

ANNUAL REPORT 2022/23

Adopted at 22 November 2023
Ordinary Meeting
Minute No: OM005849



Our Vision

An aerial photograph of a large, calm body of water, likely a reservoir or dam. In the background, a power plant with several tall chimneys and a cooling tower is visible against a clear blue sky. The foreground shows a grassy bank with a dirt road and a few people walking. The water is a deep blue, and the sky is a lighter blue.

“Shire of Opportunity”

“To improve the quality of life for our communities through the delivery of efficient, effective and sustainable services and facilities.”

Our Mission

Our Council is committed to promoting and striving for continuous improvement in all that we do, for the benefit and growth of the whole of our Shire.

Our Values

- Advocacy for our people
- Effective and responsive leadership
- Integrity and mutual respect
- Honesty, equity and consistency in all aspects of Council’s operations
- Quality of service to our citizens
- Work constructively together, in the spirit of teamwork
- Sustainable growth and development



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01

Introduction



Council Contacts

Email:

enquiries@banana.qld.gov.au

Web Page:

www.banana.qld.gov.au

Administration Centre

62 Valentine Plains Road
Biloela Qld 4715

Telephone: 4992 9500

Fax: 4992 3493

Hours of Operation

8.00 am – 5.00 pm
Monday to Friday

ON CALL - (After Hours Only)

Works
0408 067 196

WATER & SEWERAGE

Maintenance:

All reticulated sites excl Taroom,
Theodore & Cracow
0417 641 994

Water Quality:

Biloela, Callide Dam, Thangool,
Goovigen, Baralaba & Wowan
0418 787 033

Water Quality:

Banana & Moura
0419 021 584

Water Quality & Maintenance:

Taroom
0409 376 344

Water Quality & Maintenance:

Cracow & Theodore
0418 986 107

Sewer Maintenance:

Biloela & Moura
0417 641 994

Dog Attacks
0448 701 140

Stock Routes
0427 148 783

OTHER CENTRES

Taroom Office

ph: 4992 9500

8.00 am – 5.00 pm
Monday to Friday

18 Yaldwyn Street
Taroom Qld 4420

Moura Office

ph: 4992 9500

8.30 am – 12.00 noon
1.00 pm – 4.30 pm
Monday to Friday

34 Gillespie Street
Moura Qld 4718

Community Resource Centre

ph: 4992 7360

fax: 4992 9502

9.00 am – 5.00 pm
Monday to Friday

102 Rainbow Street
Biloela Qld 4715

Biloela Library

ph: 4992 7362

fax: 4992 4725

9.00 am – 5.30 pm
Monday to Wednesday

9.00 am – 7.00 pm Thursday

9.00 am – 5.30 pm Friday

9.15 am – 1.00 pm Saturday

Cnr Melton & Grevillea Streets
Biloela Qld 4715

Moura Library

ph/fax: 4997 3197

9.30 am – 5.30 pm
(Closed 12 pm to 1 pm)
Tuesday to Thursday

9.30 am – 12.30 pm Saturday

McArthur Street
Moura Qld 4718

Taroom Library

ph/fax: 4627 3355

9.30 am – 5.00 pm
(Closed 1 pm to 2 pm)
Tuesday, Thursday & Friday

24 Yaldwyn Street
Taroom Qld 4420

Theodore Library

ph/fax: 4993 1229

2.00 pm – 5.00 pm Tuesday
9.00 am – 5.00 pm Thursday
(Closed 12 pm to 1 pm)

The Boulevard
Theodore Qld 4719

Mobile Library

The Banana Shire Mobile Library visits the townships of Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin, & Wowan.

It also visits several schools in the Banana Shire. The timetable is on a fortnightly basis. Copies are available at all Shire Libraries and on Council's website.



Mayor's Message

The past financial year has seen Council continue its strategy of enhancing the financial sustainability of our organisation, yielding positive results and making important improvements to our community.

By fixing the flood-damaged roads and completing funded projects, we've made our community safer and more resilient. Heavy rains made road maintenance tricky, but we're catching up on repairs now that things have improved, and we're making great progress. Our parks and gardens have thrived despite challenges. With strategic changes, we aim to ensure tidier lawns and gardens in key community focal points.

Our local economy is doing well, with new energy projects boosting growth. Even with these new opportunities, traditional industries like coal, farming, and power generation will remain important. We've started the Economic Development

Advisory Committee to help local businesses thrive. We're excited about creating new opportunities for our community.

We accomplished major projects this year, like a new sewerage plant and upgraded roads. Looking ahead, we have exciting projects lined up, including the Moura Library/Museum, the new building at Moura Pool, road expansions and seals, and the much-anticipated Biloela Splash Park.

We know there will be challenges, especially with materials and workers being scarce. In a year marked by social events and relatively stable conditions, inflationary pressures were a shared concern.

We have managed to keep rates well below the inflation rate, demonstrating our dedication to easing the financial burdens on our community.

I want to express my appreciation for the community's unwavering support and resilience. Together, we've navigated challenges, celebrated milestones, and laid the groundwork for a brighter future. As we march ahead, I am confident that our collective efforts will continue to take our Shire to new heights.

Cr Nev Ferrier
MAYOR

Chief Executive Officer's Report

Council has continued its strategy of improving the financial sustainability of the organisation over the financial year delivering an operating surplus of \$21,289,041.



The operational surplus was achieved due to significant funded works and flood damage with residents finally seeing some repairs from the October 2021 flood event with work continuing into the 2024 year.

The net comprehensive income for the year is \$196,591,649 primarily due to asset revaluations with Council now managing more than one billion dollars worth of assets. Council's liquidity remains strong with \$57,807,622 in cash holdings.

Council continues to be debt free with all of Council's loan borrowings paid out in July 2022, Council has no plans for new borrowings over the current planning horizon.

Council delivered a record capital program over the last financial year due to the high level of recoverable works and flood damage. The value of the capital program was \$36,737,377. The majority of this was spent on road projects, \$11,805,915 in flood damage was capitalised.

With Council's financial sustainability addressed the

focus of the organisation will change to improve efficiency in work processes as well as engagement and service levels for the community.

The assistance in funding Council's operations provided by the Federal Government through the Federal Assistance Grant (FAG) is recognised and appreciated, for 2022/23 this represented \$9,642,294 in untied grant funding that under wrote better roads and other services. The FAG funding for this year represented 10% of Council's operating revenue. Council has benefit from the Queensland Grants Commission's review of allocations of the FAG's funding and is anticipating that this will increase by 33% over the next few years.

Our local economy remains buoyant with significant growth associated with renewable energy development likely to add significant value to the economy over the next ten years. Notwithstanding this coal, agriculture and power generation will continue to underpin the local economy for years to come.

This is the last annual report for the current Council, and I would like to thank Mayor Ferrier and the elected Councillors for their contribution and leadership over the last few years. It has been a very constructive and cohesive Council. I wish those Councillors not recontesting the next election every success in their future endeavours and look forward to continuing to work with those Councillors recontesting and any new Councillors following next year's elections.

Finally, I would like to thank Council staff for the last twelve months. Across the organisation I have asked more from staff in terms of time, workload and diligence as we embark on our operational improvements. The community doesn't see much of the effort that staff put into their roles but there is enormous passion and commitment there and I appreciate this.

Tom Upton
CHIEF EXECUTIVE OFFICER

Australia Day Awards 2023

Recognising our achievers

Congratulations to the Jambin Community on hosting the 2023 Australia Day celebrations at the Jambin Recreation Grounds. Crowds from across the Shire were in attendance to enjoy the family fun on offer and to congratulate award recipients and nominees for the Banana Shire Australia Day Awards.

Twenty nominations were received across six categories for the Awards.



Citizen of the Year

Jorgen (John) Rasmussen

For dedicating his life to serving his community and improving the lives of countless individuals and groups in the Banana Shire.



Community Event of the Year

Biloela Kindy That Dam Run

For providing Biloela's first major running event attracting competitors from all over Queensland.



Community Group or Team

Moura Multi-Purpose Health Services Auxiliary Inc
For their dedicated support of the Moura Hospital, and improved healthcare services in the community.



Young Citizen of the Year

Hayley Thornton

For her dedication to her school and community and for being a positive role model for other students.



Volunteer of the Year

Gordon Twiner

For his passion and hard work volunteering with the Biloela Local Ambulance Committee and Thangool Race Club.



Junior Sportsman

Jaxon Green

For his inspirational commitment to sport, and his achievements in cross country.



2023 AUSTRALIA DAY AWARD NOMINEES

Citizen of the Year	Jorgen (John) Rasmussen - Recipient
	Cindy Cooper - Nominee
	Gordon Twiner - Nominee
Young Citizen of the Year	Hayley Thornton - Recipient
	Samantha Dendle - Nominee
Volunteer of the Year	Gordon Twiner - Recipient
	Julie McNaught - Nominee
Junior Sportsperson	Jaxon Green - Recipient
	Georgia Creed - Nominee
	Marley Ellis - Nominee
	Rylan Reynolds - Nominee
	Shanyce Lower - Nominee
Community Group or Team	Tayla Tappin - Nominee
	Moura Multi-Purpose Health Services (MPHS) Auxiliary Inc - Recipient
	Biloela Baptist Teens Team - Nominee
Community Event of the Year	Goovigen State School P&C Committee - Nominee
	Biloela Kindy That Dam Run - Recipient
	Twin Valleys Motorcycle Club - Nominee
Cultural Award	Bilo Rainbow Pride Picnic in the Park - Nominee
	Mining & Energy Union Community Fun Day - Nominee
Senior Sportsperson	No nominations received
Junior Cultural Award	No nominations received
Sports Coach, Official and/or Administrator	No nominations received



Profile of the Banana Shire

Banana Shire has a rich history and a strong future built on the back of grazing and cropping agricultural enterprises and the continuing expansion and development of mining, gas and manufacturing industries.

The region opened in 1853 when sheep stations were established in the region and the township of Banana appeared in 1881 with a population of 122 people.

Today sheep have been replaced by a wide variety of beef cattle breeds, open country has been cultivated to produce wheat, sorghum and legume crops while the flood plains along the Dawson River produce fertile ground and easy access to irrigation for cotton.

The key to Banana Shire's economic success has been its diversity.

Coal was first discovered in 1860, but not mined until the 1920s when the underground mine at Baralaba opened. Coal deposits in the Callide Basin near Biloela were opened up in 1945 and in the Bowen Basin

near Moura in 1950. Over the years gold was discovered and mined at Cracow, coal seam gas wells put down in the Dawson Valley, meat processing facilities and power generating plants established at Biloela - all supplementing the contribution of the agricultural sector to the local economy.

Several speciality agricultural enterprises have also prospered in recent years including herbs and spices and squab (meat pigeon) processing all selling to national and international markets.

Banana Shire is in Central Queensland, Australia and covers 28,610 square kilometres with a sparsely spread population of 14,513 people.

Most of these people live within the mix of larger towns and rural villages that service the agricultural and resource sectors.

Biloela is the largest community, with a population of 7,038 and is home to the Shire's administration centre. It is the dormitory town for the Callide Power Station, Callide Coal Mine and Teys Bros Meatworks and is the main service centre for the Callide Valley boasting a collection of retail, industrial and service businesses.

Moura has a population of 1,993 and serves the mining and rural industries of the area. It is the home of the Dawson Coal Mine and the second largest grain depot in Queensland. Also located adjacent to Moura is the Queensland Cotton processing gin, Queensland Nitrates ammonium nitrate manufacturing plant and significant gas resources.



Taroom has a population of 885 and is richly endowed with natural attractions, a thriving rural sector and a range of quality community and business facilities.

Theodore, with a population of 451, supports a diverse rural community with its main industries being cotton growing, cereals and fodder production and saw milling.

Other centres besides these four principle urban centres include Thangool, population 685 and Baralaba population 324, Banana, Dululu, Goovigen, Jambin, Wowan and Cracow.

The Shire supports 2559 registered businesses, nine public primary schools, three public P10- schools, two state high schools, one private primary school and one private P-10 school, one Engineering Skills Training Centre, most mainstream Christian churches and their associated groups, five public hospitals, and a number of popular sports.

Banana Shire provides a variety of recreation, employment, education and lifestyle options. Sport and recreation play a major role in the lifestyle of Banana

Shire residents with over 390 community and sporting groups to choose from. See Councils website www.banana.qld.gov.au

Numerous natural and man-made attractions make Banana Shire region a popular tourist destination with Isla Gorge and the Sandstone Wonders signature destinations for the Shire. Lake Callide draws thousands of fishing enthusiasts from across the nation and is host to several notable of fishing competitions.



Council Services

Administration Centres	Biloela, Moura, Taroom
Road Network	State 833 km
	Council – Sealed 1,161 km – Unsealed 2,670 km – Unformed 63 km TOTAL 3,894 km
Aerodromes	Registered & Certified: Thangool, Taroom Certified only: Moura, Theodore, Baralaba Other: Taroom Landing Strip
Water Treatment Plants	Biloela, Moura, Theodore, Baralaba & Taroom
Sewerage Treatment Plants	Biloela, Moura, Theodore & Taroom
Art Gallery	Biloela
Libraries	Biloela, Moura, Theodore & Taroom
Mobile Library	Visits Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin & Wowan
Community Resource Centre	Biloela
Civic Centre	Biloela
Community Centres / Halls	Moura, Theodore, Taroom, Baralaba & Wowan
Public Swimming Pools	Biloela, Moura & Taroom



Shire Statistics

Area

28,557 km²

Population

14,794

Main Administration Centre

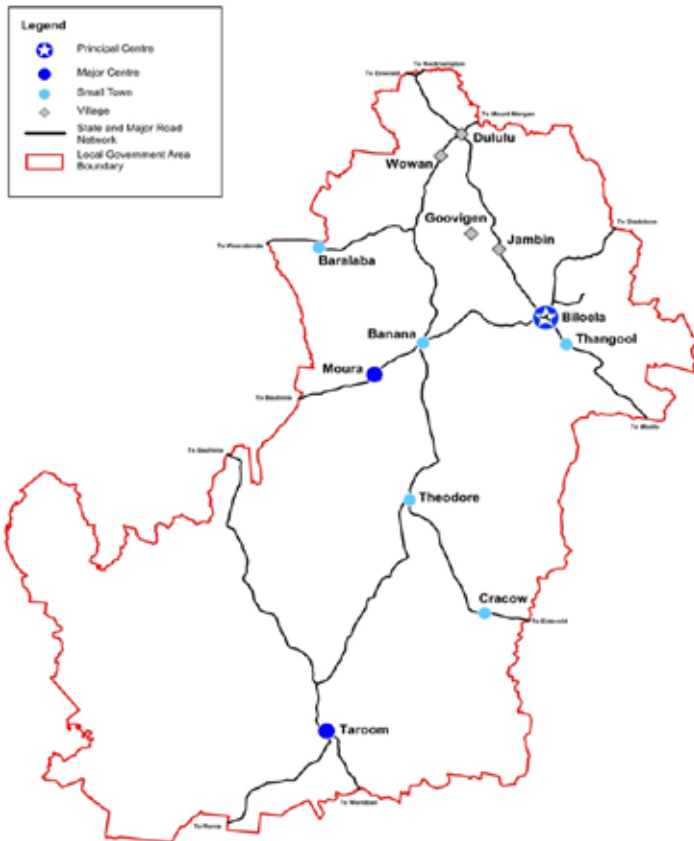
Biloela

Other Towns & Villages

Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin, Moura, Taroom, Thangool, Theodore & Wowan

The major industrial activities contributing to the economy of the Banana Shire include:

- Electricity Generation
- Coal and Coal Seam Gas Mining
- Ammonium Nitrate Production
- Livestock Grazing and Processing
- Cereals, Cotton, Fodder Cultivation
- Gold Mining
- Horticulture and Herbs



Schools

Banana	Banana State School
Baralaba	Baralaba P-10 State School
Biloela	Biloela State School Biloela State High School Redeemer P-12 School St Joseph's Primary School
Goovigen	Goovigen State School
Jambin	Jambin State School
Moura	Moura State School Moura State High School
Taroom	Taroom P-10 State School
Thangool	Thangool State School
Theodore	Theodore P-10 State School
Wowan	Wowan State School
Rural	Mount Murchison State School Prospect Creek State School





Sister Shire

Known as the true gateway to the “bush”, Boulouparis in New Caledonia and the Banana Shire have had a Sister Shire arrangement since March 1998, with its 25th Anniversary in falling in March 2023.



The agreement fosters formal and informal exchanges between the two shires, aiming to cultivate mutual understanding, cooperation, and growth across various sectors, including education, culture, trade, and tourism.

The Sister City relationship was the brainchild of former Banana Shire Councillor Tom Hosking who fostered the relationship during the early years and ensured its success by coordinating the initial delegations and visits.

The Commune of Boulouparis is located on the island nation of New Caledonia, a French Territory due east of Mackay,

about two hours flying time from Brisbane. Boulouparis is 865 square kilometres in area with an approximate population of 3300 people.

In the early stages trade agreements, particularly based around grain and seed, helped cement the relationship, while subsequent delegations led to Boulouparis primary producers replicating the red claw crayfish production models that were successful in Banana Shire.

Large solar farms and energy storage projects have been, and are being constructed in Boulouparis and this is similar to the type of development that has begun in Banana Shire. The relationship also gives Banana Shire residents a chance to understand and accept the differences in culture between both countries together with the possibility to exploit trade opportunities as they arise.

The relationship between Boulouparis and Banana Shire also allows both Local Government authorities to gain an understanding of each other’s challenges and concepts on how to handle situations which are similar to both authorities.

In May 2023, Banana Shire Council hosted a delegation from Boulouparis held at Council offices, Biloela. Mr. Rachid Ollivier, an elected official from Boulouparis Town Hall, along with his wife were welcomed by Cr Judy Pender and Banana Shire Council CEO Tom Upton. The visit aimed to enhance the relationship between the two cities.

Such visits play a vital role in enhancing cultural exchanges and promoting international cooperation. The enduring partnership between Boulouparis and Banana Shire continues to thrive, serving as a testament to the mutual benefits of sister city relationships.

Native Title and Aboriginal Cultural Heritage

Native Title

Progress has been ongoing by the descendants of the original inhabitants of Banana Shire towards legal, cultural and community recognition.

Several claims have been lodged with the National Native Title Tribunal and are in various stages of working towards resolution. These include Gaangalu Nation, Iman People #4, Wadja People and Wulli Wulli People #3.

The Commonwealth Attorney General's Native Title Funding Assistance Scheme closed on 31 October 2022. Council now carries the cost of its representation in claim proceedings but is not actively participating in the trial contest.

The Wulli Wulli People #3 claim was originally filed on 14 November 2017 over an area which includes a section of Banana Shire. The Wulli Wulli People #3 claim is split into three parts. Two parts are entirely in the Shire boundary, to the north and west of Theodore. The third part is primarily in the adjoining North Burnett Council area with small area of overlap into Banana Shire in the Camboon locality. The claim remains before the National Native Title Tribunal. Council is in regular contact with the Wulli Wulli People representatives and will commence negotiation on an ILUA on finalisation of their claim.

The Iman People #4 Claim has been accepted for registration by the NNTT and is split into two parts. Overlap with the Banana Shire area is limited to small areas of the Cockatoo and Baroondah localities. As of May 2022, the State was still

negotiating recognition of native title rights and interests with the claimants and Council will continue to follow the State's lead in this matter. A draft Indigenous Land Use Agreement (ILUA) has been prepared and provided to the legal representatives of the Iman People on 11 November 2022. No response has been received to this point.

The Gaangalu People lodged a claim on 20 August 2012 over an area which includes a section of Banana Shire including the towns of Banana, Baralaba, Biloela, Dululu, Goovigen, Jambin, Moura, Rannes, Thangool and Wowan. This claim was determined on 15 June 2023 and the full implications of that determination on parties are still being assessed. Consequently, negotiations on an ILUA have not been commenced.

The Wadja People claim is progressing towards a trial on the separate question of connection which involves Gaangalu Nation People.

Aboriginal Cultural Heritage

Council is conscious of its obligations and responsibilities under the *Aboriginal Cultural Act 2003* and arranges inspection with subsequent identification, clearance, relocation, monitoring or other outcome that may be necessary in accordance with the State's guidelines. It continues to work with indigenous parties to ensure it meets its obligations in this respect.

While this is a separate matter to Native Title, the indigenous party to consult with on Aboriginal Cultural Heritage issues for a specific site is determined by the native title determination. Consequently, Aboriginal Cultural Heritage has been included in the ILUAs with the Iman and Wulli Wulli People with proposed capital projects to be presented to the relevant forums. It is anticipated negotiations on the same or similar approach will apply to any future discussions on ILUAs.



02

Councillors



Elected Members

Cr Nev Ferrier (Mayor)

Elected to Council at 27/03/2004 election and as Mayor at the 19/03/2016 & 28/03/20 election

- Nev resides in Dululu

Represents: Whole of Shire

Portfolio: Executive Management, Economic Development, Media/PR, LDMG, Assists all Portfolio Councillors

Phone (w) 07 4992 7303 **(h)** 07 4937 1717 **(m)** 0448 011 814

Email: mayor@banana.qld.gov.au



Cr John Ramsey

Elected to Council at the 28/03/2020 election

- John resides in the Goovigen area

Represents: Division 1

Portfolio: Roads, Streets, Drainage, Parks, Recreation, Reserves, Contract/Private Works, Street Lighting, Design Survey, Airports, Land Protection, Washdown Facilities, Saleyards, Clearance Dip at Taroom, Fleet

Phone (h) 4996 5139 **(m)** 0478 198 499

Email: john.ramsey@banana.qld.gov.au



Cr Judy Pender

Elected to Council at the 28/03/2020 election

- Judy resides in Biloela

Represents: Division 2

Portfolio: Libraries, Community Resource Centre, Customer Service, Records Management, Halls, Biloela Civic Centre, Community Development, Community Engagement & Consultation, Sister Cities

Phone (m) 0429 922 859

Email: judy.pender@banana.qld.gov.au



Cr Phillip Casey

Elected to Council at the 28/03/2020 election

- Phillip resides in Thangool

Represents: Division 3

Portfolio: Planning, Plumbing, Building, Animal Control, Cemeteries, Funerals, Compliance Enforcement, Local Disaster Management Group, State Emergency Service, Human Resources, Learning & Development, Work Health & Safety

Phone (m) 0499 043 719

Email: phillip.casey@banana.qld.gov.au





Cr Colin Semple (Deputy Mayor)

Elected to Council at the 19/03/2016 election

- Colin resides in the Banana area

Represents: Division 4

Portfolio: Roads, Streets, Drainage, Parks, Recreation, Reserves, Contract/Private Works, Street Lighting, Design Survey, Airports, Land Protection, Washdown Facilities, Saleyards, Clearance Dip at Taroom, Fleet

Phone (h) 07 4995 7271 **(m)** 0437 740 189

Email: colin.semple@banana.qld.gov.au



Cr Brooke Leo

Elected to Council at the 19/03/16 election

- Brooke resides in the Moura area

Represents: Division 5

Portfolio: Finance, Information Technology, Purchasing/Stores, Rates, Asset Management, GIS, Tourism/Promotion, Arts, Culture, Governance & Risk

Phone (m) 0438 110 325

Email: brooke.leo@banana.qld.gov.au



Cr Terri Boyce

Elected to Council at the 25/02/2017 by-election

- Terri resides in Taroom

Represents: Division 6

Portfolio: Water, Sewerage, Public Swimming Pools, Trade Waste, Solid Waste, Land Tenure & Land Development, Public Conveniences, Native Title & HACC

Phone (m) 0427 283 202

Email: terri.boyce@banana.qld.gov.au



Councillor Portfolios





Councillor Representation on Committees

Advisory Committees

Committee / Group	Council Department	Councillor/s
Banana Shire Community Resource Centre Advisory Committee	Corporate & Community Services	Cr Pender
Economic Development Advisory Committee	Executive Services	Mayor Cr Leo Cr Boyce Cr Casey
RADF - Regional Arts Development Fund	Corporate & Community Services	Cr Leo Cr Boyce

Council has approved by resolution that Councillors, other committee members, employees and other persons may take part by teleconferencing at all Advisory Committee meetings.

Statutory Committees

Committee / Group	Council Department	Councillor/s
BSC Local Disaster Management Group	Infrastructure Services <i>Disaster Management Act 2003</i> Section 29	Mayor Cr Casey
Banana Shire Council Audit Committee	Executive Services <i>Local Government Act 2009</i> Section 105	Cr Leo (Chairperson) Cr Boyce

Council Portfolio Briefings / Working Groups / Workshops

Committee / Group	Council Department	Councillor/s
Banana Shire Aerodromes Working Group	Corporate & Community Services	Cr Semple Cr Ramsey
Banana Shire LGA Suicide Prevention Leadership Group	Corporate & Community Services	Mayor Cr Pender
BS Tourism & Events Working Group	Corporate & Community Services	Cr Leo Cr Boyce Cr Casey
Callide Dam Recreation Area Working Group	Infrastructure Services	Mayor Cr Casey Cr Ramsey Cr Pender
Gladstone Area Water Board Working Group	Executive Services	Mayor Cr Boyce
HACC – Home and Community Care (Taroom)	Corporate & Community Services	Cr Boyce
Native Title & Cultural Heritage Representative	Corporate & Community Services	Cr Boyce
Road Safety Management Reference Group	Infrastructure Services	Cr Semple Cr Ramsey
2024 Biloela Centenary Working Group	Corporate & Community Services	Mayor Cr Pender Cr Ramsey Cr Casey

Where not a member, the Mayor is invited to all advisory committee meetings & Council working group meetings.

Community & Other Organisations Committees

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
Baralaba Landcare	Dept of Environment & Science	Cr Semple
Banana Shire Art Gallery Assn Inc	Community	Cr Leo Cr Pender
Banana Shire Community Arts Assn	Community	Cr Leo Cr Pender
Bowen Basin Regional Road & Transport Group	Infrastructure	Mayor Crs Semple and/or Ramsey
Callide Valley Water Supply Scheme Customer Committee	Dept of Natural Resources, Mines & Energy	Cr Boyce Cr Pender
Capricorn Pest Management Group	Capricorn Pest Management Group	Cr Semple Cr Ramsey
Central Queensland Regional Planning Committee	Dept of State Development, Manufacturing, Infrastructure & Planning	Mayor Cr Casey
Central Queensland Regional Organisation of Councils Ltd	Livingstone Shire Council	Mayor Cr Semple
Central Queensland Stakeholder Advisory Committee	Dept of State Development, Manufacturing, Infrastructure Local Government & Planning	
Dawson Catchment Co-ordinating Association Inc	Dept of State Development, Manufacturing, Infrastructure Local Government & Planning	Cr Boyce Cr Semple
Dawson Valley Water Supply Customer Committee	Dept of Natural Resources, Mines & Energy	Cr Boyce
Dee River Restoration Committee (a sub-committee of the Wowan/Dululu Landcare Group)	Wowan/Dululu Landcare Group	Mayor Cr Semple
Don River, Dee River & Alma Creek Advisory Committee	Dept of Natural Resources, Mines & Energy	Mayor Cr Semple
Drive Inland Promotions Association	Drive Inland Promotions Committee	Cr Leo
Dululu/Wowan Landcare	Dept of Environment & Science	Cr Semple
Local Authority Waste Management Action Committee	Local Authority Waste Management Action Committee	Cr Boyce
LECC Jambin/Goovigen	BSC Local Disaster Management Group	Cr Ramsey <i>(Appointment of councillors to LECC groups is not a council appointment)</i>

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
LECC Moura/Banana	BSC Local Disaster Management Group	Cr Leo <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Theodore/Cracow	BSC Local Disaster Management Group	Cr Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Taroom	BSC Local Disaster Management Group	Cr Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Wowan/Dululu	BSC Local Disaster Management Group	Cr Semple <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Baralaba/Rannes	BSC Local Disaster Management Group	Cr Semple <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Magavalis Sports Club Committee	Community	Cr Ramsey
Recovery Sub Group - Economic	BSC Local Disaster Management Group	Cr Leo Cr Casey
Recovery Sub Group – Environmental	BSC Local Disaster Management Group	Cr Casey
Recovery Sub Group – Human Social	BSC Local Disaster Management Group	Cr Pender
Recovery Sub Group – Infrastructure	BSC Local Disaster Management Group	Cr Semple
Taroom Landcare	Dept of Environment & Science	Cr Boyce
Regional Queensland Council of Mayors	Regional Queensland Council of Mayors	Mayor
Taroom Showgrounds Improvement Committee	Taroom Show Society	Cr Boyce
Transformation Working Group	Dept of State Development, Manufacturing, Infrastructure Local Government & Planning	Mayor



Councillors' Remuneration and Superannuation

Local Government Regulation 2012 Section 186 (a)

Remuneration levels for Mayors and Councillors are determined by the Local Government Remuneration Tribunal. Council is obliged to pay according to the remuneration schedule prepared and published by this Tribunal. (*Local Government Regulation 2012 Section 247 - Remuneration payable to councillor*). Council also contributes Superannuation on behalf of all Councillors (*Local Government Act 2009 Section 226*).

Banana Shire is a Category 3 Council.

The remuneration as listed was paid to Councillors during 2022/23:

Councillor	Remuneration	Superannuation	Total
NG Ferrier	110,302.88	13,236.24	123,539.12
CG Semple	63,635.84	7,636.41	71,272.25
B Leo	51,795.34	6,113.52	57,908.86
TS Boyce	55,150.14	6,617.99	61,768.13
PJ Casey	55,150.14	6,617.99	61,768.13
JF Pender	55,150.14	6,617.99	61,768.13
JC Ramsey	55,150.14	6,617.99	61,768.13

* Cr Leo took extended leave of absence for family reasons during the year and voluntarily forfeited the salary component of remuneration as well as meeting attendance fees.



Councillors' Expenses Reimbursement

Copy of Councillor Expenses Reimbursement Resolutions

Local Government Regulation 2012 Section 186 (1) (b)

No resolutions were made during the year to adopt or amend the Expenses Reimbursement Policy.

Councillor Expenses Incurred and Facilities Provided

Local Government Regulation 2012 Section 186 (1) (b)

The following expenses were incurred and facilities provided to each Councillor under Council's Reimbursement Expenses Policy.

Reimbursements direct to Councillors

Councillor	Internet Allowance	Mobile Phone Allowance	Incidental Allowance	Travel Expenses	Out of Pocket Expenses	Insurance Claim Excess	TOTAL
T Boyce	250.00	250.00		1,220.27			1,720.27
NG Ferrier	300.00						300.00
B Leo	200.00	200.00		1,661.40			2,061.40
C Semple	225.00	225.00		5,966.82	131.82		6,548.64
J Ramsey	300.00	300.00		4,287.48			4,887.48
J Pender	300.00	300.00					600.00
P Casey	275.00	275.00		1,147.62			1,697.62
TOTAL	1,850.00	1,550.00		14,283.59	131.82		17,815.41

Facilities provided to Councillors

(additional to Remuneration and Expenses Reimbursed)

Councillor	Facilities Provided
T Boyce	Vehicle (for Council use only) Accommodation (in Biloela for meetings) Tablet computer
P Casey	Tablet computer
NG Ferrier	Office at Administration Centre Vehicle Mobile phone Tablet computer Mayoral corporate credit card
B Leo	Tablet computer
J Pender	Tablet computer
J Ramsey	Tablet computer
C Semple	Tablet computer

General Ledger Display - GL Year: 2023, GL Month: June - 100% of year elap...

Account: 1000-2161-0000 Description: ELECT MEMB - Reimbursements Expenditure

PERIOD ENDING	DEBIT	CREDIT	BALANCE	BUDGET	LAST YEAR
Opening Balance			0.00	0.00	0.00
July 2022	1,764.68		1,764.68	1,500.00	0.00
August 2022	977.08		2,741.76	3,000.00	3,795.92
September 2022			2,741.76	4,500.00	3,795.92
October 2022	3,729.44		6,471.20	6,000.00	6,179.28
November 2022	1,397.42		7,868.62	7,500.00	7,873.40
December 2022	1,464.42		9,333.04	9,000.00	9,118.44
January 2023			9,333.04	10,500.00	9,118.44
February 2023	1,787.86		11,120.90	12,000.00	10,679.36
March 2023			11,120.90	13,500.00	12,381.56
April 2023	1,086.28		12,207.18	15,000.00	12,381.56
May 2023	2,511.54		14,718.72	16,500.00	13,238.20
June 2023	3,096.69		17,815.41	18,000.00	15,682.44

General Balances Budgets (yr) Budgets (mth) Budgets (jobs) Fin Rpt Jobs

Transactions Actual vs Budget Commitments Groups Audit Notes

Account	Clsd	Function Description	Balance	Acnt Type
1000-130C		ELECT MEMB-Miscellaneous Rec-GST Inc	22.72	Revenue
1000-130C		ELECT MEMB-Miscellaneous Rec-No GST	275.00	Revenue
1000-2161-0C		ELECT MEMB - Reimbursements	17,815.41	Expenditure
1000-2162-0C		ELECT MEMB - Superannuation	53,458.13	Expenditure

Max Find 1000-2161- By GL Account Filter Report Groups Exit



Councillors Meeting Attendance

Local Government Regulation 2012 Section 186 (c)

The following Local Government meetings were attended by Councillors.

Councillor	Ordinary Meetings	Special Meetings	Committee Meetings	Council Workshops
T Boyce	12	1	2	12
NG Ferrier	12	1	57	10
B Leo	12	1	0	10
C Semple	12	1	11	9
P Casey	12	1	9	11
J Pender	12	1	23	12
J Ramsey	12	1	17	11

Overseas Travel – Councillors

Local Government Regulation 2012 Section 188 (1)

There was no overseas travel made by a Councillor in an official capacity during the financial year.

Conduct and Performance of Councillors

In accordance with the requirements Sections 186 (d), (f) and (g) of the *Local Government Regulation 2012*, Council advises that for the period 1 July 2022 to 30 June 2023 the statistics below were reported.

The total number of orders made in accordance with s186 (d) of the <i>Local Government Regulation 2012</i>	Number
Orders made under section 150I(2) of the <i>Local Government Act 2009</i> .	Nil
Orders made under section 150AH(1) of the <i>Local Government Act 2009</i> .	Nil
Number of decisions, orders, recommendations made under section 150AR(1) of the <i>Local Government Act 2009</i> .	Nil

The total number of matters to report in accordance with s186 (f) of the <i>Local Government Regulation 2012</i>	Number
The name of each Councillor for whom a decision, order or recommendation mentioned in section 186(d) was made.	Nil
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the Councillors.	Nil
A summary of the decision, order or recommendation made for each Councillor.	Nil

The total number of complaints in accordance with s186(g) of the <i>Local Government Regulation 2012</i>	Number
Complaints referred to the assessor under section 150P(2)(a) of the Act by Local Government entities for the Local Government.	Nil
Matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission.	Nil
Notices given under section 150R(2) of the Act.	Nil
Notices given under section 150S(2)(a) of the Act.	Nil
Notices given under section 150W(1)(a),(b) and (d) of the Act.	Nil
Referred notices accompanied by a recommendation mentioned in section 150AC (3)(a) of the Act.	Nil
Occasions in formation was given under section 150AF(4)(a) of the Act.	Nil
Occasions the Local Government asked another entity to investigate under Chapter 5A, Part 3, Division 5 of the Act for the Local Government, the suspected inappropriate conduct of a Councillor.	Nil
Applications heard by the conduct tribunal under Chapter 5A Part 3 Division 6 of the Act about the inappropriate conduct or misconduct of a Councillor.	Nil

An aerial photograph of a residential town, showing a mix of houses, streets, and greenery. In the top right corner, the number '03' is displayed in a large, white, sans-serif font. A horizontal white line is positioned below the number '3'.

03

A solid orange horizontal banner with the text 'About Us' written in a white, sans-serif font.

