests for active transport infrastructure, which is used to inform where and what infrastructure is needed within our city. Council also manages three locations where bike and pedestrian counters are installed and is working towards developing a methodology to use this and other data sources to determine a baseline from which to confidently and regularly measure active transport use. Council is anticipating establishing a baseline of data around these counters in 2024-2025.

During 2023-24 Council commissioned an Active Transport Report by Dr Chris Hale which identified that the average walking trip distance in the City of Moreton Bay is 800m, less than SEQ average of 1km. The average trip distance by bicycle is 3.7km, also less than the SEQ average of 4.3km. The report suggests that walking comprises 11.9% of all trips in the city (Household Transport Survey Data), with results of the Active Transport Trip Purpose Assessment indicating that the majority of city residents are using transport for personal business (54%), recreation (20%), education (16%) or to buy something (9%).

### Number of public transport trips that start within the City of Moreton Bay

Status	Baseline	Progress	Source
• On track	392,447 (2022-23)	419,743 (2023-24)	Department of Transport and Main Roads data

There was an overall 7% increase in community participation in public transport across the city in 2023-24. The total number of trips is based on trips that start and end within City of Moreton Bay as well as trips that start in City of Moreton Bay but finish in another Local Government Area.

This data currently captures TransLink 'Go Card' trips (which account for well over 80% of patronage data) and Smart Ticketing where available. Smart Ticketing allows patrons to use their debit or credit card and as of 30 June 2024 is available on the train and ferry network, but not yet the bus network. The data was measured using two data periods which are compared each year, 13-26 February 2024 and 1-14 March 2024 inclusive.



**Increased housing within walkable distance of local employment, public transport and parks**

Percentage of new homes built within 800m walkable distance of a centre and major public transport stop (train station, transit centre etc)

Status	Baseline	Progress	Source
• <b>On track</b>	18.3% - centre 9.4% - public transport stop (2022-23)	18.1% - centre 9.3% - public transport stop (2023-24)	Council GIS and program data

The percentage of new dwelling approvals (as a proportion of all new dwelling approvals granted) within 800m walkable distance of a centre was 11.1% in 2023-24. However, the overall percentage of completed homes and new approvals was generally consistent at 18.1%.

The percentage of new dwelling approvals (as a proportion of all new dwelling approvals granted) within 800m walkable distance of a major public transport stop such as a train station, or transit centre was 3.7%. However, the overall percentage of completed homes and new approvals was generally consistent at 9.3%.

Percentage of new homes built within 400m walkable distance to a local park or green space.

Status	Baseline	Progress	Source
• <b>On watch</b>	71.8% (2022-23)	71% (2023-24)	Council GIS and program data

The percentage of new dwelling approvals (as a proportion of all new dwelling approvals) within 400m walkable distance of a local park or green space was 37.4% in 2023-24. However, the overall percentage of completed housing and new dwelling (building) approvals was general consistent at 71%.

**Increased tree shade cover provided to walking and cycle paths**

Number of pathway tree planting projects

Status	Baseline	Progress	Source
• <b>On track</b>	12 (2022-2023)	44 (2023-2024)	Council systems and data

Council delivered 44 tree planting projects across the city with ideal weather conditions supporting increased plantings during 2023-24. Council has continued to invest in improving pathway shade to increase active transport across the city. These planting projects have improved community comfort and encourage walking and cycling along paths.

**Improved resilience of our key transport corridors to flooding**

Percentage of key council corridors identified as evacuation routes with flood immunity

Status	Baseline	Progress	Source
• <b>No update available</b>	Not yet established	No update available	Council systems and data

Council is currently working to establish baseline data on trafficability, cross drainage standards and road hierarchy across the city. Development of a new road hierarchy system and updated flood modelling projects are underway which will further improve the accuracy and robustness of the data.

**Improved local road safety**

Rate of serious crashes where road safety changes have been made

Status	Baseline	Progress	Source
• <b>No update available</b>	Not yet established	No update available	Council systems and data

Council is currently working to establish baseline road safety crash data. Currently there is a 'lag' of approximately nine months between crashes occurring and the data being available. Council is currently compiling data to compare a three to five year average crash rate before and after upgrade to give a good indication of change in crash risk.

### Increased reliability of travel time on key transport corridors

Average travel time variance on key corridors during peak periods

Status	Baseline	Progress	Source
• No update available	Not yet established	No update available	Not yet established

Council is currently working to establish baseline data that measures the reliability of the road network based on an acceptable average travel time variance (eg standard deviation) on select key corridors, which reflect a representative sample of Council's north-south and east-west arterial and sub-arterial road network. Travel time will be measured 'point to point' within each selected key corridor, capturing both peak and non-peak travel time for annual comparison.



Intersection upgrade at Old Gympie Road and Boundary Road, Dakabin



## Key initiatives update 2023-24

3.1	<b>Development Assessment and Compliance</b> Continue to implement the region's planning schemes and regulate growth and development across the city.	<ul style="list-style-type: none"> <li>On track</li> </ul>
Council continues to manage a high volume of development applications in line with our high growth forecasts for the city.		
3.2	<b>Reshaping our Region's Planning Program</b> Continue to implement the endorsed Reshaping Our Region's Planning Program which recalibrates the current way in which growth and development is managed across the city.	<ul style="list-style-type: none"> <li>On watch</li> </ul>
Council continued to deliver the Reshaping our Region's Planning Program with the support of technical consultants. There have been some delays due to consultant availability and Queensland Government expectations on work priorities (and corresponding resourcing impacts) arising from the ShapingSEQ 2023 Update. These matters are being closely monitored but are identified risks to the program's delivery moving forward.		
(a)	<b>New City of Moreton Bay Planning Scheme</b> Develop a new Moreton Bay City Council Planning Scheme that will integrate and respond to key directions and outcomes of Council's key strategies.	<ul style="list-style-type: none"> <li>On track</li> </ul>
Council has commenced the program to develop a new Moreton Bay City Council Planning Scheme, initiating preliminary scoping activities across Council departments. This initial phase is crucial as it sets the foundation for a comprehensive and integrated planning framework that will align with and respond to the key directions and outcomes of the Council's long-term strategies. Council is yet to take a formal position on the program scope and timing.		
(b)	<b>Neighbourhood Planning Program</b> Continue to implement and grow our Neighbourhood Planning Program rolling out neighbourhood plans in identified places.	<ul style="list-style-type: none"> <li>On track</li> </ul>
Council continued to support the Neighbourhood Planning Program and associated future projects. Council progressed the draft Morayfield Neighbourhood Planning Future Directions Report with feedback from internal consultation currently under review.		
(c)	<b>Housing Needs Investigation</b> Investigate the region's current and future housing needs to ensure matters such as housing choice, diversity and affordable living options are sufficiently planned for and are being delivered in the right locations.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
Council completed the Housing Needs Investigation and findings will be regularly reviewed for any ongoing opportunities to influence future planning schemes.		
(d)	<b>Centres and Commercial Areas Investigation</b> Investigate supply and demand for the region's current centres and retail lands and make recommendations to inform future employment, land supply delivery and policy directions.	<ul style="list-style-type: none"> <li>On watch</li> </ul>
Council progressed the investigation into the region's centres and retail areas, focusing on supply and demand analysis. The investigation is currently undergoing further reviews, with plans to brief Council on the findings and recommendations in 2024-25.		

(e)	<b>Urban Areas Employment Lands Investigation</b> Investigate supply and demand for the region's current urban employment lands (excluding centres and retail lands) to identify any implications and make recommendations to inform future employment land supply delivery and policy directions.	• <b>Completed</b>
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Council completed the Urban Areas Employment Land Investigation and findings will be regularly reviewed for any ongoing opportunities to influence future planning schemes.

(f)	<b>New Urban Growth Model</b> Deliver a single, integrated employment and residential development model that can provide long term development scenarios to inform land supply, land use.	• <b>On track</b>
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Council is actively progressing the baseline work and data processing for a new urban growth model. This effort is essential to support the delivery of an integrated employment and residential development model that will inform long-term land supply and land use scenarios.

(g)	<b>Great Places Program</b> Continue to support the delivery of best practice built form and excellence in urban design, place making and heritage outcome.	• <b>On watch</b>
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Council experienced unexpected delays in progressing the Coastal Building Design Project. These matters are being resolved and it is anticipated that the next project phases will be back on track in 2024-25.

3.3	<b>Transport Planning, Investigations and Advocacy</b> Deliver initiatives to plan the transport networks for current and future growth across the region.	• <b>On track</b>
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Council progressed a number of initiatives to improve the city's transport networks including regional modelling with alternate test scenarios, commenced the road hierarchy review project, and commenced infrastructure planning for key road corridors such as Blewers Road and Narangba East Bypass, along with growth areas such as Waraba and Morayfield South.

3.4	<b>Transport Corridor, Road Safety and Capacity Improvements</b> Deliver upgrades to major transport corridors to improve safety, and capacity across the region to meet design standards and desired standards of service for vehicle speed, congestion, access and parking.	• <b>On track</b>
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Council progressed its transport corridor approach with the first 'design manager' and 'master designer' appointed for the Old Gympie Road corridor. This represents a significant milestone in maturing our approach to our transport networks. Recent advocacy has delivered \$7 million in matched funding from the State Government that will accelerate the planning and design of the Buchanan Road corridor. Council has also progressed the development of a new Transport Safety Plan which will support the identification of transport safety projects. This plan is anticipated to be released in 2024-25.

3.5	<b>Active Transport and Pedestrian Safety Improvements</b> Deliver active transport and pedestrian safety initiatives to improve connectivity across the region.	• <b>On track</b>
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Council delivered Active Transport pathway projects to encourage walking and cycling in all divisions across the city. A total of 49 pathway projects were constructed (>12.6km active transport pathways, including 7.5km of missing links), along with more than 40 safety improvement projects including line marking changes, signage, and kerb ramp upgrades delivered at 30 schools. Council also installed an additional three pedestrian signals at intersections, nine children's supervised crossings and four raised pedestrian crossings across the city.



3.6	<b>Public Transport Improvements</b> Deliver public transport initiatives to improve public transport services across the city, including bus shelter and bus stop (renewal, upgrade and new) programs, development of a public transport action plan and advocacy for the community with the state and federal governments.	<ul style="list-style-type: none"> <li>• On track</li> </ul>
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Council continued to deliver bus shelter upgrades with nine new shelters being installed across the city during 2023-24. Council continued its advocacy work with the State Government and commenced partnership working on public transport investigations to support our major growth areas. Council is currently working with the Queensland Government on the Bellmere Road public transport corridor to support Waraba development.

## Fast facts



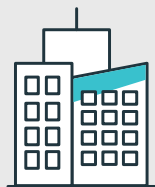
A total of **49** pathway projects were constructed **>12.6km** active transport pathway delivered and **7.5km** of missing links pathway.



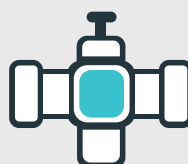
**40** safety improvement projects were completed including line marking changes, signage, and kerb ramp upgrades delivered at **30** schools.



**Nine** new bus shelters installed across the city.



**4,335** development applications processed.  
**2,973** approvals issued.  
**1,384** lots endorsed.



**4,068** plumbing applications determined.  
**22,236** inspections carried out.



**8,695** building applications received.  
**3,592** investigations determined.



# Our Progressive Economy

## Our goal

**Our Moreton Bay will have a progressive and robust economy that capitalises on its unique competitive advantages, partnerships and technology.**

## Our outcomes

1. We have a thriving local economy that builds our business reputation and supports our investment credentials.
2. We provide a supportive environment to grow local businesses, industry and jobs and help them realise opportunities in the circular economy.
3. We are a top 10 Australian regional knowledge and innovation hub.
4. We are nationally recognised as the engine room of the South East Queensland (SEQ) economy.
5. We are a key contributor to achieving State significant projects such as the 2032 Brisbane Olympics and Paralympics.
6. We have strong industry leadership and collaboration that harness our collective strength.



## Outcomes update 2023-24

Outcome	Status
We have a thriving local economy that builds our business reputation and supports our investment credentials.	• On track
We provide a supportive environment to grow local businesses, industry and jobs and help them realise opportunities in the circular economy.	• On track
We are a top 10 Australian knowledge and innovation hub.	• On track
We are nationally recognised as the engine room of the South East Queensland (SEQ) economy.	• On track
We are a key contributor to achieving State significant projects such as the 2032 Brisbane Olympics and Paralympics.	• On track
We have strong industry leadership and collaboration that harness our collective strength.	• On track



Moreton Bay Food + Wine Festival



An aerial photograph of Moreton Bay, Australia, showing the coastline, city skyline, and surrounding greenery. The sky is blue with scattered white clouds. The city buildings are visible in the lower half of the image, with a mix of residential and commercial structures. The water of the bay is visible on the left side.

## Accelerating towards a bigger, bolder, brighter economy

City of Moreton Bay continues to make great progress against its Regional Economic Development Strategy (REDS) goals to create a bigger, bolder, brighter economy.

The latest data from the National Institute of Economic and Industry Research (NIEIR) shows City of Moreton Bay's economy has grown by \$700 million in Gross Regional Product. It reveals 6,215 new jobs and 800 new businesses were added to the city, and the value of our economy is now almost \$22 billion.

At 31 December 2023, there were 31,208 registered businesses in total across City of Moreton Bay, 405 more than 30 June 2023. Based on half-yearly growth rates, this equates to a projected 2.5% net growth in business numbers during 2023-24.

In 2023-24, Council investment attraction and event sponsorship programs generated \$243.5 million in local economic activity and supported the creation of 896 full time equivalent jobs.

The REDS provides the blueprint for Council, industry and the business community, and these achievements propel us ever closer to the goal of a \$40 billion by 2041.

As one of Australia's fastest growing cities and a 2032 Olympic and Paralympic Games host destination, we are focused on securing the attention of international investment.

In April 2024, Mayor Peter Flannery presented the city's undeniable opportunities for investment to interstate and international audiences at the Australasian Hotel Industry Conference and Exhibition (AHICE) in Adelaide.

Read more about the REDS at [moretonbay.qld.gov.au/REDS](https://moretonbay.qld.gov.au/REDS)



## Key highlights 2023-24

### REDS Grants

Council awarded 18 regional economic development grants, totalling \$122,168 for a variety of projects, including training workshops, business expos and building and promoting businesses in the arts sector. These grants enable local chambers and industry groups to better support the small and local businesses across their areas, along with the actions and objectives of Council's Regional Economic Development Strategy (REDS).

### Moreton Money

Council secured a \$250,000 grant from the State Government for the delivery of a buy local program, Moreton Money. The number of businesses involved in the program grew from 116 to 306 during 2023-24, providing the program with scale and enabling consumers to use Moreton Money cards across the city. A substantial marketing campaign increased social media reach to 77,000. 15 activities were also delivered to achieve the 163% increase in business participation, with increased sales to the 285 businesses that were marketed via the program. Every \$100 spent helps circulate \$180 across the economy.

### Qld Small Business Friendly Council - Member of the Year

City of Moreton Bay was recognised by the Minister for Employment and Small Business and the Qld Small Business Commissioner as the most 'small business friendly' council in Queensland during the annual conference (Queensland Small Business Friendly Program annual conference in Cairns). The award demonstrates City of Moreton Bay's focus and support for its small business community and ensures they receive the highest calibre assistance in carrying out their activities across Moreton Bay.

## Fast facts



Engaged **1,014** local businesses through Small Business Friendly Council programs.



Welcomed **340** businesses into the Moreton Money program.



Awarded Qld Small Business Friendly Council Member of the Year.

## Measures of success update 2023-24

### Increased local business retention and attraction

Percentage increase in business numbers

Status	Baseline	Progress	Source
• <b>On track</b>	31,080 (2021-22)	31,803 up 2.3% (2022-23*)	Australian Business Register

The number of businesses operating in City of Moreton Bay increased by 723 in 2022-23. Based on half-yearly growth rates for July to December, City of Moreton Bay is projected to have a 2.5% net growth in business numbers for the year 2023-24.

### Percentage increase in job numbers

Status	Baseline	Progress	Source
• <b>On track</b>	157,013 (2021-22)	163,228 up 4% (2022-23*)	National Institute of Economic and Industry Research (NIEIR)

The number of jobs in Moreton Bay increased by +6,215 (4%), resulting in local job numbers rising from 157,013 to 163,228. Job numbers are current as at 30 June 2023 as there is a 12-month lag in data availability. Additional note: 2021-22 job numbers were adjusted down from 158,837 to 157,013 by NIEIR.

### Increased major event attraction

Return on investment from Council-sponsored and supported major events

Status	Baseline	Progress	Source
• <b>On track</b>	12:1 (2022-23)	35:1 (2023-24)	Based on postcode data and metrics from Department of Tourism, Innovation and Sport

Council sponsored 34 tourism events during 2023-24, including 29 events funded under the sponsorship program and 5 through other funding pathways. Collectively, it's estimated these events generated over 263,800 visitor nights and more than \$53.1 million in economic benefit, including \$49.3 million in local spending and \$3.8 million worth of media coverage. The 29 events under the sponsorship program generated a 35:1 return on investment from direct economic activity.

### Increased inward investment

Percentage increase in Gross Regional Product

Status	Baseline	Progress	Source
• <b>On track</b>	\$21.25 billion (2021-22)	\$21.95 billion up 3.3% (2022-23*)	Australian Bureau of Statistics based on Gross Domestic Product (GDP) and Gross State Product (GSP)

The value of Gross Regional Product (GRP) for City of Moreton Bay increased by \$696 million (3.3%), resulting in GRP rising to \$21.95 billion over the 12-month period.

\*GRP value is current as of 30 June 2023 as there is a 12-month lag in data availability.

Note: 2021-2022 GRP values were adjusted up from \$19.9 to \$21.25 billion and 2020-21 up from \$19.1 to \$20.08 billion by NIEIR.





### Improved use of Council assets to support the local economy

Revenue generated from Councils commercial property leasing portfolio. Strategic property acquisition and disposal program.

Status	Baseline	Progress	Source
• On track	\$6,432,077 leasing revenue \$26,920,941 acquisitions \$321,134 sales (2021-22)	\$7,384,279 leasing revenue \$34,693,387 acquisitions (2023-24)	Council internal systems and commercial property asset register

Council continues to undertake regular market reviews and strategic planning to optimise commercial performance of its leased property holdings. \$7,384,278 in revenue was collected from commercial leases and licences in 2023-24, and Council acquired over \$11 million worth of properties for future projects associated with roads and parks.

Council-owned assets were hired out to local businesses for almost 39,000 hours over the year providing over \$418,000 in venue hire revenue. A total of 25 sponsored tourism events were also held using Council controlled assets. It is estimated these events stimulated \$21.8 million in additional spending and supported 219 full time equivalent local jobs.

Property acquisitions are expected to decrease somewhat in the near future due to the completion of Council's component of the state and federal government's Voluntary Home Buy Back Program. However, it is expected land acquisitions for capital projects will increase to keep pace with projected growth and development.

### Increased investment in City building projects

Total value of state and federal government investment in City building projects.

Status	Baseline	Progress	Source
• On track	\$60,225,191 (2021-22)	\$71,064,019 (2023-24)	Council financial management reports

Council received a number of significant operational and capital grants totalling just over \$71 million from state and federal government sources during the year.

### Achievement of top 10 ranking as a knowledge and innovation hub

Average minimum ranking in independent ranking systems related to indicators and enablers of innovation.

Status	Baseline	Progress	Source
• On track	<10	Top 5 (2023)	Australian Digital Inclusion Index 2023

According to the 2023 Australian Digital Inclusion Index, City of Moreton Bay area was ranked in the top five local government areas in Queensland, scoring 73.9 compared to the national average of 73.2 and Queensland average of 73.

### Strengthened city business identity

Overall reputation of the city as a place to do business.

Status	Baseline	Progress	Source
• On track	73.6 (2022-23)	75.3 (2023-24)	Developing and Enhancing Moreton Bay's Reputation 2022 developed by University of the Sunshine Coast (UniSC)

The image of City of Moreton Bay as a place to do business was independently rated at 74.4/100 by UniSC in 2023-24 and the business identity of the city was rated 76.8/100. The weighted average of these results translates to a city business reputation rating of 75.3/100 for 2023-24, up from 73.6 in 2022-23.

Number of formal opportunities Council provides for government and industry leaders from REDS stakeholder groups to engaged with Council in relation to the REDS priorities and implementation.

Status	Baseline	Progress	Source
• On track	12	13	Regional Economic Development Strategy (REDS) reporting

During 2023-24, Regional Economic Development Strategy (REDS) stakeholders had multiple opportunities to engage with Council regarding REDS priorities including: eight online stakeholder briefings, two in-person stakeholder events, and three in-person taskforce meetings.

### Increased attraction of our Moreton Bay as a tertiary study destination

Number of registered students at University of the Sunshine Coast Moreton Bay campus.

Status	Baseline	Progress	Source
• On track	3,447 (2022)	4,758 (2023)	University of the Sunshine Coast

During the 2023 calendar year, the full-year student numbers at UniSC Moreton Bay, Petrie campus totalled 4,758. A further 707 students were registered with the Caboolture campus, bringing the total number of UniSC students participating in higher education across the city to 5,465.





## Key initiatives update 2023-24

4.1	<b>Growing Local Industry</b> Support key industry sector growth through capacity building, coordinated workforce development and strengthening business-to-business (B2B) connections.	• On track
During the year, Council supported 2,227 local businesses through 80 events and 1,483 one-on-one service activities focused on driving industry advancement and innovation.		
4.2	<b>Securing Infrastructure</b> Support the delivery of region building projects including The Mill at Moreton Bay, SEQ Northern Freight Terminal, Wamuran Irrigation Scheme, North Harbour Priority Development Area, and Scarborough Harbour Masterplan through evidence based advocacy and policy design to realise infrastructure and business investment and contribute to the REDS goals.	• On track
Progress was made on region building projects throughout the year. UniSC completed a \$100 million, 12,500 sqm expansion to cater for the growing student cohort at The Mill. Unitywater completed construction on the Wamuran Irrigation Scheme's new distribution network, part of a \$120 million project, and North Harbour sold out its stage one industrial estate, while the Queensland Government released its draft Scarborough Harbour Master Plan.		
4.3	<b>Investment Attraction Opportunities</b> Grow inward trade and investment and Moreton Bay's reputation as a desirable business and investment destination through targeted investment attraction campaigns, sound business friendly processes and improved digital infrastructure, with a focus on knowledge based industries.	• On track
'Invest Moreton Bay' promotions and targeted domestic and international campaigns supported the generation of 179 investment leads worth \$1.37 billion in capital works expenditure and five investment wins that are expected to inject \$193.1 million into the local economy.		
4.4	<b>Knowledge and Innovation Hub</b> Establish an entrepreneurial hub targeted at businesses with high growth ambitions and foster local entrepreneurial capabilities by enhancing and supporting our existing local innovation ecosystem and enhancing a culture of innovation and entrepreneurship.	• On watch
The UniSC Moreton Bay 'Launch Pad' was launched in partnership with Council as a hub for innovative businesses and entrepreneurs committed to making genuine contributions to the local economy, creating jobs and driving innovation to benefit the future of UniSC Moreton Bay, the Mill at Moreton Bay and the city in years to come. Although the Launch Pad provides an anchor for a future knowledge and innovation hub, further investigation into a larger scale hub is required.		
4.5	<b>Embracing Shared Leadership</b> Cultivate and harness industry and community leadership to drive collaboration with and across government, streamline advocacy efforts and strengthen our Moreton Bay's business identity.	• On track
Council's leadership delivery was marked by proactive engagement with industry and government stakeholder, including eight online stakeholder briefings, two in-person events, and three taskforce meetings.		
4.6	<b>Leveraging the Olympics Opportunity</b> Position Moreton Bay to play a key role in the lead up to and delivery of the 2032 Olympic and Paralympic Games by securing new sporting venues and tourism experiences and relevant industry development investment. Continue to support the attraction and delivery of key festivals and major events to build the reputation of our Moreton Bay economy.	• On track
Council has continued to work with key partners to secure a \$205 million investment into the development of a state-of-the-art sports centre in Moreton Bay. This will be a key venue for the 2032 Brisbane Olympics and Paralympics.		





# Our Engaged Council

## Our goal

**Our Council will be an accountable, transparent, engaged and responsive organisation committed to great customer experiences and continuous innovation in service delivery.**

## Our outcomes

1. We are leaders in good governance and sustainably manage our finances and assets.
2. We actively plan for the future and advocate in the best interests of our communities.
3. Our communities are engaged, heard and informed.
4. We are responsive, trusted and provide great customer experiences.
5. We harness technologies to drive innovation, efficiencies and informed decision-making.
6. Our teams are safe, inclusive, capable, and empowered to deliver their best.



## Outcomes update 2023-24

Outcome	Status
We are leaders in good governance and sustainably manage our finances and assets.	• On track
We actively plan for the future and advocate in the best interests of our communities.	• On track
Our communities are engaged, heard and informed.	• On track
We are responsive, trusted and provide great customer experiences.	• On track
We harness technologies to drive innovation, efficiencies and informed decision-making.	• On track
Our teams are safe, inclusive, capable, and empowered to deliver their best.	• On track







## Reconciliation with Aboriginal and Torres Strait Islander Peoples

In December 2023, we adopted our inaugural 'Innovate' Reconciliation Action Plan (RAP), marking a significant step in our reconciliation journey. This plan has been informed by representatives of the Jinibara, Kabi Kabi, and Turrbal peoples, local community Elders and Council staff. It serves as a foundation for building respectful relationships, stronger partnerships, and meaningful opportunities.

Our RAP focuses on enhancing our cultural capability as an organisation, improving recruitment and procurement practices to support Aboriginal and Torres Strait Islander staff and businesses, and fostering better community relationships. Although this is a two-year plan, our commitment to reconciliation is long-term, and we will continue to take genuine and sustainable actions toward reconciliation.

We aim for a city in which Traditional Custodians and Aboriginal and Torres Strait Islander communities see us as an advocate and partner. We want our staff to have the knowledge to support reconciliation in practical, heartfelt ways that ensure we combat racism while promoting equality, and equity and opportunities for all.

The cover artwork for our Innovate Reconciliation Action Plan was designed by First Nations contemporary artist Jenny Kent.

The artwork incorporates representations of the Moreton Bay's landscapes, ranges and bays, as well as native flora and fauna such as the koala, native bees, emu, kangaroo, wallaby, goanna, bush berries, seeds, flowers, eucalypts and grasses.



## Key highlights 2023-24

### City of Moreton Bay launched

Council formally launched City of Moreton Bay as Australia's newest city on Friday 21 July 2023. Since then, Council has created a new brand identity signifying the start of a transformative journey. Digital assets have been updated with refreshed branding while physical assets have been updated as operationally required throughout the year in line with our commitment to keep this a cost minimal exercise.

### New Local Laws

Council adopted its suite of 13 new Local Laws following extensive community consultation to ensure they meet the contemporary needs, expectations and lifestyles of our communities. There will be a continuous focus on community education and awareness to improve understanding and compliance outcomes.