About Us

Administrative Action Complaints

Administrative Action Complaints Commitment to Dealing Fairly

Local Government Regulation 2012 Section 187 (1) (a)

Banana Shire Council intends to provide a level of customer service that does not attract complaints, but acknowledges the right of persons to provide feedback, both positive and negative, on its services and/or to lodge a complaint about a decision or other action it takes.

Objectives

In regard to complaints, Council has the following Objectives:

- To manage and resolve complaints about administrative actions of Council in a process that covers all administrative action complaints made to Council;
- To quickly and efficiently respond to complaints in a fair and objective way;
- To include the criteria considered when assessing whether to investigate a complaint;
- To inform an affected person of Council's decision about the complaint and the reasons for the decision, unless the complaint was made anonymously; and

- To enhance the community's confidence in the complaints process and of the reputation of the Council as being accountable and transparent.

Principles

When addressing complaints, Council is committed to the following principles:

Fairness and Objectivity

All complaints received by Council are considered on their merits and addressed in an equitable and unbiased manner whilst observing the principles of natural justice.

Accessibility

The Complaints Management Policy and Procedures are easy to access and can be understood by all people,

including those with special needs.

Visibility

Information about lodging a complaint or feedback, and the complaints management process, is publicised to the Shire community.

Confidentiality

All complaints/feedback are treated with relevant level of confidentiality.

Client Focus

Receipt of each complaint/feedback is acknowledged in accordance with Council's Customer Service Policy at that time, and customers are treated courteously and kept informed of progress with their complaint or the outcome of their feedback.



Integration into Business Improvement Processes

The outcomes under the Administrative Action Complaints Management Process are analysed and Council's systems, policies and procedures amended if improvements are identified as contributing to business effectiveness.

Openness and Accountability

Council believes in openness and accountability so that the process for reporting on the actions and decisions of Council is clearly established, including the outcome of investigations under this Administrative Action Complaints Management Process.

Natural Justice

The Administrative Action Complaints Management Process complies with the principles of natural justice so that all parties directly affected by the complaint have an opportunity to present their views and the process is conducted without bias.

Courtesy to Council Officers

Procedures are in place to protect officers from the small percentage of customers who may display an unacceptable level of rudeness or aggression.

Reprisal

Complainants will not suffer any reprisal from Council or its Officers for making a complaint.

Commitment

Council commits to:

- A complaints process that is easy to understand and is readily accessible to all;
- A structured process for complaints management to ensure anyone who is dissatisfied about a decision or other action of Council, a Council Officer or a Councillor can easily and simply lodge a complaint;
- An increase in awareness of the complaints process for Council's staff and the community;
- The fair, efficient and consistent treatment of complaints about decisions and other administrative actions of Council;
- Providing complainants with information on the complaints process and, if necessary, assistance to make their complaint;
- Enhancement of the community's confidence in the complaints process and of the reputation of Council as being accountable and transparent;
- Identifying and allocating the management resources needed for an effective Administrative Action Complaints Process;
- The training of officers to deal with complaints and to record and analyse complaints data by building the capacity of staff to effectively manage complaints in an environment of continuous improvement;
- Training Council officers on Good Decision Making in Government;
- Council Officers receiving complaints in a professional manner;
- Detection and rectification, where appropriate, of administrative errors;
- Identification of areas for improvement in Council's administrative practices;
- Welcoming valid feedback as an opportunity for improvement of Council's administrative practices;
- Responding to complaints as quickly as possible and in accordance with the timeframes set out in the complaints procedure;
- Monitoring complaints with a view to continuous improvement of Council's business processes; and

- Providing information to affected people as to their statutory rights of review if they are not satisfied with the outcome of the Administrative Action Complaints Management Process.

Administrative Action Complaints Implementation and Assessment

Local Government Regulation 2012 Section 187(1)(b)

Council adopted its Administrative Action Complaints Policy by Council resolution 29 March 2006 (Minute Ref 31041). It was reviewed and amended on 24 February 2010 (Minute Ref OM000852), 29 October 2013 (Minute Ref OM002550), 23 November 2016 (Minute Ref OM003620) and 28 October 2020 (Minute Ref OM004841).

This policy can be viewed at Council's Administration Centre, 62 Valentine Plains Road, Biloela or on Council's website.

The Chief Executive Officer is authorised to appoint a Complaints Management Officer to deal with each complaint received. All complaints are dealt with in accordance with the policy.

Council has dealt with all complaints received in a timely and effective manner.

Administrative Action Complaints Statistics

Local Government Regulation 2012 Section 187(2)(a)(i) to (iii) & 187(2)(b)

(a)(i) Number of Administrative Action Complaints made	(a)(ii) Number of Administrative Action Complaints resolved	(a)(iii) Number of Administrative Action Complaints not resolved	(b) Number of Administrative Action Complaints in (a) (iii) made in a previous year and not resolved
2	1	1	Nil

Council's Operations and Performance

Local Government Regulation 2012 Section 190(1)(b)

Other Issues Relevant to Making an Informed Assessment

The region has enjoyed unseasonal wet weather for the bulk of the financial year ended 30 June 2023. This has been particularly good for our farmers but has presented challenges for roadworks with significant interruptions to projects and program delivery.

COVID has subsided significantly in terms of impacts on Council's operations although some supply chain delays are still being experienced particularly for plant and concrete products.

Council's economic base had a reasonably good year across the board this year with high

demand for coal, gold, cattle, cereals, and other produce being reflected in good prices across the board.

The new Federal Assistance Grants (FAG's) arrangements has seen Council's FAG's allocation increase from \$9,000,000 to \$11,000,000 this year. The value of these grants cannot be understated.

The Queensland Government's Works for Queensland (W4Q) program continued to fund small community focused improvements over the past year with the following projects being completed:

- Theodore Centenary Walk
- Biloela Rainbow Street Amenities

The development of renewable energy projects is beginning to commence across the shire with the first solar project coming online near Moura over the course of the year. There are over twenty renewable projects coming to the shire (primarily wind) over the next ten years. This will result in significant changes to our community both in terms of the presence of these projects and the economic and operational impact.

Finally, staffing remains a challenge for Council with significant competition not just from the Mines, but from other Councils for skilled staff.

Our best estimates are that staff shortages will remain a challenge for at least the next two years.

Grants to Community Organisations

Local Government Regulation 2012 Section 189 (a)

Summary of Grants to Community Organisations

Local Government Regulation 194-195 and Community Grants Policy

Name	Amount Committed	Notes
Community Development – Grants to Community Organisations	\$93,632.58	Please refer to detailed list Page 67-70
Community Development – In Kind Assistance	\$1,107.75	Please refer to detailed list Page 67-70
Arts and Culture – Regional Arts Development Fund	\$35,454.00	Please refer to detailed list Page 67-70

Councillors' discretionary funds

Local Government Regulation 2012 Section 189 (b) (i) & (ii)

Local Government Act 2009 Section 109 Local Government Regulation 2012 Section 202

To date, Council has not allocated Discretionary Funds to Councillors; consequently, no Councillors' Discretionary Funds were expended during this year.



Councillors Year in Review



Cr Colin Semple

Weather wise rainfall for the last six months of 2022 and the beginning of 2023 was again well above average. This made it very difficult for council's crews to catch up on the maintenance of the shire's roads.

With the return to drier conditions work has been ongoing to repair our roads. Council crews and contractors are busy catching up on the backlog and significant progress has been made. Council received significant funding from QRA to help with the restoration of roads and while much has been achieved there is still more to be done and again, I thank people for their patience.

Major projects delivered in the last financial year include new Taroom Sewerage Plant, a new bridge over Kariboe Creek on Aerodrome Road, upgrade of Theodore Moura Road, Upgrade Three Chain Road and

significant work on the Deearne Road. Money has been invested into parks and playgrounds in the shire as well as upgrades to halls in our towns, most notably Kianga Hall and Theodore Hall.

Key projects this year include the Moura Library/ Museum, new building Moura Pool, Three Chain Road pavement widening, reconstruction and bitumen seal. Injune road widening and seal, Theodore heavy vehicle bypass, Theodore Moura Road widening reconstruction and bitumen seal, Deearne Road reconstruction and gravel seal, Biloela Splash Park.

Council has made a concerted effort to upgrade its fleet, and this will continue again this year. A modern and reliable fleet will deliver better outcomes for capital and maintenance programmes.

Council is in a sound financial position, and this should continue. Banana Shire has a broad economic base with a diverse range of industries and is a powerhouse of the state's economy. The future for our Shire is very positive. Councillors and staff are committed to delivering the best possible services to our community and look forward with enthusiasm and confidence.



Cr Brooke Leo

2023 marks my 7th year as Councillor, Division 5.

Easily the most exciting project Council continues to work on are the plans for the new museum, Library & Shire office in Gillespie Street. This vision, driven locally by the Moura Community Progress Group is quickly becoming a reality with \$7 million allocated from the Resource Community Infrastructure Fund. This building will replace the current museum & not only revitalise Gillespie Street rail precinct but also incorporate the visitor centre back into the main street where it should be. As I type this, construction has begun.

There is much opportunity to utilise the remainder of town

section of the rail corridor for various uses and it's hoped efforts to secure this from State Government in 2023/24 will grow our town & community.

While it was disappointing to not have the 50m pool available at the start of the season, it did open for the last half and the facility continues to be very busy and offer a great service to our community. Work continues there currently to revitalise the amenities block.

Improvements to our current assets such as halls, roads, parks and the general overall aesthetic of our towns is extremely important and while there has

been some improvement, it's essential that our facilities are looked after to a high standard.

As Councillor, I try to attend as many local committee meetings as I can and ensure I advocate & support projects put forward by our local community members.

There is much work to be done! I will continue to represent my community as best I can at the Council table in 2023/24.



Cr John Ramsey

This financial year has again been filled with many social events. It was a relatively good season and no major tragedies. Inflationary pressures have hit everyone's pockets and council has worked extremely hard to keep rates at a bearable level - well under the inflation rate.

The Shire's Road Gangs have been in full swing, along with contract gangs trying to catch up on flood damage from previous years as well as bitumen reseals in town. A new set of lights on the intersection of Gladstone Rd and State Farm Rd will reduce accidents at this location. This was funded by the Black Spot programme.

A much-needed new toilet precinct at the Panthers rugby league club has been completed. The Panthers hosted the Capras, giving their city cousins a lesson in country football, Capras 46 - Ipswich Jets 6. To the volunteer grounds keepers, thank you. The grounds looked magnificent. That same weekend, The Heritage Park hosted "Old Wheels in Motion", St Josephs P & F hosted their annual race day at Thangool, and Rugby Union held a mid-season match. All events were well patronised. Thankyou everyone for supporting these events.

Our local pound has had some alterations and is a well-used facility. Our parks and gardens crews have been kept very busy for the year and with a few changes in works approach we hope to get the bindis under control and keep our lawns and gardens at the main focal points (such as civic centre, cemeteries, Lions, Melton, and all parks, and entrances to our town) in tidy shape.

Council competes with many other businesses for workers and materials and given the shortages thereof going forward we'll be presented with some challenges. As we move closer to our 100-year Centenary next year, we hope the shade covers at Melton Park will be finished and the long awaited Splash Park will be well and truly under way.

Our council continues to forge good working relationships with all pertinent partners such as the direct descendants of

the local tribes and bordering shire councils. As your local representative, I continue to be a part of and a voice for you on groups such as the Bowen Basin Regional Roads, the Capricorn Pest Management Group, Local Disaster group, and the Interagency Group. I will continue to advocate for my constituents in Division 1, as a whole of the Banana Shire.

The green energy movement is being thrust upon us from many angles: State and Federal Government, as well as companies, landholders etc keen to tap into the electrical grid infrastructure within our shire boundary. This will produce many challenges over the coming years especially housing.

I will continue to work for the best outcome for our region. I am always available to chat via phone or email and can meet with you by appointment.





Cr Terri Boyce

The 2022/23 financial year started with continuous rains around the district which caused major delays in road and bridge works. Flood damage funding has seen major re gravelling programs in full swing on every road in the shire which will continue into 23/24 year. Once completed most roads will be in great condition.

The completion of the Roma Road bridge was a huge relief for the Taroom district, as it caused major disruption to business and getting children to school. Going forward it will be a major improvement for access to Roma Road when flooding rains return. I am hoping Qld Transport and Main Roads will look at the replacement of bridges along the Theodore to Cracow Road and build new bridges next to the old ones so traffic can continue to flow during construction.

A much talked about subject in Taroom was an alternative truck route around the edge of Taroom. I did a survey and 60% of people that replied were for an alternate route and 40% against. Unfortunately, 50% of businesses did not want to see an alternate truck route as they thought it would lose business from town. I therefore did not have the support of council.

Agricultural businesses have had another good year, which benefits our businesses in the towns. Road construction, gas and mining workers have brought a positive economic boost to our small towns.

Tourism continues to grow each year which brings economic benefits to Cracow, Theodore and Taroom. The presentation of our towns and facilities is essential to improve tourism numbers throughout our region and I will continue to work with local community

groups to advocate for these improvements.

Renewable energy projects are being proposed throughout the shire, which are bringing mixed reactions from people. Council's new town plan does not allow for these projects on prime agricultural land going forward. Whilst some landowners embrace these projects for financial gain, neighbours are left with the detrimental effects that come with them. Solar farms applications come through council, but wind farm projects are imposed on the Shire by the State Government. These projects will not bring long term jobs to the district but will impact the view of our landscape.

Lack of Day Care facilities is a big issue for Taroom and Theodore. Rigid rules and regulations by state government make it difficult to get long day care going in our small communities. Taroom community have applied for funding to get day care facilities in conjunction with the Taroom Kindergarten and council. Whilst Theodore has some day care facilities, it is not sufficient to allow mothers to work full time. I will continue to advocate for day care facilities in these towns.

The many local community groups and sporting groups continue to support their respective districts by providing events and opportunities for the community to come together

and provide entertainment for the community. I attend many of these events throughout the year. I also try to attend all Theodore Chamber and TDDA meetings each month.

Aeris Resources continue to provide great support to the Theodore and Cracow communities. The Cracow Pub and the Cracow Mining Museum are major attractions for visitors.

Our council staff have kept our towns well presented. Taroom and Theodore towns have had improvements made to parks and surrounding areas. Theodore's Centenary footpath project continues to progress and will be completed before the celebrations in 2024.

I would like to thank the many volunteers in our respective districts who contribute to the well-being and community spirit that makes a town special and a pleasant place to live.

I am honoured to be part of a team of councillors who don't always agree but work well together and respect each other's views. We have a hardworking mayor in Nev Ferrier and fortunate to have an accomplished CEO in Tom Upton. We have worked together to ensure Banana Shire has no debt.

I'm looking forward to a reasonable season and prosperity for our respective districts.



Cr Phil Casey

I continue to enjoy the role of Councillor and make every effort to be available to all residents. The most pleasing aspect of the job is the formation of the Economic Development Advisory Committee and commencing the development of the long-term Economic Development Strategy, building on *"Banana Shire – Shire of Opportunity"*.

Council is doing a fantastic job for the shire, by putting initiatives in place that ensure local businesses receive every opportunity from proposed new industries.

The big issues for the Shire are the pending closure of the Callide B Power station in 2028, maintaining population across the Shire after the closure and into the future, waste replacement of infrastructure that is beyond its useful life and poor state planning around renewables.

Although it is slower than I would like, we are moving forward on waste management and this coming year will see positive announcements. The

development of Tyre and Solar Panel recycling are big initiatives that will put Banana Shire on the map as a place to set up recycling projects.

Renewable energy projects are on the increase within the Shire, especially wind. I personally take issue with the short-sighted planning put in place by the State Government which does not consider long-term consequences for the Shire. The development of renewables is a repeat of the mining industry 50 years ago with no long-term legislation in place to ensure that at the completion of the projects, rehabilitation is a requirement. I believe all renewables should not be developed

without an Energy Lease that requires an Environmental Rehabilitation fee to be paid to the State Government prior to construction. This will ensure sites are cleaned up when the infrastructure no longer has a useful life. If rehabilitation costs become the responsibility of the Shire, we will all be the losers as this is not a future expense we will be able to afford.

As my first term comes to an end the decision to stand again is an easy one. We are fortunate to have a Council that is passionate about the Shire and has good fiscal management skills. Our successes have come from combined decisions and the ability to work together.



Cr Judy Pender

In my third year as a Council member, I've witnessed the positive transformation brought about by the CEO's initiatives. It's a heartening journey to observe the growth of promising projects within our shire, with local businesses flourishing and renewable energy ventures on the rise.

Amidst these developments, it's important to shine a spotlight on the remarkable achievements of our community groups in Banana Shire. They've displayed exceptional dedication and determination over the past year.

One such group, the Banana Shire Historical Society, has gone above and beyond. Their unwavering commitment to organizing bus tours and fundraising dinners is truly admirable. Their efforts have been bolstered by grants, including the Community Grant from Banana Shire Council. As the members of Greycliffe Homestead grow older, there's a hopeful outlook for the infusion of fresh, younger members, ensuring the continuation of their legacy.

Transitioning seamlessly from seasoned volunteers to a new generation, the Banana Shire Community Arts House is another success story. Their collaborative approach has yielded impressive results, including the creation of a new kitchen, installation of air-conditioning, and the establishment of a vibrant community garden. Their dedication extends to organizing workshops for both children and adults, contributing to the rich cultural fabric of our community.

The Banana Shire Brigalow Arts Association faced challenges in forming a committee for

the year 2023 due to retiring volunteers. However, this setback hasn't deterred them, as they've received invaluable support from the Banana Shire Council. Together, they're determined to organize the Brigalow Art Festival, with plans to re-establish a committee in 2024, ensuring the ongoing success of this cherished endeavour.

Beyond these groups, there's a multitude of others dedicated to serving our community's needs:

The Community Resource Centre plays a pivotal role in providing resources for children with special needs throughout the Banana Shire. The Biloea Dementia Action Alliance is making strides in raising awareness and offering training to prevent suicide. The Banana Shire LGA Suicide – CQ Rural Health group is actively engaged in the community, providing training and awareness to combat this serious issue.

The Biloea Splash Park is poised to become a reality. This achievement is the result of a community-wide vote and a grant secured from the Resources Community Infrastructure Fund. On another front, repairs to the PCYC after storm damage are now completed, and we're in the process of seeking expressions of interest for a management committee.

As we look ahead to 2024, the preparations for Biloea's 100-year celebration are in full swing, with plans to align Australia Day celebrations with the Biloea 100 event.

I'm thankful for the dedication of our volunteers. Looking forward to 2023/2024, I eagerly anticipate collaborating with the Mayor, CEO, Directors, and fellow councillors to achieve our collective goals. Special recognition is due to our dedicated Council staff, whose unwavering support and teamwork serve as the driving force behind our community's progress.

Employees

Senior Management

Employees Remuneration Packages

Local Government Act 2009 Section 201

Number of remuneration packages payable to senior management

Number of employees in senior management who are being paid within each band of remuneration.

Package Range	Number
\$100,000 to \$199,999	3
\$200,000 to \$299,999	1

*(The **senior management**, of a local government, consists of the chief executive officer and all senior executive employees of the local government.*

*A **senior executive employee**, of a local government, is an employee of the local government—
(a) who reports directly to the chief executive officer; and
(b) whose position ordinarily would be a senior position in the local government's corporate structure)*

Overseas Travel – Employees

Local Government Regulation 2012 Section 188

No overseas travel was undertaken by local government employees in an official capacity during the financial year.



Corporate Planning

Assessment of implementation of 5-Year Corporate Plan and Operational Plan

Local Government Regulation 2012 Section 190(1)(a)

A new Corporate Plan covering the years 2021-2026 was adopted in 2021 to take effect from 1 July 2021 to 30 June 2026. The Corporate Plan was developed to reflect Council's strategic direction and vision for the future and also the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council's Annual Operational Plan and Budget for 2022/23 were prepared to be consistent with the 2021-26 Corporate Plan.

An Operational Statement, Balance Sheet, and Cash Flow, including a percentage comparison of budget with actual is presented to, and considered by, Council each month.

A comprehensive review of progress in implementing the Operational Plan is presented to, and considered by, Council each quarter.

Detailed reports and assessment on the status of the various functions of Council are included in the following pages of this Annual Report.



Corporate Plan - Key Strategies

A new Corporate Plan for 2021-2026 was adopted by Council on 23 June 2021.

Following are the Key Strategies from the 2021-2026 Corporate Plan.

Strategic Direction

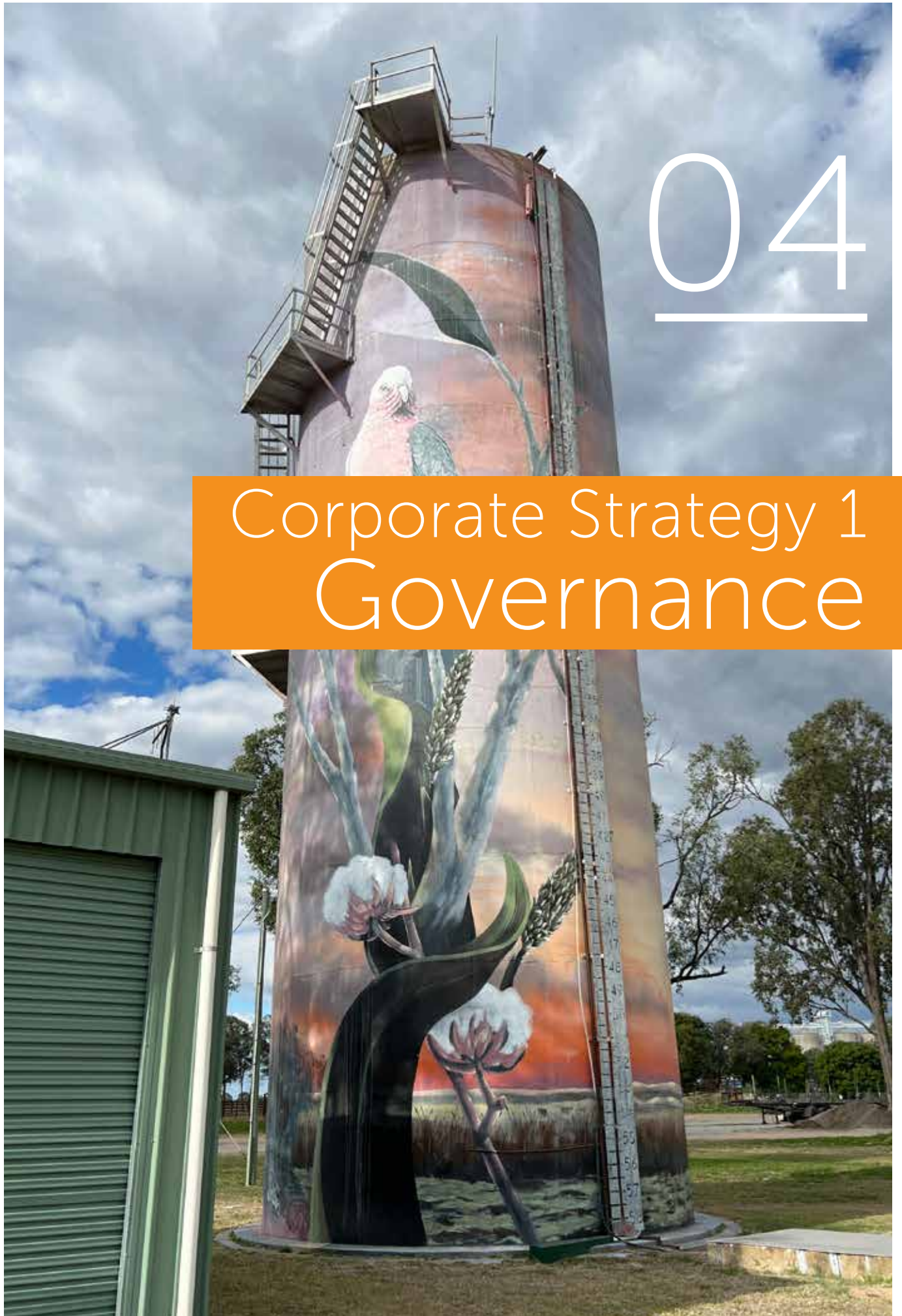
To ensure Council demonstrates leadership and is accountable to internal and external key stakeholders, including the community through transparent and inclusive decision-making processes and effective service delivery and operations.

- a. Manage Council in a cost effective and efficient manner.
- b. Undertake continuous financial assessment and increase the financial sustainability focus by being more business orientated, look for opportunities to generate supplementary income and increasing efficiency and use of technology.
- c. Manage debt levels and rate increases.
- d. Review and monitor the costs of service delivery.
- e. Undertake engagement and communication with stakeholders and the community and strive to improve the relationship between Council and its constituents.
- f. Demonstrate Council's passion for the community and the services it provides through continued or enhanced service delivery.
- g. Undertake continuous improvement of Council's processes and services.
- h. Use technological solutions to provide modern and cost-effective service delivery.
- i. Respect and develop staff through training and definition of roles and responsibilities and through the provision of safe, healthy and injury free workplaces and facilities.
- j. Maintain appropriate staffing levels, plant and equipment, and administrative or operative facilities to preserve and improve on the current level of services, functions and activities in line with community needs and good governance practices.
- k. Manage the whole of the local government area through effective and efficient planning and development management.
- l. Operate with probity and integrity while achieving legislative compliance.
- m. Acknowledge that cost shifting from other spheres of government is an increasing issue and make representation in relation to the impacts on the Council and its local service delivery.
- n. Ensure the operations and services of Council are delivered within a safety framework.
- o. Deliver a range of governance support systems and Council services that meet the community's needs and fall within Council's jurisdiction and affordability.

Council's performance and actions to achieve the goals of the Corporate Plan are listed below aligned with the five Corporate Plan themes.

- Governance
- Social Well-being
- Environment
- Economic
- Infrastructure

These themes provide a framework for the strategic planning of service delivery for the community over the period covered by the plan.



04

Corporate Strategy 1
Governance

Governance & Administration

Council seeks to ensure that it demonstrates leadership and has the management structure to provide confidence to internal and external stakeholders, including the community, that it has transparent and inclusive decision-making processes as well as an effective and responsive service delivery.

Key strategies outlined in the plan include:

- Cost effective and efficient operations
- Review of operations to ensure financial sustainability
- Manage debt and rate increases
- Respect and development of staff
- Ensure probity and integrity underpin all processes and operations
- Effectively manage risk and safety in operations

The key performance indicators for this theme are listed below:

1. Meeting the governance requirements of legislation
2. Financial management that meets the Government's expectations in relation to sustainability ratios
3. Obtaining unqualified audit reports on financial statements
4. Expenditures are managed within the adopted budget
5. Service delivery that reflects Council's standards
6. Employee accident/injury levels and staff turnover at an acceptable level

Council implemented the following priorities in respect to the Governance elements of the Corporate Plan:

1. Review of Policies and Strategies

Council undertook the systemic review of a range of Council policies, procedures and strategies over the course of the year and met the primary key performance indicator of 100% legislative compliance.

Policies reviewed over the course of the financial year include:

- Hiring of Plant – Bushfire Policy
- Rewards and Recognition Policy
- Temporary Accommodation Policy
- Rural Addressing Policy
- Garbage Collection Policy
- Compliance Policy
- Meeting Procedures, Standing Orders and Councillor Conduct Policy
- Rewards and Recognition Policy
- Privacy Policy
- Hiring of Plant Bushfires Policy
- State Emergency Service Vehicles and Vessels Policy
- Management of Donated Goods – Disaster Events Policy
- Investment Policy 2023/2024
- Revenue Policy 2023/2024
- Procurement Policy 2023/2024
- Debt Policy 2023/2024
- Revenue Statement 2023/2024
- Workplace Health and Safety Policy Statement
- Family Burial Plots on Properties Policy
- Disaster Management Policy

The following new policies were developed:

- Council Officer Accommodation Assistance Policy
- Rental Property Management Policy

2. Complaints Management System

Council reporting and management of complaints over the course of the year.

Council has met its principle key performance indicator of 100% legislative compliance and 100% compliance within statutory timeframes. More detail on Complaints Management is provided in the statutory information section of this report.

3. Budget Management

Council met its budget management key performance indicator of expenditure being within the range of 5% of budget. Significant additional work was secured over the course of the year and the budget was amended to reflect this. Overall, however the net result was lower than anticipated at budget.

4. Corporate Plan, Operational Plan and Annual Audit

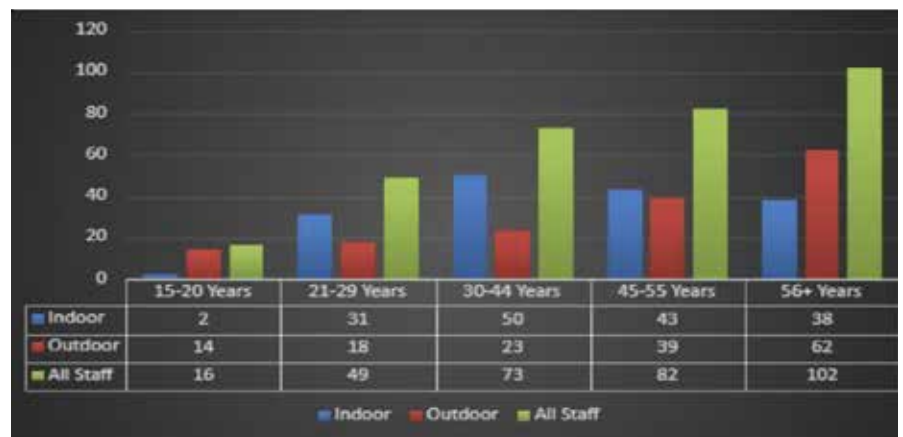
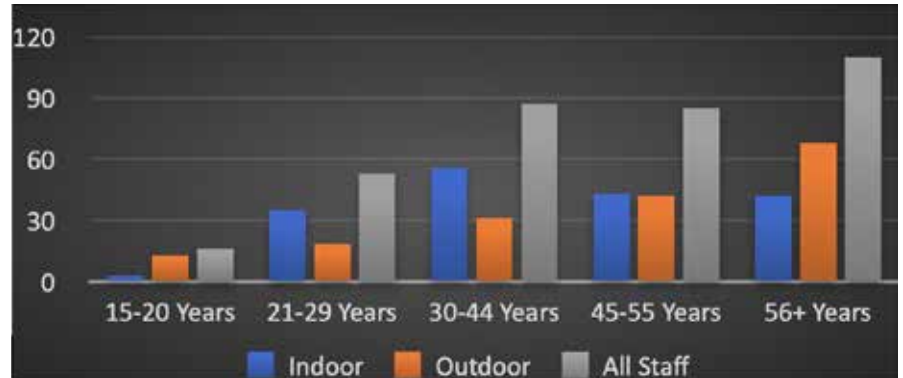
Council achieved its key performance indicators in respect to each of the above with all documents compliant with statutory obligation.

Human Resources Management

At the end of the 22/23 financial year, Banana Shire Council's workforce comprised of 332 employees with 68 positions vacant. The workforce profile indicates an even distribution for both indoor and outdoor workers, gender equity and employees over the age of 30 years.

Council continues to manage workforce recruitment and retention challenges as other Local Governments and industries; Council is still experiencing a higher-than-average skills shortage and low application rates for all vacant positions across council whilst still managing an increasing aging workforce. Council is now having increased involvement from all directorates using a bulk recruitment strategy and targeted recruitment using LinkedIn, Seek and Facebook. Council has engaged several inhouse experience workplace mentors to assist with capability and skills development for internal personnel, which is working well. Council continues to focus on "growing our own" through increased number of apprenticeships, cadetships and work experience students, and job redesign to provide more flexible and work-friendly practices. Council uses Social Media campaigns on both Facebook and LinkedIn to attract candidates across all roles.

Current corporate data provides the following status at the end of this financial year:



Our higher than usual vacancy rates and the increased skills shortage requires our Council to be more proactive and innovative than in previous years as the limited resources available puts added pressure on our employees.

Council continues to use the Performance appraisal responses to identify and undertake a training needs analysis.

This has enabled identification of the most relevant training areas for delivery by Council, and legal requirements to meet job requirements.

This process provides data which is applied in preparing the annual training budget – and selecting the most appropriate training courses, programmes and workshops.

Leave accruals continue to be monitored and are managed on an ongoing basis. Statistics include annual leave, long service leave, covid leave, rostered days off (RDOs) and time in lieu balances.

Workforce Statistics

The following tables provide a breakdown of the composition of Council's workforce and the full time equivalent number of employees in each Department as at 30 June 2023.

Figures: All Staff					
		Exec	Corp	Dev	Inf
ME Male Executive	12	1	5	2	3
FE Female Executive	2	2	0	0	0
MF Male Full Time	153	2	15	44	92
FF Female Full Time	78	13	28	15	22
MP Male Part Time	3	0	1	2	0
FP Female Part Time	18	4	10	3	1
MM Male Max Term	9	1	0	5	3
FM Female Max Term	12	1	7	3	1
MC Male Casual	2	0	0	1	1
FC Female Casual	30	5	23	2	0
FT Female Trainee	1	0	0	1	0
MT Male Trainee	5	0	2	2	1
FA Female Apprentice	0	0	0	0	0
MA Male Apprentice	7	0	2	4	1
Total excluding Vacancies	332	29	93	85	125
Vacant	95	4	21	27	43
Inactive Vacancy	0	0	0	0	0
TOTAL INCLUDING VACANCIES	427	33	114	112	168

	EXEC	CCS	CS	IS
Full Time	18	48	62	117
Part Time	4	11	5	1
Maximum Term Staff	2	7	8	4
Casual Staff	5	23	3	1
Trainee .Apprentice	0	4	7	2
TOTAL	29	93	85	125



Learning and Development

Mandatory training

Completion of mandatory training by Banana Shire Council employees helps maintain a safe and healthy working environment and supports Council in meeting its obligations under Queensland's Work Health and Safety Act 2011.

All Banana Shire Council employees must complete the core mandatory training modules, with additional training requirements for specific staff, dependent on their occupation or responsibilities within their workplace.

Registered Training Organisations (RTO) are utilised by the council to provide nationally accredited training. This ensures that all training delivered in the operation of plant and equipment are to the required standards and the current competencies.

Continual training throughout Council departments ensures upskilling, verification of competencies, and updates of legislative requirements.

Apprenticeships / Traineeships / Cadetships and Work Experience

Banana Shire Council has successfully acquired funding with Skilling Queenslanders for Work for Traineeships such as Certificate III Business Administration and Certificate III Plumbing. Council can also access opportunities and incentives for State and Federal Government funding that assists with the employment of the Trainees and Apprentices.

Traineeships, Apprenticeships, and Cadetships are advertised when positions become available throughout council with priority to Water Operations, Infrastructure, and Heavy and Light Vehicle Mechanical. Council supports all Secondary Schools within the shire with their Work Experience programs by hosting students in their desired fields of future employment.

All Trainees and Apprentices are offered face-to-face and online learning as well as comprehensive on-the-job training under qualified supervisors.

Professional Development

Training, Learning, and Development are an integral part of all employees' professional growth and progress. Council needs to adapt to the continual changes in learning and education to be progressive and current and offer broader scopes of training as we work in a rapidly evolving environment.

Council encourages the development of employees by providing financial assistance for professional association membership and encourages networking with industry peers.

Work Health and Safety (WHS)

The Work Health and Safety (WHS) team is an integral part of council, assisting with education and application of Risk Management tools throughout the workforce. Work Health and Safety assist with providing management and assisting with mitigation of potential exposures for Council through education, interaction, and compliance for employees and public of the Shire.

Operational Plan

Provide a Compliant, Simplified and Relevant Safety Management System.