### Strategic Procurement Framework

Council's new strategic procurement framework commenced on 1 February 2024, marking a significant milestone. The new framework will drive best practice strategic procurement processes, enabling greater cost savings and better outcomes for our local suppliers and capital program delivery moving forward.

### Employee Value Proposition

Council launched a new employee value proposition to strengthen our ability to attract and retain top talent. Council's 'Your Future City. See It. Shape It. Live It' brand reinforces what it means to work for City of Moreton Bay, embedding Council's vision and values into all touch points of the employee lifecycle moving forward. It communicates Council's commitment to fostering a positive and motivating work environment.

### Organisational Excellence Strategy

The Organisational Excellence Strategy 2042 focuses on our planning, processes, technology, people and culture. Year one priorities from the Organisational Excellence Strategy 2042 were delivered, including further alignment of Council strategies and plans, Moreton Says program review and strategic procurement framework commencement. There has been a continuous focus on embedding Council's governance and community engagement frameworks in Council business.

### Commitment to Business Improvement

An organisation committed to excellence strives and motivates employees to deliver consistent and outstanding service to customers and stakeholders. Council's approach to organisational excellence will be a continuous improvement journey. Some of the key business improvement activities undertaken by Council this year include an Organisational structure review, new meeting management system design phase, new safety incident management system design phase and employee engagement survey.

## Measures of success update 2023-24

### Community trust in Council is greater Community trust and approval ratings

Status	Baseline	Progress	Source
<ul style="list-style-type: none"> <li>On watch</li> </ul>	2.8 out of 5 - trust 3.0 out of 5 - approval (2021-22)	2.6 out of 5 - trust 2.9 out of 5 - approval (2023-24)	Moreton Says Surveys March 2023 and September 2023

The Moreton Says Anchor Survey conducted in April 2021 established the baseline for our trust and approval ratings. Since then, the average trust scores have ranged from 2.6 to 2.8 out of 5, and approval scores from 2.9 to 3.1 showing a steady trend. These results show communities continue to hold moderate levels of trust and approval for Council and there is room to improve by focusing on open communication, transparency and responsiveness to community feedback.

### Increased customer satisfaction with Council responsiveness Council responsiveness rating

Status	Baseline	Progress	Source
<ul style="list-style-type: none"> <li>On track</li> </ul>	2.8 out of 5 (2021-22)	2.8 out of 5 (2023-24)	Moreton Says Surveys March 2023 and September 2023

The Moreton Says Anchor Survey conducted in April 2021 established the baseline figure for our responsiveness ratings. Since then, the average responsiveness scores have ranged from 2.8 to 3.0 out of 5 showing an overall positive trend. However, the results reveal that a significant proportion of community members are still responding with a neutral score indicating Council needs to continue demonstrating they are willing and active participants in a conversation about current services and the future of the city.

### Improved opportunities for communities to connect and engage with Council Percentage increase of registered users of Your Say Moreton Bay platform

Status	Baseline	Progress	Source
<ul style="list-style-type: none"> <li>On track</li> </ul>	10% (2021-22)	45% (2023-24)	Metadata from Your Say Moreton Bay platform

The number of registered users of Council's online engagement platform, Your Say Moreton Bay (YSMB), grew from 5,777 to 8,419 (an increase of 45%) during 2023-24. Registration is not mandatory to participate in every feedback opportunity hosted on the YSMB platform. During the year, about 60% of contributions came from registered users.

### 1. Average number of respondents for Moreton Says surveys 2. Respondent return rate for Moreton Says surveys

Status	Baseline	Progress	Source
<ul style="list-style-type: none"> <li>On track</li> </ul>	2,914 average respondents 61.9% return rate (2022-23)	2,898 average respondents 71.7% return rate (2023-24)	Metadata from Moreton Says surveys

Council conducted a Moreton Says survey in August 2023, with 2898 respondents. Of these 71.7% had previously completed one or more Moreton Says surveys, showing an increase in return rate compared to 2022-23.

Council has a target of 2,000 respondents per survey, with a 50% return rate. Achieving at least 2,000 respondents is well above the minimum of 385 needed for a statistically valid sample, enabling statistically valid exploration of sub-samples of the data, for example responses from a particular geographic community of interest or other demographic groups. Returning respondents are important for the longitudinal robustness of the data set.



1. Percentage of participants who agree that Council has provided fair opportunity to have a say about projects
2. Satisfaction with Council's performance in community consultation and engagement

Status	Baseline	Progress	Source
• <b>On track</b>	60% (2023-24)	Baseline established	Community feedback via project specific engagements

The percentage of participants in project specific engagement that agreed or strongly agreed they had a fair opportunity to have a say was 60% in 2023-24 establishing the baseline for this measure. Council is working towards a target of 75%. The Moreton Says survey to be held in August 2024 will establish a baseline for satisfaction with Council's performance in community consultation and engagement for reporting in 2024-25.

#### **Council has the financial capacity to meet its long-term commitments** Queensland Treasury Corporation credit rating

Status	Baseline	Progress	Source
• <b>On track</b>	Strong with a Neutral Outlook (2023)	Strong with a Neutral Outlook (2024)	QTC Credit Rating March 2023 and 2024

Council's credit rating indicates adequate operating performance, low leverage, and sufficient capacity to meet its financial commitments. Furthermore, it indicates sufficient room to absorb adverse earning shifts and maintain adequate debt servicing capacity.

*Council's performance against other key financial ratios and targets is included in the financial statements contained within the 2023-24 Annual Report.*

#### **Increased Council spending with local suppliers** Percentage of Council procurement expenditure spent locally

Status	Baseline	Progress	Source
• <b>On track</b>	30% (2022-23)	33% (2023-24)	Council systems and data

The percentage of Council annual spend with local businesses was 33% in 2023-24, an increase on the previous year. Council is working towards a target of 40% for local procurement spend and continues to proactively support local business and industry through our Procurement Policy and Local Preference Operational Directive, maximising procurement opportunity to grow and generate employment opportunities within City of Moreton Bay.

#### **Increased service innovation through technology and data** Percentage of completed road and footpath defects identified through artificial intelligence

Status	Baseline	Progress	Source
• <b>On track</b>	97.52% footpaths 95.42% roads (2022-23)	97.47% footpaths 96.36% roads (2023-24)	Council systems and data

The percentage of completed road and footpath defects identified through our artificial intelligence inspection process was over 96% in 2023-24, consistent with the previous year. Council deploys 31 cameras fitted to waste collection trucks, e-bikes or council vehicles that are used to monitor asset condition of Council's road and footpath network which is then analysed using artificial intelligence to support defect identification and proactive maintenance to improve service levels.

#### Registered users of Council's online customer request portal

Status	Baseline	Progress	Source
• On track	70,267 (2022-23)	72,055 (2023-24)	TechOne data analytics

The number of registered users of Council's online customer request portal grew from 70,267 to 72,055 (an increase of 2.5%) in 2023-24. Comparatively, the number of customer requests raised decreased from 180,991 in 2022-23 to 169,955 in 2023-24 which may be attributed to requests following the severe weather event in February-April 2022 and launch of Council's Snap, Send, Solve app in October 2023 as an alternative request pathway.

#### Registered users of Council's Snap, Send, Solve mobile app

Status	Baseline	Progress	Source
• On track	5,707 (2023-24)	Baseline established	Snap, Send, Solve app analytics

Council launched its new mobile app platform 'Snap, Send, Solve' in October 2023, replacing the MBRC Request app. The new app offers a more user-friendly and simpler way to report issues throughout the city for example fallen trees, potholes, damaged footpaths or illegal dumping. Council is anticipating the number of requests received through the Snap, Send, Solve app will increase over the coming years.

#### Council infrastructure meets the needs of our growing population

Percentage of total budgeted capital program delivered annually

Status	Baseline	Progress	Source
• On watch	99% (2022-23)	87% (2023-24)	Council systems and data

Council delivered \$264 million of its \$303 million capital program in 2023-24, compared to \$265.6 million of \$267.8 million in 2022-23. Approximately 72% of the project portfolio was reported as complete at the end of 2023-24. The remaining projects were impacted by design complexities, wet weather, contractor and material supply availability and internal resourcing challenges. Continued business improvement has been a focus over the year, alongside plans to stand up a new Project Management Office (PMO) to support more consistent delivery outcomes in 2024-25.

#### Improved team member engagement, safety and well-being

Percentage of team members that would like to be working at Council in the next 12 months

Status	Baseline	Progress	Source
• On track	77% (2021-22)	87% (2023-24)	Working@MBRC Survey 2021, Employee Engagement Survey 2023

Results from Council's Employee Engagement Survey conducted in November 2023 showed that 87% of team members reported they were favourable or neutral to continuing to work at Council in the next 12 months, an increase in positive sentiment since the last survey. Council has continued to promote flexible work arrangements, the annual Love CMB Awards event, access to education assistance, long service recognition and promotion of employee career stories.

#### Percentage of team members that feel safety is a key priority at Council

Status	Baseline	Progress	Source
• On track	73% (2021)	77% (2023)	Working@MBRC Survey 2021, Employee Engagement Survey 2023

Results from the Employee Engagement Survey conducted in November 2023 showed that 77% of team members reported that safety is a key priority at Council, an improvement compared to the last survey. All items relating to safety rated above the high-performance threshold of 70% indicating that the safety culture at Council is sound and well established.



## Key initiatives update 2023-24

5.1	<b>Place Brand Initiative</b> Develop and communicate a destination brand that reflects the unique identity of our Moreton Bay and supports our future aspirations.	<ul style="list-style-type: none"> <li>On track</li> </ul>
City of Moreton Bay's refreshed brand was launched in late July 2023 signifying the start of a transformative journey for Council. The brand identity uses the same colours and elements of the previous logo with a modernised design to reflect our coming-of-age. In line with Council's commitment to keep this a cost minimal exercise, digital assets have been updated with refreshed branding while physical assets have been updated as operationally required throughout the year.		
5.2	<b>Moreton Bay City Proposal</b> Develop a submission to change our classification from a 'Regional' to 'City' Council in consultation with our communities and harness an unprecedented opportunity for our Moreton Bay to be a new kind of city.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
Council's request to the Local Government Change Commission to be reclassified as a city was successfully granted. Council launched City of Moreton Bay as Australia's newest city on Friday 21 July 2023. Council received a Commendation Award for Planning Excellence for the Moreton Bay City Vision at the 2023 Queensland Planning Institute of Australia Awards.		
5.3	<b>Brisbane Olympic Games Legacy</b> Explore funding and advocate for other long-term social, environmental, and infrastructure opportunities for our communities to capitalise on the 2032 Olympics and Paralympics and ensure lasting and sustainable benefits through the Mayor's 2032 Legacy Working Group.	<ul style="list-style-type: none"> <li>On track</li> </ul>
The Mayor's 2032 Legacy Working Group convened throughout 2023, welcoming new education and Indigenous sector representatives. A key workshop was held with a focus on preventative health and legacy for the 2032 Games, which included working group members, additional local representatives from Moreton Bay and other interstate and sector experts.		
5.4	<b>The Mill at Moreton Bay Governance</b> Continue to support the effective operation of our beneficial enterprise, Millovalte, to oversee the successful development and activation of The Mill at Moreton Bay as a landmark destination.	<ul style="list-style-type: none"> <li>On track</li> </ul>
Millovalte Pty Ltd, and its board continued to oversee development and governance of the The Mill at Moreton Bay during the year. Council resolved to realign the responsibility for the strategic development and governance of The Mill in June, bringing its development back into Council from end September 2024, as the precinct now incorporates a significant Brisbane 2032 Olympics and Paralympics venue.		
5.5	<b>Reconciliation Program</b> Continue to improve council's capacity to deliver positive outcomes for our Traditional Owners and all First Nations communities through responsive policy as well as cultural awareness and training for council team members.	<ul style="list-style-type: none"> <li>On track</li> </ul>
Council's Innovate Reconciliation Action Plan (RAP) was adopted by Council on 13 December 2023. Implementation of the two-year plan commenced and will continue during 2024-25.		
5.6	<b>Local Laws Review</b> Progress the review and implementation of our suite of new local laws to respond to the current and future needs of our communities.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
Council's Local Laws Review Project was completed with the adoption of the new Local Laws by Council on 8 December 2023. A staged implementation of these laws and related policy changes is continuing along with ongoing community education.		

5.7	<b>Strategic Procurement Framework</b> Deliver a new framework to support strategic procurement practices which enable time and cost savings and better outcomes for our local suppliers and capital program delivery.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
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Council implemented a new strategic procurement framework effective from 1 February 2024. A revised Contract Manual and Contracting Plan were adopted as part of this transition followed by other contracting and purchasing arrangement improvements. The new framework will support strategic procurement practices which enable cost savings and better outcomes for our local suppliers and capital program delivery.

5.8	<b>Data-Driven Asset Management</b> Continue to transform our asset management capabilities through improvements to planning and technology that enables more efficient use of data to optimise reactive versus planned maintenance and investment.	<ul style="list-style-type: none"> <li>On track</li> </ul>
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Council continues to review and improve data collection processes to build on existing knowledge of the assets and asset performance, including exploration of innovative ways to exploit existing data. Council's program for development of new capability using computer vision and artificial intelligence to reduce the time and cost for data collection remains on track.

5.9	<b>Community Engagement Framework</b> Deliver a renewed Community Engagement Policy and Framework to provide us with a clear, consistent and effective approach to engaging with our communities on matters which are important.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
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Council adopted a new community engagement policy and framework in 2022. These are being updated to align with the transition to City of Moreton Bay and new Council branding.

5.10	<b>Moreton Says Program</b> Continue to deliver our Moreton Says engagement program to provide more opportunities for our communities to contribute to shaping our current programs and planning for the future.	<ul style="list-style-type: none"> <li>On track</li> </ul>
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Council delivered the Moreton Says Pulse survey in August 2023, the final survey of the initial three-year program. The program has been reviewed and realigned to support Council's performance reporting and strategy outcomes. The next three-year program of Moreton Says has been planned with new consultant .id incorporating additional initiatives designed to make the survey more accessible and encourage greater participation from past underrepresented groups.

5.11	<b>Technology Program</b> Continue to deliver innovative business systems and digital processes to drive more integrated service delivery, improved customer experience and data informed decision making.	<ul style="list-style-type: none"> <li>On track</li> </ul>
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Council continued to embed its enterprise technology system to support broader operations. There has been a continuous focus on automating processes, improving data analytics and streamlining ICT service requests with the establishment of a new internal service desk system. A major review was undertaken during the year resulting in a project to enhance Council's customer request management approach with the integration of artificial intelligence to commence in 2024-25.

Council has also increased its focus on information and cyber security with the establishment of a new cyber security operations centre and security incident management system enabling 24/7 monitoring of our technology environment.

Digital transformation priorities advanced with planning for the development of a digital action plan (Our Digital Future Plan) that will outline our innovation and digital future goals, focus areas and actions to develop new and innovative solutions to provide seamless, simpler and consistent digital experiences.



# Fast facts



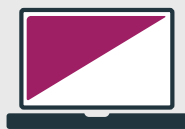
Commendation Award for Planning Excellence for Council's Moreton Bay City Vision at the 2023 Queensland Planning Institute of Australia Awards.



Council launched City of Moreton Bay on 21 July 2023.



Answered **214,363** customer enquiries with an average wait time of **89** seconds.



**52,200** visitors to the Your Say Moreton Bay online community engagement platform with 138,662 page views.



**169,955** customer requests lodged through Council's customer request portal.



Nearly 2 million users visited City of Moreton Bay's website, up 5% from the previous year.



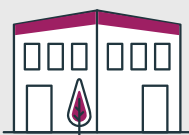
Actioned **34,425** road and footpath defect work orders.



465 new employees joined our workforce.



We sent out over **84,000** animal registration renewal notices.



Actioned almost **5,000** asset transactions from around **1,000** capital projects and development applications recording the addition of **33** new buildings, **23km** of roads, **48km** of pathways and **32km** of new stormwater pipes into Council's asset database.



Recorded the replacement of **5** buildings, **17km** of pathways, **6km** of stormwater pipe on top of the large volume of roads that were resurfaced or rehabilitated throughout the year.



We delivered **47** free or low-cost community events attracting over **100,000** attendees.

# Governance

Council is committed to good governance. Good governance refers to the way decisions are made and the manner in which services are provided to the community. Good governance includes having effective structures, systems, processes, procedures, and culture in place to ensure Council properly fulfils its purpose as a public authority, and is compliant with all relevant legislation.

## Council meetings

Council meetings are comprised of Ordinary General Meetings, Special Meetings, Standing Committee Meetings and Advisory Committee Meetings.

General Meetings are held on Wednesdays each fortnight, commencing at 9.30am throughout the year (except scheduled breaks). Standing Committees are held on an as-needed basis as determined by resolution of Council.

Members of the public may attend General and Standing Committee meetings which are held on a rotational basis (or as required) at the offices below:

General Meetings are also live-streamed, accessible via a link on Council's website.

Caboolture	Strathpine
2 Hasking Street Caboolture QLD 4510	220 Gympie Road Strathpine QLD 4500

Council also conducted Community Council Meetings incorporating its General Meeting at other locations within the city during 2023-24 including:

- 30 August 2023 - South Pine Sports Complex
- 4 October 2023 - Morayfield Sport and Events Centre
- 13 December 2023 - Club Pine Rivers

Council's meeting schedule is published in accordance with 254B of the Local Government Regulation 2012 and can be obtained from Council's customer service centres or viewed via Council's website.



## Attendance at Council meetings

In accordance with section 186 (1)(c) of the Local Government Regulation 2012, details of the attendance of Councillors at General Meetings, Special Meetings and Advisory Committees during 2023-24 are provided in the table below:

Councillor	Division	General Meetings (including Special General Meetings)	Advisory Committee Meetings (Audit Committee)
Number of meetings held from 1 July 2023 to 30 June 2024		17	5
Cr Peter Flannery (Chairperson)	Mayor	16	
Cr Brooke Savige	1	14	
Cr Mark Booth	2	17	
Cr Adam Hain	3	15	
Cr Jodie Shipway (Deputy Mayor)	4	17	
Cr Sandra Ruck	5	14	5
Cr Karl Winchester	6	16	
Cr Yvonne Barlow	7	17	
Cr Mick Gillam *until 28 March 2024	8	11	
Cr Jim Moloney *from 5 April 2024	8	6	
Cr Cath Tonks	9	17	
Cr Matt Constance	10	17	4
Cr Darren Grimwade	11	17	1
Cr Tony Latter	12	17	

\* The local government quadrennial election was held on 16 March 2024.

Council's Delegated Decisions Standing Committee did not meet during this period.

Pursuant to section 254K of the Local Government Regulation 2012, Councillors unable to attend meetings in person due to exceptional circumstances, where approved by the Chairperson to take part in the meeting by teleconference, are taken to be present at the meeting.

Councillors must seek a leave of absence where they are unable attend a Council meeting due to private or business purposes. Approval of leave of absence is at the full discretion of the Council or Committee.

In addition, Councillors attended meetings with Council employees, briefings and working group sessions, as well as public meetings and appointments with residents and community organisations.

## Community Comment

Each General Meeting provides for a community comment session where residents or ratepayers can address Council in accordance with Council's Community Comment Session Policy.

Application forms are available via Council's website and customer service centres and must be received by the Chief Executive Officer seven (7) days prior to a General Meeting.

## Agenda and Minutes

The agenda and minutes of all Council meetings are available on Council's website or can be obtained from any of Council's customer service centres.

In accordance with section 254D of the Local Government Regulation 2012, the appropriate notice of a Council meeting, including the relevant agenda, is available on Council's website, generally at the same time it is made available to the Councillors, or can be obtained from Council's customer service centres.

In accordance with section 254F, the minutes of Council meetings, as well as any relevant reports, are generally available for inspection two (2) days after the meeting at which they are adopted.

## Standing and Advisory Committees

For the period 1 July 2023 to 29 May 2024, Council had one Standing Committee being the Delegated Decisions Committee. Council resolved at its General Meeting on 29 May 2024 to discontinue the Committee.

For the period 1 July 2023 to 30 June 2024 Council also maintained one Advisory Committee being the Audit Committee.

The duties and responsibilities of each Committee are detailed in their respective Terms of Reference, developed in accordance with sections 264 and 265 respectively of the Local Government Regulation 2012.

## Councillor Portfolios

Council has a portfolio system for the purpose of its General Meetings. This system provides for Councillors to be assigned specific responsibilities relative to key functions and services of the Council.



Council appoints Portfolio Councillors to each of the identified Portfolios, which may be amended from time to time by resolution. The Portfolio Councillors facilitate the relevant session of the General Meeting where officers' reports are considered.

For the period 1 July 2023 to 15 May 2024, the portfolios were aligned with the core pillars of Council's strategic planning framework as follows:

1. Vibrant Communities
2. Healthy Environments
3. Well-Planned Places
4. Well-Connected Places
5. Progressive Economy
6. An Engaged Council

The portfolio responsibilities were amended on 15 May 2024 following the adoption of a new organisational structure to reflect four functional groups (City Executive, City Administration, City Operations, City Futures).

**As at 30 June 2024 the portfolios were as follows:**

Session	Portfolio Councillors	
1.1 Executive	Cr Peter Flannery (Mayor)	Cr Jodie Shipway (Deputy Mayor)
1.2 Governance and Administration	Cr Sandra Ruck	Cr Brooke Savige
1.3 Community	Cr Tony Latter	Cr Yvonne Barlow
1.4 Transport and Infrastructure	Cr Adam Hain	Cr Darren Grimwade
1.5 Environment	Cr Cath Tonks	Cr Jim Moloney
1.6 Economic Development	Cr Jodie Shipway (Deputy Mayor)	Cr Matt Constance
1.7 Planning and Development	Cr Mark Booth	Cr Karl Winchester

## Audit Committee

Council's Audit Committee is established under section 105(2) of the *Local Government Act 2009* as an Advisory Committee. The Audit Committee is responsible for providing independent assurance, oversight and advice to Council and the Chief Executive Officer on matters relating to financial statement preparation, internal and external audit, internal control, governance, and risk management. The committee also actively contributes to Council's culture of continuous improvement.

In accordance with the Local Government Regulation 2012 the Audit Committee for 2023-24 was comprised of three independent members and two Councillors (and one alternate member).

Composition	Role
Stephen Coates	Independent Member and Chairperson
Helen Moore	Independent Member
Karishma Darr * from 1 October 2023	Independent Member
Councillor Sandra Ruck	Member
Councillor Jodie Shipway	Alternate Member
For the period 1 July 2023 to 5 April 2024	
Councillor Matt Constance	Member
For the period 5 April 2024 to 30 June 2024	
Councillor Darren Grimwade	Member

The Chief Executive Officer, Director Finance and Corporate Services, Internal Auditor Manager and representatives of the Queensland Audit Office attend Audit Committee meetings as standing invitees. Council officers regularly present reports and attend meetings to respond to Audit Committee requests for information on matters of relevance to the Committee's role.

The Audit Committee meets on a quarterly basis, with additional meetings convened to consider the annual financial statements and annual audit planning matters as required. The Audit Committee met on the following occasions in 2023-24:

- 10 August 2023
- 5 October 2023
- 27 November 2023
- 29 February 2024
- 23 May 2024

Audit Committee meeting minutes are available via Council's website.





## Internal Audit

In accordance with section 190(1)(h) of the Local Government Regulation 2012 a report on internal audit for the financial year including achievements is outlined below.

Internal Audit operates in accordance with Council's Internal Audit Policy and Internal Audit Charter, which set out the mandate, roles and responsibilities of the function.

Internal Audit is an independent function within Council, with audit and investigation findings reported directly to the Chief Executive Officer and the Audit Committee. The Internal Audit Manager is responsible for the management of the internal audit function. Council adopts a co-sourced model for the provision of internal audit services, with assistance being provided by a panel of contracted service providers.

Internal Audit activity is managed via an approved two-year Strategic Internal Audit Plan, while the specific internal audits performed each year are outlined in the Annual Internal Audit Plan. These plans are reviewed and recommended to the Audit Committee annually.

The scope of internal audit activities is determined through a risk-based strategic and annual planning cycle that involves consultation with executive management and Audit Committee members to ensure appropriate coverage.

### **During 2023-24, Internal Audit activities included:**

- Enterprise Risk Management
- VicRoads Information Protection Agreement
- Payroll – Timesheet Processing Controls
- Project Management
- Commercial Lease Management
- Accounts Payable
- Building and Facilities Access Control
- IT Hardware Asset Management
- Environmental Service Contract
- Asset Management

## Councillor Conduct and Performance

The *Local Government Act 2009* (the Act) sets out the roles, responsibilities and obligations of Councillors.

Complaints about the conduct of Councillors are to be made, or referred, to the Office of the Independent Assessor for investigation.

In accordance with section 186(1)(d) to (k) of the Local Government Regulation 2012, Councillor conduct complaints, referrals, decisions, orders and recommendations during the financial year are shown in the tables below:

### Number of Councillor Conduct decisions, orders and recommendations:

Section of the Act	Description	Number
150I(2)	Orders made about unsuitable meeting conduct under section	0
150IA(2)(b)	Orders made about unsuitable meeting conduct of chairperson	0
150AH(1)	Orders made for a conduct breach	0
150AR(1)	Decisions, orders and recommendations made for misconduct	2

### Details of Councillor Conduct Tribunal decisions and orders made under section 150AR(1)(b) of the Act:

Name of Councillor	Description	Number
Cr Michael Gillam	Misconduct as defined in section 176(3)(b)(ii) of the former Act, or section 150L(1)(b)(i) of the current Act, in that his conduct involved a breach of trust for failing to ensure his Register of Interests, required to be maintained under section 171B of the Act, was kept up-to-date.	The Tribunal ordered that within 90 days of the date of the decision Cr Gillam: <ul style="list-style-type: none"> <li>make a public admission of misconduct at an ordinary General Council meeting.</li> <li>attend training or counselling, at his expense.</li> <li>pay to the local government the amount of \$2,167.20.</li> </ul>
Cr Adam Hain	Misconduct as defined in section 150L(1)(b)(i) of the Act, in that his conduct constituted a breach of trust placed in him as a councillor, either knowingly or recklessly, in that his conduct was inconsistent with local government principle 4(2)(e) of the Act being 'ethical and legal behaviour of councillors and local government employees'.	The Tribunal ordered that Cr Hain be reprimanded.



### Number of Councillor Conduct complaints, notices and referrals:

Section of the Act	Description	Number
150P(2)(a)	Complaints referred to the Assessor by a local government, a councillor or the Chief Executive Officer of the local government	4
150P(3)	Matters referred to the Crime and Corruption Commission by the local government	0
150R(2)	Notices given by a local government official to the Assessor about a councillor's conduct	0
150S(2)(a)	Notices of misconduct given to the Assessor by the local government	0
150AF(3)(a)	Occasions where information about misconduct is obtained by the local government during an investigation that is given to the Assessor	0
Chapter 5A, part 3, division 5 of the Act	Occasions where the local government asked another entity to investigate suspected inappropriate conduct of a councillor	0
Chapter 5A, part 3, division 6 of the Act	Applications heard by the conduct tribunal about whether a councillor engaged in misconduct or a conduct breach	2
150AC(1)	Number of referral notices given to the local government from the Assessor	0
150AC(1)	Number of suspected conduct breaches the subject of a referral notice from the Assessor	0
150AC(1)	Number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA	0
150AG(1)	Number of decisions made by the local government during the financial year	0
150AG(1)	Number of matters not decided by the local government by the end of the financial year	0
150AG(1)	Average time taken by the local government in making a decision	0

## REMUNERATION OF MAYOR, DEPUTY MAYOR AND COUNCILLORS

Councillor remuneration is set by the independent Local Government Remuneration Commission established under the Local Government Act 2009. The Commission's Annual Report 2022 determined the remuneration to be paid for 2023-24 and can be viewed via [localgovernment.qld.gov.au](http://localgovernment.qld.gov.au).

In accordance with 186(a) of the Local Government Regulation 2012, the total remuneration, including superannuation contributions, paid to each Councillor during the 2023-24 financial year are as follows:

Councillor	Division	Remuneration from 1/7/23 to 30/6/24	Superannuation from 1/7/23 to 30/6/24
Cr Peter Flannery	Mayor	\$244,886	\$29,386
Cr Brooke Savige	1	\$148,681	\$17,842
Cr Mark Booth	2	\$148,681	\$17,842
Cr Adam Hain	3	\$148,681	\$17,842
Cr Jodie Shipway	4 / Deputy Mayor	\$169,671	\$20,349
Cr Sandra Ruck	5	\$148,681	\$17,842
Cr Karl Winchester	6	\$148,681	\$17,842
Cr Yvonne Barlow	7	\$148,681	\$17,842
Cr Mick Gillam *until 28 March 2024	8	\$113,715	\$13,646
Cr Jim Moloney *from 5 April 2024	8	\$34,311	\$4,117
Cr Cath Tonks	9	\$148,681	\$17,842
Cr Matt Constance	10	\$148,681	\$17,842
Cr Darren Grimwade	11	\$148,681	\$17,842
Cr Tony Latter	12	\$148,681	\$17,842



## EXPENSES AND PROVISION OF FACILITIES FOR COUNCILLORS

In accordance with section 250 of the Local Government Regulation 2012, Council has a Reimbursement of Expenses and Provision of Facilities for Councillors Policy.

This policy ensures the payment of legitimate and reasonable expenses incurred by Councillors in discharging their duties and responsibilities, and to provide facilities to Councillors for those purposes.

In accordance with 186(b) of the Local Government Regulation 2012, the following expenses were incurred by each Councillor in the 2023-24 financial year.

Councillor	Division	Total
Cr Peter Flannery	Mayor	\$11,813.29
Cr Brooke Savige	1	\$11,226.40
Cr Mark Booth	2	\$11,355.34
Cr Adam Hain	3	\$7,002.89
Cr Jodie Shipway	4 / Deputy Mayor	\$6,904.88
Cr Sandra Ruck	5	\$10,621.82
Cr Karl Winchester	6	\$8,455.39
Cr Yvonne Barlow	7	\$8,443.44
Cr Mick Gillam *until 28 March 2024	8	\$6,081.42
Cr Jim Moloney *from 5 April 2024	8	\$3,309.65
Cr Cath Tonks	9	\$8,311.72
Cr Matt Constance	10	\$6,657.78
Cr Darren Grimwade	11	\$7,488.73
Cr Tony Latter	12	\$7,740.08

\* The above recorded expenses may include expenses related to Councillor's Portfolio roles.

\* The local government quadrennial election was held on 16 March 2024.

**All Councillors were provided with the following facilities under policy:**

- An office with access to a shared multi-functional device.
- Administrative support.
- A smartphone.
- A tablet or laptop computer with a docking station, keyboard, mouse and monitor.
- A docking station, keyboard, mouse and monitor for Council business at home.
- Remote access to Council's network and the internet.
- A printer for Council business at home.
- Stationery.
- Publications, copies of relevant legislation, books and journals related to Council's business operations and local government generally.
- Clothing with Council corporate branding to the value of \$1,000 per term.
- Name badges and any safety equipment.
- A marquee and an A-frame sign with Council corporate branding for community activities.
- A motor vehicle allowance of \$22,578 per annum (increased by CPI from 1 July each year), or a fully maintained motor vehicle subject to Council's Motor Vehicles Policy (Councillors).



## OVERSEAS TRAVEL FOR COUNCILLORS AND STAFF

In accordance with section 188 of the Local Government Regulation 2012, details of overseas travel made by a Councillor or local government employee in an official capacity for the 2023-24 financial year are as follows:

Date of Travel	Councillor / Employee's Name	Position	Destination	Purpose for Travel	Cost
21/10/23 - 3/11/23	Paul Martins	Chief Economic Development Officer	Singapore and Japan	Attend Hotel Investment Conference Asia Pacific in Singapore and visit Sanyo-Onoda friendship city and business meetings in Japan.	\$13,724.95

## SENIOR MANAGEMENT REMUNERATION PACKAGES

In accordance with section 201 of the *Local Government Act 2009*, the remuneration packages for senior management for the financial year 2023-24 are as follows:

Number of Senior Management Employees	Number of Senior Management Positions	Remuneration Range (Total Package)
2	2	\$160,000 - \$259,000
6	5	\$260,000 - \$359,000
1	1	\$360,000 - \$459,000
1	1	\$460,000 - \$559,000
Total amount paid during reporting period		3,211,514



# DISCRETIONARY FUNDS

## EXPENDITURE ON DISCRETIONARY FUNDS TO COMMUNITY ORGANISATIONS

Council's Discretionary Funds actively supports community organisations to make a positive contribution to community wellbeing and the cultural life of the region. Through this fund, Council is able to recognise and support initiatives that respond to community need.

In accordance with section 189 (2) of the Local Government Regulation 2012:

- The total amount budgeted for the financial year as Council's discretionary funds was \$288,730
- The prescribed amount for the financial year was \$306,409
- The total amount of discretionary funds budgeted for the financial year for Councillors to allocate for Capital Works was \$0, and other community purposes was \$288,730
- The amount of discretionary funds budgeted for use by each Councillor for the financial year was \$22,210.

In accordance with section 189(e) of the Local Government Regulation 2012 the following Discretionary Funds have been allocated for other community purposes for the 2023-24 financial year:

## PROCEEDING TABLES BY DIVISIONS

### Cr Peter Flannery (Mayor)

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
24.7.23	\$500	Pine Rivers Show - Annual Agricultural Horticultural & Industrial Association	Prizes for woodchopping event at the Pine Rivers Show
27.7.23	\$500	Eatons Hill Community Kindergarten Incorporated	NAIDOC Week Celebrations - Aboriginal Art Workshops
27.7.23	\$500	Genesis Christian College Limited	Event décor, speaker fees and marketing for Youth Sports Stars Breakfast
7.8.23	\$500	The Nest Community Incorporated	Sewing drawer units, sew tables and shelving units for The Exchange Program
8.8.23	\$300	Redcliffe Art Society Incorporated	Awards for Redcliffe Art Society 2023 Art Exhibition of Excellence

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
8.8.23	\$500	Moreton Bay United Football Club	Temporary filming tower for Australia FFA Cup game
23.8.23	\$400	The Queensland Country Women's Association	Keynote speaker for Queensland Country Women's Association Southern Region Conference
11.9.23	\$300	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
21.9.23	\$250	Albany Creek Garden Club Incorporated	Awards for 2023 Show Bench Winners
21.9.23	\$500	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
25.10.23	\$500	Men's Information and Support Association Incorporated	Catering and venue hire for International Men's Day panel discussion
26.10.23	\$500	The Railway Modellers' Club of Queensland Incorporated	Hall hire for the 2023 Pine Rivers Model Train & Hobby Expo
31.10.23	\$500	Pine Hills Football Club	Purchase and Installation of awnings
1.11.23	\$500	Blind Bats Incorporated	Mayor's Inclusive Sport Day
2.11.23	\$300	Kindness for Kids in Care Incorporated	Construction of Big Box for the Kids-in-Care Christmas Community Toy Appeal
16.11.23	\$300	Oasis Christian Reformed Church	Christmas Dinner and Hampers for community members in need
28.11.23	\$500	The Carers Foundation Australia	Motivational speaker, catering and entertainment for Celebrate Carers Christmas Luncheon
6.12.23	\$500	The Mini Farm Project Limited	Whipper snipper, coldroom and food products for food production as part of the Mini Farm Project
12.12.23	\$500	Rotary Club of Samford Valley Incorporated	Australian Citizenship Ceremony 2024 at Samford Community Hall (26/1/2024)
14.12.23	\$500	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Mens Veterans Fraternity League
18.12.23	\$500	Woodford A. P. and I. Assoc. Incorporated	Toilet hire for Woodford Rodeo
18.12.23	\$200	Zonta Club of Caboolture	Gift bags for International Women's Day Luncheon
24.4.24	\$1,000	Pine Rivers Koala Care Association Incorporated	Wild Koala Day 2024

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
17.5.24	\$1,200	National Council of Women of Queensland Incorporated	2024 National Council of Women of Queensland Bursary Program - City of Moreton Bay Bursary
20.5.24	\$567	Creative Samford Incorporated	Promotional banner flags and videos for the Samford and Surrounds Art Trail
3.6.24	\$1,200	Redcliffe Art Society Incorporated	Awards for 2024 Redcliffe Art Society Art Exhibition of Excellence
5.6.24	\$335	Redcliffe AH&I Society Incorporated	Stage hire for 2024 Redcliffe Show
13.6.24	\$1,144.70	Narangba Eagles Football Club Incorporated	Barbeque, cake display and ice maker for clubhouse canteen
14.6.24	\$1,000	Lions Club of North Lakes Incorporated	Barbeque supplies for Real Men Stand Up against Domestic Violence Rally
17.6.24	\$1,000	Woodford Lions Club Incorporated	Entertainment for Woodford Variety Concert
17.6.24	\$1500 <i>\$1,994 initially approved but reduced due to funding already provided</i>	D'Aguilar Range District Scouts -The Scout Association of Australia QLD Branch Incorporated	Branded marquees
19.6.24	\$222	Pacific Rim Just for Kids Incorporated	Branded marquee



## Cr Brooke Savige - Division 1

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
25.7.23	\$122	Crime Stoppers Caboolture	Shelving for storage shed
7.8.23	\$1,269	Bribie Island Community Arts Society Incorporated	Catering for Youth Art Competition and Exhibition Presentation
10.8.23	\$1,976	6 Mangrove Productions	Venue hire, catering, laptop, tripod and promotional material for Practical Theatre Weekend Workshop
10.8.23	\$2,000	Bongaree Bowls Club Incorporated	Catering for Ladies Mixed Bowls Carnival
21.8.23	\$1,390	Pumicestone Tri Sports Club Incorporated	Community barbeque, service of club equipment and end of season presentation meal
21.8.23	\$1,980	Bribie Island Gem and Fossicking Club Incorporated	Equipment hire, advertising and raffle tickets for Annual Gem Fest
29.8.23	\$1,949	Bribie Jammin	Sound equipment, performers and workshops for the Bribie Island Community Music Festival
5.9.23	\$2,000	Global Care Bribie Island	Sound and lighting for Christmas Carols in the Park on Bribie Island
6.9.23	\$500	U3A Beachmere Incorporated	Laptop for volunteer use
11.9.23	\$100	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
28.9.23	\$1,000	Pumicestone Indigenous Education & Employment Council Incorporated	Piano relocation and tuning for Call of the Curlew - community engagement public piano project
9.10.23	\$300	Toorbul Community and District Association Incorporated	Entertainment, face painting and activity supplies for Christmas Markets community event
11.12.23	\$2,000	Rotary Club of Bribie Island	Traffic control for New Years Eve Family Carnival
23.4.24	\$1,968	Bribie Island Swimming Club Incorporated	Medals for end of season presentation and supplies for fundraising Bunnings BBQ
13.5.24	\$1,950	Bribie Aquatic Community Events Incorporated	Food items and signage for the 25th Bribie Classic Boat Regatta
3.6.24	\$990	Bribie Island State School P&C Association	Petting zoo for Centenary Celebration event

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
5.6.24	\$500	Bribie Island Historical Society Incorporated	Printing of brochures, banners, programs, tote bags and signs for Moreton Bay Bicentenary Commemoration Conference
12.6.24	\$216	Churches of Christ Housing Services Limited	Catering for Christmas in July Luncheon

## Cr Mark Booth - Division 2

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
25.7.23	\$122	Crime Stoppers Caboolture	Shelving for storage shed
3.8.23	\$250	North Pine Sports Club Incorporated	Replacement soccer balls
31.8.23	\$500	Rotary Club of Redcliffe Sunrise Incorporated	Groceries for Redcliffe Breakfast Club for provision to the community
6.9.23	\$699	U3A Beachmere Incorporated	Laptop for volunteer use
11.9.23	\$300	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
15.9.23	\$990	Burpengary Jets Netball Club Incorporated	Installation of steel ember guard mesh for Clubhouse shed
15.9.23	\$1,320	Beachmere Art Society Incorporated	Room hire, drop sheets, easels, A-frame signage and art supplies for monthly art classes
21.9.23	\$300	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
1.11.23	\$1,000	Blind Bats Incorporated	Mayor's Inclusive Sport Day
2.11.23	\$500	Kindness for Kids in Care Incorporated	Construction of Big Box for the Kids-in-Care Christmas Community Toy Appeal
13.11.23	\$2,000	Beachmere Community Garden Incorporated	Plumbing services for installation of drinking fountain
29.11.23	\$1,000	Destiny Family & Community Services Limited	Sound hire, stickers and prizes for Deception Bay Community Skateboarding Competition
12.12.23	\$1,054	Neighbourhood Watch Australasia	Audio visual and laptop equipment for meeting live streaming

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
18.12.23	\$250	Zonta Club of Caboolture	Gift bags for International Women's Day Luncheon
3.5.24	\$200	Narangba Valley Novas Netball Club Incorporated	Prizes for Mother's Day raffle
15.5.24	\$2,000	Burpengary Community Association Incorporated	Entertainment for Community Family Fun Day
29.5.24	\$2,000	Artisans Guild of Caboolture & District Incorporated	Advertising, marketing, judging, catering and prizes for 2024 Members Exhibition
29.5.24	\$1,959	The Harrison Payne Initiative Incorporated	Prizes for Deadlift Day for Harry fundraising event
5.6.24	\$500	Redcliffe AH&I Society Incorporated	Stage hire for 2024 Redcliffe Show
13.6.24	\$1,996	Younity Community Services Limited	Four laptops for The Younity School
13.6.24	\$2,000	Burpengary Community Kindergarten	Educational resources
13.6.24	\$423.30	Narangba Eagles Football Club Incorporated	Barbeque, cake display and ice maker for clubhouse canteen

### Cr Adam Hain - Division 3

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
25.7.23	\$400	Crime Stoppers Caboolture	Shelving for storage shed
25.8.23	\$250	Zonta Club of Caboolture Incorporated	Hire of Community Hall for a fundraising event
7.9.23	\$900 <i>\$1,050 allocated however \$150 returned</i>	BPW Caboolture	Bursary Gift Cards for Student Business Awards
11.9.23	\$300	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
6.10.23	\$2,000	Reclink Australia	PA system, entertainment and advertising for Garden and Outdoor Expo
1.11.23	\$500	Blind Bats Incorporated	Mayor's Inclusive Sport Day
2.11.23	\$400	Kindness for Kids in Care Incorporated	Construction of Big Box for the Kids-in-Care Christmas Community Toy Appeal



Date Allocated	Amount Allocated	Recipient	Purpose of Funding
3.11.23	\$300	Caboolture Road Runners Incorporated	Laptops for club administration
9.11.23	\$1,608	Caboolture Road Runners Incorporated	Two laptops for club administration
9.11.23	\$2,000	Caboolture & District Pastoral, Agricultural & Industrial Association	Fireworks for community Christmas Twilight Markets
28.11.23	\$725	Caboolture Branch Little Athletics Centre Incorporated	Portaloos Caboolture Little Athletics Twilight Carnival
28.11.23	\$1,204	The Caboolture Gem Club Incorporated	Stainless steel benchtop including plastic guttering
5.12.23	\$500	The Scout Association of Australia Queensland Branch Inc - D'Aguilar Range District Scouts	Stationery for monthly training meetings
7.12.23	\$500	Bribie Island Community Kindergarten	Entertainment, cultural facilitator, catering, chairs and portaloos for Changing The Narrative event
12.12.23	\$1,499	The Scout Association of Australia Queensland Branch Inc - Morayfield Scout Group	Laser printer and toner
12.12.23	\$1,560	Caboolture Golf Club	Warm up gym equipment for women golfers
12.12.23	\$1,632	Antique Machinery Restoration Society Qld Incorporated	Supplies for antique machinery equipment for display at The Village
19.12.23	\$49	Zonta Club of Caboolture	Gift bags for International Women's Day Luncheon
10.4.24	\$1,000	Equestrian Queensland Incorporated	2024 SEQ Interschool QLD Regional Championships
16.4.24	\$1,000	Caboolture Branch Little Athletics Centre Incorporated	Trophies for end of season event
15.5.24	\$1,350	Caboolture Family History Research Group Inc	Printing of posters for Heritage Day event
17.5.24	\$500	Introspect Theatre Company Incorporated	Adjudicators for Limelight - Moreton Bay Arts Showcase Event
11.6.24	\$1,083	Genies Netball Club	Portaloo hire, medallions, first aid officer, volunteer scoreboard and timer for Club Carnival
14.6.24	\$950	BPW Caboolture	Social Media Coordinator for the Caboolture Made Campaign collaboration

## Cr Jodie Shipway - Division 4

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
3.8.23	\$250	North Pine Sports Club Incorporated	Replacement soccer balls
17.8.23	\$1647.64 \$1,905 allocated however \$257.36 returned	North Lakes State College P&C Association	Marketing, equipment hire, facility costs and movie licence for Community Movie Night
28.8.23	\$250	Royal Brisbane and Women's Hospital Foundation	Equipment, advertising and merchandise for Redcliffe Hospital Giving Day event
28.8.23	\$2,000	Mango Hill Progress Association Incorporated	Showbags for the Mango Hill Christmas Carols
6.9.23	\$1,400	Lakers Softball Club Incorporated	Training balls, bases, bats and protective helmets and face masks
19.9.23	\$2,000	Y- Care (Southeast Queensland) Incorporated	Venue hire and catering for YMCA Vocational School Formal
21.9.23	\$100	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
27.9.23	\$250	Strathpine Branch Little Athletics Centre Incorporated	iPad, printer and trivia night prizes
12.10.23	\$150	Jazz Netball Incorporated	Netball training bibs
24.10.23	\$150	Pasifika Families Incorporated	Entertainment and catering for Diwali Women's community event
31.10.23	\$500	Rotary Club of Kippa Ring North Lakes Incorporated	Laptop for club administration
28.11.23	\$1,204	The Caboolture Gem Club Incorporated	Stainless steel benchtop including plastic guttering
2.11.23	\$100	Kindness for Kids in Care Incorporated	Construction of Big Box for the Kids-in-Care Christmas Community Toy Appeal
28.11.23	\$1,500	The Carers Foundation Australia	Motivational speaker, catering and entertainment for Celebrate Carers Christmas Luncheon
28.11.23	\$2,000	North Lakes United Football Club Incorporated	Furniture for new deck at Kinsellas Road Sports Complex
6.12.23	\$702.50	The Mini Farm Project Limited	Whipper snipper, coldroom and food products for food production as part of the Mini Farm Project
11.12.23	\$2,000	The Lakes College Community Association	Equipment hire for Picnic in the Park 2024 Event

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
14.12.23	\$500	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Mens Veterans Fraternity League
22.4.24	\$1,959	North Lakes Leopards Junior Rugby Union Club Incorporated	Training equipment and water bottles
2.5.24	\$2,000	North Lakes Blues Netball Club	Security cameras for clubhouse
13.6.24	\$691	Lions Club of North Lakes Incorporated	Catering and awards for Children of Courage Ceremony
13.6.24	\$2,000	Riverside Wesleyan Methodist Church	Fruit boxes for Food for Kids Program

## Cr Sandra Ruck - Division 5

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
3.8.23	\$2,000	Australian School of Meditation and Yoga	Hall hire, presenter, photographer, marketing, catering and kits for Mediation Workshop and Retreat
8.8.23	\$250	Redcliffe Art Society Incorporated	Awards for Redcliffe Art Society 2023 Art Exhibition of Excellence
8.8.23	\$600	Mueller College Limited	Year 11 and Year 12 Moreton Bay Civic Awards for Presentation Evening
8.8.23	\$1,837	Southern Cross Catholic College Parents and Friends Association	RYDA Road Safety Awareness Program and transport for Year 10 students
8.8.23	\$2,000	Deception Bay Football Club Incorporated	Replacement bain-marie
28.8.23	\$447	Royal Brisbane and Women's Hospital Foundation	Equipment, advertising and merchandise for Redcliffe Hospital Giving Day event
31.8.23	\$500	Rotary Club of Redcliffe Sunrise Incorporated	Groceries for Redcliffe Breakfast Club for provision to the community
11.9.23	\$200	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
14.9.23	\$2,000	Deception Bay Gem and Allied Crafts Club Incorporated	Security alarm system
8.11.23	\$2,000	Redcliffe Peninsula Game & Sportfish Club Incorporated	Catering for Redcliffe Australia Day Billfish Tournament



Date Allocated	Amount Allocated	Recipient	Purpose of Funding
8.11.23	\$2,000	Deception Bay Meals on Wheels Incorporated	Computer equipment
14.11.23	\$2,000	Aiga Samoa Association North Brisbane Inc	Venue hire, entertainment and catering for Maota Fono Community 20-year celebration
8.11.23	\$2,000	Redcliffe Peninsula Game & Sportfish Club Incorporated	Catering for Redcliffe Australia Day Billfish Tournament
8.11.23	\$2,000	Deception Bay Meals on Wheels Incorporated	Computer equipment
14.11.23	\$2,000	Aiga Samoa Association North Brisbane Inc	Venue hire, entertainment and catering for Maota Fono Community 20-year celebration
29.11.23	\$323	Destiny Family & Community Services Limited	Sound hire, stickers and prizes for Deception Bay Community Skateboarding Competition
2.5.24	\$1,947	Moreton Bay Gateball Club	Scoreboards for tournaments and events
3.5.24	\$1,738	Peninsula Fair Darts Association	Commercial vacuum cleaner
21.5.24	\$1,070	Redcliffe Red Dragon Boat Club Incorporated	Photo booth, food van and trophies for the Presentation Award Night
31.5.24	\$798	Bel Canto Singers	Venue hire, musical director fee and artist performance fees for Musical Concert Soiree

## Cr Karl Winchester - Division 6

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
20.7.23	\$2,000	Repair Cafe Redcliffe Peninsula Incorporated	Portable RCD & ARC Protection Unit, bike maintenance tools. LED Desk Mount Magnifying Lamp, Magnifier Head Goggles, flags and safety aprons for volunteer use, and food supplies for fundraiser
8.8.23	\$250	Redcliffe Art Society Incorporated	Awards for Redcliffe Art Society 2023 Art Exhibition of Excellence
8.8.23	\$764	Humpybong State School Parents & Citizens Association	Replacement chest freezer and major prize for end of year fundraising raffle
28.8.23	\$1,300	Royal Brisbane and Women's Hospital Foundation	Equipment, advertising, and merchandise for Redcliffe Hospital Giving Day event

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
31.8.23	\$500	Rotary Club of Redcliffe Sunrise Incorporated	Groceries for Redcliffe Breakfast Club for provision to the community
31.8.23	\$1,614	S Triple C Redcliffe Incorporated	Office chairs
8.9.23	\$660	Zonta Club of Redcliffe Incorporated	Chair hire and catering for Zonta Flags United Nations Ceremony
11.9.23	\$2,000	Encircle Community Services Limited	Banners and signage for Moreton Bay Says No to Violence is an annual March
26.9.23	\$1,980	Heartland Christian Church	Industrial refrigerator
27.10.23	\$450	Eildon Croquet Club Incorporated	Catering and prizes for Eildon Invitational Croquet Tournament
27.10.23	\$2,000	Redcliffe Branch Little Athletics Centre Incorporated	Field lighting pole repairs
31.10.23	\$500	Rotary Club of Kippa Ring North Lakes Incorporated	Laptop for club administration
6.11.23	\$1,122	Redcliffe Subsection of the Naval Association	Shelter and seating for the HMQS Gayundah Memorial dedication and HMAS Sydney 2 commemoration service
20.11.23	\$1,517.50	UCA - Redcliffe Peninsula Parish	Television and mobile stand for Redcliffe Community Hub
30.4.24	\$100	Rotary Redcliffe Sunrise Incorporated	Groceries for Redcliffe Breakfast Club
30.4.24	\$1,288	Redcliffe and District Woodcraft Society Incorporated	Trade space hire, meals, laundering and stationery for the Redcliffe Show
15.5.24	\$1,000	Royal Australian Air Force Association Queensland Division INC. Redcliffe Branch	Annual Assembly of Delegates, Queensland Division
17.5.24	\$900	Redcliffe Writers Group	Signage, flyers and catering for Sydney Writers Festival Live & Local at Redcliffe Library
17.5.24	\$200	Redcliffe Mums Incorporated	Pull up banners for fundraising events and community engagements
23.5.24	\$200	Rotary Redcliffe Sunrise Incorporated	Waders for Adopt a River Initiative
31.5.24	\$499	Anglican Parish of Bramble Bay	Publicity, advertising costs and artwork hanging costs for Annual Redcliffe Floral and Art Festival
5.6.24	\$1,165	Redcliffe AH&I Society Incorporated	Stage hire for 2024 Redcliffe Show

## Cr Yvonne Barlow - Division 7

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
24.7.23	\$500	Pine Rivers Show - Annual Agricultural Horticultural & Industrial Association	Prizes for woodchopping event at the Pine Rivers Show
27.7.23	\$200	Genesis Christian College Limited	Event décor, speaker fees and marketing for Youth Sports Stars Breakfast
3.8.23	\$500	North Pine Sports Club Incorporated	Replacement soccer balls
9.8.23	\$200	Zonta Club of Pine Rivers Incorporated	Cinema hire and screen licence for 16 Days of Activism movie screening
16.8.23	\$910	Pine Rivers Kindergarten Association	Cookie Decoration Station, Entertainment and Face Painting for Pine Rivers Kindy Open Day
23.8.23	\$300	The Queensland Country Women's Association	Keynote speaker for Queensland Country Women's Association Southern Region Conference
29.8.23	\$2,000	U3A Pine Rivers Incorporated	Catering for a 30-year anniversary celebration lunch
11.9.23	\$100	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
21.9.23	\$500	1st Moreton Bay Boys' Brigade	Marquee for outdoor activities
27.9.23	\$250	Strathpine Branch Little Athletics Centre Incorporated	iPad, printer and trivia night prizes
10.10.23	\$1,500	Kallangur State School	Delta Therapy Dogs Classroom Canines Program
10.10.23	\$1,500	Undurba State School P&C	LED portable signage board
12.10.23	\$150	Jazz Netball Incorporated	Netball training bibs
24.10.23	\$150	Pasifika Families Incorporated	Entertainment and catering for Diwali Women's community event
3.11.23	\$1,000	Murrumba Downs Social Committee	Catering for community Christmas lunch
16.11.23	\$100	Oasis Christian Reformed Church	Christmas dinner and hampers for community members in need
28.11.23	\$2,000	Lions Club of Kallangur Incorporated	Catering for community Christmas dinner
6.12.23	\$2,000	Pine Rivers Senior Citizens Club Incorporated	Catering for Volunteers Christmas lunch