Building a strong team, and education of the work force has assisted in highlighting the need for change of the current Safety management system. During 2022 the WHS team attended a masterclass provided by our insurer LGMS, that has assisted with the commencement of transitioning towards and implementation of a simplified

yet comprehensive Safety Management System that will benefit our employees and assist with risk mitigation for the future. This is an ongoing project, that requires a pragmatic approach to ensure that we have all elements covered and the workforce is engaged to ensure efficient and effective implementation.

Annual reviews of Internal Surveillance tools for our Insurer, are conducted annually with recommendations and commendations identified as a part of this internal audit strategy. The following Surveillance tools were completed for the 2022/23 period:

- Excavation Work
- Work-related dust and airborne contaminants
- Harmonised Temporary Traffic Management

Through completion of the tools listed above, Council can identify shortfalls in current

policies and procedures allowing for a proactive management strategy to develop compliance.

During the final quarter of the 2022/23 reporting period an external audit was conducted on behalf of LGMS (Insurer). Results of this audit are currently pending, at the date of this report being completed.

Innovation in WHS Practices

Learning and Development have commenced the transition to utilise Work Health and Safety's cloud based software system Myosh. This software package will allow for gap analysis in training, tracking of expiration dates and registering skills/ qualifications of all employees. Take 5 training documents are in the process of being reviewed and updated, these will be rebranded as WHS Fundamentals, as they reflect the fundamental elements of Safety Management for Council's Policies and Procedures.



Safety Culture is an essential element of any business, currently Council is experiencing a changing culture. The culture will mature and develop through many stages prior to becoming stabilised and proactively managing safety. It is a long journey ahead through training and application of the Safety Management System, education and application throughout the workforce. Cultural change commences with leadership and through strong guidance and support the workplace will adapt and accept accountability, we are currently working towards a reporting culture where employees are comfortable reporting incidents and identifying hazards appropriately.

Injury Prevention and Early Intervention

As the safety culture changes we will experience an increase in incident statistics, due the workforce reporting incidents as they occur. We have seen this increase occur, however on trends such as Lost Time Injuries (LTI's) there has been a reduction in the number of cases. Through efficient handling of the Rehabilitation and Return to Work process,

employees are placed back into work as soon as possible, reducing the overall case load.

Drug and Alcohol testing recommenced in 2022, with random testing being rolled out across Council. Testing can be conducted by our certified personnel, and also outsourced to an external provider. Drug and Alcohol testing is a means of changing the perception of the workforce, ensuring that they are aware of unacceptable behaviours at work and managing these moving forward.

Design in WHS

Through Safety in Design, the WHS team can deliver consistent information to the workforce. This Element requires procedures to be developed in liaison with divisions, to create a unified approach across Council.

During 2022 Toolbox talks became interactive presentations conducted by WHS and HR – an efficient way to promote safety, communicate to the workforce and inform them of changes and requirements,

these have continued into 2023.

Future Goals and Planning

2023/24 is set to be a big year for WHS, with changes to the team and cultural change in the workforce.

The WHS team is committed to improving the safety culture and standards accepted across the Council through education, development and support.

The WHS team aims to:

- Continue Interactions with employees on a regular basis.
- Support and Assist with all WHS related matters.
- Assist and guide to best practice and safety standards across Council.
- Recognise and acknowledge 'Safety Champions' through out the business
- Generate awareness within the workforce.
- Upskill and advance knowledge to assist with compliance in legislative requirements.



PRIORITES	2023	2024	2025
Map, Integration and Rollout the LGMS Safety Management System	☑	☑	
Improve and Update Risk Management Tools	☑	☑	
Create Actions and Implement Action Plan from Audit	☑		
Expand Risk Management and Safety training	☑	☑	☑
Measure and Maintain results for WHS system	☑	☑	☑
Encourage, educate and engage workforce to improve safety culture	☑	☑	☑

Close out

The WHS team is developing and through ongoing efforts are demonstrating an ability to communicate and educate the workforce. Clear, concise and meaningful education and engagement will assist the changes whilst keeping the workforce involved in processes that overall aid in everyone’s commitment to safety, improving our safety culture at Banana Shire Council.

Records Management

Council’s Records Management Section continued to strive through sound operational procedures to comply with the requirements of the Public Records Act 2002. This Act sets the requirements for Council in relation to creating, capturing, storing, retrieving and disposing of records.

The volume of incoming and outgoing correspondence

registered into Council’s recordkeeping system, MagiQ, has remained consistent over the 2022/2023 year.

Council continued to utilise a third-party storage company, Grace Records, to house Council’s archives. Grace Records is responsible for the housing, maintenance and destruction of these documents. Retrievals, lodgements and

Council’s annual destruction were organised as required using the Grace Records online web portal.

One Right to Information application was received during the 2022/2023 financial year.



Information and Communication Technology

The Information and Communication Technology Section (ICT) has commenced the implementation of an ICT Improvement plan based off the ICT strategic roadmap with major focuses being on managing Cyber Security risk and implementing Digital Transformation improvements.

ICT Improvement Roadmap

- Upgrade desktop and laptop hardware
- Rollout and where required upgrade mobile devices
- Upgrade Internet connectivity to all major sites in readiness for ERP rollout
- Integrated plan for Shire CCTV management and maintenance for compliance and monitoring of Council assets
- Designed, built and implemented a high performing, redundant WAN network with 24/7 monitoring and management to support the Digital Transformation journey.

Cyber Security

- Migrate onsite business applications to Azure cloud
- Migrate email to Azure cloud (Exchange online)
- Configure our on-site hardware and networks to meet national Cyber Security standards with monitoring and reporting to allow actions to be taken when required.

ERP Project

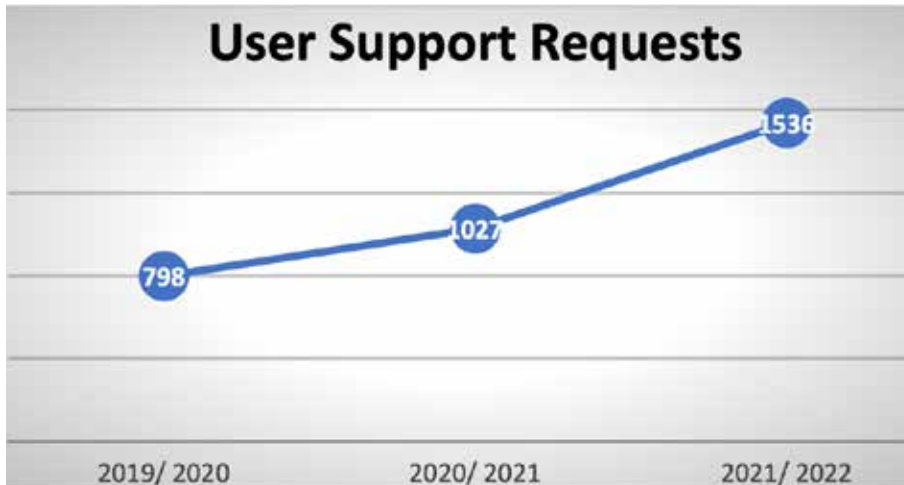
This project has been setup in 3 phases. This project is a major financial system upgrade and has been 12 months in the development and is reaching the Phase 1 Go Live in the next few weeks.

Comments

ICT is building relationships with enterprise vendors and preferred suppliers to be able to maximise value for Council through access to specialist knowledge, equipment and services that complement the services our ICT staff provides to Council. ICT staff have responded to 2,816 requests for service or assistance. This is almost double the amount of service requests responded to in the previous 12 months. This is mainly due to the ongoing implementation of Digital Transformation and the development of the work from anywhere across our user base.



2022/2023 - 2,816 user support requests



In addition, some of the projects completed and made operational during the year included:

- Developed an integrated CCTV plan for the Shire for consultation.
- CCTV extended and upgraded across Waste Transfer Stations, Biloela Animal Management, Biloela Library, Biloela Park, CRC and Thangool Aerodrome.
- Continue upgrade of core network switches and microwave links and where required extend network reach.
- Continue hardware upgrades to migrate from 3g to 4g telecommunications at remote sites.
- Expanded Staff and Public WiFi networks around the shire.
- Installation of Teams Rooms video conferencing in various meeting rooms in Biloela Administration Centre.
- Improve backup capacity due to data growth across the network.
- Expansion of local network storage capacity to manage the growth in data requirements across Council.





Customer Service

Banana Shire Council Customer Service Officers answered approximately 22,552 calls across three customer service centres within the Shire.

This equated to approximately 88 calls per day and 5,638 calls annually per Customer Service Officer. These statistics do not include direct calls made to internal numbers and mobile numbers. Customer Service continues to monitor call volumes to ensure that set KPI's are met and ensure efficient and effective service is being provided to the Shire's ratepayers, in line with the Customer Service Charter.

Resident visitation to the three customer service centres, for the financial year, Biloela 5,419, Moura 1,139 and Taroom 1,717

The Customer Service team issued a total of 4,822 receipts for the financial year. Receipts from the Biloela Administration Office totalled 3,299, Moura Customer Service Office 908 and Taroom Customer Service Office 615.

Financial Services

Operational and capital financial reports were presented to Council monthly and in accordance with the *Local Government Regulation 2012*. Financial Services staff reviewed Council's Asset Management Strategy to ensure that all Asset Management Plans align with Council's direction for asset management. The continual development of strategic long-term Asset Management Plans remains a high priority within the Financial Services section of Council.

Council's 2022/2023 Financial Statements have been audited without qualification and all other statutory reports were completed in accordance with relevant legislation.

Stores / Procurement

Council's procurement team checks the number of quotations based on purchase order value when they receive the requisition from different departments. Also, the procurement team follows the below basic guideline for all the requisition and purchase orders before approving, as instructed by the Chief Executive Officer:

1. Purchases < \$5,000 require an estimate from the supplier
2. Purchases >\$5,000 but <\$15,000 requires two quotes
3. Purchases > \$15,000 but < \$200,000 requires three written quotes
4. Purchases >\$200,000 tenders are required.

The procurement team closed all the unused and partially opened purchase orders as requested by the requisitioner from different department before 30 June.

Biloela and Taroom store procurement team completed their financial year stock counting, which was already up-to-date in Practical Plus.

Disaster Management

Local Disaster Management Group

All local governments are required to establish a Local Disaster Management Group (LDMG) to support and coordinate disaster management activities within their relevant area.

Members of Banana Shire Local Disaster Management Group are officially appointed by Council and consist of Banana Shire Council Mayor as chairperson of the group, Councillor Division 3 as deputy chairperson of the group, the Local Disaster Coordinator (LDC), local emergency service agencies, Council representatives, local industry representatives and non-government welfare organisations.

Council has also formed an LDMG Executive Management Team to oversee, promote and ensure the implementation of Council's disaster management programmes and responsibilities across all functions and departments

of Council. The LDMG Executive Team comprises the Local Disaster Management Group Chairperson, Deputy Chairperson and Local Disaster Coordinator with each of these positions having legislated functions under the Disaster Management Act.

Local Disaster Coordinator (LDC)

The Chairperson of the LDMG must appoint a local disaster coordinator of the LDMG. This must be either the Banana Shire Council Chief Executive Officer or an employee of the Banana Shire Council. A person can only be appointed as a LDC if the chairperson is satisfied that the person has the necessary expertise or experience to be a local disaster coordinator.

A local disaster coordinator is responsible for the functions of-

- Coordinating disaster operations for the local group; and
- Reporting regularly to the local group about disaster operations; and

- Ensuring, as far as practicable, that any strategic decisions of the local group about disaster operations are implemented.

Planning

Planning is an essential element of being prepared for and responding to disaster or emergency events. To be effective, disaster planning requires a collective and collaborative approach by all disaster management stakeholders, and it is a function of LDMG member agencies to help Council prepare a Local Disaster Management Plan.

The Local Disaster Management Plan is subject to annual review by the Office of the Inspector General Emergency Management Queensland. Business continuity planning undertaken by Council and LDMG member agencies is also crucial to ensuring their disaster management and critical business functions can continue to be delivered during a disaster event.





Disaster Resilience

In the context of disaster management, resilience can be referred to as a system or community's ability to rapidly accommodate and recover from the impacts of hazards, restore essential structures and desired functionality, and adapt to new circumstances. Resilience is a shared responsibility that depends on the collective efforts of individuals, communities, businesses, as well as all level of governments.

Education and Information

A fundamental approach to disaster management is that communities which have identified, considered, and planned for a potential event will cope better than those who have not. Community awareness and education programs remind people that the threat is real and to identify what they can do to limit the impact of disaster events.

Council in conjunction with partner agencies provides community awareness and information activities via local community events, its disaster

dashboard website, and the Get Ready Queensland funding programme coordinated by the State government.

Disaster Management Dashboard

Council in conjunction with QITplus manage one central point of truth for when a disaster impacts the Banana Shire Council region. Council has actively advertised thru social media and billboards where all residents and travellers should find information during a disaster event.

LDMG Activations

It is the responsibility of the Chairperson of the LDMG to activate local arrangements in response to disaster events. Activations will occur dependant on the predicted or expected impacts to the communities of the Shire.

Council maintains responsibility as the Primary Agency at the local level for leading the response to and recovery from events such as flood, cyclone, storm, earthquake, tornado, and

landslip and has implemented event specific planning relevant to these responsibilities.

Local Disaster Coordination Centre (LDCC)

Fit for purpose and appropriately resourced disaster coordination centres ensure disaster operations are coordinated in the most expedient and efficient manner in support of disaster management groups at every level of Queensland's disaster management arrangements – local, district, state, and Commonwealth.

The Banana Shire Local Disaster Coordination is provided and managed by Council, staffed by Council employees, and supported by agency liaison officers from government and NGOs as appropriate to the area. The LDCC must have the capability to manage and coordinate resources, information, forward planning, reporting and pass requests for assistance to the Gladstone District Disaster Coordination Centre.

Training

Disaster Management training is an essential means through which Council and other agencies can develop and maintain their disaster management capabilities and capacity.

Queensland Fire and Emergency Services (Emergency Management) maintains responsibility, for ensuring persons involved in disaster management are appropriately trained in accordance with the Queensland Disaster Management Training Framework.

Council supports this training through coordination and

development of an annual training calendar and the provision of training facilities.

Council ensures that other local disaster management stakeholders are also offered the opportunity to participate in any training coordinated by Banana Shire Council.

Exercises

Disaster Management exercises are required to be conducted on an annual basis and are an essential component of disaster preparedness. Exercises are used by the LDMG and member agencies to enhance capacity and contribute towards continuous improvement.

Rain and River Gauges

Council maintains a significant rain and river gauge network throughout the Dawson River and Callide Valley catchments, to ensure the Local Disaster Management Group's access to "real time" rain and river height data and situational intelligence in relation to flood events. This network was funded by Council, State and Federal Governments.





WHEN TO CALL
132 500

MORE INFORMATION

SES
For a life-threatening emergency
Call 000
For food & item assistance
Request SES Assistance
WPAKDE - 4348421234

SES (State Emergency Service)

Local SES groups are invaluable in contributing to Council's disaster response capabilities and Council continues to support local State Emergency Service groups in conjunction with the State Government.

As part of this support Council accepts responsibility for the provision and upkeep of SES facilities, vehicles and relevant equipment.

Regional Co-operation

Cr Ferrier completed his third year as Chairman of the Central Queensland Regional Organisation of Councils Ltd (CQROC).

CQROC is a company limited by guarantee that is jointly owned by the following local governments:

- Rockhampton Regional Council
- Gladstone Regional Council
- Central Highlands Regional Council
- Livingstone Shire Council
- Banana Shire Council
- Woorabinda Aboriginal Shire Council

CQROC facilitates regional co-operation between the member Councils with several key projects currently in progress, including:

1. Defense Industry Strategy
2. Central Queensland Regional Waste Management Working Group
3. Queensland Water Co-operative Alliance
4. Inland Rail Project

CQROC allows Banana Shire to work with our peers to provide a regional response to key challenges and opportunities across the region.

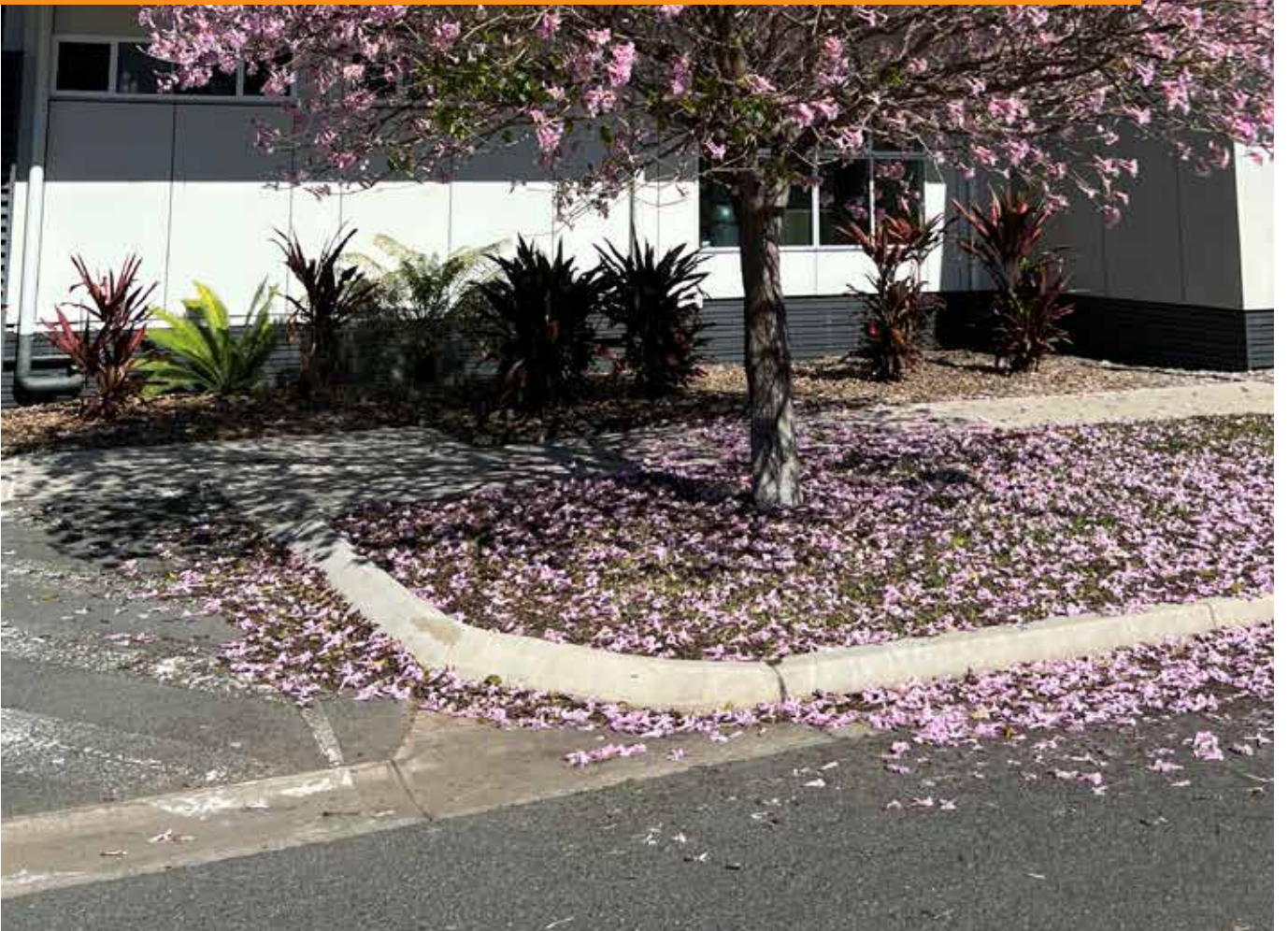




05



Corporate Strategy 2 Social Wellbeing



Strategic Direction

To deliver our shared future and cultural vision, as encapsulated by the following statement relating to strong communities:

“A shared community journey, where our past is revered, our present is strengthened, and our future is forged through living creatively together in a bountiful and vital location”.

- a. Develop partnerships and relationships with the community, business, and government.
- b. Build relationships with traditional owners and facilitate the resolution of ILUA matters.
- c. Encourage healthy and happy communities through provision, encouragement, or support of a range of well-being services and facilities including community resources, arts and culture, recreation and sport, commemorations, communication facilities, festivities and events.
- d. Encourage healthy and balanced communities through effective and efficient planning and development management.
- e. Consider strategies for determining appropriate levels of service and methods of delivering services in the smaller communities and rural areas.
- f. Undertake a lobbying and advocacy role in relation to well-being services that are traditionally provided by the State and Commonwealth Government including, but not limited to, health and education.
- g. Lobby the State and Commonwealth Governments to deliver reliable internet and phone connectivity to support community wellbeing.
- h. Encourage community resilience through information sharing and promotion.
- i. Subject to sustainability and financial resources, maintain and where appropriate improve the current level of services, activities and functions to meet community needs.
- j. Manage disaster management and preparedness by developing community resilience, understanding the flood zone and patterns, the impact on property and the cost to the community and Council.

Community Development

Services Coordination

Council continued its coordination of quarterly interagency meetings in Biloela and Moura. These meetings provide community-based organisations with the opportunity to connect with each other and provide service updates.

Council continued to play an active role in both the Banana Shire Suicide Prevention Leadership Group and the Biloela Dementia Action Alliance.

In April 2023, Council provided the Biloela Dementia Action

Alliance with support to deliver a dementia roadshow. The roadshow kicked off with a business breakfast and a workshop facilitated by Dementia Australia for family and friends of people living with dementia. Two virtual reality education sessions, targeting businesses, and another specifically for Council staff, were also delivered by Dementia Australia. Each of these workshops were aimed at building understanding of dementia and developing skills to provide excellent customer service to people living with dementia.

During the roadshow Council were also presented with a certificate from Dementia Australia. This certificate acknowledged Council's commitment to becoming a Dementia Friendly Organisation, one of the first regional Council's in Australia to do so.



Pictured is Council's Director of Corporate & Community Services, Venkata Peteti, along with Biloela Dementia Action Alliance member Judy Mazzer, being presented with certificates acknowledging their organisations' commitment to making Biloela a Dementia Friendly Community from Dementia Australia representatives Marie-Louise Bone and Sue Hyde.

In April 2023, Banana Shire Council engaged Integreat Queensland to deliver disaster awareness education to the Culturally and Linguistically Diverse (CALD) communities of the region. This project was funded by Get Ready Queensland.

The program, delivered in Biloela, included monthly 'Coffee Mornings' and the 'Little Steps Multicultural Playgroup' every Wednesday of the school term. These activities provided an opportunity to share key messages for preparing for disasters with the CALD community.

Council also supported Integreat to host the annual Flourish Festival – a free community event celebrating multiculturalism and diversity through art. The event was

held in June and incorporated a disaster management information stall. Festival goers were encouraged to read some simple disaster preparedness instructions written on postcards and translate them to their own languages. The postcards were then put on display creating a wonderful snapshot of our community's diversity.

The project has established communication channels with key community leaders of several different language groups. This will assist with delivering disaster management related messages and improving our communication with diverse cultural groups.

Council continued to participate in CQ Sport & Recreation Group meetings. These meetings are held every March and September and are attended by

staff representing Woorabinda, Gladstone, Central Highlands, Livingstone and Rockhampton Regional Councils. The priority focus areas for the group include collaboration, learning and peer support.

Council have also supported the development of a Biloela Youth Interagency whose primary goal is to oversee the development of a youth space in Biloela.

Did you know
Banana Shire is
home to people
from over
24 different
nationalities?



Translated disaster awareness information created at the 2023 Flourish Festival.

Online Services

Banana Shire’s Community Events Calendar continues to be widely used. The calendar allows groups to advertise their upcoming events and activities for free.

Banana Shire’s Community Directory is also well utilised, providing a comprehensive list of local services, clubs and organisations. The directory is free for local groups to add, change or remove a listing.

Banana Community Directory+Diary is a Key Community Resource

- 1.7%
increase in listings this year
- 935
total Directory listings
- 67
searches every day
- 19
Diary events listed each month

(July 2022 - June 2023)

Every Month,
1,061*
unique users visited the Banana
Community Directory

(* 12 month Average)



Top 10 Searches in the Banana Region

What are people searching for? These are the Top 10 viewed categories for the **Banana Community Directory**.

Rank	Category	Listing Views	Results Views	PDF Views	Emails Sent	Website Views
1.	Sport	2,111	4,354	0	15	17
2.	Community Clubs & Interest Groups	1,604	6,695	0	5	31
3.	Health Services	1,417	3,857	0	8	96
4.	Crisis & Emergency Services	1,068	1,039	0	1	53
5.	Religion & Philosophy	671	527	0	1	5
6.	Communication & Information	584	677	0	9	18
7.	Education	411	1,131	0	3	43
8.	Ageing Services	381	585	0	3	6
9.	Information & Counselling	349	191	0	3	1
10.	Recreation & Leisure	309	331	0	4	0

July 2022 - June 2023



Community Grants Program

Council approved a total of \$93,632.58 in grants to community groups across the Shire in the 2022/2023 financial year. The below table's detail approved applications and additional Annual Contributions and Council Resolution Contributions.

Community Grant Applications

Applicant	Project/Event	Financial Contribution	Other Information
KDC Fundraising	Biloela Dance Festival	\$5,000.00	
Capricornia Club Zone 9	Pony Club Camp	\$5,000.00	
Taroom Tennis Club	Storage for Clubhouse	\$4,092.32	
Baralaba District Progress Association	Baralaba Bash Music Event	\$3,600.00	
Valentine Plains Community Group	Valentine Plains Community Group	\$1,309.00	
Wowan Agricultural Society Inc	Wowan Agricultural Society	\$1,500.00	
Bangarra Dance Theatre	Bangarra Dance Theatre	\$3,315.00	Returned unspent funds - \$1,170.00
St Josph's Parish	St Joseph's Parish Fair	\$1,500.00	
Jambin Community Hall Group	Relocation of the Jambin Community Postal Service	\$2,397.02	
Prospect Creek State School	Ladies on the Lawn Fundraiser Event	\$5,000.00	
Rotary Club of Biloela	Annual Market Day 2022	\$1,500.00	
Banana Shire Art Gallery Assn	Catering for Opening Night and hiring of BSAGA	\$1,460.50	
Baralaba Agricultural & Pastoral Society Inc	Switch board upgrade to the Baralaba Show Grounds	\$2,059.00	

Applicant	Project/Event	Financial Contribution	Other Information
Moura Auxiliary Hospital	Commemorative Booklet - Photography and printing	\$983.00	
Elders Custodian Connection Inc	Banana Bash	\$1,500.00	
Baralaba Ambulance Committee	Christmas Carnival	\$1,500.00	
Wowan State School P& C	Wowan Community Christmas Tree	\$1,500.00	
Banana & District Community Assoc Inc	Christmas Party	\$1,500.00	
Banana Shire Community Arts Assn	The Biloela Arts House	\$1,350.00	
The Australian Brangus Cattle Association Limited	2023 Brangus Cattle Camp	\$1,500.00	
Banana Shire Historical Society Inc	Purchase of Model Horse for display	\$2,500.00	
Sporting Shooter Assn	Technology Upgrades	\$1,850.00	
Thangool and District Sporting & Recreation Assn	Christmas Fair	\$1,150.00	
QLD Rural, Regional & Remote Women's Network	Knock Off Drinks with a twist	\$2,500.00	Returned unspent funds (event cancelation) -\$2,500.00
Rotary Club of Biloela	Biloela Beer and Wine Festival	\$1,500.00	
Moura Fish Stocking Group	Moura Muddy Water Classic Fishing Competition	\$1,500.00	
Theodore Early Childhood Centre Association Inc	Theodore's Bulls N Barrels Bonanza	\$1,500.00	



Applicant	Project/Event	Financial Contribution	Other Information
Goovigen & District Progress Association Inc	Ashley Cook Concert and Dinner	\$1,827.74	
Biloela Dementia Awareness Alliance	Biloela Dementia Awareness Roadshow	\$3,600.00	
Sporting Shooters Association of Australia (Biloela Branch)	SSAA Biloela - Single Action QLD State Titles	\$1,500.00	
Capricornia Historical Motor Club Inc - Biloela Chapter	Annual CHMC Rally	\$770.00	
Callide Valley Touch Association	Junior Division Comp	\$2,500.00	
Callide Valley Agricultural & Pastoral Society Inc	Callide Valley Show 2023	\$1,600.00	
Taroom Fishing and Restocking Club	Taroom Fishing Competition		In Kind Contribution \$890.25
Integreat Qld Inc	Flourish Biloela 2023	\$1,500.00	
Callide Valley Tennis Association	Better First Aid / Equipment Purchase	\$2,049.00	
Kilburnie Homestead Pty Ltd	Kilburnie 140th Anniversary Weekend Activities	\$5,000.00	
Biloela Dirt Riders	Equipment Upgrade	\$2,500.00	
Biloela Dance Festival Inc	Biloela Dance Festival 2023	\$1,500.00	
Goovigen Pony Club	Youth Clinic Days	\$1,500.00	
Callide Valley Presbyterian Church	Digital Connectivity/ Equipment Purchase	\$2,340.00	
Taroom Rodeo Club Inc	Taroom Annual APRA Rodeo	\$520.00	In Kind Contribution \$217.50
Banana Shire Community Arts Association Inc	Arts House Signage and Advertising	\$1,500.00	



Applicant	Project/Event	Financial Contribution	Other Information
Moura Coal and Country Festival Inc	2023 Moura Coal & Country Festival	\$1,500.00	
Wowan Agricultural Society Inc	89th Wowan Show 2023	\$1,500.00	
Rotary Club of Biloela	Rotary 70th year of service to Biloela	\$2,860.00	

Annual Contributions

Applicant	Project/Event	Financial Contribution	Other Information
RACQ Capricorn Helicopter Rescue Service	Annual contribution for this financial year only – Council minute OM005561	\$10,000.00	
Child Safety Handbook	Book delivered to Year 6 students at Banana Shire schools – Annual Contribution – subject to request – processed operationally as per Community Grants procedures	\$440.00	
Chaplaincy Vehicle	Annual budget for maintenance – Council minute OM004799	\$3,000.00	
Special Children's Xmas Party	Annual contribution for Rockhampton Xmas Party – Banana Shire children with special needs invited – subject to request – processed operationally as per Community Grants procedures	\$250.00	
Theodore Pool	Management of public access to swimming pool. Contribution for 2022/2023 FY only – Council minute OM005444	\$28,781.83	

Community Engagement

Council staff attended agricultural shows across the Shire during August 2022 and May 2023 to promote employment opportunities, responsible pet ownership and our animal adoption program, waste education, pest management, safe food handling practices, the *Focus* magazine and Council's Tourism brand - Sandstone Wonders.

A community engagement project was undertaken for the Biloela Splash Park to seek input from the community regarding

the best site for the proposed park in Biloela. A survey was developed, along with regular social media posts, articles in the *Focus* newsletter and information on Council's website. Council received 858 responses in total for the survey and 31.2% of the votes outlined Lions Park as the preferred location.



Pictured are staff at Council stalls at Banana Shire Shows during the financial year.

Events



Grade 1 Winner - Shanara Miller-Snyder with Mayor Nev Ferrier



Grade 3 Winner - Lauren Woodard with Artist Susan Cook



Community Members viewing 2022 NAIDOC competition entries



Artists and audience

NAIDOC Week 2022

For the fourth consecutive year, Council ran the Banana Shire Primary Schools NAIDOC Week Colouring-In Competition. A total of 647 entries were submitted from 12 of the 14 primary schools across the Shire. All entries were displayed in the Banana Shire Regional Art Gallery during NAIDOC Week, 4-9 July, in conjunction with the Upon the Land Exhibition. Prizes were awarded to one student from each grade from Prep to Grade 6. Indiah Goodland, a grade 5 student from Theodore State School, was the Major Prize Winner. Local artist Susan Cook again provided the colouring in artwork and judged entries alongside Mayor Nev Ferrier and former Council Arts and Cultural Advisor Robert Connell.

Festival of Small Halls 2022

Festival of Small Halls returned to the Banana Shire in 2022. The Baralaba & District Progress Association hosted the event at the Baralaba RSL Hall. The event was a wonderful fundraiser for

the community and an opportunity for people to come together to enjoy a unique cultural experience.

The Festival of Small Halls takes well-known folk and contemporary acoustic artists and sends them on the road to tiny halls in communities all over Australia. It's an opportunity for music-lovers, from welcoming communities, to invite artists from home and abroad into their towns.

This is the fifth Festival of Small Halls tour Council has supported with the communities of Goovigen, Theodore, Wowan and Thangool hosting previous events.

Over 70 tickets were sold for the Baralaba event and the crowd were entertained by Canadian artist Catherine MacLellan, Australian artist Karl S Williams, and local talent Camille Trail. Banana Shire Deputy Mayor Colin Semple said it was a great night for everyone who attended. "The quality of the artists who performed was once again top class," Cr Semple said.



Catherine and Karl



Camille Trail



Audience members enjoying the atmosphere



Dancers

Australia Day 2023

The 2023 Australia Day celebrations were hosted by Jambin at the Jambin Recreation Grounds. The event attracted over 1,000 people. Stand out attractions included the mud pit, cultural dancers, poet's breakfast and working dog demonstrations. The volunteer working group, made up of members of the community, sacrificed many hours to successfully deliver a fun filled family day out that catered for everyone. Without the dedication of these volunteers across the Shire each year this event would not be possible. The official ceremony included a smoking ceremony and welcome to country conducted by elders of the traditional owners for the area, the Gangalu people. A citizenship ceremony was also conducted with five Banana Shire residents, coming from India and Malaysia, becoming our newest Australian Citizens.

A photography competition was also run by Council with the theme 'Rejuvenation'. Prize money was awarded for first and second place, along with a People's Choice winner.

This event was supported with funding from the National Australia Day Council.



2023 Photography Competition 1st Place Entry by Samantha Veivers



2023 Photography Competition 2nd Place Entry by Isabelle Johansen



Banana Shire Regional Art Gallery

Banana Shire Art Gallery

The Banana Shire Regional Gallery (BSRAG) is an arts and cultural space operated by the Banana Shire Council. The gallery is free to the public and displays local, Central Queensland artists, and national touring exhibitions. The gallery features two exhibition spaces where displays are changed every 6-8 weeks. The BSRAG facilitates Council led creative workshops and encourages local artists to use the space for independent programs. The Banana Shire Regional Art Gallery also houses the Banana Shire Collection of over 400 works for display and conservation.

Banana Shire Regional Art Gallery aims to

- Promote the careers of local artists by providing an accessible platform for the exhibition of high-quality artwork.
- Foster a community of creatives and like-minded community members throughout the Banana Shire.

- Provide a balanced exhibition schedule to expand viewer's exposure to contemporary Australian art, while remaining relevant to local interests, stories and issues.
- Promote reconciliation and the preservation of cultural heritage through collaborative relationships with the First Nations Peoples of the Banana Shire.

Total gallery attendance for the year increased by 51%, correlating with an extension of gallery open hours, and increased social media output. A rise in group visits including school groups, and organised community groups resulted in a 31% increase from 2021/2022. Scheduled weekend viewing decreased by 50% due to low visitor numbers without associated public programs on weekends.

Gallery Statistics:

Number of Exhibitions:	7
Total Attendance:	3,096
Group Visits:	17
Number of Public Programs:	9
Public Program Attendees:	230
Number of Weekend Openings:	10
Total Weekend Hours:	23hrs

The number of public programs with year increased by 80%. This occurred organically as all scheduled exhibitions provided a good opportunity for community engagement in the form of an artists talk, workshop or tour. Deliberate efforts were made with each display to engage a specific local community group or demographic. As a result, our number of public program attendees raised by 35%.

Collection:

This year the collection was featured in multiple exhibitions, giving the public opportunities to view the archives. Works by Aboriginal and Torres Strait Islander artists from the collection were featured in the 2022 NAIDOC display *Upon the Land*.