Date Allocated	Amount Allocated	Recipient	Purpose of Funding
13.12.23	\$250	Youth & Families Association of Pine Rivers Incorporated	Glass whiteboard and indigenous art
22.4.24	\$100	Returned & Services League of Australia (Queensland Branch) Pine Rivers District Sub-Branch Incorporated	Food items for ANZAC Day 2024 Gunfire Breakfast
29.5.24	\$331	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Brass Band Concert
12.6.24	\$1,844	Kallangur Scout Group	Flags and first aid kits
14.6.24	\$2,000	Living Faith Lutheran Church	Defibrillator
17.6.24	\$2,000	Dakabin State School	Musical instruments

### Cr Mick Gillam - Division 8 | until 28 March 2024

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
24.7.23	\$500	Pine Rivers Show - Annual Agricultural Horticultural & Industrial Association	Prizes for woodchopping event at the Pine Rivers Show
27.7.23	\$200	Genesis Christian College Limited	Event décor, speaker fees and marketing for Youth Sports Stars Breakfast
4.8.23	\$750	Lawnton Kindergarten Preschool Association Incorporated	Hire of Animal Farm for 2023 Family Fun Day
4.8.23	\$999	Strathpine State School	Hire of BMX Stunt Show to perform at Wellbeing Festival
9.8.23	\$100	Zonta Club of Pine Rivers Incorporated	Cinema hire and screen licence for 16 Days of Activism movie screening
16.8.23	\$1,000	South Pine Community Kindergarten Association Incorporated	Installation of replacement perimeter fence
23.8.23	\$250	Genesis Christian College Limited	Engineering Bursary Award
23.8.23	\$400	The Queensland Country Women's Association	Keynote speaker for Queensland Country Women's Association Southern Region Conference
31.8.23	\$1,761	Pine Rivers Bears Junior Rugby League Club Incorporated	2023 Junior Club trophies

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
11.9.23	\$300	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
14.9.23	\$500	PRIME Community Band Incorporated	Performance props, music and advertising banner to for band performances
18.9.23	\$600	Bray Park State High School	Bursary awards for Academic and Sports Awards Night
20.9.23	\$360	Lawnton Swim Club Incorporated	Dunk Tank hire for Aussie Arvo event
20.9.23	\$667	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
20.9.23	\$1,000	Lawnton Swim Club Incorporated	Commercial barbeque
21.9.23	\$100	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
27.9.23	\$250	Strathpine Branch Little Athletics Centre Incorporated	iPad, printer and trivia night prizes
12.10.23	\$375	Jazz Netball Incorporated	Netball training bibs
24.10.23	\$70	Holy Spirit School Bray Park	Awards and trophies for the Year 6 Graduation Award Ceremony
24.10.23	\$150	Pasifika Families Incorporated	Entertainment and catering for Diwali Women's community event
24.10.23	\$750	Strathpine West State School P&C Association	Sound and lighting for the 2023 Christmas Concert
25.10.23	\$150	Men's Information and Support Association Incorporated	Catering and venue hire for International Men's Day panel discussion
26.10.23	\$1,000	The Railway Modellers' Club of Queensland Incorporated	Hall hire for the 2023 Pine Rivers Model Train & Hobby Expo
16.11.23	\$180	Lawnton Kindergarten Preschool Association Inc	Provisions for sausage sizzle fundraiser
16.11.23	\$200	Oasis Christian Reformed Church	Christmas dinner and hampers for community members in need
17.11.23	\$150	Wantima Country Club	Trophies for the Veteran Golfers end of season awards
20.11.23	\$1,485	Bray Park State School	School Honour Board
30.11.23	\$828	Pine Rivers Netball Association	UHF true diversity wireless receiver for PA system

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
30.11.23	\$1,079	Lawnton State Primary School P&C Association	Barbeque for fundraising events
7.12.23	\$100	Crime Stoppers Queensland Limited	Food supplies for Bunnings sausage sizzle fundraiser
14.12.23	\$100	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Mens Veterans Fraternity League

### Cr Jim Moloney - Division 8 | from 5 April 2024

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
15.5.24	\$2,000	Pine Central Sports Club Inc	Dishwasher for canteen
22.5.24	\$260	Bray Park State School	Ingredients and activity supplies for Early Years Celebration Day
29.5.24	\$332	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Brass Band Concert
5.6.24	\$998	Kurwongbah Primary P&C Association	Basic Life Support First Responders for School Fete
18.6.24	\$663	Southpine Community Kindergarten Association Incorporated	MLAK locking system for access gates
18.6.24	\$1,303	Strathpine Community Kindergarten & Preschool Incorporated	Entertainer, jumping castle and disco party for Kindy Carnival
18.6.24	\$300	Pine Rivers Ladies Bowling Club Incorporated	Ladies Two Bowl Triples Carnival



## Cr Cath Tonks - Division 9

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
14.7.23	\$806	Pine Rivers Croquet Club Incorporated	Purchase of tables and chair hire for Queensland 2023 State Gateball Tournament
21.7.23	\$714	Pine Rivers Croquet Club Incorporated	Oven including installation
21.7.23	\$2,000	Rotary Club of Albany Creek Incorporated	Installation of Happy to Chat Community Bench in Sargent Reserve Dog Park
24.7.23	\$500	Pine Rivers Show - Annual Agricultural Horticultural & Industrial Association	Prizes for woodchopping event at the Pine Rivers Show
27.7.23	\$200	Genesis Christian College Limited	Event décor, speaker fees and marketing for Youth Sports Stars Breakfast
27.7.23	\$500	Eatons Hill Community Kindergarten Incorporated	NAIDOC Week Celebrations - Aboriginal Art Workshops
7.8.23	\$1,500	The Nest Community Incorporated	Sewing drawer units, sew tables and shelving units for The Exchange Program
8.8.23	\$500	Moreton Bay United Football Club	Temporary filming tower for Australia FFA Cup game
9.8.23	\$250	Zonta Club of Pine Rivers Incorporated	Cinema hire and screen licence for 16 Days of Activism movie screening
15.8.23	\$792	Albany Creek State High School P&C Association	Colour Powder for school's Colour Explosion Fun Run
21.8.23	\$425	Albany Creek Cluster Chaplaincy Committee	Prizes for Community Trivia Night
21.8.23	\$1,500	Eatons Hill State School P&C Association	Fireworks at annual school carnival
23.8.23	\$400	The Queensland Country Women's Association	Keynote speaker for Queensland Country Women's Association Southern Region Conference
1.9.23	\$200	Genesis Christian College Limited	Environmental Awards for Middle and Senior School
11.9.23	\$100	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
14.9.23	\$200	PRIME Community Band Incorporated	Performance props, music, and advertising banner to for band performances
18.9.23	\$350	Bray Park State High School	Bursary awards for Academic and Sports Awards Night
20.9.23	\$200	Lawnton Swim Club Incorporated	Dunk tank hire for Aussie Arvo event

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
20.9.23	\$250	Lawnton Swim Club Incorporated	Commercial barbeque
20.9.23	\$333	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
21.9.23	\$100	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
21.9.23	\$650	Albany Creek Garden Club Incorporated	Awards for 2023 Show Bench Winners
27.9.23	\$100	Strathpine Branch Little Athletics Centre Incorporated	iPad, Printer and trivia night prizes
28.9.23	\$500	Oikotan Incorporated	Venue hire, decorations, and lighting for Durga Pujo Festival
5.10.23	\$500	Albany Creek GPS Junior Rugby Union Club Inc	Fireworks for 2023 Club Presentation Day
25.10.23	\$150	Men's Information and Support Association Incorporated	Catering and venue hire for International Men's Day panel discussion
25.10.23	\$350	Eatons Hill Community Kindergarten	Educational presentation on native bees and new native beehive
26.10.23	\$300	The Railway Modellers' Club of Queensland Incorporated	Hall hire for the 2023 Pine Rivers Model Train & Hobby Expo
13.11.23	\$150	Good Shepherd Christian School	Prizes for Student Impact Award
16.11.23	\$200	Oasis Christian Reformed Church	Christmas dinner and hampers for community members in need
17.11.23	\$150	Wantima Country Club	Trophies for the Veteran Golfers end of season awards
23.11.23	\$850	Samford Riding for the Disabled	Sponsorship' (provision of food, veterinary and farrier costs) of RDA horse 'Noddy'
7.12.23	\$100	Crime Stoppers Queensland Limited	Food supplies for Bunnings sausage sizzle fundraiser
13.12.23	\$500	Wantima Country Club Limited	Wantima Country Club 39th Birthday Ladies Guest Open Day
14.12.23	\$200	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Mens Veterans Fraternity League

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
15.4.24	\$255	Good Shepherd Christian School Limited	Food items for Cross Country and Fun Run event
22.4.24	\$400	Albany Creek State School P&C Association	Prizes for school Colour Fun Run
24.4.24	\$1,000	Pine Rivers Koala Care Association Incorporated	Wild Koala Day 2024
17.5.24	\$448	A Brave Life Limited	Computer monitor, keyboard and mouse for volunteer use
20.5.24	\$500	Creative Samford Incorporated	Promotional banner flags and videos for the Samford and Surrounds Art Trail
22.5.24	\$1,000	Pine Rivers St Andrews Hockey Club Incorporated	Chairs for clubhouse
23.5.24	\$300	Samford and District Show Society Incorporated	Prizes and material for display tablecloths for the Samford Show
29.5.24	\$745	Albany Creek Kindergarten Association Incorporated	Hall hire and disco for Kindergarten Dance Party
29.5.24	\$332	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Brass Band Concert
11.6.24	\$710	Albany Creek Garden Club Incorporated	Awards for 2024 Show Bench winners

## Cr Matt Constance - Division 10

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
17.7.23	\$1,896	Pine Hills Dirt Racing	Audio amplifier and speakers
9.8.23	\$150	Zonta Club of Pine Rivers Incorporated	Cinema hire and screen licence for 16 Days of Activism movie screening
15.8.23	\$300	Albany Creek State High School	Environmental Bursary Awards
15.8.23	\$792	Albany Creek State High School P&C Association	Colour Powder for school's Colour Explosion Fun Run
15.8.23	\$819	The Hills District Community Garden Incorporated	Building supplies to renovate existing trellis
21.8.23	\$425	Albany Creek Cluster Chaplaincy Committee	Prizes for Community Trivia Night



Date Allocated	Amount Allocated	Recipient	Purpose of Funding
11.9.23	\$100	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
19.9.23	\$750	C&K Arlington Drive Community Childcare	Couches for staffroom
21.9.23	\$100	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
31.10.23	\$1,500	Pine Hills Football Club	Purchase and installation of awnings
8.11.23	\$1,250 \$2,000 allocated however \$750 returned	Golden Valley Keperra Lions Clubs Incorporated	Sound and lighting for The Hills Community Christmas Carols 2023
11.12.23	\$1,732	VIEW Clubs of Australia	Laptop and associated equipment and business shoulder bag
13.12.23	\$1,251	The Hills & Districts Chamber of Commerce Incorporated	Portable PA system and outdoor banners for The Hills Chamber Seniors Expo 2024
14.12.23	\$500	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Mens Veterans Fraternity League
8.5.24	\$2,000	Ferny Hills State School P&C Association	Movie equipment, licence fee and entertainment for Community Movie Night
20.5.24	\$500	Creative Samford Incorporated	Promotional banner flags and videos for the Samford and Surrounds Art Trail
23.5.24	\$395	Samford and District Show Society Incorporated	Prizes and material for display tablecloths for the Samford Show
10.6.24	\$1,958	Ferny Hills Tennis Club Incorporated	Laptop and printer
11.6.24	\$325	Albany Creek Garden Club Incorporated	Awards for 2024 Show Bench winners

## Cr Darren Grimwade - Division 11

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
17.7.23	\$515	Mount Glorious Community Association Incorporated	Poster design and printing, and food for Mid-Winter live music community fundraising event
17.7.23	\$929.19 <i>\$1,455 allocated however \$525.81 returned</i>	Mount Glorious Community Association Incorporated	Advertising, stationery, and cold room hire for the 2023 Art with Altitude exhibition
3.8.23	\$1,925	Jinibara State School P&C Association	Gazebo, lighting, and portable cold storage for community movie night
9.8.23	\$100	Zonta Club of Pine Rivers Incorporated	Cinema hire and screen licence for 16 Days of Activism movie screening
29.8.23	\$2,000	Samford Amateur Swimming Club Incorporated	Catering, advertising, flyers, and novelty bags for 'Come and Try' afternoon at Samford Pool
30.8.23	\$1,925	Samford Primary P&C Association	Projector screen and associated equipment for Movie Night Under the Stars
11.9.23	\$200	Multicultural Association of Caboolture and Surrounds Incorporated	Event hire for Moreton Bay Diwali Festival of Lights 2023
21.9.23	\$100	The Scout Association of Australia Queensland Branch Incorporated	Section flags and promotional banners, a-frames and corflute signs
25.10.23	\$2,000	The Scout Association of Australia Queensland Branch Inc. - Samford Scout Group	Child safety fence project
23.11.23	\$850	Samford Riding for the Disabled	Sponsorship' (provision of food, veterinary and farrier costs) of RDA horse 'Noddy'
29.11.23	\$790	Dayboro District Progress Association Incorporated	Facepainting and jumping castle for Swaggies Christmas event
29.11.23	\$2,000	Mount Nebo State School P & C Association	Movie and screen for Movie on the Oval community event
6.12.23	\$797.50	The Mini Farm Project Limited	Whipper snipper, cold room and food products for food production as part of the Mini Farm Project
6.12.23	\$2,000	Dayboro State School Parents & Citizens Association	Catering, games and prizes for Family Fun Day
30.4.24	\$2,000	Dayboro District Progress Association Incorporated	Marquees for Dayboro Day Festival

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
2.5.24	\$2,000	Dayboro Rodeo Association	Entertainment for the 2024 Dayboro Rodeo
23.5.24	\$300	Samford and District Show Society Incorporated	Prizes and material for display tablecloths for the Samford Show
19.6.24	\$1,778	Pacific Rim Just for Kids Incorporated	Branded marquee

## Cr Tony Latter - Division 12

Date Allocated	Amount Allocated	Recipient	Purpose of Funding
19.7.23	\$1,010	Woodford Historical Society Incorporated	Catering and printing for the 2023 Villeneuve Neurum Reunion
25.7.23	\$244	Crime Stoppers Caboolture	Shelving for storage shed
9.8.23	\$490 <i>\$893 allocated however \$403 returned</i>	Wamuran Progress Association Incorporated	Equipment hire for Community Remembrance Day Ceremony
23.8.23	\$2,000	Stanley River Junior Rugby League Club Incorporated	End of season presentation day
30.8.23	\$1,550	Mount Mee State School Parents and Citizens Association	Hall hire, food supplies, drinks, band and prizes for the 2023 Mount Mee Bush Dance
19.9.23	\$2,000	Woodford Community Art Group	Prizes, gift and catering for Members Exhibition Competition
9.10.23	\$1,998	Wamuran Historical and Visitors Centre Incorporated	Sound technician, PA equipment hire and performers for community fundraising event
14.11.23	\$1,070	Wamuran Progress Association Incorporated	Printing of book on the National Servicemen's Memorial Park in Wamuran
22.11.23	\$744	Woodford Historical Society	Gift bags for children attending Yarrow Launch at Woodford Library and Museum



Date Allocated	Amount Allocated	Recipient	Purpose of Funding
22.11.23	\$2,000	Woodfordia Incorporated	Commission of artist art mural at the Woodford Folk Festival site
29.11.23	\$1,538	The Scout Association of Australia Qld Branch Inc - Woodford Scout Group	Promotional banners and poles
12.12.23	\$1,610	Caboolture Sports Club Limited	Hire of inflatables for use at Caboolture Rugby Community Day and Sign On
13.5.24	\$1,000	Bellthorpe Progress Association Incorporated	Entertainment and catering for the Bush Dance and Supper
29.5.24	\$2,000	Burpengary Meadows State School P&C	Design digital artwork and purchase of mascot costume
12.6.24	\$1,500	Woodford Agricultural Pastoral and Industrial Assoc. Incorporated	Wildlife Education Program at 2024 Woodford Show
12.6.24	\$955.50	Cartmill Community Centre	Mobile phone, cleaning equipment, petrol mower, whipper snipper and electric fence energiser

## ACCOUNTABILITY

In accordance with section 289(1) and (2) of the Local Government Regulation 2012 the Chief Executive Officer must maintain a Register of Interests pertaining to Councillors, Senior Executive Employees and a person who is related to a Councillor or Senior Executive Employee.

The Mayor must maintain a Register of Interests of the Chief Executive Officer; and a person who is related to the Chief Executive Officer.

In accordance with section 150EL of the *Local Government Act 2009*, Councillors must declare any prescribed conflicts of interest in matters brought before Council and leave the meeting while the matter is discussed and voted on.

In accordance with section 150EQ of the *Local Government Act 2009*, Councillors must also disclose any declarable conflicts of interest in matters brought before Council. The Councillor must inform the meeting stating the nature of the conflict and how the Councillor intends to deal with the conflict, by leaving or remaining in the meeting.

Under the Local Government Regulation 2012, Councillors and senior executive employees, and their related persons must declare any gift, or all gifts totaling more than \$500 in amount or value in their respective Register of Interests.

The Register of Interests for each Councillor can be accessed via Council's website.

## OUR ETHICAL CULTURE

In accordance with section 23 of the *Public Sector Ethics Act 1994* the Chief Executive Officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to (a) this Act in particular, the ethics principles and values; and (b) the entity's approved code of conduct.

Council's Code of Conduct for Employees clarifies the organisation's values linking them with the required standards of behaviour expected of its senior executives and employees when carrying out their roles, responsibilities and obligations. The code is aligned to the standards of conduct based on the ethics principles and values in the *Public Sector Ethics Act 1994*.

Code of conduct eLearning training is mandatory for all new employees and an annual refresher is required for all existing employees.

The Code can be accessed via Council's website or a copy can be obtained from any of Council's customer service centres.

## FRAUD AND CORRUPTION CONTROL

Council has a zero-tolerance approach to fraud and corruption. This commitment is underpinned by our Fraud and Corruption Control Policy and Plan, which outlines operational controls and processes to detect, investigate and take appropriate action in cases of suspected or proven fraud or corruption.

Council's Public Interest Disclosure Policy also supports this culture and encourages employees and members of the public to speak up about unlawful, unethical and irresponsible behaviour within Council.

Council employees are encouraged to report fraud and corruption and are aware of how they can do this in a safe and confidential environment. Council maintains an independent whistleblower hotline (Your Call) to encourage reporting and safeguard those who report.

## COMPETITIVE NEUTRALITY COMPLAINTS

Council maintains a process for resolving competitive neutrality complaints. When Council receives a complaint, attempts are made to resolve the concerns prior to a formal complaint being made. Concerns that cannot be resolved may become a formal complaint that will be referred to the Queensland Competition Authority for investigation.

In accordance with section 190(1)(i) and (j) of the Local Government Regulation 2012, there were no competitive neutrality complaints for Council's business activities subject to the Code of Competitive Conduct during the 2023-24 financial year.

## ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to handling administrative action complaints in a consistent, fair, equitable, confidential and respectful manner as outlined in its Complaint Management Policy.

This policy is supported by internal procedures which outline a clear administrative process for managing and resolving complaints made by community members about various issues, including:

- a decision, or failure to make a decision
- an act, or failure to do an act
- the formulation of proposal or intention
- the making of a recommendation.

Council has three-stage complaint management process. In stage one and two, attempts are made to resolve the complaint at the first point of contact, then with the support of the relevant Council Department. In stage three, if the complaint is not resolved or the complainant remains dissatisfied, an internal review may be requested and undertaken by the Governance Branch to provide independence to the process. If the complainant still remains dissatisfied with Council's response, they can request an external review by the Queensland Ombudsman.



In accordance with section 187(2) of the Local Government Regulation 2012, the table below summarises the number of administrative action complaints made and resolved during the 2023-24 financial year.

Administrative Action Complaints	2023/24
Number of complaints received and resolved at stage 1 and 2 in the financial year	Not Reported*
Number of complaints made as stage 3 in the financial year	33
Number of complaints resolved as stage 3 in the financial year	37
Number of unresolved stage 3 complaints at the end of the financial year	8
Number of unresolved stage 3 complaints made in the previous financial year	0

\* Council is currently working to improve the data quality of its complaint records for future year reporting.

## COUNCIL REGISTERS

In accordance with section 190(1)(f) of the Local Government Regulation 2012, Council maintains the following registers:

- Register of Local Laws
- Register of Assets
- Register of Roads Map
- Register of Business Activities
- Register of Cost-Recovery Fees
- Register of Delegations - Mayor
- Register of Delegations - Council to Chief Executive Officer
- Register of Delegations - Chief Executive Officer to Employees
- Registers of Interests - Mayor, Councillors, Senior Executive Officers, and related persons
- Register of Conflicts of Interest - Mayor, Councillors, Senior Executive Officers and employees
- Register of Councillor Conduct
- Register of Contact with Lobbyists
- Register of Gifts and Benefits
- Register of Policies
- Register of Pre-Qualified Suppliers.

## JOINT GOVERNMENT ACTIVITY AND REGIONAL COOPERATION

In accordance with section 190(1)(d) of the Local Government Regulation 2012, there were no details to report in regard to a service, facility or activity supplied by another local government (under an agreement for conducting a joint government activity), where special rates or charges were levied in the 2023-24 financial year.

However, Council did conduct the following joint government activities funded under the Environmental Services operational budget:

Brisbane City Council	Brisbane City Council	Department of Agriculture Fisheries & Forestry
2023/24 Contribution for regional hosting for LFWSEQ	2023/24 Contribution for Biological Control Program	Contribution for Weeds and Pest Animal Program
\$30,589.27 (ex GST)	\$3,147.00 (ex GST)	\$134,353 (GST does not apply)

Council also fosters regional cooperation on issues affecting local government and the South East Queensland region. In support of this commitment, the Mayor, Councillors, Senior Executive Officers and Council employees attend relevant conferences and events and meet with other local authorities and government agencies as part of their duties.

# POLICIES

## RATES CONCESSIONS

Council offers a range of rates concessions in support of a fair and equitable rates system. In considering the application of concessions, Council is guided by the principles of:

- Equity – acknowledging the different levels of capacity to pay
- Accountability – making decisions and acknowledging the effects of those decisions
- Transparency – making clear the availability of concessions and eligibility requirements
- Flexibility – responding where possible to unforeseen changes in the local economy
- Fairness – taking into consideration the circumstances that lead up to the application for a concession
- Sustainability – long-term planning to ensure the financial sustainability of concessions.

During the 2023-24 financial year, Council exercised its power to grant a concession for rates or charges under the Local Government Regulation 2012, Chapter 4, Part 10 - Concessions, in the following ways:

### Council Pensioner Rebate

Subject to the eligibility criteria, property owners in receipt of a pension were entitled to receive a partial rebate from Council on their general rate and charges levied on the land in the amount equivalent to 50 percent of the total levy up to the maximum rebate per annum, granted on a quarterly pro-rata basis, as outlined in Council's Revenue Statement 2023-24.

### Council Self-Funded Retiree Rebate

Subject to the eligibility criteria, property owners in receipt of a Commonwealth Seniors Health Card were entitled to receive a rebate from Council on their general rate and charges levied, granted on a quarterly pro-rata basis, as outlined in Council's Revenue Statement 2023-24.

### Financial Hardship Concession

Subject to eligibility criteria, property owners experiencing financial hardship were entitled to apply for an interest free repayment plan for general rates and charges levied on eligible properties in accordance with Council's Financial Hardship Policy.



## State Government Subsidy

Subject to the eligibility criteria, property owners in receipt of a pension were entitled to a partial rebate on their general rate and charges levied on the land in the amount prescribed under the Queensland Government Pensioner Rate Subsidy Scheme.

## Voluntary Conservation Agreements

Council offered a partial rebate to property owners who entered into a Voluntary Conservation Agreement in accordance with Council's Voluntary Conservation Program.

## Community Organisations

Council offered a rebate to community organisations towards rates and charges levied by Council and Unitywater in accordance with Council's Donations in Lieu of Rates and Charges Levied Policy.

## SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the *Local Government Act 2009*, Council levied a number of special charges for the 2023-24 financial year. A summary of special charges is provided below.

Further information on the special charges for the 2023-24 financial year is available in Council's budget, accessible via Council's website.

## Rural Fire Brigade Special Charge

Council made and levied the Rural Fire Brigade Special Charge on all rateable land within the Moreton Bay City Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below:

### Rural fire boards:

- Booroobin Rural Fire Brigade
- Bellthorpe Rural Fire Brigade
- Clear Mountain Rural Fire Brigade
- Closeburn/Cedar Creek Rural Fire Brigade
- Dayboro and District Rural Fire Brigade
- Delaney's Creek Rural Fire Brigade
- Donnybrook Town Rural Fire Brigade
- Elimbah Rural Fire Brigade
- Meldale Rural Fire Brigade
- Mount Mee Rural Fire Brigade
- Mount Nebo Rural Fire Brigade
- Narangba West Rural Fire Brigade
- Ocean View Rural Fire Brigade
- Rocksberg-Moorina Rural Fire Brigade
- Samford Rural Fire Brigade
- Samsonvale Rural Fire Brigade

- Stanmore District Rural Fire Brigade
- Stony Creek Rural Fire Brigade
- Toorbul Rural Fire Brigade
- Villeneuve Neurum (part) Rural Fire Brigade
- Wamuran Rural Fire Brigade

The special charge raised \$271,811 in the 2023-24 financial year to assist with the costs associated with maintaining a rural fire service in these areas.

## Rural Recycling and Waste Management Special Charge

Council made and levied the Rural Recycling and Waste Management Special Charge on rateable land that is used, at least partially, for residential purposes and which is improved land not being subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision and management of recycling and waste disposal facilities.

The special charge raised \$127,135 in the 2023-24 financial year.

## Commercial Waste Management Special Charge

Council made and levied the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which was improved land not subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision and management of waste disposal facilities.

The special charge raised \$403,828 in the 2023-24 financial year.

## North Lakes Enhanced Services Special Charge

Council made and levied the North Lakes Enhanced Services Special Charge on all rateable land within the suburb of North Lakes. The parks, public areas, road reserves, street furniture and park infrastructure in this area require higher maintenance levels than comparable facilities across the region due to the type, quality and number of facilities provided.

The special charge raised \$1,056,355 in the 2023-24 financial year for the cost associated with the provision of this higher level of maintenance.

## Newport Canal Maintenance Special Charge

Council made and levied the Newport Canal Maintenance Special Charge on rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals at Newport Waterways.

The special charge applied to properties in the suburb of Newport with canal frontage. This area included lots in community titles schemes where the scheme land has canal frontage, and the

whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use.

The special charge raised \$1,360,290 with \$51,996 being spent in the 2023-24 financial year.

## **Pacific Harbour Canal Maintenance Special Charge**

Council made and levied the Pacific Harbour Canal Maintenance Special Charge on the rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals and associated public infrastructure at Pacific Harbour.

The special charge applied to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour Marina complex. The whole area is precisely delineated on a map prepared and adopted by the council for this purpose.

The special charge raised \$301,823 with \$98,146 being spent in the 2023-24 financial year.

## **Bribie Gardens Canal Maintenance Special Charge**

Council made and levied the Bribie Gardens Canal Maintenance Special Charge on the rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals and preserving and maintaining the lock and weir at Bribie Gardens.

The special charge applied to properties in the Bribie Gardens estate with canal frontage regardless of whether they are located in front of or behind the lock and weir. To avoid confusion, this included lots in community titles schemes where the scheme land has canal frontage. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

The special charge raised \$305,418 with \$322,540 being spent in the 2023-24 financial year.

## **Redcliffe Aerodrome Special Charge**

Council made and levied the Redcliffe Aerodrome Special Charge on the rateable land identified below for the purpose of funding works for the operation, maintenance, repair and upgrading of Redcliffe Aerodrome.

The special charge is levied on rateable properties comprising the leased private, business or commercial sites adjacent to Redcliffe Aerodrome. As the Redcliffe Aerodrome is not a commercial airport, the primary use of and benefit from the operation, maintenance and upgrading of the aerodrome is conferred upon the private air transport and aviation-related businesses which occupy premises within the aerodrome boundaries. The level of this special charge has been set by council to reflect sufficient and equitable contributions by these property owners to the cost of providing both operational and capital works and services at the aerodrome.

The special charge raised \$309,696 in the 2023-24 financial year.



## BENEFICIAL ENTERPRISES

In accordance with section 41 of the *Local Government Act 2009*, Council conducted one beneficial enterprise, being Millovate Pty Ltd, during the 2023-24 financial year.

Council established Millovate Pty Ltd in 2020 as a wholly owned commercial entity to lead the vision and development of Council's strategic land holdings within The Mill at Moreton Bay PDA, Petrie. Council approved the transition of Millovate's responsibilities to Council's Economic Development team in June 2024, to commence from September 2024.

## CHANGES TO TENDERS

In accordance with section 228(8) of the *Local Government Regulation 2012*, there were no invitations to change tenders under during the 2023-24 financial year.

Council decided, by resolution, to apply Chapter 6, Part 2 - Strategic Contracting Procedures of the *Local Government Regulation* to its contracts from 1 February 2024. From this date, section 228 of the Regulation only applies for the disposal of land (or any part of an interest i.e. lease).

## IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES

In accordance with section 45(a) and (b) of the *Local Government Act 2009*, Council conducted the following business activities, including significant business activities during the 2023-24 financial year:

- Bongaree Caravan Park
- Toorbul Caravan Park
- Bells Caravan Park
- Beachmere Caravan Park
- Morayfield Sport and Events Centre
- South Pine Indoor Sports Centre
- Queensland State Equestrian Centre
- Redcliffe Entertainment Centre
- Aquatic Facilities Operations
- Cemetery Services
- Property Services
- Waste Services.

The business activity of Waste Services was identified as a significant business activity and the competitive neutrality principle was applied in the form of full-cost pricing. No other business activity was identified as a significant business activity for and during the financial year.







# THE COMMUNITY FINANCIAL REPORT for 2023-24

The purpose of the Community Financial Report is to provide residents and interested parties with a better understanding of Council's financial performance and position over the previous financial year.

The financial information that is presented in the Community Financial Report is identical to Council's financial statements however it is presented in a simplified format so that members of the community are able to gain insights into how the Council's financial performance and position measure up at the end of the financial year.

The Community Financial Report uses plain language and pictorial aids such as graphs and tables to give readers an easy to follow summary of the financial statements for the past financial year. In addition, this report includes key financial statistics and ratios that can also be useful indicators of Council's performance and position.

## FINANCIAL STATEMENTS

The financial statements of Council are audited records of financial performance and position for a financial year (12 months). There are four statements that comprise what is termed "the financial statements", the statements are:

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

## Statement of Comprehensive Income

A statement detailing the income and expenditure of Council. This statement shows what Council has earned (Revenue) and what costs Council has incurred (Expenses) throughout the year. This is presented on an 'accrual' basis, that is it records revenue when it is earned and expenses when they are incurred, regardless of when cash is received or payments of cash made.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024		\$'000
<b>Operating Revenue</b>		
Rates and utility charges		402,823
Fees and charges		48,979
Grants, subsidies and contributions		7,313
Interest revenue		44,227
Other revenue		53,267
Share of profit of associate		96,564
<b>Total Operating Revenue</b>		<b>653,173</b>



STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024		\$'000
<b>Operating Expenses</b>		
Employee benefits		(215,294)
Materials and services		(240,340)
Depreciation and amortisation		(156,507)
Finance costs		(15,068)
<b>Total Operating Expenses</b>		<b>(627,209)</b>
<b>Operating Result</b>		<b>25,964</b>
<b>Capital Revenue and Expenses</b>		
Grants, subsidies and contributions		195,326
Capital Income		797
Capital Expenses		(30,518)
<b>Capital Result</b>		<b>165,605</b>
<b>NET RESULT</b>		<b>191,569</b>
<b>Other Comprehensive Income</b>		<b>(52,744)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>138,825</b>

## Sourcing our revenue: What it comprises

(Statement of Comprehensive Income)

Key Council's revenue sources include:

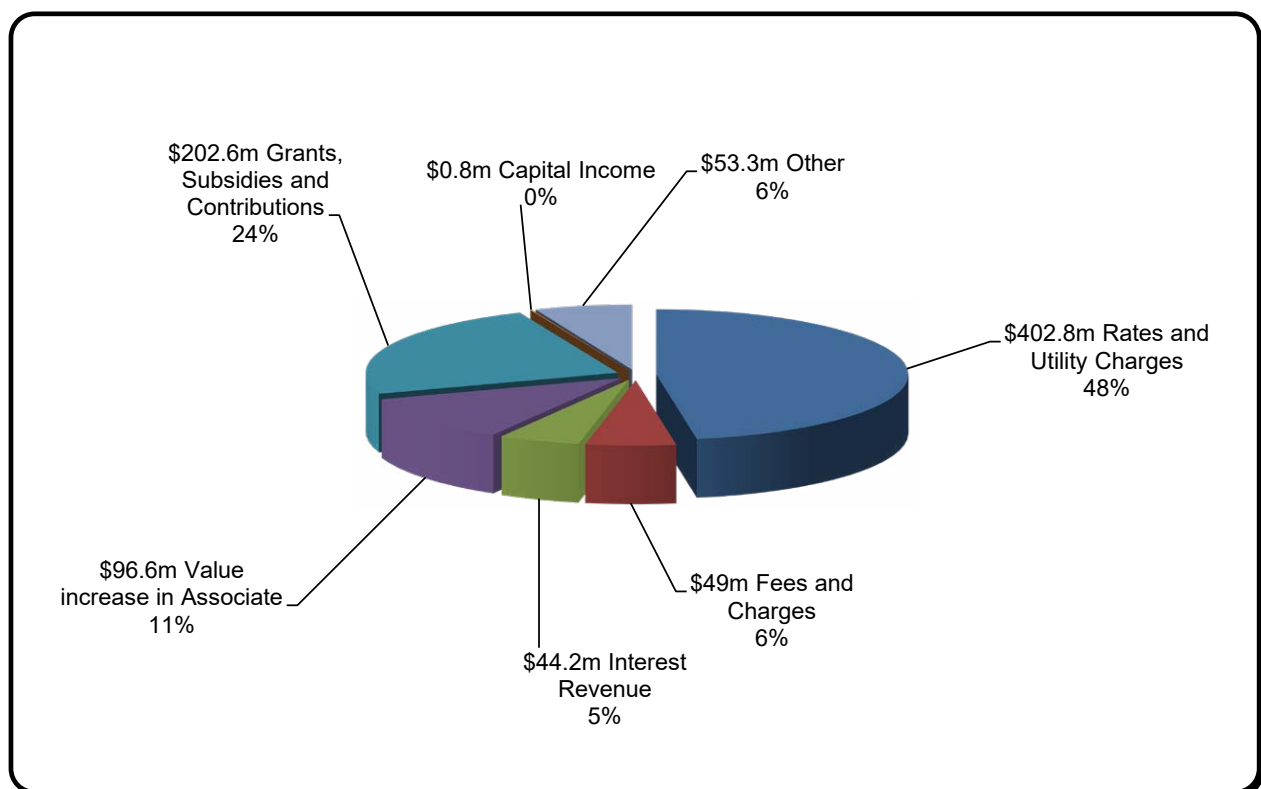
- **Rates and Utility Charges** - these are the "taxes" levied on property owners within the region. Each year, as part of the budget process, Council decides the rates and utility charges to be levied in the financial year. The level of rates and utility charges that landowners must pay is at the sole discretion of Council.
- **Fees and Charges** - Council generates a level of income through the charging of fees for services and some goods. The fees can vary from admission to an aquatic facility through to the payment of a hall hire fee. A key function of Council is the administration of a range of regulatory functions. These can vary from administering the development application process through to animal registrations.
- **Grants, Subsidies and Contributions** - Council receives capital and operational grants and subsidies from Federal and State Governments which can be for general or specific purposes (grants to fund certain projects). Council also receives monetary and non-monetary contributions, typically from developers, in relation to the development activities occurring within the Council region. Non-monetary contributions are received in the form of gifted assets, such as roads, footpaths, drainage, and other community facilities handed over by developers after construction. Monetary contributions in the form of infrastructure contributions are paid to Council to assist in delivering essential infrastructure required for the future growth of the region.

- **Interest Revenue** - revenue earned by Council on term deposits held with banks and interest payments Unitywater pay to Council.
- **Other Revenue** - is predominately tax payments received from Unitywater and other miscellaneous forms of revenue.
- **Share of Profit of Associate** - is Council's portion of Unitywater's annual net operating profit. This is a non-cash revenue source.
- **Capital Income** - asset revaluations that must be recorded separate to other comprehensive income - This is a non-cash income source.
- **Other Comprehensive Income** - is predominately increases in the value of Council's infrastructure as a result of asset revaluations. This is a non-cash income source.

## Sources of Revenue

### \$849.3 million

Graph shows the breakdown for 2023-24



## Identifying our expenses: What it comprises

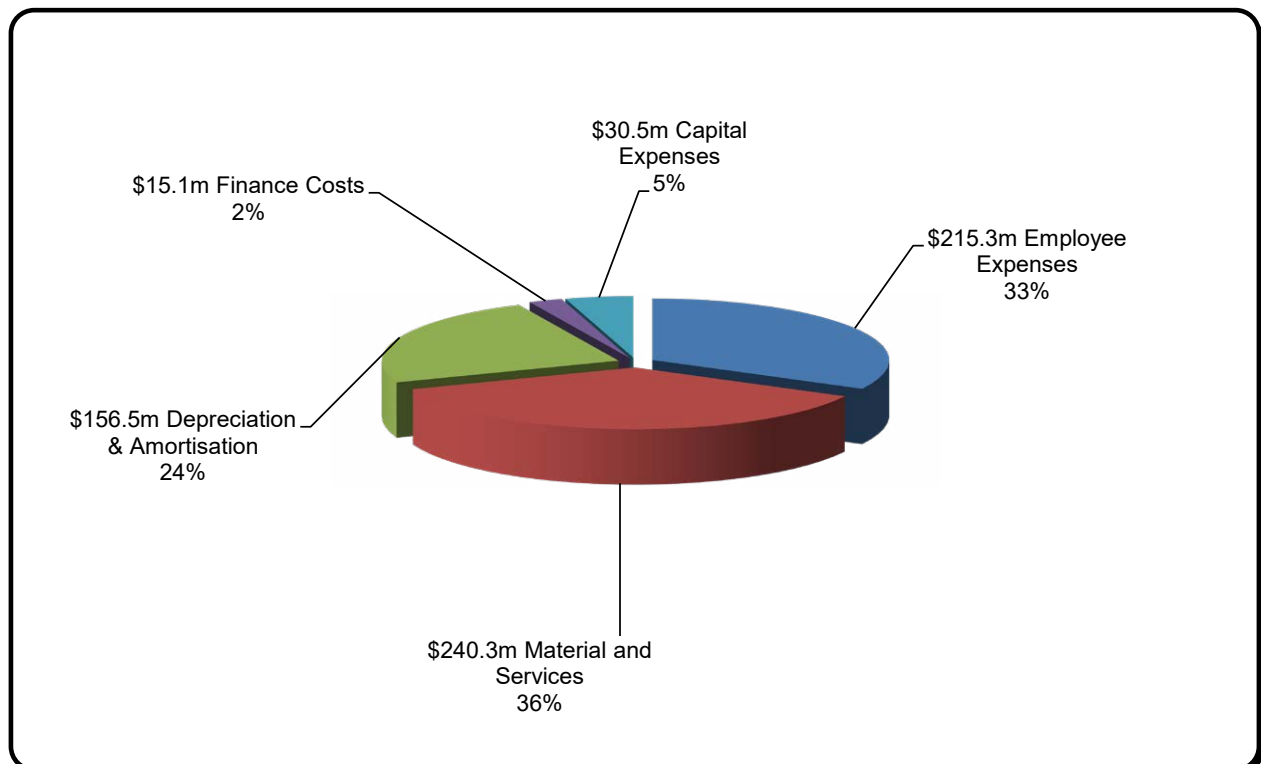
(Statement of Comprehensive Income)

Key Council's expense components are:

- **Employee Expenses** - These represent the total cost of staff employed in the delivery of Council services. The costs are typically inclusive of items such as wages, superannuation, employee leave entitlements, training and other employee related expenses.
- **Materials and Services** - These are the operating costs incurred for the purchase of materials or other services necessary to deliver Council services.
- **Depreciation and Amortisation** - is recognised as a cost to Council and is measured as an estimate in the consumption of Council's asset base. This is a non-cash expense.
- **Finance Costs** - These are costs associated with interest on debt and banking fees.
- **Capital Expenses** - These represent the value of assets replaced or disposed of throughout the year.

### Expenditure by Type \$657.7 million

The expenditure by type graph shows the various classifications of Council's expenditure incurred during 2023-24.





## Statement of Financial Position

A statement detailing the assets and liabilities of Council. The statement measures what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is the net wealth (Equity) of Council and our community.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024		\$'000
<b>Assets</b>		
Cash Balance		94,084
Other Current Assets		135,964
Non-Current Assets		9,403,766
<b>Total Assets</b>		<b>9,633,814</b>
<b>Liabilities</b>		
Current Liabilities		158,435
Non-Current Liabilities		284,634
<b>Total Liabilities</b>		<b>443,069</b>
<b>NET COMMUNITY ASSETS</b>		<b>9,190,745</b>
<b>Community Equity</b>		
Retained Surplus		6,930,156
Asset Revaluation Surplus		2,260,589
<b>TOTAL COMMUNITY EQUITY</b>		<b>9,190,745</b>

## Assets: What the community owns

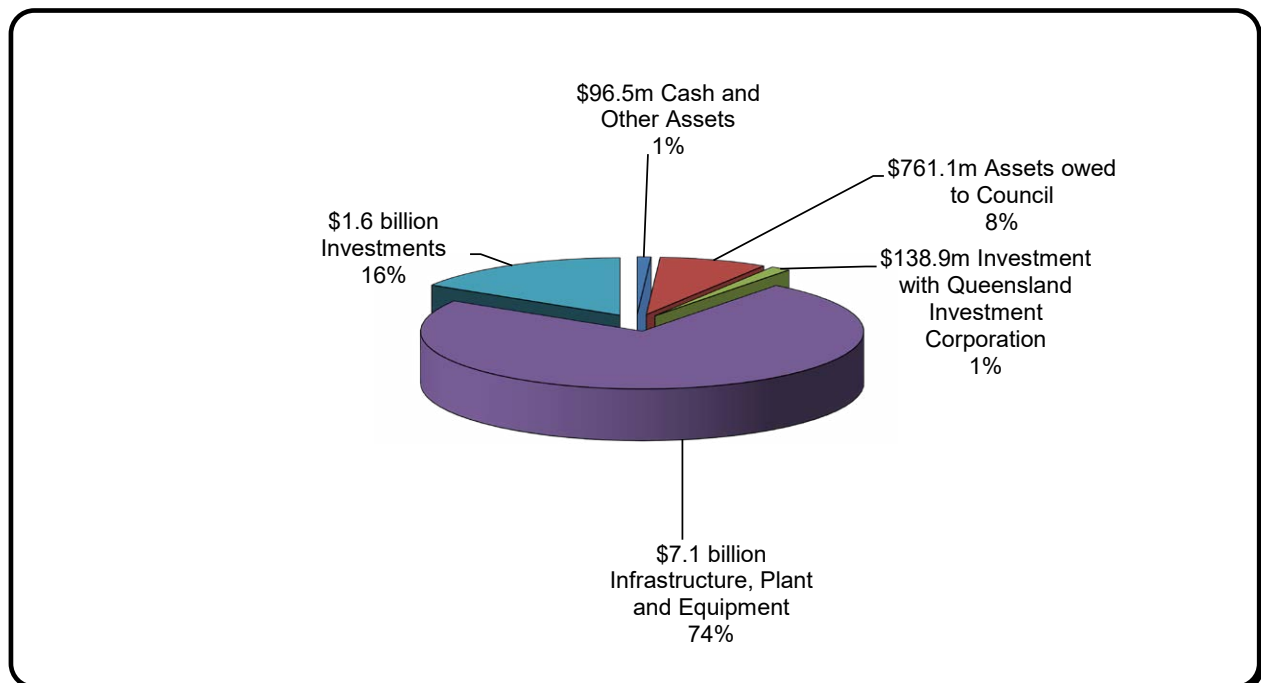
(Statement of Financial Position)

- **Assets** - Can be current or non-current. Current assets are those that are readily available to meet expenses and mainly include cash and amounts owed by customers. Non-current assets include property, plant and equipment, investment in associate (Unitywater) and financial investments.

The value of all assets Council owns totals \$9.6 billion as at 30 June 2024.

The major classes of assets are shown in the graph below

### What the community owns \$9.6 billion



## Liabilities: What the community owes

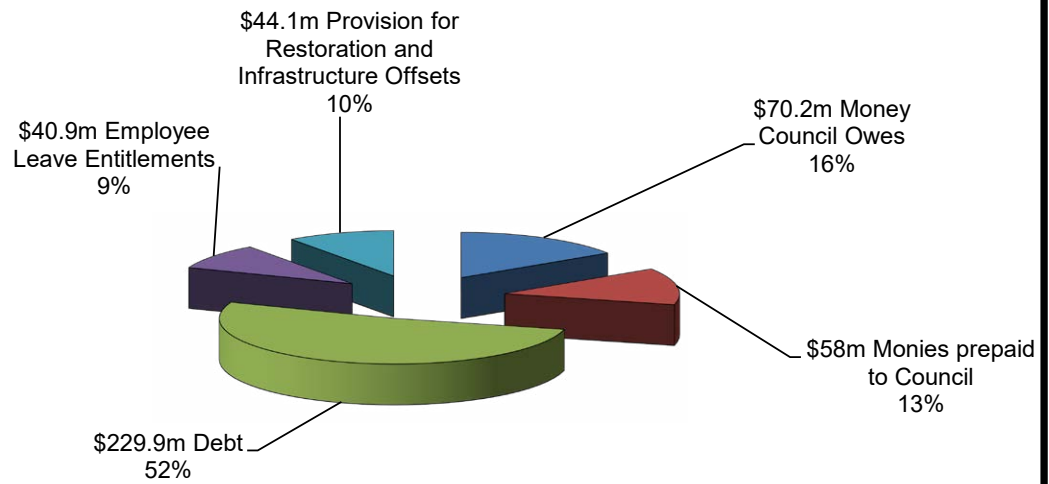
(Statement of Financial Position)

- **Liabilities** - Can be current or non-current. Liabilities mainly consist of loans, amounts owing to suppliers, amounts owing to employees for leave entitlement and future estimates to rehabilitate landfill sites administered by Council. 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.

Council's liabilities totalled \$443.1 million as at 30 June 2024.

## What the community owes \$443.1 million

Graph shows the major classes of liabilities





## Statement of Changes in Equity

A statement detailing the changes in equity of Council. This statement details the movement in the net assets (Equity) of Council and shows the overall change in Council's net wealth over the year.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024	\$'000
Balance as at 1 July 2023	9,047,728
Add: Net Result	191,569
Add: Other Comprehensive Income	(52,744)
Add: Increase to equity on the recognition of assets	4,192
<b>BALANCE AT 30 JUNE 2024</b>	<b>9,190,745</b>

## Community equity

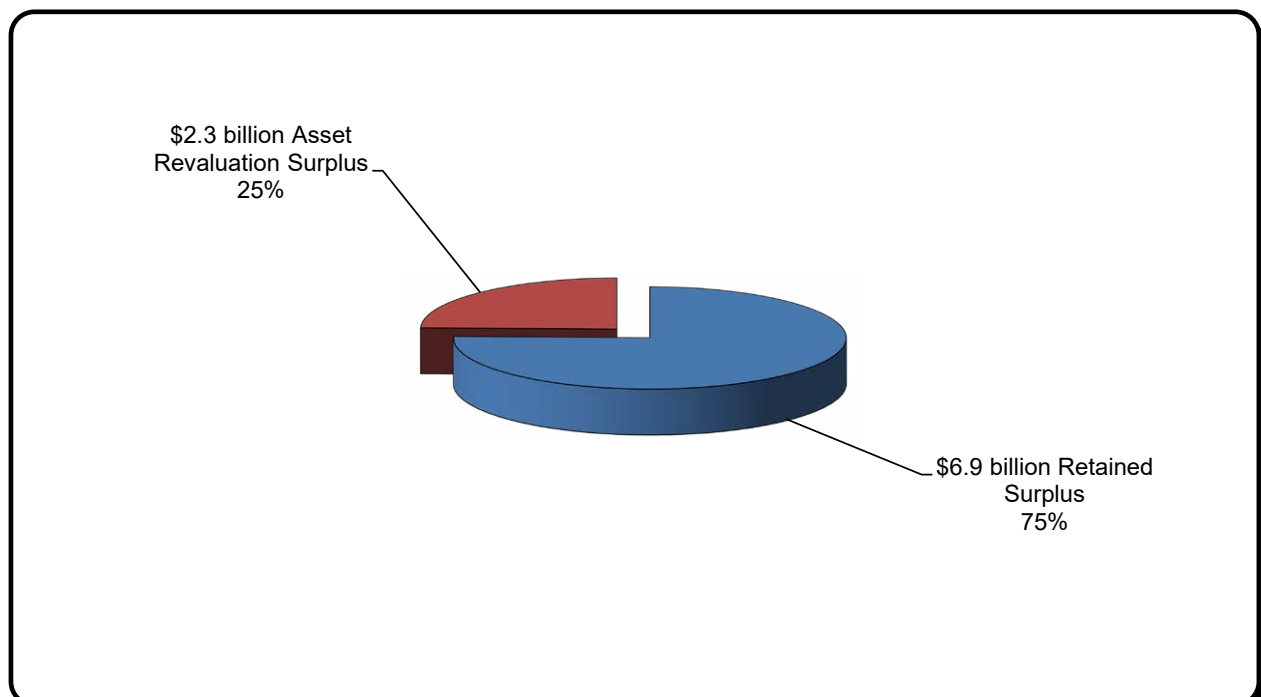
(Statement of Financial Position)

- **Community Equity** - Community equity (what the Council is worth) is measured as the net of Council's assets less liabilities.

Council's total community equity as at 30 June 2024 is \$9.2 billion. Community equity consists of an asset revaluation surplus and retained surplus.

### Breakdown of community equity \$9.2 billion

The graph shows the breakdown of community equity:



## Statement of Cash Flows

The statement of cash flows provides information on the cash inflows and outflows of Council, classified by different types of cash flow activities.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2024	\$'000
<b>Opening Cash Balance</b>	<b>104,975</b>
Net cash flows from Operating Activities	144,701
Net cash flows from Investing Activities	(115,131)
Net cash flows from Financing Activities	(40,461)
<b>Net decrease in cash held</b>	<b>(10,891)</b>
<b>Cash at the end of the financial year</b>	<b>94,084</b>

## Cash: what were the major inflows and outflows of cash?

(Statement of Cash Flows)

There are three types of activities that have an impact on cash balances:

- **Cash flows from operating activities** includes cash coming into Council (inflows) and cash going out of Council (outflows) from the day-to-day operations of Council.
- **Cash flows from investing activities** include outflows of cash when investing in term deposits and inflows of cash when term deposits mature and return to Council as well as payments for infrastructure works and the purchase of assets such as land, buildings, vehicles and equipment. Cash inflows can occur from Council selling assets (for example, land, plant and equipment).
- **Cash flows from financing activities** cash inflows of money Council borrows (loans) and cash outflows when Council repays the loans.

Council ended the year with \$94.1m in cash. This is a stable cash position. Council holds a large portion of cash with various banks where it earns income through interest on term deposits.

The table below outlines the main sources of cash coming into Council and what cash is going out.

<b>CASH HOLDINGS FOR THE YEAR ENDED 30 JUNE 2023</b>		<b>\$'000</b>
<b>Cash at beginning of the financial year</b>		<b>104,975</b>
<b>Cash Flows from Operating Activities</b>		
Cash received from rates and utility charges		402,761
Cash received from fees and charges		84,495
Cash received from other revenue		13,893
Cash received from interest earned		43,381
Cash received from rent		4,800
Cash received from operational grants and contributions		7,312
Cash received from capital grants, subsidies, contributions		111,790
Cash received from tax equivalents		12,420
Cash used to pay employees and material and services		(524,102)
Cash used to pay interest on debt		(12,049)
<b>Net Cash Provided by Operating Activities</b>		<b>144,701</b>
<b>Cash Flows from Investing Activities</b>		
Cash used to pay for property, plant and equipment		(259,366)
Cash from the sale of assets		3,286
Cash received from dividends		35,898
Cash net movement in investments		105,055
Cash net movement in loans to community organisations		(4)
<b>Net Cash Provided by Investing Activities</b>		<b>(115,131)</b>
<b>Cash Flows from Financing Activities</b>		
Cash spent on the repayment of loans		(40,104)
Cash spent on the repayment of leases		(357)
<b>Net Cash Provided by Financing Activities</b>		<b>(40,461)</b>
<b>Cash at end of the financial year</b>		<b>94,084</b>



## RESPONSIBLE FINANCIAL MANAGEMENT

In a period of continued growth and expansion, responsible financial management is crucial for Council to provide key services and strike the balance between meeting the needs of the community today and providing a solid financial future for Moreton Bay.