A small-scale research project took place using the Banana Shire Council collection to map the biography of local artist Ruby Campbell. This resulted in a collaborative exhibition featuring the Banana Shire Council Collection, Greycliffe Homestead Collection and Kilburnie Homestead Collection.

One artwork was added to the Banana Shire Council Collection in 2022/2023: *Inviting* by Ros Glazebrook. This work was acquired through the Brigalow Art Award 2022.



Ruby Campbell, *Still Life (Bird with Pottery)*, n.d. Watercolour on paper. Banana Shire Council Collection



Ros Glazebrook, *Inviting*, 2022. Acrylic on board. Banana Shire Council Collection.

Exhibitions:

The 2022/2023 exhibition schedule presented the Banana Shire public with a range of perspectives through visual arts. First Nations stories were celebrated through *Upon the Land*, *Kirrenderri Heart of the Channel Country* and *Dreaming with Maggie*. Public programs accompanied these displays to facilitate conversations about shared Australian history and the importance of truth-telling. *The Brigalow Arts Festival* and *Ruby Campbell, Daughter of the Callide Valley* promoted local artists and arts history from our region while *Paint the Town* and *Lost in Palm Springs* introduced new artists and styles through touring initiatives.



Iman artists Susan Cook and Wendy McNeil at the opening night of *Dreaming with Maggie*

Exhibitions Delivered:

- **Upon the Land** – NAIDOC week display from the Banana Shire Council Collection.
- *Paint the Town* – 28 artists from the 2021 Queensland Regional Art Awards. A touring initiative by Flying Arts Alliance and Museums and Galleries QLD.
- *2022 Brigalow Arts Festival* – Over 100 artists from Queensland. Annual Banana Shire Council art award and exhibition.
- *Ruby Campbell, Daughter of the Callide Valley* – Ruby Campbell, Walter Pasley, John Shirlow and Lionel Lindsay from the collections of the Banana Shire Council, Greycliffe Homestead and Kilburnie Homestead.
- *Kirrenderri, Heart of the Channel Country* – University of Queensland, Anthropology Museum. Artifacts and stories from Mithaka Country.
- *Dreaming with Maggie* – Local Iman artist Susan Cook and Wendy McNeil
- *Lost in Palm Springs* – 14 Artists from Australia and the USA. A touring initiative by HOTA (Home of the Arts, Gold Coast) and Museums and Galleries QLD.

Public Programs:

This year all exhibiting artists were encouraged to coordinate workshops to coincide with exhibitions. Public programs were also held with Banana Shire Council exhibitions and touring shows. All creative workshops were well attended, with artist talks and tours having a more limited appeal.

Some public program highlights from this financial year include:

Superpowered, QAGOMA Kids on Tour:

This children's craft program was very well attended with over 50 participants. The program was run specifically for Biloela State School in conjunction with an educational tour through Kirrenderri, Heart of the Channel Country. It was also open to the public and was well received with one participant stating that "It is great to have access to this kind of activity in Biloela".

Curator discussion panel, Kirrenderri, Heart of the Channel Country:

This program was attended by members of the public interested in discussing Indigenous and non-Indigenous perspectives on Queensland history. Curators and academics expanded on the process of repatriating and

conserving Aboriginal artefacts in local collections. These discussions were a catalyst for new connections forming between academics, local history enthusiasts and our traditional owners.



Participants at *Kirrenderri, Heart of the Channel Country* curators talk and discussion panel

Superpowered, QAGOMA Kids on Tour craft program

Superpowered, QAGOMA Kids on Tour craft program



Participants in the Ruby Campbell styled drawing and printmaking workshop

Programs Delivered:

- Rewilding the Urban Jungle with Bianca Tainsh – Creative Workshop
- Understanding Art Awards with Madeline Brewer – Artist Talk
- Susan Cook, Upon the Land – Artist Talk
- Acrylic Painting with Catherine Boreham – Creative Workshop
- Drawing and Printmaking in the style of Ruby Campbell – Creative Workshop
- *Ruby Campbell, Daughter of the Callide Valley* Floor Talk with Bridie Weaver and Fiona Hayward – Tour
- *Kirrenderri, Heart of the Channel Country* Primary School Tour – Tour
- *Kirrenderri* Curators talk and discussion panel with Mandana Mapar, Curator UQ Anthropology Museum in conversation with Shawnee Gorringer and Tracey Hough – Discussion
- Superpowered, QAGOMA Kids on Tour – Craft Program

Volunteers:

The Banana Shire Regional Art Gallery relies on volunteers for staffing events, helping to run public programs and installation and demount of exhibitions.

Active Volunteers	13
New Volunteers	2
Volunteers Hours	230 Hours

Revenue and Expenditure

The cost of providing the service to the community over the course of the year is summarised below.

Revenue	\$25,626
Expense	\$148,231
Net Cost	\$122,605



Focus Magazine

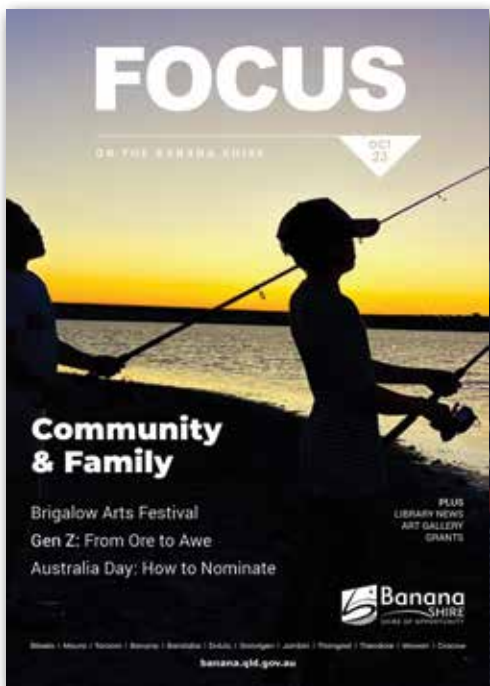
Focus is a 20-page saddle-stitched print magazine that caters to the diverse population of the Shire. It is distributed through multiple channels to ensure widespread accessibility. The magazine reaches the homes of Shire residents through Australia Post, making it a tangible and engaging medium for communication. Additionally, it is available as a downloadable PDF on Banana Shire Council website, extending its reach to those who prefer digital access. Physical distribution points, such as Shire Offices, libraries (including the mobile library), and the Community Resource Centre, offer printed copies to residents. Visitor Information Centres further extend its reach to tourists. The magazine is also available at Lake Callide Retreat and the Thangool Airport, strategically placing it in key gathering points. Several receptive local businesses contribute to the magazine's distribution network, enhancing its accessibility.

Focus acts as a hub of information, serving the community with a variety of content. Updates and insights about council news provide residents with valuable information about their local infrastructure and resources. Comprehensive coverage of past and future events keeps the community engaged and informed about important gatherings and activities. Furthermore, *Focus* highlights pertinent community news, offering a platform for residents to stay connected and informed about matters impacting their lives.

The value of *Focus* is evident through its positive impact on the community. Its accessibility is noteworthy, catering to all residents regardless of technological literacy or internet access. The magazine bridges the digital divide by being the sole printed community news publication in the Banana Shire, ensuring that residents who may

not have access to social media communications are not left uninformed.

Focus remains steadfast in its mission to connect, inform, and engage the residents of the Banana Shire. By combining the power of print with an inclusive distribution strategy, *Focus* continues to be the cornerstone of community communication for Banana Shire Residents.





Libraries

The Banana Shire Library Service has branches in Biloela, Taroom, Theodore and Moura; a Mobile Library Service and a Home Library Service.

Branch opening hours are:

- Biloela Library 5.5 days/week
- Mobile Library 3 days/week
- Taroom Library 3 days/week
- Moura Library 3.5 days/week
- Theodore Library 10 hrs/week

Library Service Highlights

Visiting Speaker - Hats Off! to our Federal Constitution

Banana Shire Council Libraries hosted retired lawyer, John Christensen, in Biloela to give an interactive talk about the people who were involved in creating our Constitution. A range of costume hats were used to differentiate time periods and important figures, alongside informative handouts.



Learning and Teaching – Queensland Public Libraries Association Conference

Biennially, the Queensland Public Libraries Association hosts a conference designed for library staff to network, attend professional development sessions, and meet with vendors. There is also an opportunity to submit a proposal to present at the event. In 2022, a Banana Shire Libraries staff member, Gabby Byrne, was accepted as one of twelve applicants to give a lightning talk at the conference. Gabby spoke about the significance of cultural outreach in regional communities. Her presentation was positively received.



School Holidays Workshops – Brick Nic

Brick Nic ran lego workshops for all ages, school aged children through to adults, at the Biloela, Moura, Theodore, and Taroom libraries. Due to overwhelming demand, both Biloela and Moura had two sessions. Participants were encouraged to follow different templates or freestyle their designs, using multi-coloured lego pieces.



Author Talk – Annie Seaton

Author, Annie Seaton, visited Biloela Library for a morning tea meet-and-greet, following a presentation of her writing and publishing process. A selection of Annie Seaton's books were available for purchase and personally signed. Fans of her work and those with an interest in writing that wanted deeper insight were in attendance.



School Holidays Workshops – QAGOMA: Superpowered on Tour

In collaboration with Banana Shire Council's Art Gallery, the library branches ran craft sessions with resources sent by Queensland Art Gallery and Gallery of Modern Art (QAGOMA). Superpowered on Tour was a free QAGOMA Touring program available to regional Queensland communities. There were four thematic activities to choose from in the one session.



Mobile Library Service

The Mobile Library provides library services at the following schools: Mt Murchison, Prospect Creek, Banana, Goovigen, Jambin, and Wowan. It also services the townships of Banana, Baralaba, Goovigen, Jambin, Wowan, Dululu and Cracow on a rotating two-week roster.

Home Library Service

Once a fortnight, on a Tuesday, the Home Library Service, provides a service to housebound community members and residents at Wahroonga. Items delivered include: books, magazines, CDs, DVDs and audiobooks. Library staff enjoy the conversations they have with housebound community members when they provide this important service.



Programs

Attendance numbers for programs (all branches for a full-year) are below.
An Increase of 13% from previous year.

Programs/Activities	Attendance
Story Time	Adults and children: Biloela 756, Moura 389, Taroom 198, Theodore 135. Total = 1,478
Baby Bounce	Biloela 696, Moura 96, Taroom 31, Theodore 38. Total = 861
School Holiday Activities	Children: Biloela 317, Theodore 71, Moura 82, Taroom 51. Total = 521
Movies for Senior Burgers	Biloela 164
Mental Health Session	Biloela 2
Book Club	Biloela 220, Taroom 4. Total = 224
Family History Sessions	Biloela 3, Taroom 3. Total = 6
Kindy Visits	Biloela 98, Taroom 82. Total = 180
Santa Visit	68 Children, 37 Adults. Total = 105
Craft	Biloela 384, Moura 123, Taroom 41, Theodore 132. Total = 680
Total	4,221

Statistics

Comparative statistics 2021/2022 to 2022/2023 provide evidence that membership throughout the Shire has increased, as have visits to the libraries, and loans. Some months have surpassed statistical records set in July 2018.

Breakdown of Statistics

	Physical Loans (not including e-books, e-audio)		User visits (p.a.)		Membership (June 2022)	
	2021/2022	2022/2023	2021/2022	2022/2023	2021/2022	2022/2023
Biloela	43,273	43,674	39,454	39,753	2,610	2,612
Mobile	7,820	7,961	2,978	2,988	279	265
Moura	11,640	11,741	4,784	4,821	682	658
Theodore	2,801	2,882	3,432	3,522	221	281
Taroom	6,121	6,234	2,681	2,682	352	361
Total	71,619	72,492	53,329	53,766	4,144	4,177

Grants

Recurring:

- Public Libraries Grant received for 2022/2023 was \$81,465 . This grant (recurring) is allocated to Council and is based on a number of factors including population, location and number of library branches. The grant is for the purchasing of items for the library collection, e.g. books, DVDs, CDs, magazines, etc.
- First 5 Forever grant of \$14,420 was allocated for the 2022/2023 financial year. It enables the delivery of this program in each of the Shire's libraries. Managed to get another Grant called Development Subsidy of \$21,780 – Total Grant Money - \$117,665

2022/2023 Revenue and Expenditure

Revenue	\$127,582.25
Expense	\$1,192,059.09
Net Cost	(\$1,064,476.84)



Community Resource Centre (CRC)

The Community Resource Centre (CRC) provides access to a range of services and educational resources and specialised equipment to support and empower individuals and families in Banana Shire to meet their needs.

Resource Library

The CRC Resource Library currently holds 4,903 catalogued resources, including 129 new resources accessioned during the 2022 financial year. During this period 2,437 items were borrowed, representing loans throughout the Shire including toys and games, classroom and therapy resources and specialised equipment. Most loans are used in school classrooms and are therefore, accessed and benefit children across the shire. This community-wide support is a testament to the value placed on the CRC by the residents of Banana Shire.

CRC Programs

The CRC provides services to individuals in our community who have identified physical, intellectual or social needs. Clients are referred to the CRC by a network of professionals, groups and organisations who visit and use the CRC facilities to provide centre-based programs and activities.

CRC – Specialist Disability Services to Schools (SDSS) Programs

SDSS is a State Government funded program designed to enhance access to, and participation in, the curriculum and as a result, enhance educational outcomes for eligible children with disabilities in schools. In 2022/2023, support, intervention programs and/or resources were requested by 15 schools who indicated overwhelmingly that they were satisfied with the CRC's engagement with their school and students, the capability of CRC staff, and overall delivery of services. School feedback also indicated that services provided by CRC were beneficial to students and that all schools would be likely to recommend CRC to another school with similar student needs.

The CRC is funded in two program areas: School Support Services and Specialised Equipment.

Proudly supported by the
Department of Education



Queensland
Government



School Support Services Program

Therapy services provided to 15 schools across Banana Shire were delivered by a Speech Therapist, Physiotherapist, Occupational Therapist Educators and Allied Health Assistants. Programs involved face-to-face therapy, mentoring, consultative and advisory interactions and provision of resources and specialised equipment, facilitating 70 separate programs to support 79 students. This was achieved through 2,291 separate occasions of service. The program targets areas such as social skills, gross and fine motor skill development and community engagement to aid educational programs and lifelong learning and to support students with disabilities to participate in educational activities on the same basis as their peers.

Specialised Equipment Program

This program continues to lend a range of specialised equipment to students in Banana Shire to assist access to learning opportunities and community activities. Acquisitions during the 2022/2023 year expanded the range of Framerunners in the CRC loan pool, which assist students with limited mobility to



build strength, stamina, move more independently and join in more learning and recreational opportunities with their peers.

CRC – Fee for Service

The CRC is registered to provide therapeutic and early childhood services under the National Disability Insurance Scheme (NDIS). This year, services provided have included Speech Therapy and Occupational Therapy.

CRC - Callide Dawson Special Needs Support Group Inc.

The Callide Dawson Special Needs Support Group Inc. (CDSNSG) continues to provide the CRC with wonderful support and resources through their advocacy, successful funding applications and community donations. Key Word Sign workshops facilitated by CDSNSG were well subscribed by parents, therapists, teachers and support workers.



Programs Run by other Organisations at the CRC

Outreach and local organisations access resources and facilities to enhance and support the delivery of services to people in our community. The CRC plays a vital role in facilitating services into the Banana Shire and this aspect of our service has grown.

Allied health services for residents of Banana Shire were provided at the CRC by a number of organisations, including speech pathology (Dr Amanda Heit Speech Pathologist), physiotherapy (Pelvic Fix Physiotherapy, Vector Health), occupational therapy (Care Squared, Ability Action) and psychology (Jaime Parnell Psychologist).

Other organisations who used the CRC facilities to support Banana Shire residents included:

Employment Services	APM, Into Jobs and Maxx Employment
Family Support Agencies	Envision Family Support Service, PCYC Vacation Care, Access Recreation, Family Relationships Centre
Community Groups	Zumba Fitness, Moving Moments, Little Steps (Multicultural Playgroup), CDSNSG, Banana Shire Support Centre
Education	Small Schools Wellbeing Days, Biloela State High School, Catholic Education Diocese
Health Services	CQ Hospital and Health Service
Legal Services	CQ Legal Centre, Child Safety, Gladstone Youth Justice Service
Training Services	Lead Training

CRC Volunteers

Our volunteers were vital to the services provided by the CRC in 2022/2023. These volunteers contributed 1,143 hours of their time. Their work is often unseen by visitors, but critical to the CRC's strategic direction and ensuring that resources are in good shape and ready for borrowing.

Some volunteers work daily to manage the centre's collection of resources which involves counting, cleaning and replacing or fixing lost or broken pieces to ensure that all kits are complete and ready for borrowing when returned to the storage shelves. These volunteers also make new items available for borrowing quickly, ensuring that they will travel well around the shire and be easily packed and unpacked in classrooms and homes. Other volunteers provide their expertise to guide the CRC's strategic direction through their role on the CRC Advisory Committee.

The contribution of CRC volunteers to Banana Shire is enormous and they are integral to the ongoing success of the CRC. Not only does their contribution boost what we are able to achieve, but our volunteers bring humour and a different community perspective to our team.

Anyone interested in a volunteer role with the CRC should contact our team on 4992 7360.

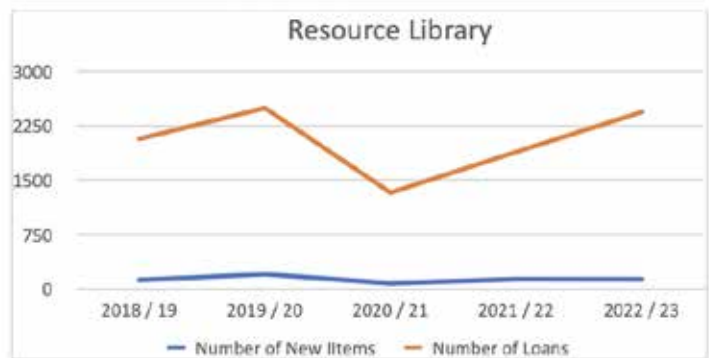




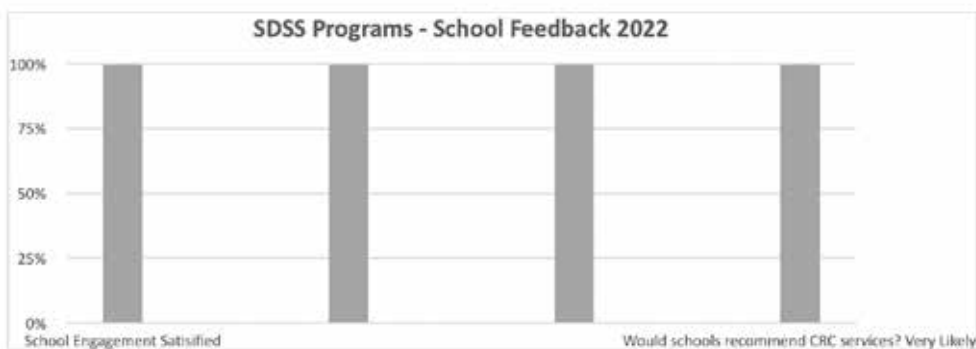
2022/2023 Revenue and Expenditure

Revenue	\$ 472,678
Expense	\$ 811,262
Net Cost	\$(338,584)

1. Resource Library



2. SDSS Programs



Banana Shire Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and Banana Shire Council. RADF supports local arts and culture in regional Queensland. It does this by promoting the role and value of arts, culture, and heritage as key drivers of diverse and inclusive communities.

The program supports community projects and individual professional development. It invests in local arts and cultural priorities as determined by local communities. A RADF committee, made up of Council and community representatives, assesses each application against the following four equally weighted criteria:

quality, reach, impact and viability. During 2022/2023 the committee assessed 11 applications and recommended, that a total of \$35,454 be funded. See below for details of the recipients.

Applicant	Project	Grant
KDC Fundraising Assn Inc	Biloela Dance Festival	\$5,000.00
Taroom District Development Association	Oral History	\$2,500.00
Banana Shire Art Gallery Association	BSAGA Workshop in Acrylic	\$500.00
Owen Anderson	Woodworking with Geoff Hannah	\$1,000.00
Cosmos Arts for Health	The Art Gallery Biloela Hospital	\$5,000.00
Gwen Evetts	Tambo Arts Residency	\$1,000.00
Noosa Film Academy	Acting and Screen Production Workshops for Youth	\$5,000.00
Kilburnie Homestead	Kilburnie 140	\$5,000.00
Banana Shire Community Arts Assn	Biloela Creative Capers	\$3,000.00
Biloela Dance Festival Inc	Biloela Dance Festival 2023	\$5,000.00
Taroom District Development Association	The Taroom Art Show Bi-Annual 2023	\$2,454.00



The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and Banana Shire Council to support local arts and culture in regional Queensland.

HACC – Home and Community Care Commonwealth Home Support Program

Council receives funding to deliver the Commonwealth Home Support Program (CHSP) for residents of the Taroom and Wandoan districts. CHSP provides entry-level support for older people who need some help to stay at home.

Council works with eligible community members, over the age of 65, to maintain their independence, stay as well and socially connected as possible, and give respite to carers.

Services provided include:

- Domestic assistance - includes cleaning, laundry services and ironing.
- Personal care - includes help with bathing or showering, dressing, hair care, and toileting.
- Home maintenance - includes mowing, weeding and small pruning, removal of rubbish, cleaning of outside windows.
- Community nursing – includes health checks, basic observations, wound dressings, continence assessment and advice.
- Social support – includes home visits, assistance with understanding paperwork, help with attending appointments, shopping, and keeping socially connected.
- Transport – support to take clients to their commitments and appointments.
- In home respite care – the provision of support for carers.

During 2022/2023 CHSP delivered services to 55 clients: 44 in the Fitzroy Aged Care Region and 11 in the Darling Downs Aged Care region.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support	Domestic Assistance	Transport	
							Trips	Hours
Hours Service	616	991	209	236	464	1,159	929	207





Home Care Packages Council delivers Home Care Packages to eligible clients living in the Taroom area.

This program supports older people, with complex care needs, to live independently in their own homes. It uses a consumer-directed care approach to make sure the support suits a person's needs and goals.

There are 4 levels of Home Care Packages – from level 1 for basic care needs to level 4 for high care needs.

The support provided through a Home Care Package can include:

- Help with household tasks.
- Equipment (such as walking frames)
- Minor home modifications
- Personal care
- Clinical care such as nursing, allied health and physiotherapy services
- Transport
- Home maintenance – gardening, mowing
- In home respite care

During 2022/2023 Council delivered 9 Home Care Packages.

Seven packages remain active with two having closed. Of the active packages five are Level 3 and two are Level 4. 5 CHSP clients have had assessments and are waiting on the allocation of a package. The aged care team anticipate that the number of clients on Home Care Packages will grow during 2023/2024.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support	Domestic Assistance
Hours Service	186	1,218	4	84	165	298

Community Transport

Council delivers community transport services for people under the age of 65 in the Taroom area. This service is available to people who have no or limited access to transport, have limited financial resources and are impacted by disability, mental health, or chronic health conditions. This is a great service for a community like Taroom where transport options are limited. This service has recently received an increase in funding, for the next 5 years, that will support expanding its availability to residents.

A total of 368 community transport trips were delivered during 2022/2023.

2022/2023 Revenue and Expenditure

Revenue	\$506,306.40
Expense	\$495,968.60
Net Cost (surplus)	\$10,337.77

Parks and Open Spaces

Several projects that have been carried out in the Parks and Open Spaces area this year have included:

Banana

Creation of a new Anzac Memorial in the Banana Opportunity Park; value \$20,000

Taroom

Creation of a new Anzac Memorial at Gilberts Lookout; value \$5,000

Installation of a pathway and creation of a new sealed parking area at the Taroom Lions Park – funded through W4Q and LRCIP funding; value \$200,000

Theodore

Installation of bollards along the Castle Creek riverbank footpath; value \$15,000

Biloela

Commencement of the creation of a new Council nursery; value \$5,000

Operationally Council maintains 62 parks (which include a total of 35 playgrounds) within the shire with the breakdown of the expense of this being:

Town	Number of Parks	Total Cost for the year
Baralaba	3 parks + Town open areas/streets	\$169,000
Biloela/Callide Dam/Goovigen / Jambin/ Thangool	32 parks + Town open areas/streets in each town	\$1,200,000
Banana / Moura	12 parks + Town open areas/streets in each town	\$500,000
Taroom	7 parks + Town open areas/streets	\$426,000
Theodore / Cracow	5 parks + Town open areas/streets in each town	\$303,000
Wowan / Dululu	4 parks + Town open areas/streets in each town	\$84,000



Council maintains an additional 35 public toilets outside of a park setting at a cost of \$165,000.

Street cleaning was undertaken by contactors on all of the streets each town over 3 visits at a cost of \$105,000

Pathway repairs (based on customer complaints) for the entire shire (estimated 200m) was completed at a cost of \$31,000

Maintenance and cleaning of the Taroom Showgrounds was completed at a cost of \$143,000 and \$18,000 was paid to the Theodore Show Committee for maintenance of the Theodore Showgrounds.

As of February 2023 Infrastructure took over the maintenance of the grounds of all cemeteries within the shire and the Biloela Civic Centre. The cost for the year of these were \$220,000 and \$52,000 respectively.

Cemeteries

Banana Shire Council administers or is trustee for 11 cemeteries in total across the Shire, including several historical sites. Throughout the 2022/2023 financial year, Council undertook a total of 66 burials, 18 ashes interments, 54 reservations and processed 51 applications for the installation of headstones or monuments.

Capital projects completed for 2022/2023 Year were as follows:

1. Biloela Cemetery had new concrete beams installed & landscaping undertaken.
2. A new Shade Shelter was installed at the Moura Cemetery.
3. A New Grave Shoring System for the whole of shire use was acquired.
4. Multiple outdated site plans for the Taroom Cemetery were updated into one new site plan that provides for cemetery planning for the next 60 years.
5. The Taroom Cemetery Rotunda and Signage were renewed.

Total Operating Expenses for 2022 2023 Year were as follows:
\$87,407.49





Animal Control

Responsible pet ownership and Council's local law requirements for animal control continued to be communicated and enforced throughout the year. As at the end of 2022-23, Council has a total of 2595 dogs registered, with 1784 of these being desexed, which is slightly higher than last financial year, an ongoing trend.

Dog attacks remained steady and constant compared to the years gone by, with 22 lodged in the 22/23 financial year. The majority of cases were minor offences, which resulted in the issuing of compliance notices and/or infringement notices. No court hearings were necessary for any cases.

With financial and labour restrictions in mind, the enforcement of the prohibited plant, Leucaena, under the Banana Shire Council Local Laws was dramatically reduced. This ensured the equity and consistency of our enforcement. During the second year of enforcement (22-23), the compliance

team found the public response to the enforcement was astonishing, which re-enforced the need for a larger working force to investigate and enforce all complaints. During investigations, quotes exceeding \$15,000 for removal of said established plants were encountered, leading to costly decisions to be made surrounding the elimination of the plant.

Proactive trapping programs were conducted throughout the shire, and we saw higher numbers of sick, and feral animals impounded, leading to a slightly higher euthanasia rate. Again, the continued burden of surrendered animals and decreased animal rescue adoption rates, the team was forced to euthanise more animals than previous year and drive to ensure the success of the private rehoming program. Bearing that in mind, the Biloela Animal Management Facility continually was affected by 100% capacity for both cats and dogs, yet again another restraint.

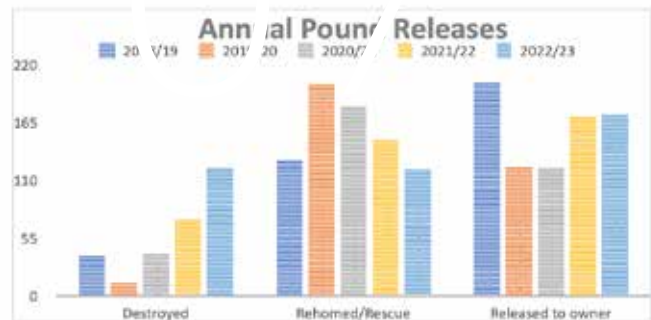
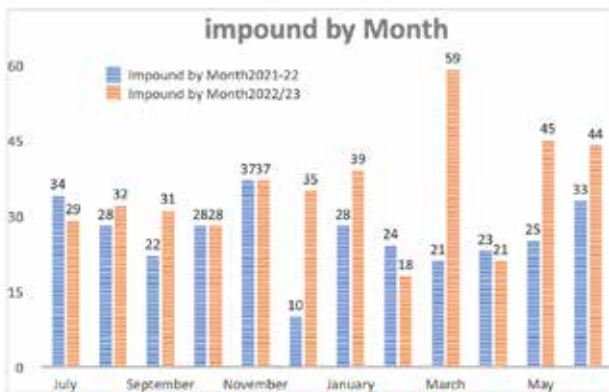
Like many sectors of Council, the compliance team have been restrained by employee/labour shortages. This financial year, we have filled both compliance officer positions, including

the completion of full training programs. With this in mind, we were again unable to complete the annual registration program under the Animal Management (Cats and Dogs) Act 2008, which is a substantial source of income through dog registrations. Again, we have planned to do this in the 2023-24 financial year.

For the first time in over 5 years, the team was able to successfully conduct warrants throughout the shire for non-payment of dog registrations. The team, with the assistance of QPS conducted 8 warrants throughout the shire to clients with multiple years debt, exceeding \$200, and ongoing compliance concerns. While this was only a fraction of the debt owed to Council for overdue dog registrations, the influx of new dog registration from the public during this time frame was noticeable. This is assumed due to the increased advertising of dog registrations seizures and word of mouth surrounding the seized dogs.

To encourage responsible pet ownership, Council continued to offer "lifetime" registration for dogs which are both desexed and microchipped, once the initial \$15 sign up registration fee was paid.

Animal Control Operational Budget	Number of Parks
Revenue (Actual)	\$76,258.41
Revenue (Budget)	\$71,000.00
Expense (Actual)	\$558,146.41
Expense (Budget)	\$601,000.00
Animal Control Capital Budget	
Expense	\$89,739.04





06

Corporate Strategy 3
Environment

Corporate Plan - Key Strategies

To promote and manage the unique natural resources of Banana Shire, ensuring a healthy and sustainable environment where the community's social, physical and economic well-being is enhanced for present and future generations.

- a. Undertake environmental assessments of services to ensure that they meet the legislated performance requirements and can continue to deliver adequate services to the community.
- b. Use technological solutions to moderate impacts on the environment.
- c. Consider environmental sustainability and life-cycle when designing, purchasing, developing, operating and maintaining Council assets and services.
- d. Monitor and report on environmental impacts of Council operations.

Environment Health Services

Licensing

Licensed activities have continued to be monitored for compliance with legislative requirements to ensure safe, hygienic food, accommodation and personal appearance services and the minimisation of environmental harm or nuisance.

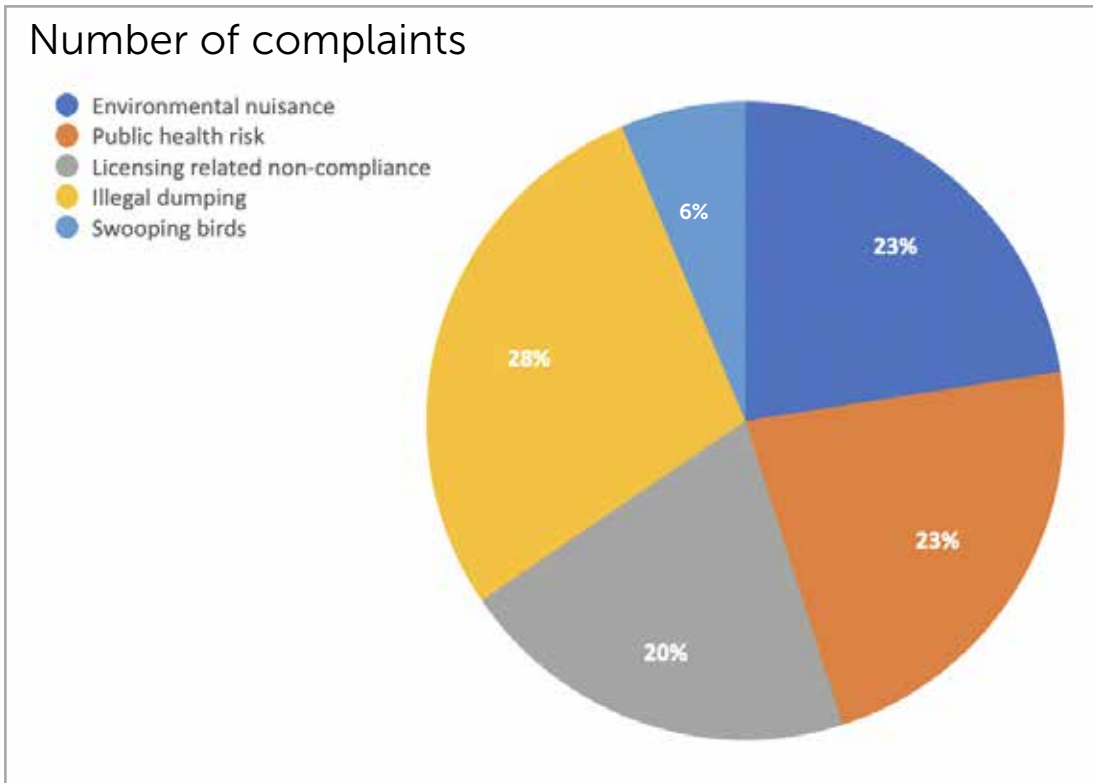
The number of facilities/businesses that held licenses by the end of the 2022/2023 financial year was as follows:

Food business license	128
Shared accommodation permit	1
Caravan park operator permit	9
Higher risk personal appearance service	4
Footpath permit	40
Commercial activity permit	4

Public Health Risks and Environmental Nuisance

Council officers continued to respond to complaints in relation to licensed activities, environmental nuisances, illegal dumping, public health risks and swooping birds, issuing directions or notices where appropriate to protect the environment and the quality of life for the community.

A total of 142 complaint investigations were undertaken by Council's Environmental Health Officers during the year, with the following breakdown into complaint category:



Council officers continued monitoring water quality for Council's reticulated supply and food premises on a non-reticulated supply.

Various public health promotion activities were undertaken during the year including participating in a Council display at the Moura Coal and Country Festival in August, and both Taroom and Callide Valley Shows in May, careers expo in May and providing food safety updates to local food businesses.

Council were successful in obtaining funding under round 2B of the Local Government Illegal Dumping Partnership Program from the State of Queensland. The grant agreement, managed by the Department of Environment and Science was signed in February and provides \$160,801 funding to support an illegal dumping compliance officer position for 12 months to target illegal dumping within the Shire, create partnerships with key stakeholders and raise awareness of this issue within the community.

Mosquito Management

Council continued to be proactive in undertaking mosquito control activities focusing on the application of larvicide to potential mosquito breeding sites as required.

Council utilised social media to speedily disseminate general advice to the community on mosquito avoidance and breeding prevention where relevant.

Between November and April, Council Officers assisted Queensland Health in conducting an alpha virus program to detect the presence of Ross River Virus and Barmah Forest Virus in the local mosquito population. This program involved the trapping of mosquitoes and the analysis of honey-soaked feeding cards for the presence of viruses.

Council staff attended a mosquito identification training

program to assist in addressing Japanese Encephalitis risk to the Shire.

These mosquito surveillance projects assist in identifying emerging public health risks associated with mosquito borne diseases and allow better allocation of resources to manage these risks.

Flying Fox and Magpie Management

Council continued to undertake quarterly monitoring of flying fox roosts within the Shire as coordinated by the Department of Environment and Science, which aligns with the CSIRO National Flying Fox Monitoring Program.

Reports of flying foxes in the Shire during the year were addressed in accordance with Council's Flying Fox Roost Management Plan. Council intervention included monitoring and providing advice in relation to an established roost in Wowan.

Council was successful in obtaining a grant in Round 3 of 2021-2024 Flying-Fox Roost Management in Queensland Program. Grant funds will be used to develop and install educational signage to promote community understanding of flying-fox conservation, ecology and health risks, encourage co-existence and enhance community engagement in flying-fox management.

Council received several reports of magpies swooping during their nesting season of July to December. Warning signs were erected where necessary, along with updating hotspot locations on the Council's website. Several complaints of dangerous birds were investigated but with no magpie relocations undertaken in accordance with a damage mitigation permit issued by the Department of Environment and Science.



Free Online Food Safety Training – I’M ALERT

To assist food businesses and charity groups in ensuring they and their staff have appropriate skills and knowledge in food hygiene, Council continued to provide access to a free online food safety training program called “I’m Alert” via Council’s website.

Sharps Disposal Program

Council’s sharps disposal program continued throughout the year. This program aimed to promote safe disposal of sharps to reduce the risk of needle-stick injury to the community and Council staff, by providing new containers free of charge to diabetics or those with similar health needs. These containers were then accepted free of

charge for disposal at several locations throughout the Shire.

However, a review of this program during the year identified risks to Council staff and the duplication of the disposal system in locations serviced by the Queensland Needle and Syringe Program. As a result of this review, the program was streamlined with updated disposal information to reduce risk to Council staff.

Operating Budget Information

HEALTH & ENVIRONMENT	
2022/23 Revenue	\$233,562.80
2022/23 Revenue Budget	\$233,000
2022/23 Expenditure	\$555,475.46
2022/23 Expenditure Budget	\$574,000



Environment

Rural Services

Banana Shire Council's Rural Services team aims to promote and manage the unique natural resources of Banana Shire through the management of several issues in the Shire including the management of Stock Routes, wandering stock, pest animals as well as pest plants.

Invasive Pest Control

Council's Land Protection staff continued the fight against invasive pest plants with extensive treatment programs targeting: Giant Rats Tail Grass, Parthenium, Mother of Millions, Prickly Acacia, Rubbervine, Lantana, Bellyache Bush, Parkinsonia and Harrisia Cactus.

Stock and Stock Route Management

Due to continued good weather and market conditions, Council saw only a 20% increase in Stock Route Grazing applications at 6 applications (605 head) received for the year, and a 100% decrease in travel permits as no applications were received.

Council's bounty system for dingo/wild dog, fox and feral cat scalps continued with the following bounty claims processed by Council officers:

Species	Male	Female	Total
Dingo / Wild Dog	259	192	451
Fox	36	20	56
Feral Cat	65	65	130

Wash Down Bays

Wash down bays continued to receive high usage for the prevention of weed seed spread with Council officers also conducting a large number of wash-down inspections.

Tick Clearing Yards

Maintenance of the Taroom tick clearing yards and dip was ongoing. The number of head processed in the yards has decreased by 75.43%, similarly the number of times dipped has decreased by 71.13% with 69.40% less cattle being quarantined this year.

Quarter	No. of head through the yards	No. of head dipped	No. of head quarantined
Quarter 1	7,575	12,327	2,874
Quarter 2	6,762	10,890	3,495
Quarter 3	3,465	8,111	2,759
Quarter 4	7,374	12,729	3,450
Annual Total	25,176	44,057	12,578

Note: the number of head dipped is higher than the number of head through the yards as quarantined cattle are dipped more than once.



Taroom Saleyards	
Revenue (Actual)	\$161,415.84
Revenue (Budget)	\$210,000.00
Expense (Actual)	\$77,591.10
Expense (Budget)	\$75,000.00

Rural Services	
Revenue (Actual)	\$248,476.58
Revenue (Budget)	\$279,000.00
Expense (Actual)	\$913,665.48
Expense (Budget)	\$913,000.00

Taroom Saleyards Project	
Expense	\$91,048.47

Washdown Bay Payment Project	
Expense	\$100,713.38
Estimate	\$140,000.00

Development Applications and Certificates

All Development Permit Applications are processed in accordance with the *Planning Act 2016* and are assessed against the Banana Shire Planning Scheme 2021. Council had three request to assess against the superseded planning scheme.

The number of Development Permit Applications Council received is a decrease from last financial year.

Development Permit Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Material Change of Use	23	9	12	13	8	7	13	13	6	18
Reconfiguration of a Lot	9	6	7	8	8	4	12	11	6	3
Combined (i.e. both Material Change of Use and Reconfiguration of a Lot)	2	3	1	0	2	3	1	0	1	3
Concurrence agency	0	0	2	1	1	0	1	1	2	1
Total	34	18	20	21	18	14	26	25	15	40

***15 Building Application Concurrence Agency Responses were also issued in the 2022/23 period, a slight increase over the previous year.**

Town Planning Certificates

The total number of certificates increased slightly.

Certificate Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Limited	26	19	15	30	21	8	15	29	41	44
Standard	3	1	0	2	1	18	15	4	9	20
Full	2	0	1	0	0	3	1	0	0	0
Total	31	20	16	32	22	29	31	33	50	64

Exemption Certificates

The total number of certificates decreased significantly.

Certificate Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Total	N/A	N/A	N/A	N/A	3	1	9	10	2	3

Plumbing

The number of Plumbing Approvals is decreasing slightly.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Plumbing Approvals	42	53	63	50	43	33	32	49	39	31

Building

The number of Building Approvals has increased significantly from the last financial year.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Building Approvals	171	155	175	138	144	124	142	173	320	385
Council Certified Approvals	45	58	81	85	97	80	100	111	139	110
Privately Certified Approvals	126	97	94	53	47	44	42	62	181	275

Swimming Pool Safety Certification

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Certificates Issued	4	9	17	15	18	21	23	27	26	35

Finance

Building & Plumbing Applications	
Revenue	\$186,689.29
Operating Expenses	\$196,775.90
Planning Applications	
Revenue (including Infrastructure Contributions)	\$143,829.20
Operating Expenses	\$150,978.83

A bronze sculpture of a man in a contemplative pose, with his hand to his face, and a smaller figure in the foreground. The man's face is deeply wrinkled, and his expression is one of intense thought or concern. The smaller figure in the foreground is also in a similar pose, looking up towards the larger figure. The sculpture is set against a blurred background, suggesting an outdoor or semi-outdoor setting.

07

Corporate Strategy 4 Economic

Strategic Direction

Support the retention, expansion and diversification of businesses and industries to provide long term economic sustainability.

- a. Encourage local employment by promoting the benefits and opportunities of the Shire.
- b. Negotiate positive outcomes for development opportunities and actively communicate with potential developers to encourage positive development outcomes.
- c. Monitor, understand and plan for pressure on Council's infrastructure created by existing and new development.
- d. Capitalise on government land availability, natural and other resources to attract industry and visitors to the Shire.
- e. Encourage local development that provides enhanced services to the community.
- f. Consider the long-term affordability of services when undertaking economic modelling and planning.
- g. Lobby the State and Commonwealth Governments to deliver reliable internet and phone connectivity to promote fair and equal opportunities for local businesses.
- h. Provide and maintain effective transport infrastructure subject to sustainability and financial resources.
- i. Encourage economic diversity by focussing on tourism and agricultural activities.
- j. Identify options for moving to renewable energy and other innovations that increase the efficiency and reduces the long running cost of Council's operations.
- k. Ensure planning schemes reflect the needs of a rural community and that development processes are applicant / user friendly and result in positive outcomes.
- l. Lobby the State and Commonwealth Governments in relation to securing local water supplies for domestic and industry use, e.g. Nathan Dam and allocations.

Economic Development

The year 2022-2023 has been a truly transformational year for the Banana Shire.

For a region that has built its reputation on the wealth of its natural resources, it is now taking centre stage in Queensland's clean energy transition. We've known for a long time that the Banana Shire possesses the natural assets, infrastructure, a skilled population, a surplus of industrial zoned land and rich agriculture pastures that make it a smart investment for green energy development.

For an inland Shire area located 166 kilometres from the Port of Gladstone, the Banana Shire is fast becoming an increasingly connected place, both within the state of Queensland and on a national and international scale. Banana Shire Council's focus has been on supporting established industry sectors for the people who live and work in the region, while also unlocking new industry opportunities that support the long-term sustainability and diversity of the economy.

In October 2022, Council launched its new Online Business Directory to easily connect residents, businesses, industry, major projects, and visitors with information on local services and products that are available in the Banana Shire. Council recognises the importance raising awareness of Banana Shire's local supply chain as it supports our local economies, expands employment, and supports new business entrants efficiently establish.

In the first part of November, Council launched its new Investment Prospectus for business and investors considering investing in the Banana Shire. The launch of the prospectus follows the Queensland Government's Energy Plan announcement which aims to end the state's reliance on fossil fuels by 70 percent in 2032. The Banana Shire is poised to play a key role in the plan, which aims to transform the Banana Shire into a renewable energy hub. The Investment Prospectus highlights opportunities in manufacturing, resources, energy, renewables, agriculture, food production and processing.

On the 8th of November, Council delivered an Accommodation Planning Session attended by motels, hotels, caravan parks, real estate agencies, accommodation camps and developers. The session was held to work closely with short-term accommodation providers to ascertain supply capacity and collaborate on solutions to meet a strong surge in demand. Following the session, an Accommodation Working Group was established, and Council has facilitated regular meetings exploring different options for increasing accommodation supply.

On the 29th of November 2022, Council delivered a Capability Building Workshop that was a tremendous success that attracted 70 registrations from major industry, new industry, local supply chain businesses

and state government departments. The program featured a line-up of guest speakers that brought a wealth of knowledge and expertise to the discussion, ranging from leaders in Banana's major industry, new industry, and state government. The Program concluded with Q&A Forum moderated by a well-established leader in energy generation and followed with an interactive local supply chain networking session.

In February 2023, Council supported the Department of Agriculture and Fisheries in organising and promoting a 2-day Lean Manufacturing and Agriculture Workshop. The Biloela workshop was the first location to sell out in Central Queensland, followed by Rockhampton and Gladstone. The outstanding interaction can be directly attributed to Council's intensive business engagement initiatives rolled out over the last 12 to 18 months. The Banana Shire Council is now viewed as an LGA that is 'in-touch with the needs of local business' and can credibly provide local insights up to State and Federal Government Departments to inform and guide future and programs and policies.

In April, Council convened a meeting with the heads of major industry to seek involvement on a proposed Study on Banana Shire's Clean Economic Future and gain industry input on desired outcomes. Following the roundtable, Council established a Working Group to guide Banana Shire's transition



to a more circular economy, by 2030. The Working Group has provided invaluable input on Council developing a Business Case for the Study and has contributed to the development of the Scope of Works for the Study's Tender. The Banana Shire Council has set a deadline of June 2024 to do this and will be facilitating checkpoint milestone meetings to achieve a successful outcome.

To further bolster Banana Shire's economic future, Banana Shire Council has forged strategic relationships with external agencies to seek subject expert leadership to best guide the region's economic transformation - the agencies range from the Clean Energy Council, the Clean Energy Finance Council, and the Queensland Farmers Federation.

Future initiatives:

- Launch GEA & BSC Supply Chain Wind Portal.
- Council to collaborate with the Clean Energy Council on a suitable LGA support & resources program.
- Council to adopt a Clean Economic Future Vision and Strategy.
- Council to continue advocating for the inland rail.



Tourism

The Banana Shire offers residents and visitors a wide variety of appealing and valuable natural, historical, cultural and heritage experiences. Council recognises that tourism offers a range of social and economic benefits and that a sustainable tourism industry requires balance with environmental, cultural and heritage values and community lifestyle.

The Banana Shire works in partnership with local, regional, and state tourism groups, bodies and associations. This ensures that the Shire based Visitor Information Centre's and the Banana Shire's destination brand, Sandstone Wonders, is positively promoted.

Regional Partnerships

Outback Queensland

Outback Queensland Tourism Association (OQTA) is the peak destination marketing body representing Outback Queensland. OQTA act as the Banana Shire's Registered Tourism Organisation positioning the Banana Shire and its tourism brand, Sandstone Wonders, within Queensland and Australia. Support from OQTA includes:

- building capacity within the Banana Shire's existing tourism industry,
- support to align with Outback Queensland's destination hero experiences of Heritage and Locals, Outback Adventures and Timeless Landscapes and Endless Skies,

- ATDW listings (Queensland.com), and
- to build a positive visitor experience within Outback Queensland's marketing collateral.

Drive Inland

Council remains active in the Drive Inland Promotions Association Inc (DIPA). DIPA undertakes promotional and marketing of the six drive routes all of which pass through the Banana Shire:

- Leichhardt Highway
- Capricorn Highway
- Dawson Highway
- Australian Country Way
- Adventure Way
- Rural Gateway

Gladstone Area Promotions Development Limited

With the Banana Shire's proximity to the Southern Great Barrier Reef, membership with Gladstone Area Promotions Development Limited (GAPDL) sees representatives from the organisation join the Tourism and Events Working Group. GAPDL facilitates a regional familiarisation of volunteers to the Shire and extends the Banana Shire's tourism network within Central Queensland.

Tourism and Events Working Group

The Tourism and Events Working Group is comprised of representatives from across the Shire. They meet twice a year to highlight issues, discuss solutions and provide support to the Council's tourism program. It also provides the group with an opportunity to build their knowledge and understanding of the events and experiences available across the Shire.

Visitor Information Centres

The Banana Shire's Visitor Information Centres are a great source of information and inspiration. These Centres are run by more than 80 volunteers who provide on-ground visitor services offering extensive local knowledge on attractions, activities, events, and other local businesses. Locations include Qld Heritage Park in Biloela (accredited), Biloela Information Centre, Theodore, Taroom and Moura.

Banana Shire Council provides annual tourism funding to the Visitor Information Centres to support their delivery of high-quality visitor services.

Visitor Information Centre Statistics

19/20

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
6550	5206	2563	1313	902	757	589	741	188	0	0	1239

20/21

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
3316	4334	3322	2000	1054	748	640	978	1360	2356	3420	4361

21/22

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
4471	4967	4001	2604	1415	987	1622	839	1224	2367	3482	3687

22/23

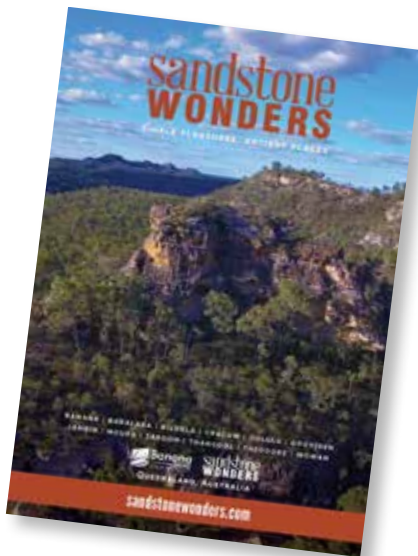
Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
3099	5776	3796	2038	1229	826	984	1026	1321	2735	4093	4151

Marketing & Promotions

Destination Profile

Sandstone Wonders, the Banana Shire’s destination brand, identifies the region’s tourism assets and strengths. It builds a story from these and run a consistent narrative through all marketing communications.

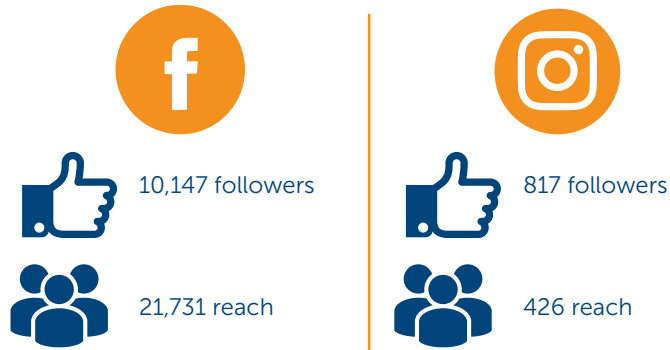
Sandstone Wonders has been developed to align with Tourism and Events Queensland’s destination ‘Hero Experiences’.



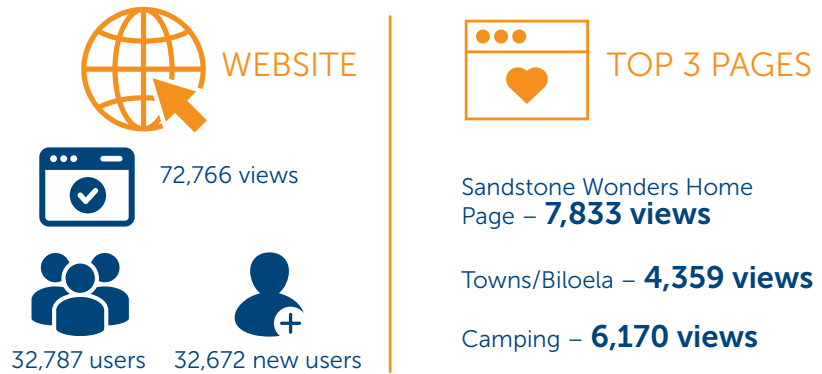
Sandstone Wonders Visitor Guide

The Sandstone Wonders Visitor Guide provides a comprehensive guide that is available both in print and for download from sandstonewonders.com. It profiles various activities available at locations around the shire including fishing, touring and camping, towns and maps and drive trails. The past financial year saw over 56,000 copies distributed by request to Visitor Information Centres across Queensland.

SANDSTONE WONDERS SOCIAL MEDIA



SANDSTONE WONDERS WEBSITE



Banana Shire Storytowns Audio Tour

The Banana Shire Storytowns Audio Tour was first produced in 2021. It features local identities talking about the history and hidden gems of our region. Building on this, in 2022, digital signposts

were created to support tourists on self-drives. There were 3,688 downloads on these stories in 2022/2023.

2022/2023 Revenue and Expenditure

Revenue	\$1,989.58
Expense	\$100,196.83
Net Cost	(\$98,207.25)



08

Corporate Strategy 5 Infrastructure

Strategic Direction

Plan and deliver effective and efficient infrastructure services.

- a. Manage and develop infrastructure at levels of service which meet community expectations and ensure long term sustainability subject to financial resources.
- b. Focus on essential service delivery especially transport including road, street and bridges network and aerodromes, water and sewerage treatment and supply systems and waste including garbage and water.
- c. Lobby the State and Commonwealth Governments regarding funding programs for relating to local safety issues.
- d. Seek funding to assist delivery of essential infrastructure where the cost places an unrealistic burden on Council and the community.
- e. Place an increased focus on asset management including monitoring and managing the condition of assets, costs of service and service delivery on a regular and continuing basis.
- f. Provide information to the business and community in relation to service levels and service performance.
- g. Undertake risk management of essential service delivery.
- h. Provide and maintain effective transport infrastructure.
- i. Subject to sustainability and financial resources, maintain and where appropriate, improve the current level of services, activities and functions to meet community needs.



Infrastructure

Water Supply and Sewerage

Water Supply:

Council operates and maintains eleven water supply schemes that have a total asset (replacement) value of over \$140 million.

- The communities of Banana, Baralaba, Moura, and Theodore are provided with treated water from the Dawson River.
- Taroom is supplied with aerated and chlorinated groundwater from the Great Artesian Basin.
- Biloela, Thangool and Callide Dam communities are provided with a combination of treated water from the Callide Dam and chlorinated groundwater obtained from the Callide Valley Aquifer.
- Water supplied to the towns of Goovigen (potable) and Wowan (non-potable) is chlorinated water obtained from local groundwater bores.
- A non-potable trickle feed water supply scheme is provided for Cracow.
- Additional raw water schemes supply a number of community-based users at Taroom and Baralaba.

Council monitors and reports water quality parameters to the Water Supply Regulator in accordance with the Water Supply (Safety & Reliability) Act 2008.

\$6.693 million was spent on operating and maintaining Council's water supply schemes. Operational efficiencies continue

to be pursued for all water supply and sewerage schemes, and there is a continued focus on replacement/refurbishment of ageing infrastructure to assist in the reduction of maintenance costs and repair costs, particularly the replacement of old pipelines and infrastructure that are no longer serviceable.

During the 2022/23 financial year \$4.3 million was expended on capital works. Ongoing focus remained on asset replacement/refurbishment, necessitated by the deterioration with age, of Council's water supply scheme infrastructure. These capital works included but are not limited to:

- Water main replacement in Biloela, Baralaba, Theodore, and Taroom.
- Water meter replacement program (all schemes)
- Continued implementation of Automated Meter Reading hardware at Biloela, Moura, Banana,
- Callide Dam and Thangool.
- Baralaba and Moura WTP Pond refurbishment
- Investigation undertaken for Taroom WTP cooling towers and aeration concrete wall repairs.
- Theodore RWPS analysis commenced, and options received for construction.
- Installation work commenced for replacement of switch boards in Main pump station in Biloela.
- Review of Wowan drinking water supply

Drinking water quality is regulated in Queensland under the Water Supply (Safety and Reliability) Act 2008. The drinking water provisions in the Act are primarily aimed at the protection of public health through the delivery of safe drinking water.

Council is a registered drinking water service provider under the Act and has an approved Drinking Water Quality Management Plan (DWQMP) that demonstrates how Council manages the quality of drinking water supplied to its customers. Council must comply with their approved DWQMP, and the conditions placed upon that plan by the State Government Water Supply Regulator.

Council's Drinking Water Quality Management Plan can be viewed / downloaded from Council's website.



Biloela Septage receival point & Dee Street sewer pump station rising main.

Sewerage:

Council operates and maintains four sewerage schemes that have a total asset (replacement) value of over \$83 million.

Reticulated sewerage schemes are operated and maintained for the towns of Biloela, Moura, Taroom and Theodore.

\$2.640 million was spent on operating and maintaining Council's sewerage schemes. Operational efficiencies continue to be pursued for all water supply and sewerage schemes, and there is a continued focus on replacement/refurbishment of ageing infrastructure to assist in the reduction of maintenance costs and repair costs, particularly the replacement of old pipelines, manholes and infrastructure that are no longer serviceable.

\$2.3 million was expended on capital works for sewerage. During the 2022/23 financial year, ongoing focus remained on asset replacement, necessitated by the deterioration with age, of Council's sewerage scheme infrastructure. These capital works included but were not limited to: -

- Sewer manhole refurbishment (various schemes).
- Continued Taroom STP upgrade. This project is jointly funded by Council and the Queensland Government under the Local Government Grants and Subsidies program with construction scheduled for completion by December 2021. The project experienced delays due to Covid and the Contractor

went into liquidation prior to project completion. The STP is operational and in use, but there are various works still to be completed.

- Dee Street sewer pump station rising main completed.
- New septage receival station in Biloela installed.
- Relining of sewer mains in Biloela and Taroom

Built Environment

The Built Environment team are responsible for the repairs and maintenance of Council buildings and facilities as well as all new capital works relating to structural buildings and other work as required.

Last financial year works were undertaken throughout the Shire under the Capital Works program, reactive & programmed maintenance and Works for Queensland Program (W4Q).

W4Q Program projects commenced this year:

- Rainbow Street Sports Complex Amenities \$315,722.54

Built Environment have been involved or assisted with \$1.2 million in insurance work projects – many of these are ongoing.

Insurance works included:

- Theodore Showgrounds main shed (High wind storm);
- Biloela Pool (Lightning strike);
- Biloela Library (Hailstorm);
- Biloela Depot (Hailstorm);
- Council buildings on State Farm Road (Hailstorm);
- Civic Centre (Hailstorm);
- Biloela Transit Accommodation (Hailstorm);
- Taroom buildings (Hailstorm).
- Taroom info centre(storm)
- Taroom showground grandstand(storm)

80% of funded and capital projects were completed this year. This was due to Covid resources supply problems, lack of contractor availability, change in management and last-minute changes made in the last quarter for projects. Built Environment are at an 80% close-out rate for building maintenance across the Shire.

Built Environment have completed 700 BMR's this financial year with 243 BMR's still open.

Completed projects:

• Dululu Public Toilets	\$72,000.00
• Taroom SES Design	\$39,935.00
• Dunn St Back-up generator Design	\$19,000.00
• Magavalis lighting	\$11,970.35
• Thangool Aerodrome lighting	\$12,962.36
• Taroom Depot Emulsion sheds	\$42,800.00
• Fencing across the Shire	\$692,264.14

Council is continuing to investigate energy management by utilising LED, energy efficient appliances and future solar projects. Built Environment is continuously investigating options to reduce the maintenance required to Council's infrastructure.

Council continues a very proactive approach to maintaining a high standard of maintenance to Council facilities for the safety and enjoyment of users and the community, and to strengthen relationships with Shire residents.

Budget and Expenditure

	Budget 2021/2022	Actual 2021/2022
Built Environment Revenue	\$11,000.00	\$11,205.09
Building Maintenance & Operations	\$961,000.00	\$881,460.00
Capital Works program – Built Environment only		\$890,131.85

Building Maintenance & Operations does not include the new contract for RCD- A/C & cold-room serving and maintenance or the Asbestos testing and register.

Infrastructure Services

Infrastructure Services comprises of two key departments: Infrastructure Technology and Infrastructure Delivery. These departments each play crucial roles in strategic planning, design, project delivery and maintenance for various infrastructure assets managed by the Council.

Infrastructure Technology

The Infrastructure Technology department focuses on providing the Council with a comprehensive framework for managing roads, bridges, drainage systems, parks and other public infrastructure within the Shire. Key responsibilities of the Infrastructure Technology team include:

- Detailed Design:** This involves conducting surveys, undertaking geotechnical investigations and creating detailed designs for capital improvements to the Shire's road network, stormwater systems and pathways. The team ensures that these designs adhere to Council, Australian standards and industry guidelines and that they are able to be constructed cost-effectively and efficiently.
- Strategic Planning:** The Infrastructure Technology team collates various data, such as population growth predictions, traffic counts, asset conditions and future development opportunities, to develop strategic plans for maintenance and construction activities within the Shire. This includes road safety planning, urban parking strategies, parkland planning, management of heavy vehicles and street lighting.

- Operational Works and Minor Works Assessment:** The team also conducts operational works assessment, providing advice and compliance monitoring for a wide range of projects, from power pole replacements to building construction. Notably, major operational works assessment and monitoring in the previous year involved the construction of the Moura Solar Farm.

The Infrastructure Technology team also carries out additional technical duties, including bridge inspections, flood modelling and handling road use consents from the National Heavy Vehicle Regulator.

The breakdown below outlines the costs associated with the activities conducted by the Infrastructure Technology department:

Activity	Cost
Survey – Consultant – 100% of all survey for Capital projects	\$250,000
Geotechnical Investigations – Consultant – 100% of all geotechnical investigations for Capital projects	\$140,000
Design – Council Staff – approximately 50% of design for Capital Projects	\$325,000
Design – Consultant - approximately 50% of design for Capital Projects	\$475,000
Design/Survey equipment Upgrade/ Replacement	\$20,000
NHVR applications	\$80,000
Strategic Planning – Council Staff – including budgeting, asset condition assessment, traffic counts, etc.	\$170,000
Strategic Planning – Consultant – Management Plans and Models	\$80,000
Development Applications assessment – Including Operational Works	\$135,000
Audits/Inspections/Customer Requests – Council Staff	\$150,000

Infrastructure Delivery

Project Delivery

Capital Works

Banana Shire Council's Infrastructure Services department completed an Infrastructure Capital Program in excess of \$12M for 2022/23, this was a record for Banana Shire Council. Highlights for the year include:

Bikeways and Pathways

Installation of approximately 150m of new concrete pathway along Dawson Ave in Theodore: Value \$130,000

Bridges

Replacement of the bridge for the Taluka Creek Crossing on Ghinghinda Road Taroom and sealing of the bridge approaches; value \$670,000

Gravel Resheeting

approximately 30km of various roads within the shire; value \$2,000,000

Gravel Resheeting

Completion of Stage 1 of the Deearne Road Taroom Gravel Resheeting project; value \$1,820,000

Parks and Gardens

Installation of a new parking area for Lions Park Taroom and the construction of a new concrete pathway connecting the pedestrian crossing of Hutton St to the new carpark; value \$180,000

Resealing

approximately 45km of various rural and urban road within the shire; value \$1,300,000

Rural Construction

Completion of Stage 2 of the Three Chain Road Moura Upgrade project which incorporated the widening, stabilisation and sealing an approximate 2km section of the road; value \$1,200,000

Urban Construction

Upgrading of a section of Bramston St Banana between Herbert St and Charles St to a sealed standard; value \$114,000

Urban Construction

Installation of street lighting at the Paines and Quarrie Road Biloela intersection; value \$78,000



Three Chain Road, Moura Upgrade



Ghinghinda Bridge, Taroom



**Ghinginda Bridge,
Taroom Approaches**



Dawson Ave (Theodore) Pathway



Bramston St, Banana Upgrade

Waste Management

In Australia, Waste Reduction and Recycling are a fast growing multi-billion-dollar economic industry. In the Banana Shire Council actions are happening to reduce, reuse and recycle material that would otherwise be deposited in landfill.

Including initiatives such as Containers for Change in Biloela which is recycling around 5,000,000 containers a year. At 10 cents per container this equals \$500,000.00 going back into the local community.

At a fundamental level separating waste material from recycling material is the most important aspect of any waste reduction strategy. It is important that the kerbside Blue Lid Wheelie Bin is used for cardboard and paper only, any other material including cans and plastic bottles will contaminate the recycling load.

Additionally, local grass roots actions are needed to reduce the volume of waste being generated and improve recycling practices in the Shire. The below actions for the three strategies of Leadership, Infrastructure and Management build on existing opportunities and help improve recycling rates.

ACTION 1	BRINGING COMMUNITY ON THE JOURNEY	PROGRESS SNAPSHOT
LEADERSHIP	<ol style="list-style-type: none"> 1. Develop Councils leadership role to raise awareness and understanding. 2. Support community involvement with reuse and recycling projects. 	Progressive implementation on track

ACTION 2	REDUCING WASTE TO LANDFILL	PROGRESS SNAPSHOT
INFRASTRUCTURE	<ol style="list-style-type: none"> 1. Partner with business, government, and community groups to invest in new technology and transport options. 2. Provide infrastructure and resources to improve waste separation and processing at waste transfer facilities. 	Progressive implementation on track

ACTION 3	MANAGE WASTE SUSTAINABLY	PROGRESS SNAPSHOT
MANAGEMENT	<ol style="list-style-type: none"> 1. Improve data collection and introduce quarterly monitoring and reporting. 2. Monitor new economic opportunities to increase resource recovery 	Progressive implementation on track

Additionally, Council operates ten waste transfer stations and two landfills for the disposal of waste and the collection of recyclable materials. Banana Shire Council provides a kerbside collection service to 4207 residential locations and 535 non-residential locations. This service is provided through an average daily bin lift count of 1,056. Council has collected a total of 2,927.29 tonnes of waste over 2022/2023 compared to 2,754 tonnes of waste over the 2021/22 year. The below table is an estimated break down of recyclable quantities in 2022/2023, throughout the Banana Shire.

Estimated Recycling Totals for 2022/23

FACILITY	GREEN WASTE m3	CARDBOARD Tonnes	BATTERIES Tonnes	ALUMINIUM Tonnes	COPPER Tonnes	STEEL Tonnes
BANANA	150	n/a	n/a	n/a	n/a	35
BARALABA	250	n/a	n/a	n/a	n/a	25.28
BILOELA	4,000	111.66	18	5.42	0.323	240
JAMBIN	n/a	n/a	n/a	n/a	n/a	35
MOURA	2,500	n/a	5	0.5	n/a	140.86
THANGOOL	300	n/a	n/a	n/a	n/a	n/a
THEODORE	400	n/a	n/a	n/a	n/a	29.30
WOWAN	500	n/a	n/a	n/a	n/a	45.37
CRACOW	n/a	n/a	n/a	n/a	n/a	14.81
TAROOM	940	55.18	n/a	n/a	n/a	62.23
TRAP GULLY	n/a	n/a	n/a	n/a	n/a	80
TOTAL	9040	166.84	23	5.92	0.323	707.85

Misuse of waste facilities, such as incorrect disposal, disposal of hazardous material or lighting of fires can be both costly and hazardous to the public and to Council staff. As many of Council's waste facilities are unmanned, Council relies on the use of security cameras to monitor the use of these facilities for both maintenance and enforcement. With the assistance of these cameras, Council has continued to issue numerous warning notices and infringement notices for depositing waste material in the wrong areas at the Waste Transfer Stations and contaminating various recycling streams, such as green waste.

During 2022/23 Council undertook the following improvements and activities at transfer stations and landfills within the Shire:

- Updating the Trap Gully Landfill weighbridge operating system to track recyclables, contamination and illegal dumping.
- Biloea Waste Transfer Station contracted to a new service provider.
- At all staffed Waste Transfer Stations, the drivers of vehicles entering the site are asked about what type of waste they have, so they can be directed to the correct recycling area. This has resulted in a major reduction of contamination in recycling streams such as green waste.

Budget information

Waste Capital Budget:		Waste Operating Budget:	
Actual	Budget	Revenue	Expenses
\$1,469, 527	\$4,452, 770	\$684, 191	\$907, 900

Aerodromes

Banana Shire Council maintains five aerodromes located at Thangool, Taroom, Theodore, Moura and Baralaba, and one aircraft landing area (ALA) located at Taroom. Passenger services are conducted from the Thangool Aerodrome.

Last year due to COVID, Link Air reduced their flights to three flights per week, that being Monday morning, Thursday, and Friday afternoons, between Thangool and Brisbane.

As things improved, we are now receiving five Link Air flights per week. Passengers can now travel directly to Brisbane from Thangool every day of the week except Wednesday and Saturday

Taroom, Thangool, and Theodore aerodromes have been utilised by fly-in fly-out charter aircraft, servicing the resource industries. The remaining aerodromes are maintained for general aviation with a primary focus on availability for emergency services aircraft.

Council is actively committed to the improvement and maintenance of all Shire aerodromes with regular maintenance occurring to uphold the excellent condition of these facilities. Projects that have been conducted are below.

Aerodrome Projects

At the start of this year, we embarked on a project to digitise Council's inspections by implementing Reflect – an Inspection and Maintenance Management Software. Reflect is the industry-leading inspection and maintenance management solution, supporting local and state governments for over 20 years.

Thangool

In June 2022 Airside Services was awarded the contract to Supply, Install and Commission of LED lighting of all AGL (60m spacing on runways) at Thangool Aerodrome. This work was completed under a Works for Queensland grant.

The spacing of the new lights, to 60 meters, brings the Thangool runway lighting up to the new CASA standard set out in the updated manual of standards 139. Also, LED lights are more energy efficient, reduce power costs, are more reliable, reduce maintenance, and improve aircraft safety.



Airport Lights



Thangool - Airport clearing before



Thangool - Airport clearing after

In November 2022, AAG Earthmoving was engaged to clear trees within the boundary fence of the Thangool Aerodrome. The regrowth had become quite thick, and the height of some trees was becoming a concern. An area of approximately 20 hectares was cleared of predominately black wattle regrowth.

Moura

In May 2023, VE Group were engaged to clear trees within the boundary fence of the Moura aerodrome. The regrowth had become quite thick, and the height of some of the trees was becoming a concern. An area of approximately 60 hectares was cleared of predominately black wattle regrowth and areas of long grass.

This clearance helped in the overall maintenance of the Moura Aerodrome.



Moura - Airport clearing before



Moura - Airport clearing after

Baralaba

As part of our commitment to the improvement and maintenance of all Shire aerodromes, Baralaba Aerodrome will be receiving a complete upgrade of its solar lighting at \$38,398. Queensland Airport Lighting was engaged to supply a complete set of new solar runway lighting and the project will be completed by August 2023.



2022/2023 Projects

• Thangool runway LED lights Upgrade	\$121,550
• Thangool Tree clearing	\$8,800
• Moura Tree clearing	\$46,000
• Baralaba solar lights	\$38,398

The total amount spent on aerodrome projects in 2022/2023 was \$214,748.