### Measures of Financial Sustainability

This Community Financial Report includes certain contextual measures and financial sustainability ratios used to demonstrate that the Council is operating in a prudent financial manner and ensuring the Council's long-term financial sustainability and viability.

	2023-24 Actual	Target	Analysis
<b>Council controlled revenue ratio</b>  Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.	69.2%	N/A	The higher the percentage the better, as this indicates Council has the financial flexibility to significantly influence its operating income, and the capacity to respond to unexpected financial shocks. It also indicates a strong rate base that can drive operating revenue and place Council in a position to rely less on external sources of financial support, for example Federal or State Government assistance.
<b>Population growth ratio</b>  Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	2.6%	N/A	This ratio is provided by the Department of Housing, Local Government Planning and Public Works using the compound annual growth rate which offers a systematic approach to estimating the average population growth rate. As the ratio indicates the Moreton Bay region can expect to see strong continued population growth.
<b>Operating surplus ratio</b>  The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.	4.0%	Greater than 0%	A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this can facilitate utilising operating surpluses to assist in funding capital expenditure and reduce the reliance on borrowings.
<b>Operating cash ratio</b>  The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	29.8%	Greater than 0%	The operating cash ratio is a measure of a Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. A positive operating cash ratio indicates that Council is generating good surplus cash from its core operations, which suggests that council has the ability to use these funds to assist in funding its capital expenditure requirements.

	2023-24 Actual	Target	Analysis
<b>Unrestricted cash expense cover ratio</b>  The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.	1.95 months	Greater than 2 months	The ratio is an indicator of the unconstrained liquidity available to Council to meet ongoing and emergent financial demands. It represents the number of months a Council can continue operating based on current monthly expenses. As indicated by the ratio Council has a ratio just below the target of 2 months available cash. Whilst under the target this does not place any undue financial pressure on Council.
<b>Asset sustainability ratio</b>  The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.	71.0%	Greater than 60%	Capital expenditure can broadly be classified as new (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. Council's ratio is exceeding the target of 60% or better and highlights that infrastructure assets are being replaced in an appropriate timeframe.
<b>Asset consumption ratio</b>  The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	69.7%	Greater than 60%	Council's ratio remains greater than the target of 60%. This means Council is replacing its assets at the earliest possible time whilst ensuring assets are not being run down to an unacceptable level of service.
<b>Asset renewal funding ration</b>  The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/ replacements in the future.	81.4%	N/A	This ratio is a contextual measure with the objective to be close to 100% (but not exceeding it). Ratios of 100% indicate that Council is appropriately funding and delivering the entirety of its required capital program as outlined in its asset management plans. Ratios below 100% can indicate the actual capital expenditure occurring is not meeting the targets as set by the asset management plans and infrastructure is not being replaced in a timely manner. As indicated by the ratio Council is currently at 81% which indicates work is required to ensure the delivery of infrastructure is in accordance with Council's asset management plans.
<b>Leverage ratio</b>  The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.	1.2 times	0-4 times	As indicated by the ratio Council sits comfortably below the upper band limit of 4 times. Low ratios indicate the Council is performing well operationally, can repay its existing debt and has the capacity to borrow additional funds without placing undue financial pressure on the organisation.

The targets indicated are recommended by the Department of Housing, Local Government, Planning and Public Works in accordance with the 'Financial management (sustainability) guideline 2024'. The guideline is available from the Department's website.

## FINANCIAL SNAPSHOT

The financial snapshot table below compares key financial information at the end of the current reporting period with the previous reporting period.

	2023-24 \$	2022-23 \$
Net rate revenue	<b>402.8m</b>	374.7m
Fees and charges revenue	<b>49m</b>	40.4m
Total operating revenue	<b>653.2m</b>	610.1m
Operating expenses	<b>627.2m</b>	568.3m
Operating result	<b>26m</b>	41.8m
Net Result	<b>191.6m</b>	211.4m
Total Assets	<b>9.6b</b>	9.6b
Total Liabilities	<b>443.1m</b>	506.9m
Total Equity	<b>9.2b</b>	9b
Capital expenditure on assets	<b>264.1m</b>	265.6m
Cash on hand	<b>94.1m</b>	105m
Council controlled revenue ratio	<b>69.2%</b>	68.0%
Population growth ratio	<b>2.6%</b>	1.6%
Operating surplus ratio	<b>4.0%</b>	6.9%
Operating cash ratio	<b>29.8%</b>	31.4%
Unrestricted cash expense cover ratio	<b>1.95 months</b>	5.31 months
Asset sustainability ratio	<b>71.0%</b>	61.5%
Asset consumption ratio	<b>69.7%</b>	70.7%
Asset renewal funding ratio	<b>81.4%</b>	81.4%
Leverage ratio	<b>1.2 times</b>	1.4 times

Further detailed information on Council's financial performance and position can be obtained from the financial statements.

## FEEDBACK

If you have any feedback or wish to contact us in relation to any of the information contained in this report, please send an email to [council@moretonbay.qld.gov.au](mailto:council@moretonbay.qld.gov.au)



## FINANCIAL STATEMENTS FOR THE YEAR

The Audited financial statements for 2023-24.



**MORETON BAY CITY COUNCIL**  
trading as  
**CITY OF MORETON BAY**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 June 2024**



**Financial Statements**  
**For the year ended 30 June 2024**  
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**STATEMENT OF COMPREHENSIVE INCOME**  
For the year ended 30 June 2024

	Note	Consolidated		Council	
		2024	Restated 2023	2024	Restated 2023
		\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
<b>Revenue</b>					
<b>Recurring Revenue</b>					
Rates and utility charges	3(a)	402,823	374,734	402,823	374,734
Fees and charges	3(b)	48,979	40,359	48,979	40,359
Grants, subsidies and contributions	3(c)(i)	7,517	31,052	7,313	31,052
Sales revenue		5,054	5,189	5,054	5,189
		<u>464,373</u>	<u>451,334</u>	<u>464,169</u>	<u>451,334</u>
<b>Capital Revenue</b>					
Grants, subsidies and contributions	3(c)(ii)	<u>195,326</u>	<u>161,298</u>	<u>195,326</u>	<u>161,298</u> *
<b>Other Income</b>					
Rental income		4,800	4,499	4,800	4,499
Interest revenue	3(d)	44,292	38,354	44,227	38,256
Other revenue	3(e)	43,413	35,919	43,413	35,919
Share of profit of associate	10	96,564	80,096	96,564	80,096
		<u>189,069</u>	<u>158,868</u>	<u>189,004</u>	<u>158,770</u>
<b>Capital Income</b>	3(f)	<u>797</u>	<u>22,930</u>	<u>797</u>	<u>22,930</u>
<b>Total Income</b>		<u>849,565</u>	<u>794,430</u>	<u>849,296</u>	<u>794,332</u>
<b>Expenses</b>					
<b>Recurring Expenses</b>					
Employee benefits	4(a)	(216,012)	(198,006)	(215,294)	(196,598)
Materials and services	4(b)	(241,072)	(218,260)	(240,340)	(219,808)
Depreciation and amortisation					
Property, plant and equipment	11	(156,151)	(134,888)	(156,151)	(134,888) *
Right of use assets		(356)	(330)	(356)	(330)
Finance costs	4(c)	(15,068)	(16,699)	(15,068)	(16,699)
		<u>(628,659)</u>	<u>(568,183)</u>	<u>(627,209)</u>	<u>(568,323)</u> *
<b>Capital Expenses</b>	4(d)	<u>(30,518)</u>	<u>(14,658)</u>	<u>(30,518)</u>	<u>(14,658)</u>
<b>Total Expenses</b>		<u>(659,177)</u>	<u>(582,841)</u>	<u>(657,727)</u>	<u>(582,981)</u> *
<b>NET RESULT</b>		<u>190,388</u>	<u>211,589</u>	<u>191,569</u>	<u>211,351</u>
<b>Other Comprehensive Income</b>					
<b>Items that will not be reclassified to net result</b>					
(Decrease)/Increase in asset revaluation surplus	17	(52,744)	634,111	(52,744)	634,111
<b>Total other comprehensive income for the year</b>		<u>(52,744)</u>	<u>634,111</u>	<u>(52,744)</u>	<u>634,111</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u>137,644</u>	<u>845,700</u>	<u>138,825</u>	<u>845,462</u> *

The accompanying notes form part of these financial statements.

\* Comparative figures have been restated. Refer to Note 26 for details.





**STATEMENT OF FINANCIAL POSITION**  
As at 30 June 2024

	Note	Consolidated		Council	
		2024	Restated 2023	2024	Restated 2023
		\$'000	\$'000	\$'000	\$'000
<b>Assets</b>					
<b>Current Assets</b>					
Cash and cash equivalents	5	95,085	107,089	94,084	104,975
Trade and other receivables	6	83,616	77,593	83,589	77,565
Investments	8	50,000	155,055	50,000	155,055
Inventories		2,375	2,427	2,375	2,427
<b>Total Current Assets</b>		<b>231,076</b>	<b>342,164</b>	<b>230,048</b>	<b>340,022</b>
<b>Non-Current Assets</b>					
Trade and other receivables	6	677,478	677,473	677,478	677,473
Other financial assets	7	138,866	124,175	138,866	124,175
Investments	8	15	15	15	15
Investment property	9	23,400	22,750	23,400	22,750
Investment in associate	10	1,485,599	1,420,914	1,485,599	1,420,914
Property, plant and equipment	11	7,077,096	6,967,660	7,077,096	6,967,660 *
Right of use assets		1,312	1,577	1,312	1,577
<b>Total Non-Current Assets</b>		<b>9,403,766</b>	<b>9,214,564</b>	<b>9,403,766</b>	<b>9,214,564 *</b>
<b>Total Assets</b>		<b>9,634,842</b>	<b>9,556,728</b>	<b>9,633,814</b>	<b>9,554,586 *</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Trade and other payables	12	42,940	62,468	42,743	62,332
Contract liabilities	13	6,054	9,440	6,054	9,440
Lease liabilities		382	359	382	359
Borrowings	14	42,728	40,541	42,728	40,541
Provisions	15	35,340	33,519	35,311	33,499
Other liabilities	16	31,217	31,557	31,217	31,557
<b>Total Current Liabilities</b>		<b>158,661</b>	<b>177,884</b>	<b>158,435</b>	<b>177,728</b>
<b>Non-Current Liabilities</b>					
Contract liabilities	13	18,162	-	18,162	-
Lease liabilities		1,064	1,353	1,064	1,353
Borrowings	14	187,139	229,431	187,139	229,431
Provisions	15	49,749	53,396	49,749	53,393
Other liabilities	16	28,520	44,953	28,520	44,953
<b>Total Non-Current Liabilities</b>		<b>284,634</b>	<b>329,133</b>	<b>284,634</b>	<b>329,130</b>
<b>Total Liabilities</b>		<b>443,295</b>	<b>507,017</b>	<b>443,069</b>	<b>506,858</b>
<b>NET COMMUNITY ASSETS</b>		<b>9,191,547</b>	<b>9,049,711</b>	<b>9,190,745</b>	<b>9,047,728 *</b>
<b>Community Equity</b>					
Retained surplus		6,930,958	6,736,378	6,930,156	6,734,395 *
Asset revaluation surplus	17	2,260,589	2,313,333	2,260,589	2,313,333
<b>TOTAL COMMUNITY EQUITY</b>		<b>9,191,547</b>	<b>9,049,711</b>	<b>9,190,745</b>	<b>9,047,728 *</b>

The accompanying notes form part of these financial statements.

\* Comparative figures have been restated. Refer to Note 26 for details.



**STATEMENT OF CHANGES IN EQUITY**  
For the year ended 30 June 2024

Consolidated		Retained Surplus	Asset Revaluation Surplus	Total Community Equity
	Note		17	
		\$'000	\$'000	\$'000
<b>Balance as at 1 July 2023 (Restated)</b>		<b>6,736,378</b>	<b>2,313,333</b>	<b>9,049,711</b>
Net result		190,388	-	190,388
Other comprehensive income for the year				
Decrease in asset revaluation surplus		-	(52,744)	(52,744)
Adjustment to equity on the recognition of assets		4,192	-	4,192
<b>Total comprehensive income for the year</b>		<b>194,580</b>	<b>(52,744)</b>	<b>141,836</b>
<b>Balance at 30 June 2024</b>		<b>6,930,958</b>	<b>2,260,589</b>	<b>9,191,547</b>
<b>Balance as at 1 July 2022 (Restated)</b>		<b>6,522,151</b>	<b>1,679,222</b>	<b>8,201,373</b> *
Net result		211,589	-	211,589
Other comprehensive income for the year				
Increase in asset revaluation surplus		-	634,111	634,111
Adjustment to equity on the recognition of assets		2,638	-	2,638
<b>Total comprehensive income for the year</b>		<b>214,227</b>	<b>634,111</b>	<b>848,338</b> *
<b>Balance at 30 June 2023 (Restated)</b>		<b>6,736,378</b>	<b>2,313,333</b>	<b>9,049,711</b> *

The accompanying notes form part of these financial statements.

\* Comparative figures have been restated. Refer to Note 26 for details.



**STATEMENT OF CHANGES IN EQUITY**  
For the year ended 30 June 2024

Council		Retained Surplus	Asset Revaluation Surplus	Total Community Equity
	Note		17	
		\$'000	\$'000	\$'000
<b>Balance as at 1 July 2023 (Restated)</b>		<b>6,734,395</b>	<b>2,313,333</b>	<b>9,047,728</b>
Net result		191,569	-	191,569
Other comprehensive income for the year				
Decrease in asset revaluation surplus		-	(52,744)	(52,744)
Adjustment to equity on the recognition of assets		4,192	-	4,192
<b>Total comprehensive income for the year</b>		<b>195,761</b>	<b>(52,744)</b>	<b>143,017</b>
<b>Balance at 30 June 2024</b>		<b>6,930,156</b>	<b>2,260,589</b>	<b>9,190,745</b>
<b>Balance as at 1 July 2022 (Restated)</b>		<b>6,520,406</b>	<b>1,679,222</b>	<b>8,199,628</b> *
Net result		211,351	-	211,351
Other comprehensive income for the year				
Increase in asset revaluation surplus		-	634,111	634,111
Adjustment to equity on the recognition of assets		2,638	-	2,638
<b>Total comprehensive income for the year</b>		<b>213,989</b>	<b>634,111</b>	<b>848,100</b> *
<b>Balance at 30 June 2023 (Restated)</b>		<b>6,734,395</b>	<b>2,313,333</b>	<b>9,047,728</b> *

The accompanying notes form part of these financial statements.

\* Comparative figures have been restated. Refer to Note 26 for details.



**STATEMENT OF CASH FLOWS**  
For the year ended 30 June 2024

		Consolidated		Council	
	Note	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>					
Receipts from customers		625,256	600,263	625,051	600,070
Payments to suppliers and employees		(525,485)	(457,751)	(524,102)	(457,475)
Interest received		43,446	38,506	43,381	38,409
Tax equivalent received		12,420	26,336	12,420	26,336
Borrowing costs		(12,049)	(14,327)	(12,049)	(14,327)
<b>Net cash inflow from operating activities</b>	CF-1	143,588	193,027	144,701	193,013
<b>Cash flows from investing activities</b>					
Payments for property, plant and equipment		(259,366)	(263,426)	(259,366)	(263,426)
Proceeds from sale of property, plant and equipment		3,286	2,644	3,286	2,644
Net movement in loans to community organisations		(4)	(89)	(4)	(89)
Term deposits entered into		(245,000)	(160,110)	(245,000)	(160,110)
Term deposits matured		350,055	155,055	350,055	155,055
Dividends received from associate		35,898	27,706	35,898	27,706
<b>Net cash outflow from investing activities</b>		(115,131)	(238,220)	(115,131)	(238,220)
<b>Cash flows from financing activities</b>					
Principal repayments of borrowings		(40,104)	(41,859)	(40,104)	(41,859)
Principal repayments made on leases	CF-2	(357)	(333)	(357)	(333)
<b>Net cash outflow from financing activities</b>		(40,461)	(42,192)	(40,461)	(42,192)
<b>Net (decrease) in cash and cash equivalent held</b>		<b>(12,004)</b>	<b>(87,385)</b>	<b>(10,891)</b>	<b>(87,399)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>		<b>107,089</b>	<b>194,474</b>	<b>104,975</b>	<b>192,374</b>
<b>Cash and cash equivalents at the end of the financial year</b>	5	<b>95,085</b>	<b>107,089</b>	<b>94,084</b>	<b>104,975</b>

The accompanying notes form part of these financial statements





**STATEMENT OF CASH FLOWS**  
For the year ended 30 June 2024

**Notes to the statement of cash flows**

**CF-1 Reconciliation of net result for the year to net cash inflow from operating activities**

	Consolidated		Council	
	2024	Restated 2023	2024	Restated 2023
	\$'000	\$'000	\$'000	\$'000
Net result	<b>190,388</b>	<b>211,589 *</b>	<b>191,569</b>	<b>211,351 *</b>
Non-cash items:				
Depreciation and amortisation	<b>156,507</b>	<b>135,218 *</b>	<b>156,507</b>	<b>135,218 *</b>
Revaluation adjustments	<b>(650)</b>	<b>(22,087)</b>	<b>(650)</b>	<b>(22,087)</b>
Change in future rehabilitation and restoration costs	<b>1,823</b>	<b>1,159</b>	<b>1,823</b>	<b>1,159</b>
Change in infrastructure offsets and credits	<b>10,597</b>	<b>214</b>	<b>10,597</b>	<b>214</b>
Contributed assets	<b>(83,536)</b>	<b>(67,010) *</b>	<b>(83,536)</b>	<b>(67,010) *</b>
Share of profit of associate	<b>(96,564)</b>	<b>(80,096)</b>	<b>(96,564)</b>	<b>(80,096)</b>
	<b>(11,823)</b>	<b>(32,602)</b>	<b>(11,823)</b>	<b>(32,602)</b>
Investing and development activities:				
Net loss on disposal of non-current assets	<b>19,921</b>	<b>13,766</b>	<b>19,921</b>	<b>13,766</b>
(Increase) in distribution from investments	<b>(7,541)</b>	<b>(1,392)</b>	<b>(7,541)</b>	<b>(1,392)</b>
(Increase) in financial assets at fair value through profit and loss	<b>(7,208)</b>	<b>(8,823)</b>	<b>(7,208)</b>	<b>(8,823)</b>
	<b>5,172</b>	<b>3,551</b>	<b>5,172</b>	<b>3,551</b>
Changes in operating assets and liabilities:				
(Increase)/Decrease in receivables	<b>(16,351)</b>	<b>16,040</b>	<b>(16,352)</b>	<b>15,848</b>
(Increase) in other operating assets	<b>(327)</b>	<b>(626)</b>	<b>(327)</b>	<b>(626)</b>
(Decrease)/Increase in payables	<b>(12,775)</b>	<b>816</b>	<b>(12,845)</b>	<b>1,229</b>
Increase/(Decrease) in contract liabilities	<b>14,777</b>	<b>(4,344)</b>	<b>14,777</b>	<b>(4,344)</b>
(Decrease)/Increase in provisions	<b>(8,701)</b>	<b>648</b>	<b>(8,698)</b>	<b>651</b>
Increase in other liabilities	<b>(16,772)</b>	<b>(2,045)</b>	<b>(16,772)</b>	<b>(2,045)</b>
	<b>(40,149)</b>	<b>10,489</b>	<b>(40,217)</b>	<b>10,713</b>
Net cash inflow from operating activities	<b>143,588</b>	<b>193,027</b>	<b>144,701</b>	<b>193,013</b>

\* Comparative figures have been restated. Refer to Note 26 for details.



**STATEMENT OF CASH FLOWS**  
For the year ended 30 June 2024

Notes to the statement of cash flows (continued)

**CF-2 Reconciliation of liabilities arising from financing activities**

**Consolidated**

	Opening balance as at 1 July \$'000	Cashflows \$'000	Non-cash changes \$'000	Closing Balance as at 30 June \$'000
<b>2024</b>				
Loans	269,972	(40,104)	-	229,868
Lease liability	1,712	(357)	90	1,445
	<u>271,684</u>	<u>(40,461)</u>	<u>90</u>	<u>231,313</u>
<b>2023</b>				
Loans	311,831	(41,859)	-	269,972
Lease liability	1,696	(333)	349	1,712
	<u>313,527</u>	<u>(42,192)</u>	<u>349</u>	<u>271,684</u>

**Council**

	Opening balance as at 1 July \$'000	Cashflows \$'000	Non-cash changes \$'000	Closing Balance as at 30 June \$'000
<b>2024</b>				
Loans	269,972	(40,104)	-	229,868
Lease liability	1,712	(357)	90	1,445
	<u>271,684</u>	<u>(40,461)</u>	<u>90</u>	<u>231,313</u>
<b>2023</b>				
Loans	311,831	(41,859)	-	269,972
Lease liability	1,696	(333)	349	1,712
	<u>313,527</u>	<u>(42,192)</u>	<u>349</u>	<u>271,684</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

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### 1 Information about these financial statements

#### 1(a) Basis of preparation

Moreton Bay City Council trading as City of Moreton Bay 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 2023 to 30 June 2024. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) 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, investment property and the financial investment held with Queensland Investment Corporation (QIC).

#### 1(b) Basis of consolidation

Council and its controlled entity (Millovate Pty Ltd) together form the consolidated entity. The financial statements of Millovate Pty Ltd are included in Council's consolidated financial statements.

Council has a 100% controlling interest in Millovate Pty Ltd. Council controlled Millovate Pty Ltd for the entirety of 2023/24.

Transactions between Council and Millovate Pty Ltd have been eliminated when preparing consolidated accounts. In addition, accounting policies of this controlled entity have been adjusted on consolidation where necessary, to ensure the financial statements of the consolidated entity are prepared using accounting policies that are consistent with those of the Council. Additional information on the controlled entity has been included in Note 23.

#### 1(c) New and revised Accounting Standards

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2023. None of the standards had a material impact on reported position, performance and cash flows. The adoption of the revisions to AASB 101 *Presentation of Financial Statements* resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

a) Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.

b) Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.

c) the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.

d) the accounting policy relates to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements.

e) the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Council generally applies standards and interpretations in accordance with their respective commencement dates. No Australian Accounting Standards have been early adopted for 2023/24.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

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### 1 Information about these financial statements (continued)

#### 1(d) Estimates and judgements

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

Revenue recognition (Note 3)

Valuation of investment property (Note 9)

Valuation and depreciation of property, plant and equipment (Note 11)

Impairment of non-current assets (Note 11(d))

Provisions (Note 15)

Financial instruments and financial liabilities (Note 18)

Contingent liabilities (Note 20)

#### 1(e) Rounding and comparatives

Amounts included in the financial statements 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.

#### 1(f) Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

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### 2 Analysis of results by function

#### 2(a) Components of Council functions

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

##### **Projects & Asset Services**

Projects and Asset Services is responsible for the maintenance of Council infrastructure and public facilities, project management and construction of new infrastructure, coordination of disaster management response activities, the provision of sustainable waste management services and developing, implementing and reviewing long term asset management planning.

##### **Infrastructure Planning**

Infrastructure Planning is responsible for the strategic functions and responsibilities associated with planning new infrastructure which includes, integrated transport networks, parks and recreational facilities, drainage, waterways and coastal networks and building and facilities.

##### **Community & Environmental Services**

Community and Environmental Services is responsible for providing well managed and maintained community facilities, ensuring compliance with local laws, protection and management of the natural environment.

##### **Office of the Chief Executive Officer**

The role of the Office of the Chief Executive Officer is to ensure open and accountable governance of the region and comprises the mayor, councillors, chief executive officer, legal services, internal audit, external relations, economic development and meeting support.

##### **Planning**

The role of Planning is to maintain a strategic plan of Council's longer term functions and responsibilities in relation to land use planning, planning scheme development, growth management, development assessment, engineering, building and development compliance and environmental planning.

##### **Finance & Corporate Services**

Finance and Corporate Services provides professional corporate and financial services to the organisation in the areas of people, culture and safety, financial management, information and communication technology, procurement, community engagement and other related support functions.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**2 Analysis of Results by Function (continued)**

2(b) Income and expenses defined between operating and capital are attributed to the following functions:

Year ended 30 June 2024	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result	Assets
Function	Operating		Capital				Operating	Capital				
	Grants	Other	Grants	Other								
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Project & Asset Services	2,061	94,048	28,311	147	(17,676)	106,891	(249,479)	(10)	15,971	(233,518)	(126,627)	-
Infrastructure Planning	416	9,582	699	-	-	10,697	(25,539)	-	301	(25,238)	(14,541)	7,105,799
Community & Environmental Services	2,799	16,013	12,259	1,410	(160)	32,321	(78,910)	-	496	(78,414)	(46,093)	604
Office of the Chief Executive Officer	309	37	12	-	(27)	331	(21,761)	-	74	(21,687)	(21,356)	155
Planning	55	23,062	22,591	143	-	45,851	(26,781)	-	652	(26,129)	19,722	28
Finance & Corporate Services	798	520,886	550	130,001	970	653,205	(241,632)	(30,508)	(601)	(272,741)	380,464	2,527,228
Total Council	6,438	663,628	64,422	131,701	(16,893)	849,296	(644,102)	(30,518)	16,893	(657,727)	191,569	9,633,814
Controlled entities net of elimination	-	269	-	-	-	269	(1,450)	-	-	(1,450)	(1,181)	1,028
Total Consolidated	6,438	663,897	64,422	131,701	(16,893)	849,565	(645,552)	(30,518)	16,893	(659,177)	190,388	9,634,842

Year ended 30 June 2023	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result	Assets
Function	Operating		Capital				Operating	Capital				
	Grants	Other	Grants	Other								
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Projects & Asset Services	5,061	88,162	13,338	1,235	(21,074)	87,722	(230,181)	(125)	15,161	(215,145)	(127,423)	-
Infrastructure Planning	42	11,648	27	50	(2,310)	9,457	(25,788)	-	712	(25,076)	(15,619)	6,995,577
Community & Environmental Services	3,063	14,469	5,853	16	(155)	23,246	(70,805)	-	3,136	(67,669)	(44,423)	707
Office of the Chief Executive Officer	-	35	-	-	(35)	-	(22,086)	-	80	(22,006)	(22,006)	85
Planning	547	18,035	27,700	-	(45)	46,237	(23,652)	-	4,129	(19,523)	26,714	13
Finance & Corporate Services	20,171	463,872	259	135,750	7,618	627,670	(211,812)	(14,533)	(7,217)	(233,562)	394,108	2,558,204
Total Council	29,884	596,221	47,177	137,051	(16,001)	794,332	(584,324)	(14,658)	16,001	(582,981)	211,351	9,554,586
Controlled entities net of elimination	-	98	-	-	-	98	140	-	-	140	238	2,142
Total Consolidated	29,884	596,319	47,177	137,051	(16,001)	794,430	(584,184)	(14,658)	16,001	(582,841)	211,589	9,556,728

Comparative information has been restated to be consistent with disclosures in the current reporting period.