Compliance Projects

Reviewed and updated our current aerodrome manuals to the new MOS139 for the following certified aerodromes:

- Theodore Aerodrome (YTDR)
- Thangool Aerodrome (YTNG)
- Taroom Aerodrome (YTAM)

Technical Inspections

- Theodore Aerodrome (YTDR)
- Thangool Aerodrome (YTNG)
- Taroom Aerodrome (YTAM)

Compliance Inspection

- Baralaba (YBAB)
- Moura (YMOU)

Electrical Inspection

- Thangool Aerodrome (YTNG)
- Taroom Aerodrome (YTAM)
- Moura (YMOU)

Aerodrome Usage By Customer

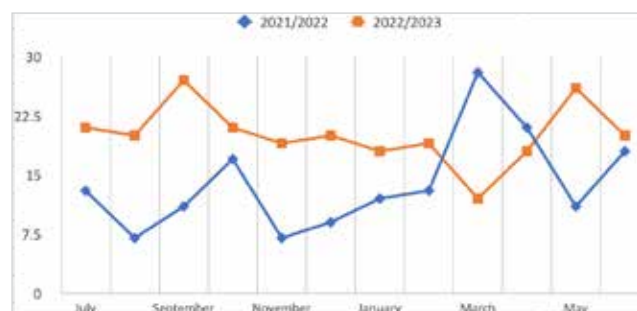
Aerodrome	Eastern Well	Link Air	Toll	Evolution	RFDS	Other
Baralaba	0	0	0	0	4	1
Moura	0	0	0	0	46	79
Taroom	169	0	0	0	43	29
Thangool	0	226	246	0	126	529
Theodore	0	0	0	161	75	38
Total 2022/2023	169	226	246	161	294	676

Aerodrome Usage Comparison (Flights)

THANGOOL	FLIGHTS 2021/2022	FLIGHTS 2022/2023
July	72	96
August	28	117
September	63	85
October	57	77
November	88	96
December	84	72
January	74	87
February	73	96
March	90	102
April	72	96
May	83	106
June	106	97
Total	890	1127



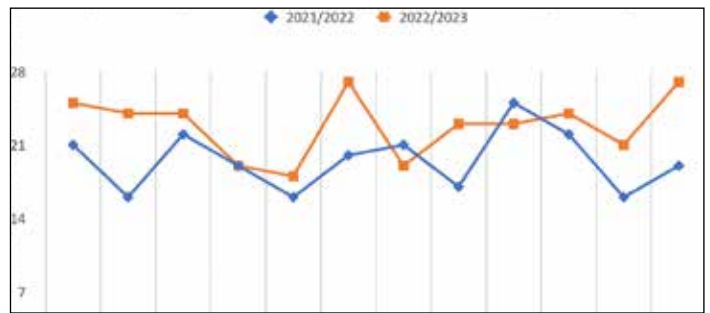
TAROOM	FLIGHTS 2021/2022	FLIGHTS 2022/2023
July	13	21
August	7	20
September	11	27
October	17	21
November	7	19
December	9	20
January	12	18
February	13	19
March	28	12
April	21	18
May	11	26
June	18	20
Total	167	241



MOURA	FLIGHTS 2021/2022	FLIGHTS 2022/2023
July	11	11
August	4	10
September	6	7
October	11	7
November	7	11
December	7	12
January	6	11
February	14	10
March	27	14
April	7	14
May	12	9
June	5	9
Total	117	125



THEODORE	FLIGHTS 2021/2022	FLIGHTS 2022/2023
July	21	25
August	16	24
September	22	24
October	19	19
November	16	18
December	20	27
January	21	19
February	17	23
March	25	23
April	22	24
May	16	21
June	19	27
Total	234	274



BARALABA	FLIGHTS 2021/2022	FLIGHTS 2022/2023
July	1	1
August	1	1
September	0	1
October	2	1
November	0	0
December	1	0
January	1	0
February	2	0
March	0	0
April	0	0
May	1	1
June	0	0
Total	9	5



2022-2023 Revenue and Expenditure

Revenue	\$311,843
Expense	\$1,237,285
Net Cost	\$925,442



Plant and Fleet Operations



Banana Shire Council has a wide range of fleet vehicles from the humble lawn mower to light vehicles, trucks, large earthmoving, and road-building equipment. Council has a fully equipped workshop in Biloela and is fitted out with a fully functional engineering workshop, designated work bays and vehicle and heavy truck hoists to carry out all servicing and repair needs to Council's fleet.

The Biloela workshop services the plant and fleet in Wowan, Moura, Theodore, and Baralaba using three fully equipped field service vehicles, which includes 2 "rapid response" breakdown utilities and a dedicated service truck. Taroom's plant and fleet is currently maintained by Taroom's local businesses.

Council provides a maintenance, replacement, and acquisition program for its fleet, ensuring Council maintains its responsibility for safe fleet, balanced with efficient cost management.

Councils fleet and workshop department supports 12 permanent staff which includes three office staff, highly trained diesel fitters and apprentices. Council also works with local high schools and has a school-based apprentice program with the capacity for more opportunities for apprentices and qualified personnel.

Council fleet and workshop operations are active in supporting local businesses from buying oils, parts, and

consumables to buying new fleet and equipment.

Current Banana Shire Council Fleet

- Heavy plant (including commercial mowers) - 103
- Heavy vehicle (including heavy trailers) - 105
- Light vehicles - 152
- Small plant (including light trailers) - 475

In total Council spent \$5,264,089 in 2022/2023 on the purchase of the plant items.

2022/2023 Operational costs

Revenue (internal charges)	\$7,770,209
Expense	\$6,634,904
Net surplus from the operations	\$1,135,305

Land & Lease Portfolio

The Land & Lease Team is responsible for the oversight of 90 facility assets across the Shire that are owned by Council.

Each of these facilities has various levels of management, maintenance and operational requirements.

The Land & Lease team is responsible for managing and maintaining positive relationships, ensuring lease compliance, negotiations and initiating legal processes as required for 145 leases over Banana Shire Council facilities.

The Land Lease Team is responsible for the duty of care for approx. 80 reserve parcels of land, as required under the Land Act, where Council is the Trustee.

The Land and Lease Team currently manage and maintain 40 vacant land parcels around the Shire which are being assessed, managed and disposed of as required.

Halls & Civic Centre

In the 2022 2023 FY a total of \$400,187.41 was spent on operating and maintaining all hall facilities to ensure a safe and usable standard for public use.

A combined total of 223 events were hosted in these facilities benefiting approximately 12500 people (85% of the Shire's Population)

Swimming Pools

Banana Shire Council is responsible for 3 pool complexes across the shire in Biloela, Moura & Taroom.

The Biloela and Moura facilities are managed by Aqua Culture and Taroom Facility is managed by LAS Aquatics.

Biloela Swimming Pool:

Learn to Swim Classes Conducted (Number of children potentially saved from drowning incidents) - 5443

General Visitor Entry to the Pool: 6061-7000 visits

Annual Memberships Attendance: 8473 visits

Moura Swimming Pool:

Learn to Swim Classes Conducted (Number of children potentially saved from drowning incidents)- 3888

General Visitor Entry to the Pool: 3151-4000 visits

Annual Memberships Attendance: 4026 - 5000 visits

Taroom Swimming Pool:

Learn to Swim Classes Conducted (Number of children potentially saved from drowning incidents)- 1278

School Class Pool Visits: 144 with 2020 Students

General Visitor Entry to the Pool: 1827 visits

Annual Memberships Attendance: 930 visits



The Taroom Pool also had its new sign installed this year.

Cemeteries

Banana Shire Council operates or is trustee for 11 cemeteries in total across the Shire, including several historical sites.

Throughout the 2022/2023 financial year, Council undertook a total of 66 burials, 18 ashes interments, 54 reservations and processed 51 applications for the installation of headstones or monuments.

Cemetery projects completed for 2022/2023 Year were:

- Biloela Cemetery had new concrete beams installed and landscaping undertaken.
- A new Shade Shelter was installed at the Moura Cemetery.
- A New Grave Shoring System for the whole of shire use was acquired.
- Multiple outdated site plans for the Taroom Cemetery were updated into one new site plan that provides for cemetery planning for the next 60 years.
- The Taroom Cemetery Rotunda and Signage were renewed.

Showgrounds & Sportsgrounds

Banana Shire Council operates or is trustee of 14 Sport & Recreational Facilities (including showgrounds) across the shire.

A combined total of 487 events were hosted in these facilities benefiting approximately 12,775 people (85% of the Shire's Population)



Capital Projects Summary

In 2022/2023 the Land Lease team was responsible for 14 projects varying in size and budgets.

Of the 14, 10 were completed on schedule, 1 was delayed due to a change of scope in 4th Quarter 2023 which has pushed completion into 1st Quarter 2024, 2 are long-term grant funded projects which will continue through 2024, 1 was a new project passed to the team late in 4th quarter 2023 which will also be completed 1st Quarter 2024.

Summary of projects:

Completed

1. Theodore RSL Hall renovations
2. Transit Biloela.
3. Staff Accommodation house renovations x 2.
4. New accommodation secured for Council needs.
5. Moura Kianga Hall – Kitchen Renovation (new flooring, repainting, new dishwasher)
6. PCYC Facility Storm Repairs – Roof repaired, internal ceilings replaced, new internal lighting.

Delayed due to change of Scope

1. Moura Kianga Hall – New power distribution board (Design and Installation)

Grant funded projects Carried over

1. Moura Pool W4QLD Grant – Pool Amenities renovations
2. Moura Museum and Library Construction – RCIF Grant

New Project Late 4th Qtr.

1. Renovations of Council Owned Property in Taroom.

Financial Summary for 2022 2023 Year

Community Asset	Net Operating Cost
1. Cemeteries	\$87,407.49
2. Swimming Pools	\$1,270,114.00
3. Community Halls & Civic Centre	\$400,187.41
4. Showgrounds & Sportsgrounds	\$159,279.37



09

Other Matters



Beneficial Enterprises

Local Government Act 2009 Section 41

Council did not conduct any Beneficial Enterprises during the Financial Year.

Business Activities

Local Government Act 2009 Section 45 (a) to (d)

Schedule of business activities conducted during the financial year -

45 (a) List of Business Activities	45 (b) Significant Business Activity (Sect 43)	45 (c) ** Competitive Neutrality Principle Applied (Sect 43)	45 (d) New Business Activity (Sect 46)	Code of Competitive Conduct Applied (Sect 47)
Aerodromes	No	No	No	No
Building Certification	No	No	No	Yes
Cemeteries, Funerals and Undertaking	No	No	No	No
Land Development	No	No	No	No
Plant	No	No	No	Yes
Roads *	No	Yes	No	Yes
Roads-Other	No	No	No	Yes
Sewerage	Yes	Yes	No	Yes
Stock Dip	No	No	No	No
Wash down Facilities	No	No	No	No
Library Operations	No	No	No	No
Waste Management	No	No	No	No
Water	Yes	Yes	No	Yes

*** Constructing or maintaining State roads or other roads that are put out to competitive tender**

**** Reason must be supplied if Competitive Neutrality Principle is not applied to a Significant Business Activity**

Commercial Business Unit – Annual Operational Reports

Local Government Regulation 2012 Section 190(1)(c)

Council did not conduct any Commercial Business Units during the Financial Year.

Commercial Business Unit – Information to Allow Informed Assessment

Local Government Regulation 2012 Section 190(2)(a) to (d)

Council did not conduct any Commercial Business Units during the Financial Year.

Joint Local Government Activity

Local Government Regulation 2012 Section 190 (1)(d)

Council does not have any arrangement or agreements for conducting a joint local government activity and accordingly no other Local Government has taken any action for, and expenditure on, a service, facility, or activity for Council under an arrangement for conducting a joint government activity; for which Council levied special rates or charges during the financial year.

Invitations to Change Tenders

Local Government Regulation 2012 Section 190(1)(e)

The number of invitations to change tenders under section 228(7) of the Local Government Regulation 2012 during the financial year.

Section 228(7) If -

- (a) an invitation to tender under subsection (4) or (6)(b) states that the local government might later invite all tenderers to change their tenders to take account of a change in the tender specifications; and
- (b) the local government does change the tender specifications.

the local government may invite all the persons who submitted a tender to change their tender to take account of the change, before deciding on the tenders.

Council made the following changes to tender specifications during the last financial year:

CHANGE	NUMBER
Changed the schedule/chart	2
Extended the closing date	7
Clarified queries	2
Changed in scope	1
Tender hold	1
Bill of quantity	1

Council advised via Notices on the webpage that there had queries or changes to the tender documents.

List of Registers

Local Government Regulation 2012 Section 190 (1) (f)

Council keeps the following registers:

- Administrative Action Complaints
- Asset
- Declarable Conflict of Interest (at a Meeting of Council)
- Contact with a Lobbyist
- Cost Recovery Fees
- Delegations
- Gifts and Sponsored Hospitality Benefits
- Instruments of Appointment
- Interests of a Councillor
- Interests of a Related Person of a Councillor
- Interests of the CEO
- Interests of a Related Person of a CEO
- Interests of a Senior Executive Employee
- Interests of a Related Person of a Senior Executive Employee
- Local Laws
- Prescribed Conflict of Interest (at a Meeting of Council)
- Policies, Procedures and Protocols
- Pre-Qualified Suppliers
- Public Interest Disclosures
- Rate Write-Offs
- Right to Information and Information Privacy Applications
- Roads (Included in Asset Register)

Financial Assistance Grants

Financial Assistance Grants are monies received from the Federal Government annually. Council takes this opportunity to acknowledge the valuable contribution that these funds make towards the maintenance and upgrade of Council infrastructure and assets. These monies are distributed by the Queensland Grants Commission using an approved methodology.

Council received the following Financial Assistance Grants:

Financial Assistance Grant	Grant
General Purpose Grant	\$5,955,091
Identified Road Grant	\$3,687,203
Total	\$9,642,294

The Identified Road Grant component of \$3,687,203 has been utilised on the following roads as a contribution to capital road works totalling of \$10.25 million:

Project	Expenditure
Baileys Ln Ch2400 RCS 22/23	37,261
Three Chain Rd Recon RCS 22/23	1,098,484
Injune Rd Low-cost Seal 22/23	105,289
Shepherdson Rd Int RCS 22/23	99,179
Baileys Ln CH1350 RCS 22/23	8,588
Theodore Moura RD - RC 21/22	1,985
Baileys Ln CH4700 RCS 22/23	43,199
Theo Moura Rd Recon RCS 22/23	217,424
Bundulla Road Grvl Pmt. 22/23	169,320
Deearne Road Grvl Pmt. 22/23	1,478,048
Defence Road Grvl Pmt. 22/23	578,101
Kinfauns Road Grvl Pmt. 22/23	38,390
Tarana Crossing Rd Grvl Pmt. 22/23	221,529
Shire Roads Grvl Pmt. 22/23	1,218,940
Shire Roads - Grvl Pmt. 21/22	2,338
Bramston St Low-cost Seal 22/23	113,665

Project	Expenditure
Earlsfield St Rehab UC 22/23	4,836
Exhibition/Dawson-Biloela21/23	893,961
Theo Heavy Veh Bypass UC 22/23	57,734
Raedon/Exhibition Ave-UC 21/22	2,767
Paines Rd/Quarrie Rd- UC 21/22	750
Paines Rd/Quarrie RD -UC 22/23	77,854
Ghinghinda Rd-Bridge-RD 22/23	461,529
Jambin Dakenba - Bridge -22/23	81,960
Meissners Rd Culvert Design 22/23	20,520
The Bend Rd-Dawson Rvr-RD22/23	310,147
Theo Moura Rd Floodway RD 22/23	2,441
Tollemaches Rd - RD 22/23	5,300
Shire Bridge Maintenance 22/23	43,370
Crowsdale Cam (CH50.8)-RD21/22	2,196
Disabled C/Park-KariboeSt22/23	2,450
Nobbs St Moura - UD 22/23	10,792
Shire K&C Replace UD 22/23	34,884
Shire Pit Replace UD 22/23	35,277
Goovigen Rannes Rd RS 22/23	371,664
Injune Rd Reseal RS 22/23	317,125
Kianga River Road Reseal 22/23	112,338
Shire Rural Reseals RS 22/23	519,071
Theo Moura Rd Reseal RS 22/23	71,198
Shire Urban Reseal UR 22/23	13,001
Valentine Plains Rd-Solar-P/W20/22	153
CNLGGP-Lawrence St Path-PW2223	425,979
Theodore Pathway W4Q - 21/23	82,306
Biloela Depot Upgrade - 21/22	85,104

Project	Expenditure
Moura Depot Fencing - 21/22	118,271
Wowan Depot Fencing - 22/23	116,319
Moura Depot Shed 22/23	915
PTIIP-Taroom Long Dist. Bus22/23	40,450
Taroom Lions Park Carpark	21,999
Theo Boat Ramp Approach 22/23	1,265
Shire Flood Safety 22/23	865
Shire Road Safety 22/23	4,738
Baralaba Hospital C/Park Light 22/23	9,551
Biloela Long Distance Bus 22/23	50,163
Moura Long Distance Bus 23/24	4,679
Shire Town Aesthetics - 21/22	2,161
Shire Town Aesthetics 22/23	59,776
Shire Tourist SignsRenew-21/22	3,171
Shire Tourist SignsRenew-22/23	78,202
Stopford St Baralaba -SS 21/22	9,445
Moura High School Bus 22/23	17,216
Wowan School-Bus Shelter-SS20/22	224,940

Concessions on rates and charges

Local Government Regulation 2012 Section 190 (1) (g)

Council granted the following concessions on rates to not-for-profit organisations and for eligible pensioners:

Function	Concessions	
Retirement Homes	\$198,770.93	Plus water consumption and general rates on applicable parcels
Council Pensioner Rebate	\$187,929.00	
Rates Based Financial Assistance – Community Childcare/Kindergarten, Scouts/Guides, Non-Profit Community, Recreational and Sporting Groups	\$153,222.92 \$36,629.10	General Rates and Service Charges Water Consumption
Approved Subdivider Vacant Land – Utility Concession <i>(not for Land Valuation Act Subdivision 3 – discounting Valuation for subdivided land not yet developed)</i>	\$0	Water and Sewerage Vacant Land Charges on subdivided land – eligible for 100% of water and sewerage vacant land charges for a period of twelve months from the registration date of the plan – Council currently have no ratepayers eligible for this concession
Total Council Concessions	\$576,551.95	
State Government Pension Rebate	\$124,590.07	

Internal Audit - Report for the Financial Year

Local Government Regulation 2012 Section 190 (1) (h)

Council's Internal Audit Committee met two times during the financial year to consider the status of items on the Audit Action Plan and to report to the Council.

The internal Audit Plan for the year involved engagement of an external party to assist in the review of:

- Conflict of interest and program management.
- Payroll.



Competitive Neutrality Complaints

Summary of Investigation Notices

Local Government Regulation 2012 Section 190(1)(i)

No investigation notices were given in the financial year under Section 49 of the Local Government Regulation 2012 for competitive neutrality complaints.

Council's Response

Local Government Regulation 2012 Section 190(1)(j)

No recommendations for competitive neutrality complaints under Section 52(3) of the *Local Government Regulation 2012* were received from the QCA during the financial year.

Ethics

*Public Sector Ethics Act 1994
Section 23*

Implementation Statement

Detailing action taken to comply with:

- Section 15 Preparation of Codes of Conduct
- Section 21 Education and Training
- Section 22 Procedures and Practices for Public Sector Entities

Council adopted a Code of Conduct on 29 June 1998 and was reviewed on 25 August 2021 to meet the principles of the Public Sector Act 1994 for employees and other persons who have a contract or other agreement with Council.

The provisions for employees, volunteers and other persons carrying out work for Council are based on the compliant Code of Conduct prepared by the LGAQ HR Advance Service.

All employees and other relevant persons have ready access to the ethics principles and values and the standards of conduct stated in Council's Code of Conduct on Council's web site and its internal intranet. As well hard copies are readily available for those requiring this medium. Training sessions have been

held for staff and the Code of Conduct is part of the induction process for all new employees.

A Code of Conduct for Councillors in Queensland was implemented by the Minister of Local Government effective from 3 December 2018.

Councillors had received appropriate training on the provisions of their relevant Code.

This Code of Conduct sets out the principles and standards of behaviour expected of Councillors and Mayors when carrying out their roles, responsibilities and obligations as elected members of their communities.

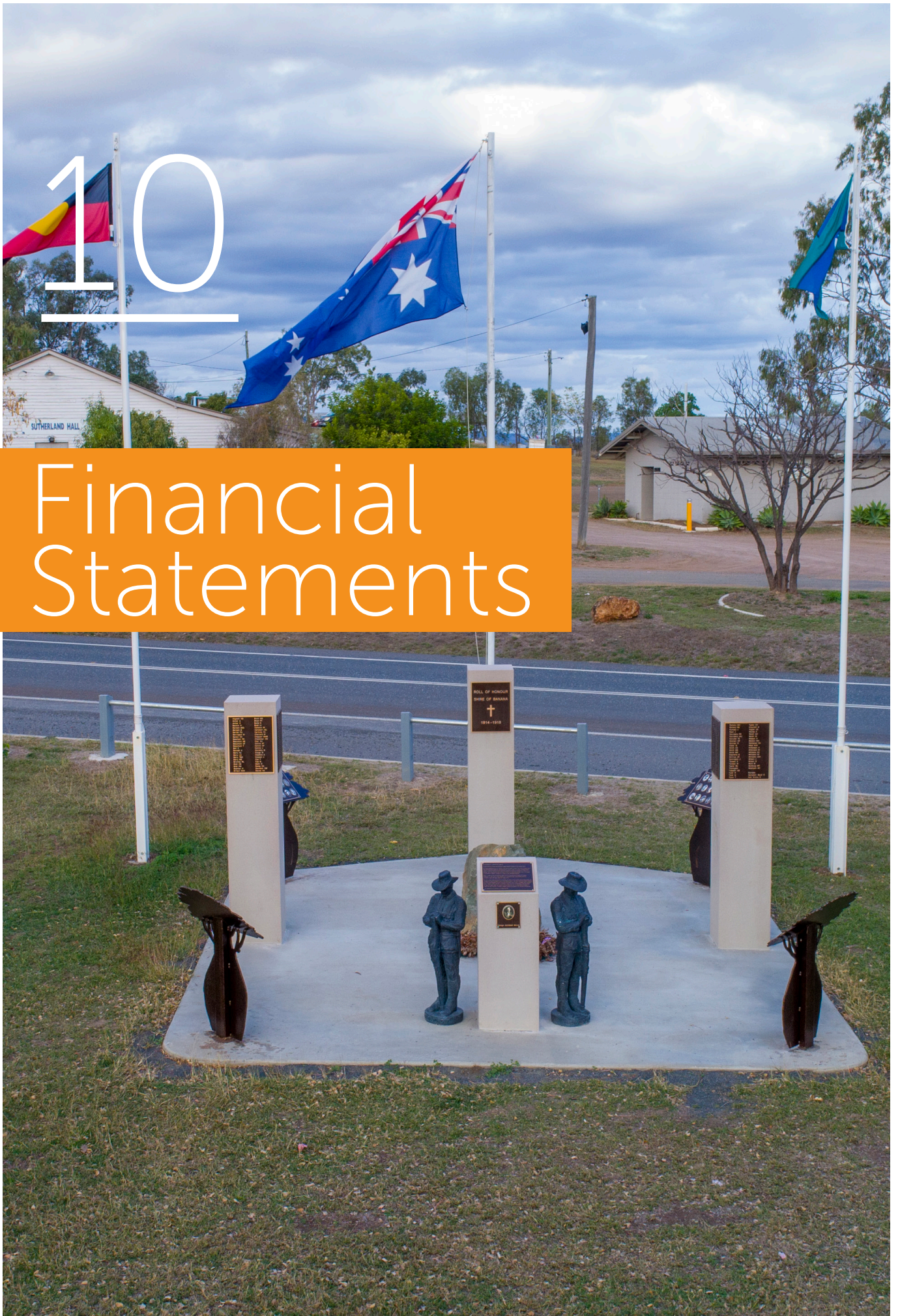
Appropriate training on the provisions of this code has been provided.

The administrative procedures and management practices of Council will have proper regard to the *Public Sector Act 1994*, in particular the ethics principles and values and also the relevant code of conduct.



10

Financial Statements



Community Financial report

Local Government Regulation 2012 Section 184

The Community Financial Report is a plain English summary of Council's Financial Statements prepared in accordance with Section 179 of the *Local Government Regulation 2012*.

1. About Council's End of Year Financial Statements

What you will find in the Financial Statements

The Audited Financial Statements of Council set out the financial performance, financial position, cash flows and the net community equity of Council for the financial year ended 30 June 2023.

About the Management Certificate

The Financial Statements must be certified by both the Mayor and the Chief Executive Officer as "presenting fairly" the Council's financial results for the year and are required to be adopted by Council - ensuring both responsibility for and ownership of the Financial Statements by management and elected representatives.

About the Financial Statements

The Financial Statements incorporate four primary financial statements and accompanying notes.

1. A Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing both (i) regular income and expenses and (ii) other comprehensive income which records items such as changes in the fair values of Council's assets and investments.

2. A Statement of Financial Position (Balance Sheet)

A 30 June snapshot of Council's Financial Position including its assets and liabilities.

3. A Statement of Changes in Equity

This statement represents the overall change for the year (in dollars) of Council's "net wealth".

4. A Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

5. Notes to the Financial Statements

These provide greater detail to the line numbers of the four primary financial statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by the Queensland Audit Office. The audit of many Queensland Councils is contracted to Audit firms that specialise in Local Government. The Auditor provides an audit report which gives an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

Where to find a complete version of Council's 2022/2023 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2023 are included with this Annual Report and can be found in the 2022/2023 Annual Report on our website:

<http://www.banana.qld.gov.au>

or at Council's administration offices:

- 62 Valentine Plains Road, Valentine Plains, Biloela Qld 4715
- 18 Yaldwyn Street, Taroom Qld 4420
- Gillespie Street, Moura Qld 4718

2. An Overview of this year's Financial Result and Financial Position

2.1 Council's Statement of Comprehensive Income (Profit & Loss) for 2022/2023

For the 2022/2023 financial year, Council's had a net surplus of \$15,099,824. This includes capital income and expenses.

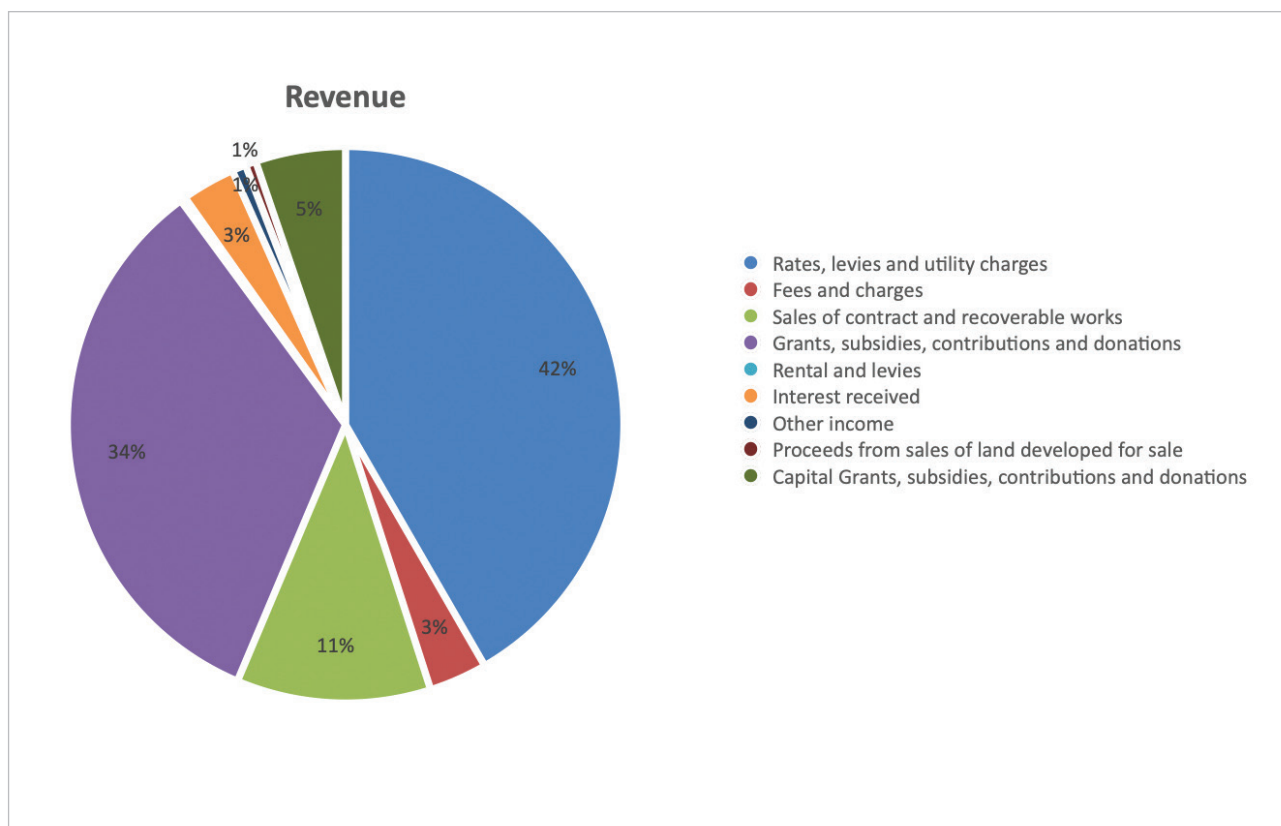
Council's Operating Result

	Actual 2023	Original Budget 2023	Actual 2022
Expenditure (excl. capital expenses)	(78,753,093)	(98,939,091)	(71,835,095)
Revenues (excl. capital income)	100,042,134	99,721,000	76,484,707
Operating Surplus/ (Deficit) for the period	21,289,041	781,909	4,649,612

The operating surplus for the year represents an excess of annual operating revenue after all annual operating expenses have been met.

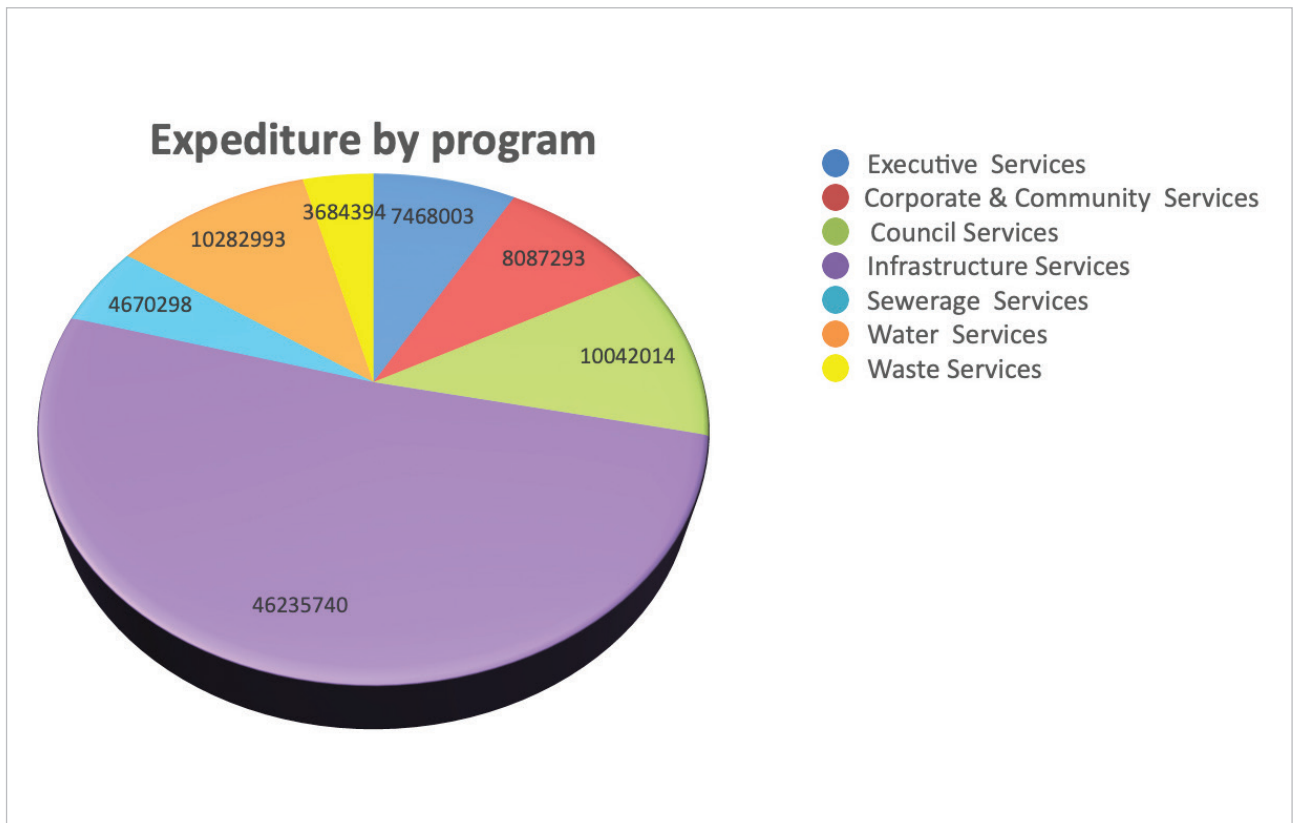
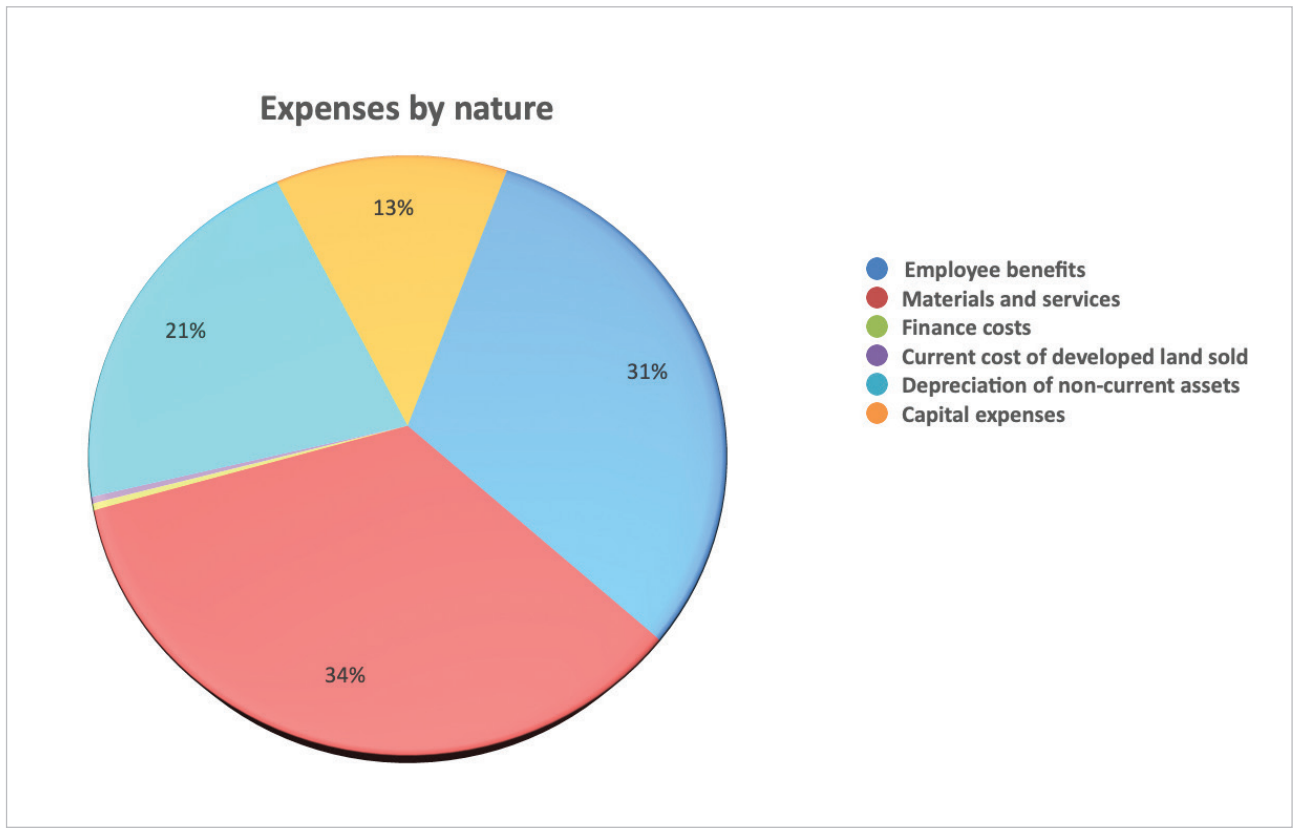
Council's Revenue Sources for the 2022/23 year

The chart below summarises where Council's revenue came from:



Council's Expenditure for the 2022/2023 year

Council's total expenditures (operating and capital) covered the following activities/functions:



2.2 Councils Statement of Financial Position (Balance Sheet) for 2022/2023

Council's Net Community Equity

The Statement of Financial Position (Balance Sheet) discloses the Net Community Equity of Council, which represents its wealth as measured by a dollar value of its assets less liabilities.

The total of Council's Net Community Equity as at 30 June 2023 was \$1,055,950,105 in comparison to prior year Net Community Equity of \$859,358,457 at 30 June 2022.

The major items that make up Council's Wealth include the following assets:	Actual 2023	Actual 2022
Available Cash & Investments	26,636,705	27,412,208
Cash & Investments "restricted" for future funding purposes	31,165,917	19,635,828
Trade Debtors	6,605,453	4,944,950
Infrastructure, Property Plant and Equipment	1,029,956,068	842,085,860
Council has funded some of its operations and assets by the following liabilities:		
Loans & Borrowings	-	2,679,890
Provisions for Restoration of Refuse sites	12,108,508	12,605,709

3. Financial Sustainability Measures

(Sec 169(5) Local Government Regulation 2012)

The financial sustainability of Council is a cornerstone of the Local Government Act and a core responsibility of individual Councils across Queensland.

Financial sustainability is defined as when a **"Local Government is able to maintain its financial capital and infrastructure capital over the long term"** [source: Local Government Act 2009 section 104(2)].

The Financial Sustainability indicators (in accordance with the *Local Government Regulation 2012*) that Council must publish are as follows:

Operating Surplus Ratio - Net Result divided by Total Operating Revenue

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

Asset Sustainability Ratio - Capital Expenditure on the Replacement of Assets (Renewals) divided by Depreciation Expense

This approximates the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives.

Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.

Capital expenditure on renewals (replacing assets that the local government already has) is an indicator of the extent to which the infrastructure assets are being replaced.

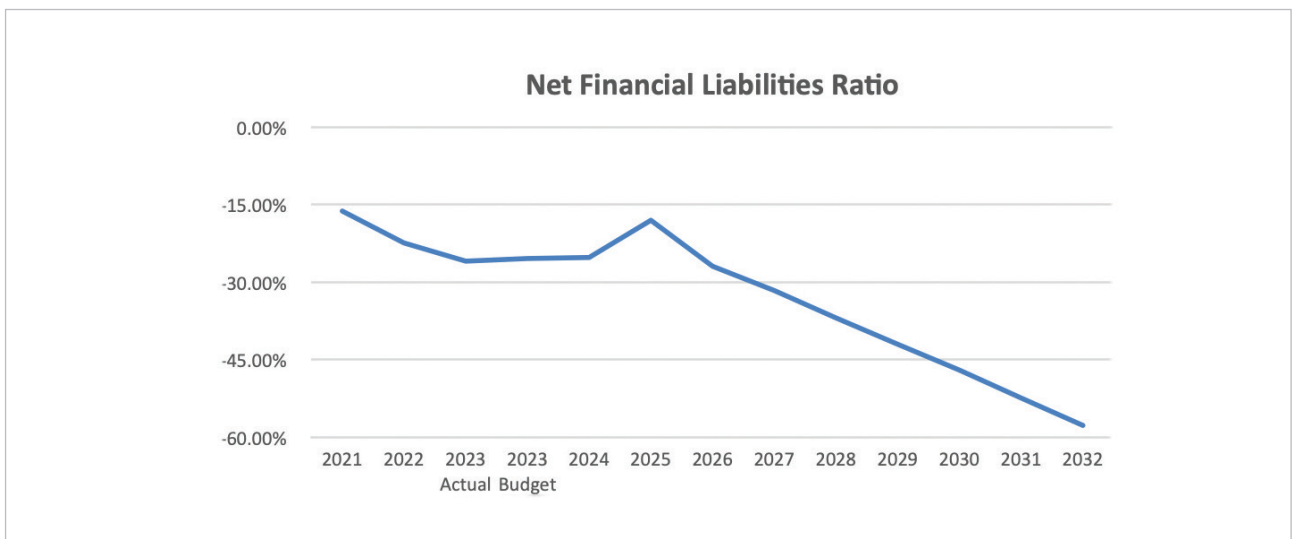
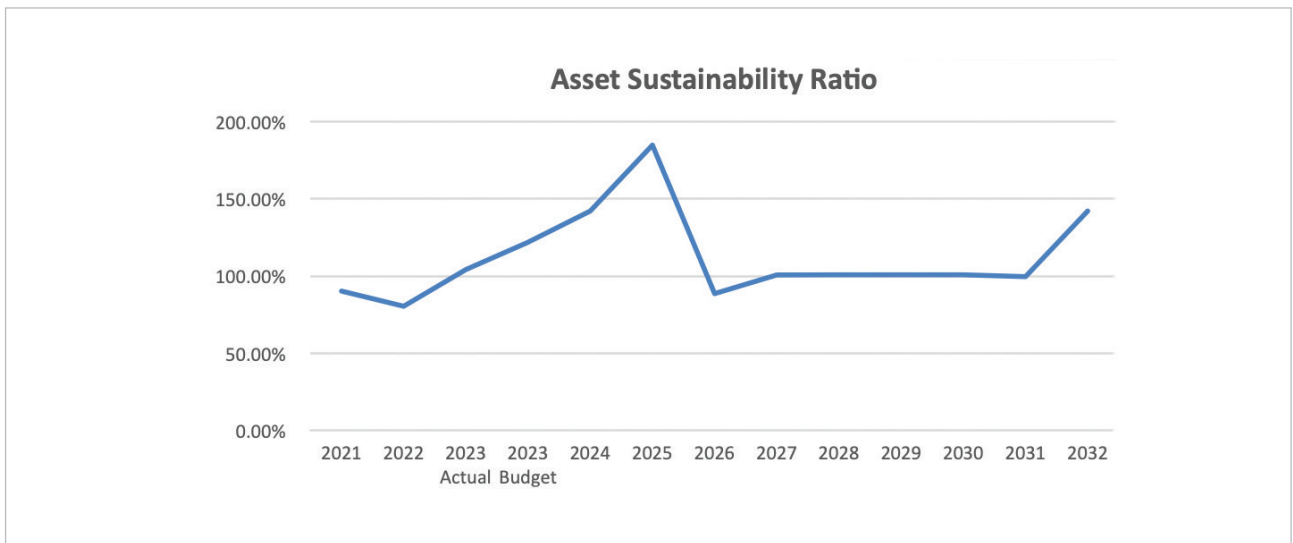
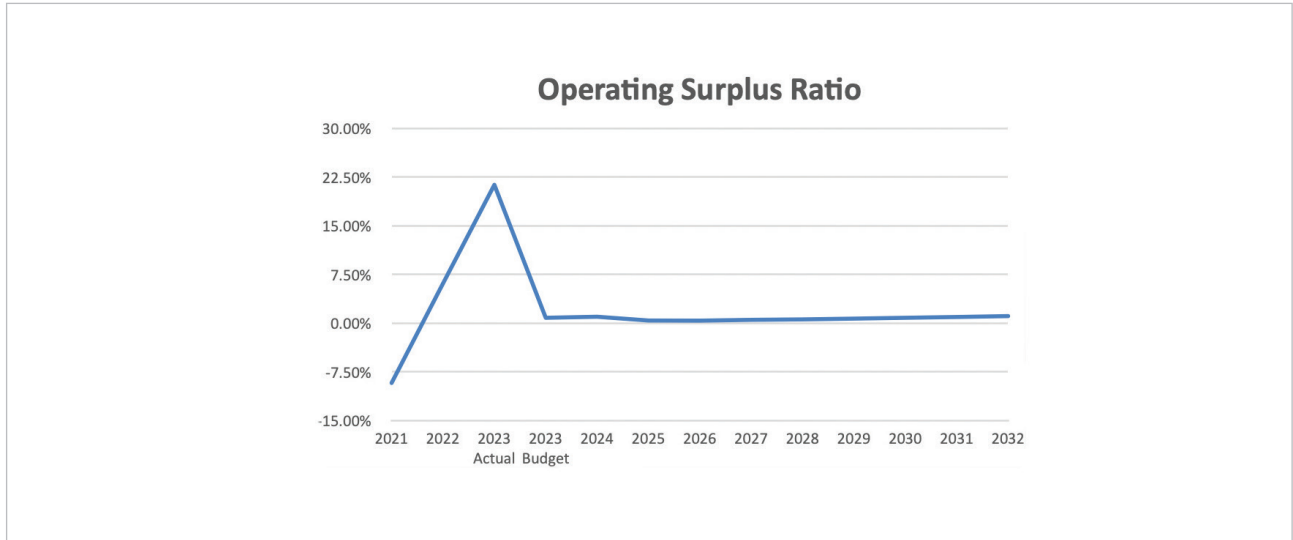
This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.

Net Financial Liabilities Ratio - Total Liabilities less Current Assets divided by Total Operating Revenue

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

Financial Sustainability Indicators for the year ended 30 June 2023

Ratio	Target	Actual	Actual	Actual	BUDGET	Long Term Financial Plan Projections									
		2021	2022	2023	2023	Yr. 2	Yr. 3	Yr. 4	Yr. 5	Yr. 6	Yr. 7	Yr. 8	Yr. 9	Yr. 10	
Operating Surplus Ratio	0 - 10%	-9.24%	6.08%	21.28%	0.8%	0.96%	0.38%	0.36%	0.48%	0.55%	0.67%	0.80%	0.92%	1.06%	
Asset Sustainability Ratio	> 90%	90.24%	80.43%	104.19%	121.9%	142.1%	184.8%	88.6%	100.7%	100.8%	100.8%	100.8%	99.6%	142.1%	
Net Financial Liabilities Ratio	< 60%	-16.22%	-22.39%	-25.91%	-25.4%	-25.2%	-18.0%	-26.9%	-31.6%	-36.9%	-42.0%	-47.0%	-52.4%	-57.7%	



Valuation of Non-Current Physical Assets

Local Government Regulation 2012 Section 185 (b)

List of Council resolutions, under section 206 (2) of the Local Government Regulation 2012, setting an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense made during the year.

Council Meeting Date	Resolution Number	Resolution
No resolutions setting an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense were made during the year.		

The following policies of Council applied for the financial year:

- Asset Management Policy adopted 27 July 2016, and
- Non-Current Asset Threshold Policy adopted 14 December 2017.

These policies are available on Council's website: <http://www.banana.qld.gov.au>

Council's Borrowings & Debt

Debt, Interest and Redemption by Fund and Function

FOR THE YEAR ENDED 30 JUNE 2023

Banana Shire Council's loan portfolio is raised solely with the Queensland Treasury Corporation.

The current repayment terms to the individual loan accounts are as follows:

	A	B	C	D	A + B + C - D
FUNCTION DESCRIPTION	BOOK DEBT	QTC INTEREST ACCRUED	QTC LOAN CHARGES AND ADJUSTMENTS	QTC REPAYMENTS	BOOK DEBT
	BALANCE 30/06/2022 \$	\$	\$	(BORROWINGS) \$	BALANCE 30/06/2023 \$
GENERAL FUNCTIONS					
Consolidated Account	2,679,890	3,509	96,440	2,779,839	0
TOTAL	2,679,890	3,509	96,440	2,779,839	0

Council's Consolidated Account listed above is a combination of pre-existing loans that were amalgamated on 30 September 2014.

On 27 April 2022, Council resolved to repay the QTC debt in full in July 2022 or at such later date as determined by the CEO. The debt was repaid in full on 7 July 2022.

The total repayment amounts for the 2022/2023 financial year are indicated in the table above.

BANANA SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2023

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Addendum to the financial statements

Long-term Measures of Financial Sustainability

BANANA SHIRE COUNCIL

Statement of Comprehensive Income

For the year ended 30 June 2023

		2023	2022
	Note	\$	\$
Income			
Recurrent revenue			
Rates, levies and utility charges	3 (a)	43,983,824	42,824,001
Fees and charges	3 (b)	3,576,923	3,219,196
Sales of contract and recoverable works	3 (d)	11,936,466	14,347,846
Grants, subsidies and contributions	4 (i)	35,417,802	14,956,454
Total recurrent revenue		<u>94,915,015</u>	<u>75,347,497</u>
Other income			
Rental and levies		311,642	272,256
Interest and other finance income	3 (c)	3,297,717	279,579
Other income		860,227	585,375
Proceeds from sales of land developed for sale	5	657,533	-
Total other revenue		<u>5,127,119</u>	<u>1,137,210</u>
Total operating revenue		<u>100,042,134</u>	<u>76,484,707</u>
Capital revenue			
Grants, subsidies and contributions	4 (ii)	5,528,425	6,553,137
Total Capital revenue		<u>5,528,425</u>	<u>6,553,137</u>
Total income		<u>105,570,559</u>	<u>83,037,844</u>
Expenses			
Recurrent expenses			
Employee benefits	7	(28,201,938)	(26,482,962)
Materials and services	8	(30,609,951)	(26,360,867)
Current cost of developed land sold	5	(303,753)	-
Finance costs	9	(318,927)	(952,865)
Depreciation of non-current assets		(19,318,524)	(18,038,401)
Total operating expenses		<u>(78,753,093)</u>	<u>(71,835,095)</u>
Capital expenses			
Other capital expenses	10	(11,717,642)	(5,500,596)
Total expenses		<u>(90,470,735)</u>	<u>(77,335,691)</u>
Net result		<u>15,099,824</u>	<u>5,702,153</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus		181,491,825	5,474,721
Total other comprehensive income for the year		<u>181,491,825</u>	<u>5,474,721</u>
Total comprehensive income for the year		<u>196,591,649</u>	<u>11,176,874</u>

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

BANANA SHIRE COUNCIL

**Statement of Financial Position
As at 30 June 2023**

	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	12	57,807,622	47,048,036
Receivables	13	6,605,453	4,944,550
Inventories	14	3,113,676	3,467,246
Contract assets	22(a)	2,799,813	1,803,813
Other assets	16	3,172,673	2,277,888
Total current assets		73,499,237	59,541,533
Non-current assets			
Property, plant and equipment	17	1,029,956,068	842,085,860
Intangible assets		169,053	144,053
Total non-current assets		1,030,125,121	842,229,913
TOTAL ASSETS		1,103,624,358	901,771,446
Current liabilities			
Trade and other payables	19	13,619,266	9,066,650
Provisions	20	5,381,247	5,412,332
Borrowings	21	-	2,679,890
Contract liabilities	22(b)	13,267,307	7,855,144
Other	23	1,796,764	3,279,481
Total current liabilities		34,064,584	28,293,497
Non-current liabilities			
Provisions	20	12,108,508	12,605,709
Other	23	1,501,161	1,513,783
Total non-current liabilities		13,609,669	14,119,492
TOTAL LIABILITIES		47,674,253	42,412,989
NET COMMUNITY ASSETS		1,055,950,105	859,358,457
Community equity			
Asset revaluation surplus	24	825,894,942	644,403,118
Retained surplus	25	230,055,163	214,955,339
TOTAL COMMUNITY EQUITY		1,055,950,105	859,358,457

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

BANANA SHIRE COUNCIL

**Statement of Changes in Equity
For the year ended 30 June 2023**

	Note	Total		Retained surplus Note 25		Asset revaluation surplus Note 24	
		2023	2022	2023	2022	2023	2022
		\$	\$	\$	\$	\$	\$
Balance at beginning of the year	31	859,358,457	848,165,299	214,955,339	209,236,902	644,403,118	638,928,397
Minor correction to opening balance		-	16,285	-	16,285	-	-
Restated opening balances		859,358,457	848,181,584	214,955,339	209,253,187	644,403,118	638,928,397
Net result		15,099,823	5,702,152	15,099,824	5,702,152	-	-
Other comprehensive income for the year							
Revaluations:							
Property, plant & equipment	17	173,913,452	6,528,869	-	-	173,913,451	6,528,869
Impairments							
Property, plant & equipment	17	8,715,931	-	-	-	8,715,931	-
Change in value of future rehabilitation costs		(1,137,558)	(1,054,148)	-	-	(1,137,558)	(1,054,148)
Total comprehensive income for the year		196,591,648	11,176,873	15,099,824	5,702,152	181,491,824	5,474,721
Balance at end of the year		1,055,950,105	859,358,457	230,055,163	214,955,339	825,894,942	644,403,118

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

BANANA SHIRE COUNCIL

Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts			
Receipts from customers		56,980,809	65,804,425
Operating grants, subsidies and contributions		35,417,802	14,956,454
Interest received		1,658,301	291,427
Proceeds from sales of land developed for sale		657,533	-
Payments			
Interest expense		(99,889)	(244,322)
Payments to suppliers and employees		(54,796,070)	(52,828,458)
Net cash inflow (outflow) from operating activities	30	<u>39,818,486</u>	<u>27,979,526</u>
Cash flows from investing activities			
Commonwealth government grants		3,758,865	4,169,333
State government subsidies and grants arising from contract assets and liabilities		4,416,163	4,911,332
State government subsidies and grants		1,769,560	2,243,970
Other non-government subsidies		-	10,000
Capital contributions		-	129,834
Payments for property, plant and equipment	17	(36,737,377)	(20,797,575)
Payments for site rehabilitation		(21,606)	(8,363)
Payments for intangible assets		(25,000)	-
Proceeds from sale of property, plant and equipment	6	460,385	192,886
Non-current assets held for sale - Proceeds from sale	6	-	140,000
Net movement in loans to community organisations		-	43,072
Net cash inflow (outflow) from investing activities		<u>(26,379,010)</u>	<u>(8,965,511)</u>
Cash flows from financing activities			
Repayment of borrowings	21	(2,679,890)	(1,380,608)
Net cash inflow (outflow) from financing activities		<u>(2,679,890)</u>	<u>(1,380,608)</u>
Net increase (decrease) in cash and cash equivalents held		10,759,586	17,633,407
Cash and cash equivalents at beginning of the financial year		<u>47,048,036</u>	<u>29,414,629</u>
Cash and cash equivalents at end of the financial year	12	<u>57,807,622</u>	<u>47,048,036</u>

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

BANANA SHIRE COUNCIL

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

1 Information about these financial statements

1. 1 Basis of preparation

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

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

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

These financial statements have been prepared under the historical cost convention, except for the following:

- certain classes of property, plant and equipment which are measured at fair value
- assets held for sale which are measured at fair value less cost of disposal.

1. 2 Statement of compliance

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

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

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

1. 3 New and revised Accounting Standards adopted during the year

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

1. 4 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for council then further information has been provided in this note.

1. 5 Estimates and judgements

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

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Valuation and depreciation of property, plant and equipment - notes 17 and 18
- Impairment of property, plant and equipment - notes 18
- Provisions - note 20

1. 6 National competition policy

The Council has reviewed its activities and has identified 5 activities that are business activities. Details of these activities can be found in note 33.

BANANA SHIRE COUNCIL

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

1. 7 Rounding and comparatives

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

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

1. 8 Taxation

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

BANANA SHIRE COUNCIL

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

2 Analysis of results by function

(a) Components of council functions

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

Executive Services

The objective of executive services is for Council to be open, accountable, transparent and deliver value for money community outcomes. The function includes strategic and operational planning, risk management, internal audit, corporate governance and administrative support. The Mayor, Councillors and Chief Executive Officer are included in Executive Services.

Corporate & Community Services

The objective of Corporate & Community Services to provide professional finance, plant, aerodrome and community services across council and the shire. This function includes: customer service, financial management and services, records management, stores and procurement, information technology, library and education services, community development, plant management, aerodrome planning and maintenance, asset management and geographic information systems and mapping.

Council Services

This function facilitates the shire growth and prosperity through well planned and quality development. The objective of planning and development is to ensure that Banana Shire Council is well designed and efficient yet also preserves the character and natural environment on the shire. This function includes: services related to the environmental health, public building maintenance, animal control, planning and management of the developmental approval processes.

Infrastructure Services

The objective of the infrastructure services is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network; parks; public toilets; technical services; disaster management and SES support.

Sewerage Services

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

Water Services

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

Waste Services

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

BANANA SHIRE COUNCIL

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

2. Analysis of results by program

(b) Income and expenses defined between recurring and capital, and assets are attributed to the following programs:

Programs	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Executive Services	386,393	172,619	-	-	559,012	(7,468,003)	-	(6,908,991)	(6,908,991)	(6,908,991)	-
Corporate & Community Services	10,909,320	33,418,461	431,400	-	44,759,181	(8,042,008)	(45,285)	36,285,773	36,671,888	36,671,888	87,221,856
Council Services	124,622	1,258,021	415,800	-	1,798,443	(9,599,578)	(442,436)	(8,243,571)	(8,243,571)	(8,243,571)	107,492,261
Infrastructure Services	23,997,102	12,099,115	4,681,225	-	40,777,442	(35,303,509)	(10,932,231)	792,708	(5,458,298)	(5,458,298)	716,907,039
Sewerage Services	-	4,740,034	-	-	4,740,034	(4,504,869)	(165,429)	235,165	69,736	69,736	63,180,418
Water Services	-	8,166,409	-	-	8,166,409	(10,150,732)	(132,261)	(2,201,306)	(2,333,567)	(2,333,567)	127,468,018
Waste Services	365	4,769,673	-	-	4,770,038	(3,684,394)	-	1,085,644	1,085,644	1,085,644	1,137,784
Total	35,417,802	64,624,332	5,528,425	-	105,570,559	(78,753,093)	(11,717,642)	21,072,058	14,882,841	14,882,841	1,103,407,375

For the year ended 30 June 2022

Programs	Gross program income				Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue		Capital revenue			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Executive Services	186,986	35,838	-	-	222,824	(6,858,979)	-	(6,636,155)	(6,636,155)	(6,636,155)	-
Corporate & Community Services	7,220,011	29,379,882	356,235	-	36,956,128	(5,638,470)	(21,411)	30,961,423	31,296,247	31,296,247	70,907,155
Council Services	5,888	1,235,320	74,000	129,834	1,445,042	(8,151,147)	(400,420)	(6,909,939)	(7,106,525)	(7,106,525)	92,534,978
Infrastructure Services	7,467,435	14,277,592	5,038,068	10,000	26,793,095	(32,197,921)	(4,533,927)	(10,452,894)	(9,938,753)	(9,938,753)	596,784,788
Sewerage Services	-	4,335,347	945,000	-	5,280,347	(4,156,042)	(330,797)	179,305	793,508	793,508	46,275,962
Water Services	-	7,784,329	-	-	7,784,329	(9,765,506)	(197,812)	(1,981,177)	(2,178,989)	(2,178,989)	93,845,420
Waste Services	76,134	4,479,945	-	-	4,556,079	(5,067,030)	(16,229)	(510,951)	(527,180)	(527,180)	1,423,144
Total	14,956,454	61,528,253	6,413,303	139,834	83,037,844	(71,835,095)	(5,500,596)	4,649,612	5,702,153	5,702,153	901,771,446

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
3 Revenue			
(a) Rates, levies and utility charges			
Rates, levies and charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.			
General rates		32,009,683	31,789,621
Water		8,048,159	7,628,647
Sewerage		4,725,801	4,414,611
Environmental Levy		831,305	754,671
Garbage charges		3,001,346	2,894,438
Rates and utility charge revenue		48,616,294	47,481,988
Less: Discounts		(4,243,717)	(4,257,841)
Less: Pensioner remissions		(388,753)	(400,146)
		43,983,824	42,824,001

(b) Fees and Charges

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

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

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

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

Development Application Fees		154,572	82,364
Building fees & charges		178,848	199,066
Animal Registrations		76,259	79,742
Licences and permits		69,811	62,908
Fines and infringements		36,631	28,632
Saleyard fees		161,416	196,240
Disposal fees		1,094,968	1,134,801
Other statutory fees		207,532	199,122
User fees and charges		1,596,886	1,236,321
		3,576,923	3,219,196

(c) Interest and other finance income

(i) Interest

Interest received from financial institutions		1,724,687	170,812
Over due rates and utility charges		102,667	108,767
		1,827,354	279,579

(ii) Other finance income

Refuse sites - unwinding of discount rate on provision	30	1,470,363	-
		1,470,363	-

Total interest and other finance income

3,297,717 279,579

(d) Sales revenue

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

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
(d) Sales revenue (continued)			
Department of Transport and Main Roads		11,204,258	13,454,677
Private works		660,708	788,696
Other		71,500	104,473
		<u>11,936,466</u>	<u>14,347,846</u>
4 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 control of each performance obligations is satisfied.			
Performance obligations vary in each agreement but include expenditure milestones, percentage of completion and events. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.			
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.			
Where control is transferred over time, revenue is recognised using either costs or time incurred.			
Grant income under AASB 1058			
Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received			
Capital grants			
Where council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.			
For construction projects, this is generally as the construction progresses in accordance with costs incurred.			
Donations and contributions			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the council.			
Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.			
(i) Operating			
General purpose grants		16,223,562	9,510,152
Commonwealth subsidies and grants		2,293,550	1,986,388
State government subsidies and grants		3,196,168	2,726,914
DRFA flood damage grants for operational repairs		13,704,522	733,000
Total recurrent revenue		<u>35,417,802</u>	<u>14,956,454</u>
(ii) Capital			
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes cash contributions and non-cash contributions usually in the form of infrastructure assets received from developers.			
Monetary revenue designated for capital purposes			
Commonwealth government grants		3,758,865	4,169,333
State government subsidies and grants		1,769,560	2,243,970
Other non-government subsidies		-	10,000
Cash contributions		-	129,834
Total capital revenue		<u>5,528,425</u>	<u>6,553,137</u>
5 Gain (loss) on the disposal of inventory land developed for sale			
Proceeds from sales of land developed for sale		657,533	-
Current cost of developed land sold	15	(303,753)	-
		<u>353,780</u>	<u>-</u>
6 Gain (loss) on the disposal of capital assets			
(a) Non-current assets held for sale - Proceeds from sale			
Less carrying value of disposed assets		-	140,000
		<u>-</u>	<u>(160,000)</u>
		<u>-</u>	<u>(20,000)</u>
(b) Proceeds from the sale of plant and equipment			
Less book value of plant and equipment sold		219,073	162,062
		<u>(264,358)</u>	<u>(163,473)</u>
		<u>(45,285)</u>	<u>(1,411)</u>
(c) Proceeds from the sale of land and buildings			
Less book value of land and buildings sold		241,312	30,824
		<u>(231,926)</u>	<u>(31,215)</u>
		<u>9,386</u>	<u>(391)</u>
Total gain (loss) on the disposal of capital assets	10	<u>(35,899)</u>	<u>(21,802)</u>

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
7 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		20,225,662	18,986,533
Councillors' remuneration		506,412	445,950
Annual, sick and long service leave entitlements		4,591,135	4,742,443
Superannuation	29	2,575,181	2,465,684
		<u>27,898,390</u>	<u>26,640,610</u>
Other employee related expenses		1,768,048	1,592,038
		<u>29,666,438</u>	<u>28,232,648</u>
Less capitalised employee expenses		<u>(1,464,500)</u>	<u>(1,749,686)</u>
		<u>28,201,938</u>	<u>26,482,962</u>
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at 30 June 2023		2023	2022
Elected members		7	7
Administration staff		141	142
Depot and outdoors staff		142	143
Total full time equivalent employees		<u>290</u>	<u>292</u>
8 Materials and services			
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Audit of annual financial statements by the Auditor-General of Queensland *		106,000	103,500
Internal Audit		36,100	31,289
Council Road Maintenance		5,930,058	5,349,397
Contractors and Private Works		11,418,659	11,232,762
Donations and Contributions Paid		221,299	175,696
Insurance		1,184,296	1,049,871
Printing & Stationery		167,933	138,301
Telephone and IT		357,390	335,003
Electricity		1,161,025	1,139,786
Maintenance (non Roads & Plant)		3,009,512	1,859,551
Contractors (non Works)		1,644,295	1,057,370
Counter Disaster Operations		872	6,208
Flood Restorations		2,031,390	733,395
Other material and services		3,341,122	3,148,738
		<u>30,609,951</u>	<u>26,360,867</u>
* Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$106,000 (2022: \$103,500)			
9 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		99,889	244,322
Bank charges		146,090	113,982
Impairment of receivables and bad debts written-off		72,948	492,178
Refuse sites - unwinding of discount rate on provision		-	102,383
		<u>318,927</u>	<u>952,865</u>
10 Capital expenses			
Loss on the sale of capital assets	6	35,899	21,802
Loss on write-off of capital assets	11	11,681,743	5,478,794
Total capital expenses		<u>11,717,642</u>	<u>5,500,596</u>
11 Loss on write-off of capital assets			
Site improvements		-	16,229
Buildings		451,822	400,029
Roads, drainage & runway network		10,932,231	4,533,927
Water		132,261	197,812
Sewerage		165,429	330,797
	10	<u>11,681,743</u>	<u>5,478,794</u>

BANANA SHIRE COUNCIL

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

Note	2023 \$	2022 \$
12 Cash and cash equivalents		
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.		
Cash and deposits at call are held in the following banks: National Australia Bank, Bendigo Bank, and Queensland Treasury Corporation.		
Cash at bank and on hand	15,958,086	1,657,009
Deposits at call	41,849,536	45,391,027
Balance per statement of financial position and cash flows	<u>57,807,622</u>	<u>47,048,036</u>
Total cash assets	<u>57,807,622</u>	<u>47,048,036</u>

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

Waste levy refund received in advance	1,987,925	452,147
Contract liabilities - revenue received in advance	14,577,307	7,855,144
Unspent government grants and subsidies	5,528,425	-
Unspent developer contributions	2,204,283	2,204,284
Total unspent external restricted cash held in reserves	<u>24,297,940</u>	<u>10,511,575</u>

Council has resolved to set aside revenue to provide funding for specific future projects that will be required to meet delivery of essential services and meet day to day operational requirements.

Funds set aside by council to meet specific future funding requirements	33,509,682	18,853,079
Total cash held to contribute to identified funding commitments	<u>57,807,622</u>	<u>29,364,654</u>

Trust funds

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

Trust funds held for outside parties

Security deposits	246,164	145,949
	<u>246,164</u>	<u>145,949</u>

13 Receivables

Receivables, loans and advances are amounts owed to council at year end and are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

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.

The impairment loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Current

Rateable revenue and utility charges	1,393,113	1,117,460
Less: loss allowance	(272,830)	(203,016)
	<u>1,120,283</u>	<u>914,444</u>
Accrued interest	169,053	-
Other debtors	5,328,681	4,486,537
Less allowance for expected credit losses	(12,564)	(456,431)
	<u>5,485,170</u>	<u>4,030,106</u>
	<u>6,605,453</u>	<u>4,944,550</u>

For the financial year ended 30 June 2023, interest was charged on outstanding rates at a rate of 8.17% per annum. No interest was charged on other debtors. There were no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural and mining, there is also a concentration in those sectors.

The council does not require collateral in respect of trade and other receivables.

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
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13 Receivables (continued)

Accounting policies - Grouping

When the Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

The Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Grants, Other Debtors.

The Council distinguishes between disputed invoices and impaired debts. If a customer is disputing the validity of an invoice, council assesses whether the invoice was correctly raised. If the receivable was incorrectly raised, this is not an impairment, the amount is reversed against the original revenue account, rather than through impairment. If Council believes the invoice is correct, the receivable is included in the impairment calculations.

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

Property rates and utility charges were processed using a stand alone ERP (enterprise resource planning) system. Council also noted that it employed a dedicated team whose sole responsibility was for rates and utilities collections. Aging of rateable revenue is not a consideration for calculating ECL (expected credit loss). As a statutory receivable AASB 2016-8 does not prescribe calculation of ECL. Banana Shire Council also identified after reviewing its historical data records that no bad debts had occurred for any of its rate and utility charges. The credit enhancement to sell an owner's property to recover outstanding rate debts is only applicable to this particular type of statutory receivables.

Statutory charges: In some limited circumstances Banana Shire Council may write off impaired statutory charges. As these impairments have been historically not material Banana Shire Council has, on this basis, not calculated an ECL for Statutory Charges (non-rates & utility charges).

Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the state and Commonwealth governments have high credit ratings, accordingly the Council determines the level of credit risk exposure to be immaterial and therefore does not record an ECL for these counterparties.

Other Debtors: The Council identifies other debtors as receivables which are not rates and charges; statutory charges; lease receivables; or grants. Council has applied the simplified approach for trade receivables, contract assets and lease receivables and the loss allowance is

Movement in allowance for expected credit losses (trade and other receivables)		
Balance at beginning of the year		175,654
Changes in the credit loss allowances in the year	(374,053)	483,793
Balance at end of the year	285,394	659,447

14 Inventories

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

Inventories held for distribution are:

- goods to be supplied at nil or nominal charge and
- goods to be used for the provision of services at nil or nominal charge.

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

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

Inventories for internal use-		
Quarry and road materials		180,934
Stores and materials	1,130,662	1,052,703
	1,183,820	1,233,637
Valued at cost, adjusted when applicable for any loss of service potential.		
Land purchased for development and sale	15	2,233,609
Total inventories		3,467,246

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
15 Land purchased for development and sale			
Balance at beginning of the year		2,233,609	2,318,609
Transferred from/(to) other asset category		-	(85,000)
Less cost of developed land sold		(303,753)	-
Balance at end of the year		1,929,856	2,233,609
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
16 Other assets			
GST recoverable		696,570	312,371
Water charges yet to be levied		1,773,345	1,564,025
Prepayments		702,758	401,492
		3,172,673	2,277,888

17 Property, plant and equipment

17 (a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.

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

Network assets are an aggregate of interrelated assets that perform a specific service which, individually are likely to be below the capitalisation threshold levels, but collectively are above the capitalisation threshold for their class. Networked assets include monitoring equipment and water meters.

17 (b) Measurement

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

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.

17 (c) Valuation

Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3-5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, on an asset class rotational basis, Council may engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

BANANA SHIRE COUNCIL

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

	2023	2022
	\$	\$
17 (c) Valuation (continued)		
Separately identified components of assets are measured on the same basis as the assets to which they relate.		
Further information on the fair value measurement is contained in note 18.		
17 (d) Capital work in progress		
The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.		
17 (e) Depreciation		
Assets are depreciated from the date of acquisition or when an asset is ready for use.		
Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.		
Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.		
The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.		
Where assets have separately identifiable components, these components have separately assigned useful lives.		
Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.		
Key judgements and estimates:		
Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of certain infrastructure assets, software and IT equipment.		
17 (f) Impairment		
Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.		