\* Comparative figures have been restated. Refer to Note 26 for details.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**3 Revenue**

**3(a) Rates and utility charges**

Rates and utility 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.

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
General rates	325,763	306,409	325,763	306,409
Cleansing charges	58,382	51,959	58,382	51,959
Other special levies, rates and charges	24,838	22,220	24,838	22,220
	<b>408,983</b>	<b>380,588</b>	<b>408,983</b>	<b>380,588</b>
Less: Pensioner and other rebates	(6,160)	(5,854)	(6,160)	(5,854)
	<b>402,823</b>	<b>374,734</b>	<b>402,823</b>	<b>374,734</b>

**3(b) Fees and charges**

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of 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.

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Administration	5,632	5,173	5,632	5,173
Community facilities	5,408	5,053	5,408	5,053
Development services	23,013	17,702	23,013	17,702
Waste management	9,958	7,357	9,958	7,357
Animal control	4,874	5,015	4,874	5,015
Other fees	94	59	94	59
	<b>48,979</b>	<b>40,359</b>	<b>48,979</b>	<b>40,359</b>



## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2024

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#### 3 Revenue (continued)

##### 3(c) Grants, subsidies and contributions

###### 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 each performance obligation is satisfied.

The performance obligations are varied based on the agreement. Payment terms vary depending on the terms of the grants, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

Where control is transferred over time, revenue is recognised using either costs or time incurred.

###### Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, a related liability (or equity items) recorded and income then recognised for any remaining asset value at the time that the asset is received. Council did not recognise any asset during the 2023/24 financial year that met the conditions of grant income under AASB 1058. Council also receives funding from certain grant programs where income is recognised when received as there are no identifiable performance obligations under the related agreements.

###### Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Physical assets contributed to Council by developers in the form of infrastructure are recognised as revenue when the development becomes "on maintenance" (i.e. Council obtains control of the assets) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution on the date of acquisition. Non-cash contributions with a value in excess of the non-current asset recognition thresholds are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

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.



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**3 Revenue (continued)**

**3(c) Grants, subsidies and contributions (continued)**

	Consolidated		Council	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>(i) Operating</b>				
Government grants and subsidies	6,642	29,883	6,438	29,883
Other grants, subsidies, contributions	875	1,169	875	1,169
	<u>7,517</u>	<u>31,052</u>	<u>7,313</u>	<u>31,052</u>
<b>(ii) Capital</b>				
Government grants and subsidies	64,422	47,177	64,422	47,177
Infrastructure cash contributions	45,795	47,045	45,795	47,045
Contributed assets	83,536	67,010 *	83,536	67,010 *
Other capital income	1,573	66	1,573	66
	<u>195,326</u>	<u>161,298</u>	<u>195,326</u>	<u>161,298</u>

\* Comparative figures have been restated. Refer to Note 26 for details.

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

Consolidated		2024		2023	
Note		Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000
	Grants and subsidies	6,642	64,422	29,883	47,177
	Contributions	2,448	-	1,235	-
		<u>9,090</u>	<u>64,422</u>	<u>31,118</u>	<u>47,177</u>

Council		2024		2023	
Note		Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000
	Grants and subsidies	6,438	64,422	29,883	47,177
	Contributions	2,448	-	1,235	-
		<u>8,886</u>	<u>64,422</u>	<u>31,118</u>	<u>47,177</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**3 Revenue (continued)**

**3(d) Interest revenue**

	Note	Consolidated		Council	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Interest from financial institutions		12,445	10,197	12,380	10,099
Interest from Unitywater		30,534	27,149	30,534	27,149
Interest from overdue rates and utility charges		1,313	1,008	1,313	1,008
		<u>44,292</u>	<u>38,354</u>	<u>44,227</u>	<u>38,256</u>

**3(e) Other revenue**

Fair value gain on other financial assets		7,208	8,823	7,208	8,823
Tax equivalent	25	19,171	16,330	19,171	16,330
Other income		17,034	10,766	17,034	10,766
		<u>43,413</u>	<u>35,919</u>	<u>43,413</u>	<u>35,919</u>

**3(f) Capital income**

Revaluation up of investment property	9	650	-	650	-
Revaluation up of property, plant and equipment	11(g)	-	22,647	-	22,647
Adjustment to landfill and Bio-solids composting sites		147	283	147	283
		<u>797</u>	<u>22,930</u>	<u>797</u>	<u>22,930</u>

**4 Expenses**

**4(a) Employee benefits**

	Note	Consolidated		Council	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Staff wages and salaries		201,321	184,820	200,675	183,565
Superannuation	21	22,545	20,693	22,475	20,570
		<u>223,866</u>	<u>205,513</u>	<u>223,150</u>	<u>204,135</u>
Other employee related expenses		5,691	5,143	5,689	5,113
		<u>229,557</u>	<u>210,656</u>	<u>228,839</u>	<u>209,248</u>
Less: Capitalised employee expenses		(13,545)	(12,650)	(13,545)	(12,650)
		<u>216,012</u>	<u>198,006</u>	<u>215,294</u>	<u>196,598</u>

Total full time equivalent employees at 30 June 2024 were 2,135 (2023: 1,939).

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**4 Expenses (continued)**

**4(b) Materials and services**

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Contractors	134,339	121,700	133,759	121,532
Total waste levy payment	23,002	19,210	23,002	19,210
Waste levy refund*	(20,016)	(17,091)	(20,016)	(17,091)
Utilities	21,489	19,408	21,489	19,408
Materials	14,199	11,806	14,199	11,806
Other materials and services	12,569	11,870	12,251	11,566
Information technology hardware/software	9,564	9,278	9,549	9,278
Fuel	5,010	5,070	5,010	5,070
Insurance premiums	4,697	4,486	4,697	4,486
Expensed capital material and services	4,695	2,211	4,695	2,211
Consultants	5,452	3,912	4,667	2,671
Labour hire services	4,254	5,931	4,254	5,931
Commissions and contributions	3,806	3,608	3,806	3,608
Legal costs	3,752	3,360	3,746	3,360
Donations and grants	3,440	3,644	3,440	3,644
Cleaning	2,916	2,396	2,916	2,396
Security	2,875	2,347	2,875	2,347
Printing, postage and stationery	2,393	2,554	2,393	2,554
Councillors' remuneration	2,317	2,253	2,317	2,253
Payment to controlled entity	-	-	1,000	3,300
Audit of annual financial statements by the Auditor-General of Queensland**	319	307	291	268
	<u>241,072</u>	<u>218,260</u>	<u>240,340</u>	<u>219,808</u>

Councillor remuneration represents regular payments and other allowances paid in respect of carrying out their duties.

\* The State government rebated \$16,883,748 (2023: \$17,625,982) of the state waste levy to mitigate the direct impacts on households.

\*\* Total consolidated audit fees quoted by the Queensland Audit Office relating to the 2023/24 financial statements are \$318,880 (2023: \$306,850).

**4(c) Finance costs**

	Note	Consolidated		Council	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Finance cost on loans		12,026	14,303	12,026	14,303
Other		3,042	2,396	3,042	2,396
		<u>15,068</u>	<u>16,699</u>	<u>15,068</u>	<u>16,699</u>

**4(d) Capital expenses**

Book value of property, plant and equipment disposed of		23,207	16,410	23,207	16,410
Less: Proceeds from the sale of property, plant and equipment		(3,286)	(2,644)	(3,286)	(2,644)
Adjustment to landfill and Bio-solids sites		-	118	-	118
Revaluation decrement of investment property	9	-	560	-	560
Infrastructure credits recognised	15	10,858	214	10,858	214
Infrastructure credits extinguished	15	(261)	-	(261)	-
		<u>30,518</u>	<u>14,658</u>	<u>30,518</u>	<u>14,658</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**5 Cash and cash equivalents**

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Cash at bank and on hand	29,368	33,551	28,367	31,437
Deposits at call	65,717	73,538	65,717	73,538
	<u>95,085</u>	<u>107,089</u>	<u>94,084</u>	<u>104,975</u>

**Restricted cash and cash equivalents**

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

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

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Unspent government grants and subsidies	21,054	9,440	21,054	9,440
Waste levy refund received in advance	45,223	65,127	45,223	65,127
Unspent financial contributions	3,162	-	3,162	-
	<u>69,439</u>	<u>74,567</u>	<u>69,439</u>	<u>74,567</u>

**Trust funds held for outside parties**

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies paid into the trust account by Council. Council performs only a custodial role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets. Council holds \$17.051 million in trust monies at 30 June 2024 (2023: \$14.622 million).



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 6 Trade and other receivables

Settlement is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue. Refer to Note 18 for further information on exposure to credit risk for trade receivables.

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

Loans and advances are made to community organisations, and are recognised in the same way as other receivables. Security is not normally obtained.

The subordinated debt receivable from Unitywater is an interest only loan with the interest rate to be set by Queensland Treasury Corporation (QTC) annually.

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Rates and utility charges	18,559	18,496	18,559	18,496
Loans to community organisations	130	131	130	131
Accrued receivable from Unitywater	25,930	29,103	25,930	29,103
Other debtors	26,804	18,778	26,804	18,778
GST recoverable	5,867	5,137	5,840	5,109
Prepayments	6,326	5,948	6,326	5,948
	<u>83,616</u>	<u>77,593</u>	<u>83,589</u>	<u>77,565</u>
<b>Non-current</b>				
Loans to community organisations	453	448	453	448
Subordinated debt receivable from Unitywater	677,025	677,025	677,025	677,025
	<u>677,478</u>	<u>677,473</u>	<u>677,478</u>	<u>677,473</u>

### 7 Other non-current financial assets

Investments with Queensland Investment Corporation (QIC) are recognised as financial assets and carried at fair value, which is the net market value of the investments as advised by QIC.

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Financial assets at fair value through profit and loss	138,866	124,175	138,866	124,175
	<u>138,866</u>	<u>124,175</u>	<u>138,866</u>	<u>124,175</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 8 Investments

Council holds shares in Redcliffe Peninsula Financial Services Ltd, the shares are valued at cost because they are not quoted in an active market and their fair value cannot be reliably measured.

	Consolidated		Council	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Current</b>				
Term deposits	50,000	155,055	50,000	155,055
	<u>50,000</u>	<u>155,055</u>	<u>50,000</u>	<u>155,055</u>
<b>Non-current</b>				
Shares in Redcliffe Peninsula Financial Services Ltd	15	15	15	15
	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>

### 9 Investment property

Investment property is property held for the primary purpose of earning rentals and/or capital appreciation but does not include residential properties or other property held to provide a social service.

Investment property is measured using the fair value model. This means all investment property is initially recognised at cost (including transaction costs) and then subsequently revalued annually at the reporting date by a registered valuer. Where investment property is acquired for significantly below fair value it is recorded at fair value on initial recognition.

Property that is being constructed or developed for future use as investment property is classified as investment property. Investment property under construction is measured at fair value, unless fair value cannot be reliably determined for an individual property (in which case the property concerned is measured at cost until fair value can be reliably determined).

	Note	Consolidated		Council	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Owned investment property					
Fair value at beginning of financial year		22,750	23,310	22,750	23,310
Net gain/(loss) from fair value adjustments	3(f),4(d)	650	(560)	650	(560)
Fair value at end of financial year		<u>23,400</u>	<u>22,750</u>	<u>23,400</u>	<u>22,750</u>

Investment property fair values were determined by independent valuer Australis Asset Advisory Group as at 30 June 2024.

For investment property classified as level 2 amounting to \$23.400 million (2023: \$22.750 million), fair value has been determined using a market approach using the income capitalisation method.

The income capitalisation method of valuation involves capitalising the estimated net income of the property at an appropriate capitalisation rate (net yield) that has been determined through the analysis of market based sales evidence for properties of similar nature and specification.

The market approach utilises inputs such as capital value and price per square metre, which is derived by assessing market based sales evidence of comparable properties.

Specialised buildings have significant unobservable inputs (level 3 in the fair value hierarchy) and are valued using the current replacement cost approach. As at 30 June 2024, Council did not hold any building assets that were classified as level 3.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**10 Investment in associate**

Council holds 58.2382% of participation rights in Unitywater, a water distribution and retail business 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 City Council, Sunshine Coast Regional Council and Noosa Shire Council. The participation rights effectively represent an investment in an associate by Moreton Bay City Council.

Associates are entities over which Moreton Bay City Council exerts significant influence. Significant influence is the power to participate in the financial and operating policy decisions but is not control or joint control. Accordingly, as Council has no control over Unitywater, AASB 10 *Consolidated Financial Statements* is not applied.

Investments in associates are accounted for in the financial statements using the equity method and are carried at the lower of cost and recoverable amount. Under this method, the entity's share of post-acquisition profits or losses of associates is recognised in the Statement of Comprehensive Income and the interest in the equity of the associate is recognised in the Statement of Financial Position. The cumulative post-acquisition movements, being the share of profits less dividends received and accrued, are adjusted against the cost of the investment.

Summarised financial information in respect of the associate is set out below.

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Total assets	4,930,284	4,474,102	4,930,284	4,474,102
Total liabilities	(2,403,970)	(2,058,861)	(2,403,970)	(2,058,861)
Net assets	<u>2,526,314</u>	<u>2,415,241</u>	<u>2,526,314</u>	<u>2,415,241</u>
Share of net assets of associate	<u>1,471,280</u>	<u>1,406,593</u>	<u>1,471,280</u>	<u>1,406,593</u>
Total revenue	<u>887,447</u>	759,809	<u>887,447</u>	759,809
Total profit for the year	<u>165,810</u>	137,533	<u>165,810</u>	137,533
<b>Share of profit of associate</b>	<u>96,564</u>	80,096	<u>96,564</u>	80,096
Council investment in the associate comprises:				
Participation rights	<u>1,485,599</u>	<u>1,420,914</u>	<u>1,485,599</u>	<u>1,420,914</u>
Details of movements in participation rights:				
Opening Balance	1,420,914	1,378,918	1,420,914	1,378,918
Share of profit of associate	96,564	80,096	96,564	80,096
Less share of dividends received and accrued	<u>(31,879)</u>	<u>(38,100)</u>	<u>(31,879)</u>	<u>(38,100)</u>
Closing balance at end of year	<u>1,485,599</u>	<u>1,420,914</u>	<u>1,485,599</u>	<u>1,420,914</u>



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 11 Property, plant and equipment

#### 11(a) Recognition

The asset capitalisation threshold for Council is:

Land	\$1
Land Improvements	\$5,000
Buildings	\$5,000
Park Equipment	\$1
Plant and Equipment	\$5,000
Transport Infrastructure	\$1
Stormwater Infrastructure	\$1
Intangibles	\$5,000
Cultural and Heritage	\$5,000
Waterways and Canals	\$5,000
Investment Property	\$1

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

#### 11(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

#### 11(c) Depreciation

Land, work in progress, canals, cultural and heritage, and road formation assets are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

#### 11(d) Impairment of non-current assets

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

#### 11(e) Valuation

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Approximately every three years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council uses a suitable index to assess whether a desktop valuation is required based on materiality. A desktop revaluation involves the application of suitable indexes undertaken at the reporting date when there has been a material movement in value for an asset class subsequent to the last comprehensive revaluation.

On revaluation, accumulated depreciation is adjusted proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate. Details of valuers and methods of valuations are disclosed in Note 11(f).



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**11 Property, plant and equipment (continued)**

**11(f) Fair value measurements**

Fair values are classified into three levels as follows:

Level 1 - the fair value is based on quoted prices (unadjusted) in active markets for identical assets.

Level 2 - the fair value is estimated using inputs that are directly or indirectly observable for the assets, such as prices for similar assets.

Level 3 - the fair value is estimated using unobservable inputs for the asset.

All fair value measurements are recurrent and categorised as either level 2 or level 3 in the fair value hierarchy. None of Council's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy.

The following table represents Council's assets as at 30 June 2024 as either level 2 or level 3 in accordance with AASB 13.

	Level 2		Level 3		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Buildings	5,933	2,587	484,272	463,458	490,205	466,045
Land	272,377	219,037	723,663	718,582 *	996,040	937,619 *
Stormwater Infrastructure	-	-	2,379,292	2,345,389 *	2,379,292	2,345,389 *
Transport Infrastructure	-	-	2,263,146	2,306,687 *	2,263,146	2,306,687 *
Waterways and Canals	-	-	275,265	281,929	275,265	281,929
	<b>278,310</b>	<b>221,624</b>	<b>6,125,638</b>	<b>6,116,045 *</b>	<b>6,403,948</b>	<b>6,337,669 *</b>

\* Comparative figures have been restated. Refer to Note 26 for details.

Land and buildings inputs are reviewed annually. Council recognises transfers between level 2 and 3 in the fair value hierarchy. It is Council's policy to recognise such transfers at the end of the reporting period. Details of the valuation movement are shown in Note 11(g), where the below table reflects the additional detail of hierarchy movement.

	Level 3	
	Land	Buildings
	2024	2024
	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>	<b>718,582</b>	<b>463,458</b>
Additions	33,331	52,338
Disposals	(5,735)	(1,892)
Depreciation	-	(33,031)
Internal transfer	-	1,718
Transfer between levels	(22,515)	1,681
<b>Closing Balance as at 30 June 2024</b>	<b>723,663</b>	<b>484,272</b>

For stormwater Infrastructure, transport infrastructure and waterways and canals asset classes which are categorised under level 3 of fair value hierarchy, refer to Note 11(g) for the level 3 fair value measurement reconciliation.

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

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**11 Property, plant and equipment (continued)****11(f) Fair value measurements (continued)**

For the below asset classes, management has performed an analysis of suitable indices for the intervening period being the period since valuation by an independent valuer to 30 June 2024. This analysis identified that the movement in indices was not material, therefore no indexation has been applied to any asset class.

**Stormwater Infrastructure (Level 3)**

The fair value of stormwater infrastructure was determined by independent valuers AssetVal Pty Ltd as at 31 December 2021 and indexed with the Australian Bureau of Statistics road and bridge construction Queensland index as at 31 December 2022.

Due to the specialised nature of Council's stormwater infrastructure there is no active market for the assets. As such, fair value has been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Fair value has been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

**Transport Infrastructure (Level 3)**

The fair value of transport infrastructure was determined by independent valuers AssetVal Pty Ltd as at 31 December 2023.

Due to the specialised nature of Council's transport infrastructure there is no active market for the assets. As such, fair value has been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Fair value has been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

**Waterways and Canals (Level 3)**

The fair value of waterways and canals assets was determined by independent valuer AssetVal Pty Ltd as at 31 December 2023.

Due to the specialised nature of Council's waterway and canal infrastructure, the valuations have been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Fair value has been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

**Buildings (Level 2 and 3)**

The fair values of buildings (including pools) were determined by independent valuer AssetVal Pty Ltd as at 31 January 2023.

For buildings classified as level 2, fair value has been derived by utilising inputs such as market based sales evidence of comparable properties within the relevant geographic location.

For buildings and pools classified as level 3, no active market exists and fair value has been determined using the current replacement cost method valuation.

**Land (Level 2 and 3)**

The fair value of land was determined by independent valuer AssetVal Pty Ltd as at 31 December 2023.

For land classified as level 2, fair value has been derived by utilising inputs such as price per square metre, which is derived by assessing market based sales evidence of land in the relevant geographic location and of a comparable land use and/or zoning.

For land classified at level 3 no active market exists and fair value has been measured utilising a discounted price per square metre. The price per square metre is based upon market based sales evidence and is discounted because the land has specific characteristics or particular restrictions.



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**11 Property, plant and equipment (continued)**

**11(g) Movements**

Council

30 June 2024

Note

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
996,040	815,260	3,292,491	3,214,529	387,489	270,357	235,255	173,650	2,953	257,604	9,645,628
-	(325,055)	(1,029,345)	(835,237)	(112,224)	(89,481)	(102,511)	(74,679)	-	-	(2,568,532)
996,040	490,205	2,263,146	2,379,292	275,265	180,876	132,744	98,971	2,953	257,604	7,077,096

For the year ended 30 June 2024

Gross value / cost

Less accumulated depreciation

Book value as at 30 June 2024

Basis of measurement

Opening net value as at 1 July 2023 (Restated)

Plus capital expenses

Transfers between asset classes

Plus contributed assets

Plus assets not previously recognised

Less restoration assets adjustment

Less disposals

Less depreciation provided in the period

Revaluation adjustment to asset revaluation surplus

Transfers from WIP to other non PP&E assets or expense

Transfers from work in progress

Book value as at 30 June 2024

17

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Cost	Cost	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
937,619	466,045	2,306,687	2,345,389	281,929	187,970	127,760	92,333	2,689	219,239	6,967,660
-	-	-	-	-	-	-	-	-	264,061	264,061
-	1,718	(14,685)	11,638	(2)	2,529	(2,080)	882	-	-	-
7,076	72	29,735	43,416	-	167	2,834	-	236	-	83,536
-	(91)	252	4,475	-	(244)	(248)	48	-	-	4,192
-	-	-	-	-	(5,556)	-	-	-	-	(5,556)
(5,735)	(1,892)	(9,541)	(1,718)	-	(60)	(375)	(3,886)	-	-	(23,207)
-	(33,365)	(55,551)	(32,672)	(2,523)	(9,460)	(11,032)	(11,548)	-	-	(156,151)
18,475	-	(67,080)	-	(4,139)	-	-	-	-	-	(52,744)
-	-	-	-	-	-	-	-	-	(4,695)	(4,695)
38,605	57,718	73,329	8,764	-	5,530	15,885	21,142	28	(221,001)	-
996,040	490,205	2,263,146	2,379,292	275,265	180,876	132,744	98,971	2,953	257,604	7,077,096

Range of estimated useful life in years

unlimited	2 - 145	3 - unlimited	4 - 157	9 - unlimited	7 - 100	5 - 104	1 - 110	unlimited	-	
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**11 Property, plant and equipment (continued)**

**11(g) Movements (continued)**

Council

30 June 2023 (Restated)

Note

For the year ended 30 June 2023

Gross value / cost  
Less accumulated depreciation  
Book value as at 30 June 2023

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
937,619	762,665	3,286,099	3,146,320	397,297	268,010	224,307	162,028	2,689	219,239	9,406,273
-	(296,620)	(979,412)	(800,931)	(115,368)	(80,040)	(96,547)	(69,695)	-	-	(2,438,613)
937,619	466,045	2,306,687	2,345,389	281,929	187,970	127,760	92,333	2,689	219,239	6,967,660

Basis of measurement

Opening net value as at 1 July 2022

Opening net value as at 1 July 2022 not previously recognised \*

Plus capital expenses

Transfers between asset classes

Plus contributed assets

Plus contributed assets not previously recognised \*

Plus assets not previously recognised

Add restoration assets adjustment

Less disposals

Less depreciation provided in the period

Less depreciation provided in period not previously recognised \*

Revaluation adjustment to asset revaluation surplus

Revaluation adjustment to capital income

Transfers from WIP to other non PP&E assets or expense

Transfers from work in progress

Book value as at 30 June 2023

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Cost	Cost	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
906,268	409,359	1,909,487	2,072,099	245,542	171,810	111,900	85,872	2,635	203,315	6,118,287
1	-	870	749	-	-	-	-	-	-	1,620
-	-	-	-	-	-	-	-	-	265,637	265,637
(729)	(1,060)	(336)	630	-	645	135	715	-	-	-
4,330	148	18,118	25,655	-	209	1,925	-	47	-	50,432
5,086	-	3,444	7,691	-	-	357	-	-	-	16,578
-	-	370	1,093	-	1,042	(34)	167	-	-	2,638
-	-	-	-	-	9,219	-	-	-	-	9,219
(1,005)	(3,358)	(6,601)	(1,243)	-	(91)	(652)	(3,460)	-	-	(16,410)
-	(23,285)	(50,476)	(29,812)	(2,362)	(8,656)	(10,073)	(10,164)	-	-	(134,828)
-	-	(30)	(25)	-	-	(5)	-	-	-	(60)
-	58,685	277,712	259,102	38,612	-	-	-	-	-	634,111
-	-	22,647	-	-	-	-	-	-	-	22,647
-	-	-	-	-	-	-	-	-	(2,211)	(2,211)
23,668	25,556	131,482	9,450	137	13,792	24,207	19,203	7	(247,502)	-
937,619	466,045	2,306,687	2,345,389	281,929	187,970	127,760	92,333	2,689	219,239	6,967,660

Range of estimated useful life in years

unlimited	2 - 145	3 - unlimited	4 - 157	9 - unlimited	7 - 100	5 - 104	1 - 110	unlimited	-	
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\* Not previously recognised adjustments as disclosed in Note 26 Restated balances.





**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**12 Trade and other payables**

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Trade creditors and accruals	42,940	62,468	42,743	62,332
	<u>42,940</u>	<u>62,468</u>	<u>42,743</u>	<u>62,332</u>

**13 Contract liabilities**

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Funds received upfront to construct Council controlled assets	6,054	9,440	6,054	9,440
	<u>6,054</u>	<u>9,440</u>	<u>6,054</u>	<u>9,440</u>
<b>Non-Current</b>				
Funds received upfront to construct Council Controlled assets	18,162	-	18,162	-
	<u>18,162</u>	<u>-</u>	<u>18,162</u>	<u>-</u>

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

	Consolidated	Council
	2024	2024
	\$'000	\$'000
Funds to construct Council controlled assets	8,479	8,479
	<u>8,479</u>	<u>8,479</u>

**Satisfaction of contract liabilities:**

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

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 14 Borrowings

In accordance with the *Local Government Regulation 2012*, Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

Borrowing costs, which include 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. Borrowing costs are treated as an expense, as assets constructed by Council are generally completed within one year and therefore are not considered to be qualifying assets.

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Loans - Queensland Treasury Corporation	<u>42,728</u>	<u>40,541</u>	<u>42,728</u>	<u>40,541</u>
<b>Non-current</b>				
Loans - Queensland Treasury Corporation	<u>187,139</u>	<u>229,431</u>	<u>187,139</u>	<u>229,431</u>

The QTC loan market value at the reporting date was \$223,472,331. This represents the value of the debt if Council repaid it as at 30 June 2024.

No assets have been pledged as security by the Council for any liabilities.

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2024

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#### 15 Provisions

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

Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation.

##### Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in Council's employment or other associated employment which would result in Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value using the Commonwealth Bond yield rates published on the Reserve Bank of Australia (RBA) website. Long service leave is treated as current where Council does not have an unconditional right to defer settlement beyond twelve months. All other long service leave is treated as non-current.

##### Restoration and rehabilitation

The provision is made for the cost of restoration in respect of refuse landfill sites and bio-solids composting sites where it is probable Council will be liable, or required, to incur such a cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required discounted to current day values using an appropriate rate.

The provision represents the present value of the anticipated future costs associated with the closure of these sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. 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 these sites is reviewed annually and updated on the facts and circumstances available at the time.

##### Infrastructure offsets and credits

Infrastructure offsets occur when infrastructure has been contributed to Council by a developer in lieu of paying infrastructure charges. Terms and conditions surrounding the delivery of the contributed infrastructure and the realisation of the offset are set out in "Infrastructure Agreements" that the Council and the developer(s) enter into. When the value of the contributed infrastructure is greater than what the developer would have paid in infrastructure charges to Council an infrastructure credit results. The credit is recognised when the contributed asset is accepted as "on maintenance" (when Council accepts ownership of the asset) by Council. Once the credit is created the developer is entitled to be refunded that amount in cash or can use it to offset any infrastructure charges for future developments that the developer may undertake.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**15 Provisions (continued)**

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>				
Annual leave	16,971	16,724	16,942	16,704
Long service leave	15,406	14,584	15,406	14,584
Sick leave	647	683	647	683
Other entitlements	1,417	1,315	1,417	1,315
Bio-solids composting site rehabilitation	66	69	66	69
Refuse land fill sites restoration	833	144	833	144
	<b>35,340</b>	<b>33,519</b>	<b>35,311</b>	<b>33,499</b>
<b>Non-current</b>				
Long service leave	6,529	5,381	6,529	5,378
Bio-solids composting site rehabilitation	513	600	513	600
Refuse land fill sites restoration	42,289	46,725	42,289	46,725
Infrastructure credits	418	690	418	690
	<b>49,749</b>	<b>53,396</b>	<b>49,749</b>	<b>53,393</b>

Movements in non-employee benefit provisions:

	<b>Consolidated 2024</b>	<b>Council 2024</b>
	<b>Infrastructure credits \$'000</b>	<b>Infrastructure credits \$'000</b>
Balance at beginning of financial year	690	690
Provisions arising	10,858	10,858
Provisions extinguished	(261)	(261)
Provisions reversed	(2)	(2)
Provisions paid	(10,867)	(10,867)
Balance at end of financial year	<b>418</b>	<b>418</b>

	<b>Consolidated 2024</b>	<b>Council 2024</b>	<b>Consolidated 2024</b>	<b>Council 2024</b>
	<b>Bio-solids composting site rehabilitation \$'000</b>	<b>Bio-solids composting site rehabilitation \$'000</b>	<b>Refuse landfill sites restoration \$'000</b>	<b>Refuse landfill sites restoration \$'000</b>
Balance at beginning of financial year	669	669	46,869	46,869
Amounts used	(19)	(19)	(85)	(85)
Increase due to unwinding of discount	24	24	1,946	1,946
Decrease due to change in estimate	(35)	(35)	-	-
Decrease due to change in discount rate	(10)	(10)	(5,549)	(5,549)
Reversal of unused amounts	(50)	(50)	(59)	(59)
Balance at end of financial year	<b>579</b>	<b>579</b>	<b>43,122</b>	<b>43,122</b>



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**15 Provisions (continued)**

Site	Expected site closure year	Post closure monitoring cost completion year
Bunya landfill site	2048	2062
Dakabin landfill site	2036	2050
Caboolture landfill site	2044	2058
Ningi landfill site	closed	2032
Woodford landfill site	closed	2032
Bio-solid composting site	closed	2032

**16 Other liabilities**

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>				
Revenue received in advance	1,784	1,013	1,784	1,013
Waste levy refund received in advance	16,703	20,174	16,703	20,174
Prepaid rates	12,730	10,370	12,730	10,370
	<u>31,217</u>	<u>31,557</u>	<u>31,217</u>	<u>31,557</u>
<b>Non-current</b>				
Waste levy refund received in advance	28,520	44,953	28,520	44,953
	<u>28,520</u>	<u>44,953</u>	<u>28,520</u>	<u>44,953</u>

During 2021/22 and 2022/23 the State Government made advance payments of the waste levy refund which represents funding to be used by Council over the period 2023/24 to 2026/27 to ensure the waste levy has no direct impact on households in the region.

Based on the waste levy payable in prior years, the portion of the waste levy refund not applied to the waste levy payment is reported as a liability as at 30 June 2024 and is disclosed as a current and non-current liability.

**17 Asset revaluation surplus**

The asset revaluation surplus comprises revaluation movements on property, plant and equipment. Movements in the asset revaluation surplus by asset class are disclosed in Note 11(g). The closing balance of the asset revaluation surplus comprised the following asset classes:

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Land	422,963	404,487	422,963	404,487
Buildings	198,383	198,383	198,383	198,383
Transport infrastructure	210,632	277,712	210,632	277,712
Stormwater infrastructure	1,315,566	1,315,566	1,315,566	1,315,566
Waterways and canals	113,045	117,185	113,045	117,185
	<u>2,260,589</u>	<u>2,313,333</u>	<u>2,260,589</u>	<u>2,313,333</u>

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2024

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#### 18 Financial instruments

Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

##### Financial risk management

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

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

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

Council does not enter into derivatives.

##### 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.

No collateral is held as security relating to the financial assets held by Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

##### Cash and cash equivalents

The Council may be exposed to credit risk through its investments in the QTC Cash Fund. 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. Other investments are held with highly rated/regulated banks and financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 18 Financial instruments (continued)

#### *Other non-current financial assets*

Other non-current financial assets are held with Queensland Investment Corporation (QIC), which is highly rated and regulated, and whilst not capital guaranteed, the likelihood of a credit failure is considered remote.

#### *Trade and other receivables*

In the case of rate receivables, interest is charged on outstanding debts at a rate of 8.00% per annum and Council has the power to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. However, the region has a wide variety of industries, reducing the geographical risk.

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 2024, the exposure to credit risk for trade receivables by type of counterparty was as follows:

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Rates and utility charges	18,559	18,496	18,559	18,496
GST recoverable	5,867	5,137	5,840	5,109
Associates	702,955	706,128	702,955	706,128
Community organisations	583	579	583	579
Other	26,804	18,778	26,804	18,778
	<b>754,768</b>	<b>749,118</b>	<b>754,741</b>	<b>749,090</b>

A summary of the Council's exposure to credit risk for trade receivables is as follows:

	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Not past due	60,579	67,955	60,552	67,927
Past due 31-60 days	75	3,102	75	3,102
Past due 61-90 days	16,532	4	16,532	4
More than 90 days	557	1,032	557	1,032
<b>Total gross carrying amount</b>	<b>77,743</b>	<b>72,093</b>	<b>77,716</b>	<b>72,065</b>

The above analysis does not include the non-current receivable of \$677.025 million (2023: \$677.025 million), which represents a fixed rate of 4.51% on loans to Unitywater. The credit risk on these loans is considered low. Refer to Note 6 for further information.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**18 Financial instruments (continued)**

**Liquidity risk**

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

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.

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cash flows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

<b>Consolidated</b>	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Trade and other payables	42,939	-	-	42,939	42,940
Loans - QTC	52,131	148,091	60,060	260,282	229,867
	95,070	148,091	60,060	303,221	272,807
<b>2023</b>					
Trade and other payables	62,401	-	-	62,401	62,401
Loans - QTC	52,131	178,748	81,534	312,413	269,972
	114,532	178,748	81,534	374,814	332,373

<b>Council</b>	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Trade and other payables	42,742	-	-	42,742	42,742
Loans - QTC	52,131	148,091	60,060	260,282	229,868
	94,873	148,091	60,060	303,024	272,610
<b>2023</b>					
Trade and other payables	62,332	-	-	62,332	62,332
Loans - QTC	52,131	178,748	81,534	312,413	269,972
	114,463	178,748	81,534	374,745	332,304

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.

Council does not have access to a fixed overdraft facility.



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 18 Financial instruments (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

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

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

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the net result 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.

Consolidated	Net carrying amount \$'000	Effect on Net Result		Effect on Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
<b>2024</b>					
Cash at bank	29,368	294	(294)	294	(294)
QTC cash fund	65,717	657	(657)	657	(657)
Other investments	188,866	1,889	(1,889)	1,889	(1,889)
Net total	283,951	2,840	(2,840)	2,840	(2,840)
<b>2023</b>					
Cash at bank	33,534	335	(335)	335	(335)
QTC cash fund	58,161	582	(582)	582	(582)
Other investments	294,608	2,946	(2,946)	2,946	(2,946)
Net total	386,303	3,863	(3,863)	3,863	(3,863)

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**18 Financial instruments (continued)**

Council	Net carrying amount \$'000	Effect on Net Result		Effect on Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
<b>2024</b>					
Cash at bank	28,367	284	(284)	284	(284)
QTC cash fund	65,717	657	(657)	657	(657)
Other investments	188,866	1,889	(1,889)	1,889	(1,889)
Net total	282,950	2,830	(2,830)	2,830	(2,830)
<b>2023</b>					
Cash at bank	31,420	314	(314)	314	(314)
QTC cash fund	58,161	582	(582)	582	(582)
Other investments	294,608	2,946	(2,946)	2,946	(2,946)
Net total	384,189	3,842	(3,842)	3,842	(3,842)

In relation to the QTC loans held by the Council, the following has been applied:

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

**Fair value**

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

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 14.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**19 Commitments**

**Contractual commitments for capital expenditure**

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

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Property, plant and equipment	<u>75,667</u>	<u>101,730</u>	<u>75,667</u>	<u>101,730</u>
These expenditures are due for payment:				
Not later than one year	69,755	69,400	69,755	69,400
One to five years	<u>5,912</u>	<u>32,330</u>	<u>5,912</u>	<u>32,330</u>
	<u>75,667</u>	<u>101,730</u>	<u>75,667</u>	<u>101,730</u>

**Contractual commitments for operating expenditure**

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

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Waste and maintenance services	<u>218,825</u>	<u>209,971</u>	<u>218,825</u>	<u>209,971</u>
These expenditures are due for payment:				
Not later than one year	61,204	66,298	61,204	66,298
One to five years	114,230	93,363	114,230	93,363
More than five years	<u>43,391</u>	<u>50,310</u>	<u>43,391</u>	<u>50,310</u>
	<u>218,825</u>	<u>209,971</u>	<u>218,825</u>	<u>209,971</u>

**Leases as lessor**

The following table sets out a maturity analysis of future undiscounted lease payments receivable under the Council's operating leases.

	<b>Consolidated</b>		<b>Council</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Not later than one year	2,619	2,509	2,619	2,509
1 to 2 years	1,425	1,614	1,425	1,614
2 to 3 years	1,174	1,169	1,174	1,169
3 to 4 years	1,120	946	1,120	946
4 to 5 years	975	905	975	905
Later than five years	6,154	6,602	6,154	6,602
Total	<u>13,467</u>	<u>13,745</u>	<u>13,467</u>	<u>13,745</u>



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## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2024

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## 20 Contingencies

### Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

#### Legal claims

Council is subject to a number of compensation claims with regards to the compulsory acquisition of land and contract disputes. Information in respect of individual claims has not been disclosed in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* on the basis that Council considers such disclosures would seriously prejudice the outcome of the claims. In total the claims amount to approximately \$9 million (2023: approximately \$11 million).

#### Local Government Mutual

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 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 of LGM Queensland reported a members' equity balance of \$71,860,112.

#### Local Government Workcare

Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there be 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. Council's maximum exposure to the bank guarantee is \$5,422,537.



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 21 Superannuation - Regional Defined Benefits Fund

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. 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 managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

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

Moreton Bay City Council may be liable to the scheme for a portion of another local government's 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 as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested 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 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.

Note	Consolidated		Council	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Superannuation contributions made to the Regional Defined Benefits Fund	533	527	533	527
Other superannuation contributions for employees	<u>22,012</u>	<u>20,166</u>	<u>21,942</u>	<u>20,043</u>
Total superannuation contributions paid by Council for employees:	<b>4(a) 22,545</b>	<b>20,693</b>	<b>22,475</b>	<b>20,570</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 22 National competition policy

#### Business activity to which the code of competitive conduct is applied

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

Waste Function

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

	Waste Function
	<b>2024</b>
Revenue	<b>\$'000</b>
Revenue for services provided to Council	3,367
Revenue for services provided to external clients	74,068
Community service obligations	282
	77,717
Expenditure	71,863
Surplus/(deficiency)	5,854

#### Community Service Obligations:

The CSO value is determined by Council and represents an activity's cost(s) which would not be incurred if the activity's primary objective was to make a profit. 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 CSOs by Council.

Activities and CSO Description	<b>2024</b> <b>\$'000</b>
<b>Waste</b>	
Litter Management	250
Clean Up Australia	32

### 23 Controlled entity

Council has a 100% controlling interest in Millovate Pty Ltd which oversees the strategic direction and investment associated with the Priority Development Area (PDA) at "The Mill" at Petrie. During the upcoming financial year of 2024/25 Council will transition the operational activities of Millovate Pty Ltd to Council. Millovate Pty Ltd as an entity will cease all operational activities on 27 September 2024.

The following table shows revenue and expenses before consolidating eliminations:

#### Millovate Pty Ltd

	<b>2024</b> <b>\$'000</b>	2023 \$'000
Revenue	1,269	3,398
Expenses	<u>(2,450)</u>	<u>(3,159)</u>
(Deficit)/surplus	<u>(1,181)</u>	<u>239</u>

### 24 Events subsequent to balance date

On 27 September 2024, the Council's controlled entity Millovate Pty Ltd ceased operations. One employee transitioned to Council employment, while two employees have accepted a voluntary redundancy.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**25 Related party transactions**

**(a) Subsidiary**

Council has 100% controlling interest in Millovate Pty Ltd.

**Transactions with Millovate Pty Ltd**

	2024 \$'000	2023 \$'000
<b>Expenses</b>		
Payment to fund operations	1,000	3,300
	<u>1,000</u>	<u>3,300</u>

Council provides free rental accommodation and administration services to Millovate Pty Ltd, which is financially dependent on Council. All funding support given to Millovate Pty Ltd was agreed to by the Council for the 2023/24 financial year as part of the annual budget process. No Millovate employees are related parties of Council.

**(b) Associate**

Council has a participating interest in the Northern SEQ Distributor-Retailer Authority (trading as Unitywater) governed by a Participation Agreement.

**Transactions with Unitywater**

The details of transactions and balances with Unitywater are as follows;

	2024 \$'000	2023 \$'000
<b>Revenue</b>		
Interest on loans	30,534	27,149
Taxation equivalents	19,171	16,330
Dividends	31,879	38,100
Other revenue	202	219
	<u>81,786</u>	<u>81,798</u>
<b>Expenses</b>		
Material and services	12,984	7,589
	<u>12,984</u>	<u>7,589</u>
<b>Amounts receivable</b>		
Interest	7,633	6,787
Dividends	18,297	22,316
Other	28	-
	<u>25,958</u>	<u>29,103</u>
<b>Loans</b>		
Loans	677,025	677,025
	<u>677,025</u>	<u>677,025</u>
<b>Amounts payable</b>		
Material and services	1,705	1,206
Taxation equivalents	176	6,927
	<u>1,881</u>	<u>8,133</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 25 Related party transactions (continued)

#### (b) Associate (continued)

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. Income tax equivalent payments from Unitywater are recognised as revenue when the significant risks and rewards related to the corresponding assets have been transferred to Council.

Dividends received by Council from Unitywater are recorded as a reduction in the carrying value of the non-current asset.

Participant loans provide for a fixed interest rate with quarterly interest only payments.

Further detail regarding Unitywater is contained in Note 10 Investment in associate.

#### (c) Key management personnel

##### (i) Details of compensation

Key Management Personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of Council directly or indirectly. The Mayor, Councillors, CEO and the Executive Leadership Team are the KMP of Council for 2023/24 year.

Total compensation for key management personnel of Council is set out below:

	2024 \$'000	2023 \$'000
Short-term benefits	5,434	5,082
Post-employment benefits	520	539
Other long-term benefits	79	73
Termination benefits	138	-
	<u>6,171</u>	<u>5,694</u>

##### (ii) Transactions with other related parties - KMP's close family members and organisations in which the KMP and/or their close family members have controlling interests (individually or jointly)

Details of transactions between Council and KMP are disclosed below:

	2024 \$'000	2023 \$'000
<b>Expense</b>		
Employee expenses for close family members of KMP <sup>1</sup>	126	114

<sup>1</sup> All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the relevant award for the job they perform. Council employs 2135 staff of which only 1 is a close family member of KMP.



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2024**

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**25 Related party transactions (continued)**

**(d) Outstanding balances**

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

No expenses has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

**(e) Loans and guarantees to/from related parties**

Apart from its associate (Unitywater) Council does not make loans to or receive loans from related parties. No guarantees have been provided.

**(f) Commitments to/from related parties**

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

**(g) Transaction with related parties not disclosed**

On a regular basis ordinary citizen transactions occur between Council and its related parties. Examples include rates, use of Council pools, payment of animal registration and library borrowings. 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.

**(h) Brighter Super**

Information about superannuation is included in Note 21.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**26 Restated balances**

Contributed assets not previously recognised

During 2023/24, Council identified a prior period error that related to contributed assets that had commission dates prior to 1 July 2023. As a result, for 2022/23 Council had understated its contributed revenue and property, plant and equipment by \$16,578 million and applicable depreciation of \$0.060 million. Prior to 1 July 2022, contributed revenue and property, plant and equipment had been understated by \$1.684 million and applicable depreciation of \$0.064 million.

Consequently to correctly reflect the impacts of the prior period error, Council has retrospectively restated the 2022/23 financial year.

Details of the adjustments impacting financial statement line items are provided below:

**Council**

**30 June 2023 Comparative year**

Financial statement line item / balance affected	Note	Actual 2023 \$'000	Adjustments 2023 \$'000	Restated Actual 2023 \$'000
<b>Statement of Comprehensive Income (Extract)</b>				
<b>Capital Revenue</b>				
Grants, subsidies and contributions	3(c)(ii)	144,720	16,578	161,298
<b>Total Income</b>		777,754	16,578	794,332
<b>Recurring Expenses</b>				
Depreciation and amortisation				
Property, plant and equipment	11	(134,828)	(60)	(134,888)
<b>Total Expenses</b>		(582,921)	(60)	(582,981)
<b>NET RESULT</b>		194,833	16,518	211,351
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		828,944	16,518	845,462
<b>Statement of Financial Position (Extract)</b>				
<b>Non-Current Assets</b>				
Property, plant and equipment	11	6,949,522	18,138	6,967,660
<b>Total Non-Current Assets</b>		9,196,426	18,138	9,214,564
<b>Total Assets</b>		9,536,448	18,138	9,554,586
<b>NET COMMUNITY ASSETS</b>		9,029,590	18,138	9,047,728
<b>Community Equity</b>				
Retained surplus		6,716,257	18,138	6,734,395
<b>TOTAL COMMUNITY EQUITY</b>		9,029,590	18,138	9,047,728

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2024

**26 Restated balances (continued)**

	Note	Actual 2023 \$'000	Adjustments 2023 \$'000	Restated Actual 2023 \$'000
<b>Council</b>				
<i>Statement of Changes in Equity (Extract)</i>				
<b>Retained Surplus</b>				
Balance at 1 July 2022		6,518,786	1,620	6,520,406
Net result		194,833	16,518	211,351
Total comprehensive income for the year		197,471	16,518	213,989
Balance at 30 June 2023		6,716,257	18,138	6,734,395
<b>Consolidated</b>				
<b>30 June 2023 Comparative year</b>				
<i>Statement of Comprehensive Income (Extract)</i>				
Capital Revenue				
Grants, subsidies and contributions	3(c)(ii)	144,720	16,578	161,298
Total Income		777,852	16,578	794,430
Recurring Expenses				
Depreciation and amortisation				
Property, plant and equipment	11	(134,828)	(60)	(134,888)
Total Expenses		(582,781)	(60)	(582,841)
<b>NET RESULT</b>		195,071	16,518	211,589
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		829,182	16,518	845,700
<i>Statement of Financial Position (Extract)</i>				
Non-Current Assets				
Property, plant and equipment	11	6,949,522	18,138	6,967,660
Total Non-Current Assets		9,196,426	18,138	9,214,564
Total Assets		9,538,590	18,138	9,556,728
<b>NET COMMUNITY ASSETS</b>		9,031,573	18,138	9,049,711
Community Equity				
Retained surplus		6,718,240	18,138	6,736,378
<b>TOTAL COMMUNITY EQUITY</b>		9,031,573	18,138	9,049,711
<i>Statement of Changes in Equity (Extract)</i>				
<b>Retained Surplus</b>				
Balance at 1 July 2022		6,520,531	1,620	6,522,151
Net result		195,071	16,518	211,589
Total comprehensive income for the year		197,709	16,518	214,227
Balance at 30 June 2023		6,718,240	18,138	6,736,378



## MANAGEMENT CERTIFICATE

For the year ended 30 June 2024

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 45, 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.

  
\_\_\_\_\_  
**Acting Mayor**  
**Jodie Shipway**

Date: 8 October 2024

  
\_\_\_\_\_  
**Chief Executive Officer**  
**Scott Waters**

Date: 8 October 2024



## INDEPENDENT AUDITOR'S REPORT

To the councillors of Moreton Bay City Council

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Moreton Bay City Council (the council) and its controlled entities (the group).

The financial report comprises the statements of financial position as at 30 June 2024, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Acting Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's and group's financial position as at 30 June 2024, and of their financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Moreton Bay City Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and long-term financial sustainability statement.

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

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

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

### **Responsibilities of the councillors for the financial report**

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with *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 group'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 group.

### **Auditor's responsibilities for the audit of the financial report**

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf)

This description forms part of my auditor's report.

### **Report on other legal and regulatory requirements**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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

### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012.

The applicable requirements include those for keeping financial records that correctly record and explain the council's and the group's transactions and account balances to enable the preparation of a true and fair financial report.



David Adams  
as delegate of the Auditor-General

11 October 2024

Queensland Audit Office  
Brisbane



**CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT**  
For the year ended 30 June 2024

**Measures of Financial Sustainability**

Council's performance at 30 June 2024 against key financial ratios and targets:

Type	Measure	Target (Tier 2)	Actual Current Year	5-year Average	Actual Current Year	5-year Average
			Consolidated		Council	
<u>Contextual ratios - Unaudited</u>						
Financial capacity	Council-controlled revenue	N/A	69.1%	67.1%	69.2%	67.1%
	Population Growth	N/A	2.6%	2.1%	2.6%	2.1%
Asset management	Asset renewal funding ratio	N/A	81.4%	N/A	81.4%	N/A
<u>Audited ratios</u>						
Operating performance	Operating surplus ratio	Greater than 0%	3.9%	10.2%	4.0%	10.1%
	Operating cash ratio	Greater than 0%	29.6%	33.6%	29.8%	33.6%
Liquidity	Unrestricted cash expense cover ratio	Greater than 2 months	1.97 months	N/A	1.95 months	N/A
Asset management	Asset sustainability ratio	Greater than 60%	71.0%	66.0%	71.0%	66.0%
	Asset consumption ratio	Greater than 60%	69.7%	71.1%	69.7%	71.1%
Debt servicing capacity	Leverage ratio	0 - 4 times	1.2 times	1.5 times	1.2 times	1.5 times

**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 2024.

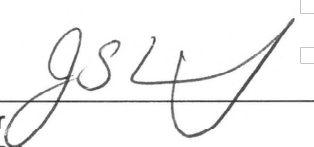





**CERTIFICATE OF ACCURACY**  
**For the year ended 30 June 2024**

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

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

  
\_\_\_\_\_  
**Acting Mayor**  
**Jodie Shipway**

Date: 8 October 2024

  
\_\_\_\_\_  
**Chief Executive Officer**  
**Scott Waters**

Date: 8 October 2024

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of Moreton Bay City Council

### Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Moreton Bay City Council for the year ended 30 June 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Acting 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 Moreton Bay City Council for the year ended 30 June 2024 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024 but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Moreton Bay City Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the long-term financial sustainability statement.

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

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

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

### **Responsibilities of the councillors for the current year financial sustainability statement**

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

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

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

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

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

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

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.



11 October 2024

David Adams  
as delegate of the Auditor-General

Queensland Audit Office  
Brisbane





**LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT**  
Prepared as at 30 June 2024

Measures of Financial Sustainability

			Actual	Projected for the years ended								
Type	Measure	Target	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
<b>Contextual ratios - Unaudited</b>												
Financial capacity	Council-controlled revenue	N/A	69.2%	70.3%	73.5%	75.0%	76.0%	77.2%	78.4%	79.5%	80.6%	81.6%
	Population Growth	N/A	2.6%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Asset management	Asset renewal funding ratio	N/A	81.4%	N/A for long-term sustainability statement								
<b>Audited ratios</b>												
Operating performance	Operating surplus ratio	Greater than 0%	4.0%	0.2%	1.1%	1.9%	2.9%	5.2%	5.8%	7.2%	9.0%	11.3%
	Operating cash ratio	Greater than 0%	29.8%	24.7%	25.9%	26.7%	27.5%	29.3%	29.7%	30.4%	31.6%	32.8%
Liquidity	Unrestricted cash expense cover ratio	N/A	1.95 months	N/A for long-term sustainability statement								
Asset management	Asset sustainability ratio	Greater than 60%	71.0%	61.9%	63.1%	66.2%	66.3%	60.5%	68.3%	68.4%	66.8%	63.4%
	Asset consumption ratio	Greater than 60%	69.7%	70.2%	69.8%	69.3%	68.8%	68.4%	68.0%	67.6%	67.2%	66.8%
Debt servicing capacity	Leverage ratio	0 - 4 times	1.2 times	1.5	1.7	2.1	2.3	2.4	2.5	2.3	2.1	1.9

**Council's 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.

Every financial year the Council must prepare a long term financial forecast in accordance with section 171 of the *Local Government Regulation 2012*. This high level planning document sets the financial sustainability framework in which the Council should operate within the next ten financial years. One of the key outcomes from this planning process is to ensure that the nine relevant measures of financial sustainability that are disclosed (above) are within the target ranges (where applicable) as set by the Department of Housing, Local Government, Planning and Public Works in accordance with the Financial Management (Sustainability) Guideline 2024.

The financial sustainability framework of the long term financial forecast forms the basis for the preparation of the Council's annual budget. The targets set during the long term financial forecast process must be adhered to during the budget process to ensure consistency between the long term forecast planning horizon and the short term annual commitments of the budget. This will place the Council on the path for ensuring future viability and financial sustainability for the region.

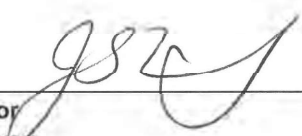


## **CERTIFICATE OF ACCURACY**


**For the long-term financial sustainability statement prepared as at 30 June 2024**

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

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

  
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**Acting Mayor**  
**Jodie Shipway**

Date: 8 October 2024

  
\_\_\_\_\_  
**Chief Executive Officer**  
**Scott Waters**

Date: 8 October 2024