BANANA SHIRE COUNCIL

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

17 Property, plant and equipment

Basis of measurement Fair value category	Land Valuation Level 2 2023 \$	Site improvements		Buildings		Plant and equipment		Roads, drainage & runway network		Water		Sewerage		Artwork		Works in progress		Total plant and equipment	
		Valuation Level 2 & 3 2023 \$	Valuation Level 2 & 3 2023 \$	Valuation Level 2 & 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$	Valuation Level 3 2023 \$		Cost 2023 \$
Opening gross value as at 1 July 2022	6,096,974	4,828,505	130,105,150	819,321,970	133,953,201	248,165	382,257	11,580,163	29,984,236	90,457,780	4,710,219	1,239,873,213							
Minor correction to opening balance	-	-	-	-	-	16,840,578	103,311	241,658	9,230	1,000	-	-	-	-	-	-	-	-	-
Addition of renewal assets	286,000	-	875,250	5,236,694	28,498	1,474,246	3,862	1,000	-	-	-	-	-	-	-	-	-	-	6,753,141
Addition of other assets	-	-	109,605	-	-	28,498	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal transfers from work in progress	-	-	-	-	-	(771,456)	-	-	-	-	-	-	-	-	-	-	-	-	(1,616,211)
Disposals	(123,250)	-	(108,676)	(874,151)	(12,797,263)	(213,438)	(358,801)	-	-	-	-	-	-	-	-	-	-	-	(1,003,382)
Write-offs	-	-	-	-	-	(874,151)	-	-	-	-	-	-	-	-	-	-	-	-	(14,243,653)
Revaluation adjustment to other comprehensive income	1,722,226	-	22,641,377	19,698,675	38,785,654	11,177,244	-	-	-	-	-	-	-	-	-	-	-	-	94,015,177
Internal transfers between asset classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2023	7,981,950	4,828,505	153,681,627	844,641,517	193,043,738	34,450,379	101,671,572	415,273	14,674,171	1,355,388,731									

Note

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16

Accumulated depreciation and impairment

Opening balance as at 1 July 2022	-	3,405,361	44,212,779	15,602,753	62,802,187	1,560,275	44,415,928	397,787,353
Minor correction to opening balance	-	-	-	-	-	-	-	-
Depreciation expense	-	285,360	3,197,695	1,655,277	3,303,335	1,655,277	1,814,494	19,318,524
Depreciation on disposals	-	-	-	(507,098)	-	(507,098)	-	(507,098)
Depreciation on write-offs	-	-	(422,329)	-	(81,177)	-	(193,372)	(2,561,910)
Revaluation adjustment to other comprehensive income	-	-	9,092,144	-	4,851,586	-	(5,669,884)	(79,888,275)
Impairment adjustment to other comprehensive income. (ARS*)	-	-	-	-	-	-	-	(8,715,931)
Accumulated depreciation as at 30 June 2023	-	3,690,721	56,080,289	16,750,932	70,875,931	16,750,932	40,367,166	325,432,663

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Total written down value as at 30 June 2023

7,981,950	1,137,784	97,601,338	17,699,447	122,167,807	415,273	14,674,171	1,029,956,068
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Range of estimated useful life in years

Not depreciated	5 - 200	3 - 150	5 - 20	15 - 200	5 - 200	15 - 200	5 - 200
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BANANA SHIRE COUNCIL

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

17 Property, plant and equipment – prior year

	Land		Site improvements		Buildings		Plant and equipment		Roads, drainage & runway network		Water		Sewerage		Artwork		Works in progress		Total plant and equipment	
	Valuation Level 2	Valuation Level 2 & 3	Valuation Level 2 & 3	Cost	Valuation Level 2 & 3	Valuation Level 3	Valuation Level 2 & 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Cost	2022	2022	2022
Basis of measurement	\$ 5,983,189	\$ 4,871,170	\$ 112,085,981	\$ 27,380,714	\$ 749,406,441	\$ 146,593,170	\$ 85,619,657	\$ 413,273	\$ 4,788,796	\$ 1,137,142,391	\$ 68,719	\$ 20,802,019	\$ 534,063	\$ (10,009,630)	\$ 92,318,777	\$ 85,000	\$ 1,239,873,213			
Fair value category	60,000		(2)																	
Asset Values																				
Opening gross value as at 1 July 2021																				
Minor correction to opening balance																				
Addition of renewal assets																				
Internal transfers from work in progress																				
Disposals																				
Write-offs																				
Revaluation adjustment to other comprehensive income																				
Internal transfers between asset classes																				
Closing gross value as at 30 June 2022	6,096,974	4,828,505	130,105,150	29,985,141	819,321,970	153,953,201	90,457,780	414,273	4,710,219	1,239,873,213										

Note

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Accumulated depreciation and impairment

Opening balance as at 1 July 2021																				
Minor correction to opening balance																				
Depreciation expense																				
Depreciation on disposals																				
Depreciation on write-offs																				
Impairment																				
Revaluation adjustment to other comprehensive income																				
Accumulated depreciation as at 30 June 2022																				

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Accumulated depreciation as at 30 June 2022

Total written down value as at 30 June 2022

Range of estimated useful life in years

6,096,974	1,423,144	85,892,371	14,382,388	591,973,625	91,151,014	46,041,852	414,273	4,710,219	842,085,860
Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200	5 - 200	

18. Fair Value Measurements

(a) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

Property, plant, and equipment

- Land
- Site improvements
- Buildings and other structures
- Roads, drainage, and runway network
- Water
- Sewerage
- Artwork

Council does not measure any liabilities at fair value on a recurring basis.

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 21 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows at balance date (level 2).

The carrying amounts of trade receivables and trade payables are, due to their short-term nature, assumed to approximate their fair value.

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value of an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured and recognised at fair value at 30 June 2023.

BANANA SHIRE COUNCIL

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

18. Fair Value Measurements - continued
Recurring fair value measurement

Category	Note	Level 2 (Significant other observable inputs) \$		Level 3 (Significant unobservable inputs) \$		Total \$
		2023	2022	2023	2022	
Recurring fair value measurements						
Land	17	7,981,950	6,096,974	-	-	7,981,950
Site Improvements	17	-	-	1,137,785	1,423,144	1,137,785
Buildings and other structures	17	4,142,500	3,277,021	93,458,837	82,625,351	97,601,337
Road, drainage, and runway network	17	-	-	706,973,892	591,973,625	706,973,892
Water	17	-	-	122,167,807	91,151,014	122,167,807
Sewerage	17	-	-	61,304,407	46,041,852	61,304,407
Artwork	17	-	-	415,273	414,273	415,273
		<u>12,124,450</u>	<u>9,373,995</u>	<u>985,458,001</u>	<u>813,629,259</u>	<u>997,582,451</u>
						<u>823,003,254</u>

The revaluation of Land assets resulted in the fair value of this class having predominantly observable inputs (level 2). This table reflects that assessment.

18. Fair Value Measurements - continued

(b) Valuation techniques used to derive fair values for level 2 and level 3 valuations

Specific valuation techniques used to value Council's assets comprise:

Land, Site Improvements and Buildings and other structures (Levels 2 and 3)

In the 2022-2023 financial year, Shepherd Services Pty Ltd revalued Council's Land, Buildings, Building Infrastructure, Open Space Furniture, Park Infrastructure, Playgrounds and Pool Structures having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- International Valuations Standards, Council standards and guidelines as adopted by the Australian Property Institute

Council personnel were involved throughout the valuation process and reviewed and agreed that:

- Given the specified nature of the assets and the lack of an active market that depreciated replacement cost of a modern equivalent asset was the appropriate method to assess fair value.
- The five-point scale for rating an assets condition and allocating the remaining useful life was appropriate.
- The updated cost models and revised unit rates were appropriate.
- Assessments of Fair Value, Depreciation, and Remaining Useful Life together with any associated assumptions were reasonable.

Based on these interactions and other internal reviews Council has accepted the results of the valuation as an accurate reflection of the Fair Value of Council's Land, Buildings, Building Infrastructure, Open Space Furniture, Park Infrastructure, Playgrounds and Pool Structures Assets at 30 June 2023.

The valuation summary follows:

Asset Class	Replacement Cost (\$)	Accumulated Depreciation (\$)	Depreciated Replacement Cost (\$)	Annual Depreciation (\$)
Building Infrastructure	10,472,749	3,042,588	7,430,161	294,041
Buildings	104,308,683	38,657,808	65,650,875	651,655
Open Space Furniture	955,307	320,754	634,553	28,776
Park Infrastructure	17,772,259	6,291,278	11,480,981	481,601
Playgrounds	3,212,632	894,354	2,318,278	156,012
Pool Structures	9,569,760	3,472,845	6,096,915	250,147
Market Value Buildings	7,390,237	3,400,662	3,989,575	124,886
Land	7,981,950		7,981,950	
TOTAL	161,663,577	56,080,289	105,583,288	1,987,118

Infrastructure assets (Level 3)

All Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full-service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

BANANA SHIRE COUNCIL

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

18. Fair Value Measurements - continued

The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Annual reviews of these values are completed to determine material differences.

Roads, Drainage and Runway Infrastructure (Level 3)

In the 2022-2023 financial year, Shepherd Services revalued Council's Roads, Drainage and Aerodrome assets, having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- Queensland Local Government Act 2009
- Queensland Local Government Regulation 2012
- The determination of asset condition using a combination of sample visual inspections and RACAS (Road Asset Condition Assessment System).
- The assessment of appropriate unit rates using, where possible, recent historic costing (2019-2022) of completed projects or from first principles estimates.
- Using industry standards and sampling of Council's assets to determine appropriate useful lives.

Council personnel were involved throughout the valuation process and reviewed and agreed that:

- Given the specified nature of the assets that written down current replacement cost was the appropriate method to assess fair value.
- The condition assessments and revised unit rates were appropriate.
- Assessments of Fair Value, Depreciation, and Remaining Useful Life together with any associated assumptions were reasonable.

Based on these interactions and other internal reviews Council has accepted the results of the valuation as an accurate reflection of the Fair Value of Council's Roads, Drainage and Aerodrome assets at 30 June 2023.

The valuation summary follows:

Asset Class	Replacement Cost (\$)	Accumulated Depreciation (\$)	Depreciated Replacement Cost (\$)	Annual Depreciation (\$)
Bridges and Other Structures	117,256,387	38,089,066	79,167,321	1,161,529
Sealed Roads	403,918,432	53,361,774	350,556,658	5,877,690
Unsealed Roads	214,418,632	6,748,231	207,670,401	902,363
Pathways	18,660,974	5,884,116	12,776,858	204,761
Stormwater Drainage	41,864,555	16,203,636	25,660,919	396,729
Sealed Facility Access	7,076,158	1,591,783	5,484,375	78,433
Unsealed Facility Access	1,292,080	69,741	1,222,339	8,596
Kerbs	19,408,156	9,281,796	10,126,360	201,556
Road Equipment	2,301,946	120,076	2,181,870	50,344
Traffic Mgmt. Devices	2,078,528	791,957	1,286,571	59,662
Sealed Runways	16,365,669	5,525,448	10,840,221	299,568
TOTAL	844,641,517	137,667,624	706,973,893	9,241,231

BANANA SHIRE COUNCIL

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

18. Fair Value Measurements - continued

Water and Sewerage Infrastructure

In the 2022-2023 financial year, Shepherd Services Pty Ltd revalued Council's Water and Sewerage infrastructure having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- IPWEA Water Supply and Sewerage Practise Note 7
- Financial and Performance Management Standard 2009

Council personnel were involved throughout the valuation process and reviewed and agreed that:

- Given the specified nature of the assets and the lack of an active market that depreciated replacement cost of a modern equivalent asset was the appropriate method to assess fair value.
- The five-point scale for rating an assets condition and allocating the remaining useful life was appropriate.
- The updated cost models and revised unit rates were appropriate.
- Assessments of Fair Value, Depreciation, and Remaining Useful Life together with any associated assumptions were reasonable.

Based on these interactions and other internal reviews Council has accepted the results of the valuation as an accurate reflection of the Fair Value of Council's Water and Wastewater Assets at 30 June 2023.

The valuation summary follows:

Asset Class	Replacement Cost (S)	Accumulated Depreciation (S)	Depreciated Replacement Cost (S)	Annual Depreciation (S)
Water Active	102,752,544	38,442,949	64,309,595	1,510,485
Water Passive	90,291,194	32,432,982	57,858,212	1,792,850
Water Total	193,043,738	70,875,931	122,167,807	3,303,335
Sewerage Active	44,791,072	10,929,929	33,861,143	1,047,389
Sewerage Passive	56,880,500	29,437,237	27,443,263	767,104
Sewerage Total	101,671,572	40,367,166	61,304,406	1,814,493
TOTAL	294,715,310	111,243,097	183,472,214	5,117,828

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
19 Trade and other payables			
Creditors and accruals are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.			
Current			
Accruals		12,425,033	8,756,748
Creditors		1,010,336	110,994
Salary, wages and related accruals		14,160	25,683
Other entitlements		169,737	173,225
		<u>13,619,266</u>	<u>9,066,650</u>

20 Provisions

Employee entitlements

Liabilities are recognised for employee benefits such as wages and salaries, sick, annual and long service leave in respect of services provided by the employees up to the reporting date.

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Annual leave

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

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Employee benefits are classified as current/non-current based on the requirement of AASB 101. Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

Property restoration

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

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

The provision recognised for is reviewed at least annually and updated based on the facts and circumstances available at the time.

Current			
Annual leave		2,575,566	2,504,412
Long service leave		2,759,556	2,907,920
Property restoration - Refuse sites		46,125	-
		<u>5,381,247</u>	<u>5,412,332</u>
Non-Current			
Long service leave		262,628	359,293
Property restoration Refuse sites		11,845,880	12,246,416
		<u>12,108,508</u>	<u>12,605,709</u>

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
20 Provisions (continued)			
Details of movements in provisions			
Refuse sites			
Balance at beginning of the year		12,246,416	11,098,248
Increase due to change in time		(1,470,363)	102,383
Increase (decrease) due to change in discount rate		391,730	1,054,148
Amount expended in year		(21,606)	(8,363)
Increase (decrease) in estimate of future cost		745,828	-
Balance at end of the year		<u>11,892,005</u>	<u>12,246,416</u>
Current portion		46,125	-
Non-current portion		<u>11,845,880</u>	<u>12,246,416</u>
		<u>11,892,005</u>	<u>12,246,416</u>
This is the present value of the estimated future cost of restoring the refuse sites under the State Government environmental regulations at the end of its useful life.			
The future projected cost of remediation is \$11,913,611. This is expected to be incurred from 2024 to 2063.			
Cash funds committed to meet this liability at the reporting date are		<u>3,015,023</u>	<u>4,460,835</u>

21 Borrowings

Unsecured borrowings are provided by the Queensland Treasury Corporation.

All borrowings are in \$A denominated amounts and carried at amortised cost. Interest is expensed as it accrues except interest relating to land development which is capitalised to land held for resale. (Refer to note 15).

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

Principal and interest repayments are made quarterly in arrears.

Borrowings at balance date are

Queensland Treasury Corporation

Balance at beginning of the year	2,679,890	4,060,498
Principal repayments - cash movement	(2,679,890)	(1,380,608)
Balance at end of the year	<u>-</u>	<u>2,679,890</u>
Classified as		
Current	<u>-</u>	<u>2,679,890</u>
	<u>-</u>	<u>2,679,890</u>

In July 2022 Council repaid the outstanding borrowing in full.

The following sets out the liquidity risk in relation to the above borrowings and represents the remaining contractual cash flows (principal and interest) at the end of the reporting period.

0 to 1 year	-	2,679,890
Total contractual outflows	<u>-</u>	<u>2,679,890</u>
Carrying amount	<u>-</u>	<u>2,679,890</u>

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
21 Borrowings (continued)			
Reconciliation of liabilities arising from finance activities			
Loans			
Balance at beginning of the year		2,679,890	4,060,498
Cash flows during the period		(2,679,890)	(1,380,608)
Balance at end of the year		-	2,679,890
Council does not believe that any of the leases in place are individually material.			
22 Contract balances			
Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.			
(a) Contract assets			
Contract assets represents capital construction costs incurred to date for a Council asset to be funded by a capital grant paid in arrears but no receivable has arisen since the invoicing milestone has not yet been met.			
Contracts for capital assets		2,799,813	1,803,813
(b) Contract liabilities			
Funds received upfront to construct Council controlled assets		13,267,307	7,855,144
Current		13,267,307	7,855,144
(c) Significant changes in contract balances			
During the financial year Council had the following significant movement in contract assets and contract liabilities:			
- Contract assets: Change in timing of funded works - \$1,067,000			
- Contract liabilities: Funding received in advance - \$11,084,111			
- Contract liabilities: Recognition of funded works - (\$5,671,948)			
23 Other liabilities			
Current			
Unearned revenue		1,310,000	2,827,334
Waste levy refund received in advance		486,764	452,147
		1,796,764	3,279,481
Non Current			
Waste levy refund received in advance		1,501,161	1,513,783
		1,501,161	1,513,783

24 Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
24 Asset revaluation surplus (continued)			
The closing balance of the asset revaluation surplus is comprised of the following asset categories			
Land		1,722,226	-
Site improvements		22,388,447	23,526,005
Buildings		54,187,020	40,637,787
Roads, drainage & runway network		599,009,953	482,433,226
Water		95,177,166	61,243,098
Sewerage		52,105,754	35,258,626
Artwork		1,304,376	1,304,376
		<u>825,894,942</u>	<u>644,403,118</u>
25 Retained surplus			
Movement in retained surplus			
Balance at beginning of the year		214,955,339	209,236,902
Error correction to opening balance		-	16,285
Net result		<u>14,882,841</u>	<u>5,702,152</u>
		<u>229,838,180</u>	<u>214,955,339</u>
Balance at end of the year		<u>229,838,180</u>	<u>214,955,339</u>
26 Commitments for expenditure			
Operational			
Biloela Civic Centre		96,978	91,202
Magavalis Sports Complex		28,924	27,191
		<u>125,902</u>	<u>118,393</u>
Capital commitment for the construction of the following assets contracted for at end of the financial year but not recognised as liabilities.			
Infrastructure Services (Roads, Bridges, Drainage, Streetscaping)		2,205,209	1,724,899
Water & Sewerage Infrastructure		1,449,909	2,777,528
Buildings, Parks, Pools and Other		784,253	443,615
Plant and Equipment		2,960,231	1,663,302
		<u>7,399,602</u>	<u>6,609,344</u>
These expenditures are payable			
Within one year		<u>7,399,602</u>	<u>6,609,344</u>

27 Events after the reporting period

There are no material adjusting events after the balance date.

28 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities

Local Government Mutual

The council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

BANANA SHIRE COUNCIL

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

	2023	2022
Note	\$	\$
29 Superannuation - Regional Defined Benefit Fund		
Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. 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 for LGIASuper trading as Brighter Super		
The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.		
Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.		
Technically Banana Shire Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.		
The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The 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 assets and there are no known requirements to change the rate of contributions.		
The next triennial actuarial review is not due until 1 July 2024.		
The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:		
· Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.		
· Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.		
Superannuation contributions made to the Regional Defined Benefits Fund	55,300	60,836
Other superannuation contributions for employees	2,519,881	2,404,848
	2,575,181	2,465,684
Contributions council expects to make to the Regional Defined Benefits Fund for 2023 - 2024	58,741	

BANANA SHIRE COUNCIL

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

	Note	2023 \$	2022 \$
30 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		15,099,824	5,702,152
Non-cash operating items			
Impairment of receivables and bad debts written-off	9	72,948	492,179
Depreciation and amortisation	17	19,318,524	18,038,401
Current cost of developed land sold	15	303,753	-
Change in restoration provisions recorded as income	3	(1,470,363)	102,383
		<u>18,224,862</u>	<u>18,632,963</u>
Investing and development activities			
Capital grants, subsidies and contributions	4	(5,528,425)	(6,553,137)
Capital expenses	10	11,717,642	5,500,596
		<u>6,189,217</u>	<u>(1,052,541)</u>
Changes in operating assets and liabilities			
(Increase) decrease in receivables		(1,733,851)	(2,564,091)
(Increase) decrease in inventories (excluding land)		49,817	(105,807)
(Increase) decrease in other operating assets		(894,785)	(9,261)
Increase (decrease) in payables		4,552,616	3,023,689
Increase (decrease) in provisions		(173,875)	651,033
Increase (decrease) in other liabilities		(1,495,339)	3,701,389
		<u>304,583</u>	<u>4,696,952</u>
Net cash inflow from operating activities		<u><u>39,818,486</u></u>	<u><u>27,979,526</u></u>
31 Minor correction for assets not previously recognised			
During the financial year Council became aware of some assets in property plant and equipment that were not previously recognised as well as some assets previously recognised that should not have been recognised.			
Summary details of assets not previously recognised are as follows			
Gross value of property, plant and equipment		-	68,721
Less accumulated depreciation		-	(52,392)
Gain from assets not previously recognised	17	-	<u>16,329</u>
Summary details of assets previously recognised incorrectly are as follows			
Gross value of property, plant and equipment	17	-	(2)
Less: Accumulated depreciation	17	-	(42)
Loss on assets previously recognised incorrectly		-	<u>(44)</u>
Net result of recognised/derecognised assets		-	<u>16,285</u>

BANANA SHIRE COUNCIL

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

32 Financial instruments and financial risk management

The Banana Shire Council has the following financial assets / liabilities:

- Cash
- Receivables
- Payables
- Borrowings

The associated risks from these instruments are disclosed in this note, specific information required by AASB 7 is included in the relevant note where appropriate, e.g. credit risk is included within the receivables note.

The Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

The Banana Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's risk committee approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

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

The Council does not enter into derivatives.

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/commonwealth bodies or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982.

No collateral is held as security relating to the financial assets held by the Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period.

	Note	2023	2022
		\$	\$
Financial assets			
Cash at bank and on hand	12	15,958,086	1,657,009
Cash investments held with - QTC	12	41,849,536	45,391,027
Financial receivables (refer note 13)			
Receivables - rates and utility charges		1,120,283	914,444
Receivables - other		5,485,170	4,486,537
Total		<u>64,413,075</u>	<u>52,449,017</u>

32 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

Exposure to liquidity risk

The Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC and other financial institutions.

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 12.

Market risk

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

Interest rate risk

The Banana Shire Council is exposed to interest rate risk through investments with 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.

There is no reasonable possible change in interest rate that would cause a material impact to profit or equity

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

2023 Financial assets and liabilities that are held at variable interest rates total	Net carrying amount	Change in profit & (loss) from		Change in equity from	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
QTC cash funds	41,849,536	418,495	(418,495)	418,495	(418,495)
Loans - QTC at fixed and generic *	-				
Net total	41,849,536	418,495	(418,495)	418,495	(418,495)
2022					
QTC cash funds	45,391,027	453,910	(453,910)	453,910	(453,910)
Loans - QTC at fixed and generic *	(2,679,890)				
Net total	42,711,137	453,910	(453,910)	453,910	(453,910)

*QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

*QTC Generic Debt Pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from

The sensitivity analysis provided by QTC is currently based on a 1% change but this is subject to change.

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.

33 National competition policy

Business activities to which the code of competitive conduct is applied

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

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

The Banana Shire Council applies the competitive code of conduct to the following activities

- Plant Operations
- Roads
- Water Services
- Sewerage Services
- Waste Management

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

	Plant Operations	Roads	Water Services	Sewerage Services	Waste Management
	2023	2023	2023	2023	2023
	\$	\$	\$	\$	\$
Revenue for services provided to the Council	7,770,209				
Revenue for services provided to external clients		11,204,258	8,042,546	4,782,547	4,983,611
* Community service obligations			7,800,000	650,000	900,000
	7,770,209	11,204,258	15,842,546	5,432,547	5,883,611
Less: Expenditure	8,570,834	13,372,914	15,805,384	5,395,651	5,848,890
Surplus (deficiency)	(800,625)	(2,168,656)	37,162	36,896	34,721

(c) Description of CSO's provided to business activities during the reporting year.

Activities	CSO description	Actual
Water Services	Cost of providing Water Services	7,800,000
Sewerage Services	Cost of providing Sewerage Services	650,000
Waste Management	Cost of providing Waste Management Services	900,000

BANANA SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2023

34 Transactions with related parties

(a) Controlled entities

Banana Shire Council does not have any controlled entities and therefore is not required to disclose matters on associated related parties

(b) Key Management Personnel (KMP)

KMP include the Mayor, Councillors, council's Chief Executive Officer and all of council's executive leadership team.

Transactions with KMP, in the form of compensation paid for 2020/21, comprises:

Nature of Compensation	2023	2022
	\$	\$
Short-term employee benefits	1,875,593	1,636,665
Post-employment benefits	201,461	186,322
	<u>2,077,054</u>	<u>1,822,987</u>

Detailed remuneration disclosures for KMP are provided in Council's annual report.

(c) Other related parties

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

Details of transactions between council and other related parties are disclosed below:

Details of transaction	2023	2022
	\$	\$
Employee expenses for close family members of key management personnel (wages and superannuation) (i)	365,049	177,232
Purchase of materials and services from entities controlled by key management personnel (ii)	65,275	3,456
Key management personnel services provided by a related entity (iii)	39,650	11,396
	<u>469,974</u>	<u>192,084</u>

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The council employs 290 FTE staff of which only 6 are close family members of key management personnel.

(ii) Materials and Services purchased from entities controlled by key management personnel were at arms length and in the normal course of Council's operations.

(iii) These payments represent a range of activities, including:

- reimbursement of monies paid by key management personnel and related parties for legitimate Council expenditure.
- allowances payable to Councillors under Council Policy

(iv) Council has taken over secretariat and some administrative support responsibilities for a new regional organisation of Councils CQROC P/L.

(d) Outstanding balances

At 30 June 2023, related parties owed Council \$Nil (2022:\$15)

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

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

- Payment of rates
- Using the Council's public swimming pool after paying the normal fee
- Dog registration
- Borrowing books from a council library

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

BANANA SHIRE COUNCIL

FINANCIAL STATEMENTS

For the year ended 30 June 2023

MANAGEMENT CERTIFICATE

For the year ended 30 June 2023

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the 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 32, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor

Name: Cr Neville Ferrier

Date: 24/10/2023



Chief Executive Officer

Name: Mr Thomas Upton

Date: 24/10/2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Banana Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Banana Shire Council.

In my opinion, the financial report:

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

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

Basis for opinion

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

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

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

Other information

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

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

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Report on other legal and regulatory requirements

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

- 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*, and the *Local Government Regulation 2012*. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.

Jacques Coetzee

27 October 2023

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

BANANA SHIRE COUNCIL

Current-year Financial Sustainability Statement For the year ended 30 June 2023

Measures of financial sustainability

(i) **Operating surplus ratio**

Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue).

(ii) **Asset sustainability ratio**

Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.

(iii) **Net financial liabilities ratio**

Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2023 against key financial ratios:

	Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target	between 0% and 10%	greater than 90%	not greater than 60%
Actual	21.28%	104.19%	-25.91%

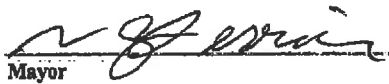
Note 1 - Basis of preparation

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

Certificate of Accuracy For the year ended 30 June 2023

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

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


Mayor

Name: Cr Neville Ferrier

Date: 24/10/2023


Chief Executive Officer

Name: Mr Thomas Upton

Date: 24, 10, 2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Banana Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

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

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

Jacques Coetzee

27 October 2023

Jacque Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Measures of financial sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue).
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2023 against key financial ratios:

		Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target		between 0% and 10%	greater than 90%	not greater than 60%
Actuals at 30 June 2023		21.28%	104.19%	-25.91%
Projected for the years ended	30 June 2024	2.44%	141.82%	-16.31%
	30 June 2025	3.04%	98.32%	-38.07%
	30 June 2026	3.33%	92.19%	-54.36%
	30 June 2027	3.72%	92.64%	-71.57%
	30 June 2028	4.13%	92.23%	-88.38%
	30 June 2029	4.54%	91.82%	-104.82%
	30 June 2030	4.95%	91.42%	-120.88%
	30 June 2031	5.35%	91.03%	-136.58%
	30 June 2032	5.74%	90.64%	-151.92%

Financial Management Strategy

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

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2023

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

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


Mayor

Name: Cr Neville Ferrier

Date: 24/10/2023


Chief Executive Officer

Name: Mr Thomas Upton

Date: 24/10/2023



11

Roads to Recovery Certificate



NATIONAL LAND TRANSPORT ACT 2014, PART 8

PART 1 - CHIEF EXECUTIVE OFFICER'S FINANCIAL STATEMENT AND AUDITOR'S REPORT

Chief Executive Officer's financial statement
 (see subclause 6.2(a) of the funding conditions)

The following financial statement is a true statement of the receipts and expenditure of the Roads to Recovery payments received by Banana Shire Council under Part 8 of the *National Land Transport ACT 2014* in the financial year 2022-23.

[1]	[2]	[3]	[4]	[5]
Amount brought forward from previous financial year \$	Amount received in report year \$	Total amount available for expenditure in report year \$	Amount expended in report year \$	Amount carried forward to next financial year \$
		[1]+[2]		[3]-[4]
-1,000	2,116,133	2,115,133	1,828,304	286,829

The own source expenditure on roads for Banana Shire Council in 2022-23 was: \$335,010

(signature of Chief Executive Officer/General Manager)

30 / 10 / 2023

Tom Upton

(name of Chief Executive Officer/General Manager)

Auditor's report

(Conditions cl.6.2(b))

In my opinion:

- (i) the financial statement above is based on proper accounts and records;
and



- (ii) the financial statement above is in agreement with proper accounts and records; and
- (iii) the amount reported as expended during the year was used solely for expenditure on the maintenance and/or construction of roads; and
- (iv) the amount certified by the Chief Executive Officer in the Chief Executive Officer's financial statement above as the funding recipient's own source expenditure on roads during the year is based on, and in agreement with proper accounts and records.

I am an "appropriate auditor" as defined in section 4 of the *National Land Transport ACT 2014*.

..... (signature of auditor)

..... / / 2023

..... (name of auditor)

..... (name of auditor's company)

Note: Under s.4 of the Act, "appropriate auditor" means:

- (a) in relation to a funding recipient whose accounts are required by law to be audited by the Auditor-General of a State — the Auditor-General of the State; or
- (b) in relation to a person or body whose accounts are required by law to be audited by the Auditor-General of the Commonwealth — the Auditor-General of the Commonwealth; or
- (c) in relation to any other funding recipient — a person (other than an officer or employee of the person or body) who is:
 - (i) registered as a company auditor or a public accountant under a law in force in a State; or
 - (ii) a member of the Institute of Chartered Accountants in Australia or of the Australian Society of Accountants.



PART 2 - STATEMENT OF ACCOUNTABILITY BY CHIEF EXECUTIVE OFFICER

(see subclauses 6.3(a), (c) and (d) of the funding conditions)

I, Tom Upton, Chief Executive Officer or General Manager, of
Banana Shire Council, hereby certify, in accordance with the conditions
determined under section 90 of the *National Land Transport ACT 2014* (the Funding Conditions),
that:

- (a) Roads to Recovery funds received by Banana Shire Council during the year 2022-23 which have been spent on the construction and/or maintenance of roads;
- (b) Banana Shire Council has fulfilled the signage and other public information conditions in Part 3 of the Funding Conditions; and
- (c) during the financial year Banana Shire Council has otherwise fulfilled all of the Funding Conditions.

(signature of Chief Executive Officer/General Manager)

30/10/2023



PART 3 – STATEMENT ON EXPENDITURE MAINTENANCE BY CHIEF EXECUTIVE OFFICER

(see subclause 6.3(b) of the funding conditions)

I, Tom Upton, Chief Executive Officer/General Manager, of Banana Shire Council, state that, in accordance with the funding conditions determined under section 90 of the *National Land Transport ACT 2014* :

- 1(a) expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own sources funds in the year to which this report refers was \$335,010.
- 1(b) the reference amount for Banana Shire Council is \$3,407,141.

The following information need only be provided if the expenditure shown in 1(a) is less than the reference amount as shown in 1(b) above:

- 2(a) expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own sources funds for the year prior to the year to which this report refers was \$7,901,124.
- 2(b) the average of expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own source funds for the year to which this report refers and the previous year was \$4,118,067.

The following information need only be provided if the expenditure shown in 1(a) is less than the reference amount as shown in 1(b) above:

- 3(a) expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own sources funds in the year two years before the year to which this report refers was \$4,278,006.
- 3(b) the average of expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own source funds for the year to which this report refers and the previous two years was \$4,171,380.

(signature of Chief Executive Officer/General Manager)

20 / 10 / 2023



PART 4

STATEMENT OF EXPECTATIONS RELATING TO ROAD SAFETY

The following projects completed year ending 30 June 2023 have been formally evaluated as per the work schedule:

Work Schedule Id Project Name

Comments

Work Schedule Id Project Name

Comments

Work Schedule Id Project Name

Comments

Work Schedule Id Project Name

Comments

Work Schedule Id Project Name

Comments

Work Schedule Id Project Name



Comments

Increased safety due to improvement of road surface

STATEMENT OF OUTCOMES BY CHIEF EXECUTIVE OFFICER

(see subclause 6.3(e) of the funding conditions)

Banana Shire Council has achieved the following outcomes under the Roads to Recovery Program in 2022-23:

Increased safety on various roads within the Shire and completion of some of the asset maintenance strategy objectives.

Key outcomes

Outcome	Estimated % of Roads to Recovery Expenditure (all projects)
1. Road Safety	35
2. Regional economic development	0
3. Achievement of asset maintenance strategy	35
4. Improved access for heavy vehicles	22
5. Promotion of tourism	8
6. Improvements of school bus routes	0
7. Access to remote communities	0
8. Access to intermodal facilities	0
9. Traffic management	0
10. Improved recreational opportunities	0
11. Amenity of nearby residents	0
12. Equity of access (remote areas)	0
13. Other	0
TOTAL	100

30 / 10 / 2023

(signature of Chief Executive Officer/General Manager)

INDEPENDENT AUDITOR'S REPORT

To the Chief Executive Officer of Banana Shire Council

Report on the audit of the financial statement

Opinion

I have audited the accompanying Chief Executive Officer's Financial Statement of Banana Shire Council.

In accordance with sub-clause 6.2(b) of the *Roads To Recovery Funding Conditions 2019* (the Funding Conditions) which identifies the requirements for Roads to Recovery Program funding received under Part 8 of the *National Land Transport Act 2014*, in my opinion, in all material respects:

- (a) the financial statement for the year ended 30 June 2023 is based on proper accounts and records
- (b) the financial statement for the year ended 30 June 2023 is in agreement with proper accounts and records
- (c) the amount reported as expended during the year ended 30 June 2023 has been on the maintenance and/or construction of roads; and
- (d) the amount certified by the Chief Executive Officer in the financial statement as the funding recipient's own source expenditure on roads during the year ended 30 June 2023 is based on, and in agreement with, proper accounts and records.

The financial statement comprises the statement of receipts and expenditure of the Roads to Recovery payments received and the council's own source expenditure on roads for the year ended 30 June 2023. The financial statement has been prepared using the accrual basis of accounting.

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 statement* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial 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 sub-clause 6.2(a) of the Funding Conditions, which describes the basis of accounting. The financial statement has been prepared to fulfil the Chief Executive Officer's financial reporting responsibilities to the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts under the Act. As a result, the financial statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the entity for the financial statement

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of preparation described in the Funding Conditions and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statement

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

My opinion does not provide assurance in relation to any of the following statements prepared under clause 6.3 of the Funding Conditions:

- Part 2 – Statement of Accountability by Chief Executive Officer
- Part 3 – Statement on Expenditure Maintenance by Chief Executive Officer
- Part 4 – Statement of Expectations Relating to Road Safety and Statement of Outcomes by Chief Executive Officer.

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

- Identify and assess the risks of material misstatement of the financial 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 expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance 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.

Jacques Coetzee

31 October 2023

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane





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