



ANNUAL REPORT 2023/24

Adopted at 20th November 2024
Ordinary Meeting
Minute No: OM006223



Our Vision

“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

Contents

01 INTRODUCTION

Council Contacts	7
Mayor's Message	8
Chief Executive Officer's Report	9
Australia Day Awards	10
Profile of Banana Shire	14
Council Services	16
Shire Statistics	17
Sister Cities	18
Native Title & Aboriginal Cultural Heritage	19

02 COUNCILLORS

Elected Members	21
Councillor Portfolios	24
Councillor Representation on Committees	25
Councillors' Remuneration and Superannuation	29
Councillors' Expenses and Facilities	30
Facilities Provided to Councillors	31
Councillors Meeting Attendance & Overseas Travel	32
Conduct and Performance of Councillors	33

03 ABOUT US

Administrative Action Complaints	36
Council's Operation & Performance	38
Community Grants & Discretionary Funds	39
Councillors Year in Review	40
Employees	48
Corporate Planning	49
Corporate Themes 1-5	50

04 THEME 1 – COMMUNITIES

Theme 1 - Communities	52
Community Development	53
Online Services	54
Community Grants Program	55
Community Engagment	58
Events	59
Arts	61
Shire Promotion - Focus Magazine	67
Libraries	68
Community Resource Centre	74
Banana Shire Regional Arts Development Fund (RADF)	78
HACC - Home and Community Care	80
Parks & Open Spaces	83
Animal Control	86

05 THEME 2 – ENVIRONMENT

Theme 2 - Environment	89
Environmental Sustainability	90
Environmental Health Services	91
Public Health Risks & Environmental Nuisance	92
Illegal Dumping	93
Rural Services	94
Development Applications and Certificates	96

06 THEME 3 – ECONOMY

Theme 3 - Economy	99
Economic Development	100
Tourism	102
Marketing and Promotions	106

07 THEME 4 – INFRASTRUCTURE

Theme 4 - Infrastructure	108
Water Supply & Sewerage	109
Built Environment	111
Infrastructure Technology	112
Infrastructure Delivery	113
Waste Management	116
Aerodromes	118
Plant & Fleet Operations	121

Land and Lease Portfolio	122
Showgrounds and Sports Grounds	123
Cemeteries	124

08 THEME 5 – ORGANISATION & CUSTOMER SERVICE

Theme 5 - Organisation & Customer Service	127
Governance & Risk	128
Internal Audit	130
Customer Service	130
Records Management	131
Human Resources Management	132
Learning and Development	134
Work Health & Safety	136
Disaster Management	138
Information & Communication Technology	142
Financial Services	144
Stores / Procurement	144
Regional Cooperation	144

09 OTHER MATTERS

Beneficial Enterprises, Business Activities	146
Commercial Business Units	146
Joint Local Government Activity	147
Invitations to Change Tenders	147
List of Registers	147
Financial Assistance Grants	148
Concession on Rates	149
Competitive Neutrality Complaints	149
Ethics	150

10 FINANCIAL STATEMENTS

Community Financial Report	152
Financial Statement Ratios	155
Valuation of Non-Current Physical Assets	158
Financial Statements for the year ended 30 June 2024	159

11 Financial Statements - ROAD TO RECOVERY

Financial Statements - Roads to Recovery	204
Notes	213



01

Introduction

Council Contacts

Email: enquiries@banana.qld.gov.au
Web Page: www.banana.qld.gov.au

LOCATION

Administration Centre
 62 Valentine Plains Road
 Biloela Qld 4715

TELEPHONE/FAX

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 – 5.00 pm
 (Closed 12.00 - 1.00 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

8.30 am – 5.00 pm
 (Closed 12 pm to 1 pm)
 Monday to Friday

9.30 am – 12.30 pm Saturday

34 Gillespie 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

10.00 am – 4.00 pm Tuesday
 10.00 am – 4.00 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

This year has been one of important progress for Banana Shire, where we've worked hard to stay financially stable while continuing to improve our community. Our Shire is unique, with its strong roots in agriculture and a wealth of natural resources. Our local industries provide solid jobs and economic strength.

As the world moves toward renewable energy, so does Banana Shire. We are in a great position to take advantage of this shift due to our location near Gladstone, the Callide Power Station, and an existing transmission network. Currently, there are more than 21 wind and solar projects planned for our region. The first of these, the Moura Solar Farm, has been operational since 2022.

Over three years ago, we started working with the Queensland Government to ensure local businesses and workers are supported during this transition. Council is helping businesses get on procurement lists, meet developers, and position themselves for new contracts. Our goal is to ensure the renewable energy shift strengthens our community and creates long-term benefits.

Housing is a major challenge right now. All towns in our Shire are experiencing housing shortages due to the growing workforce. We need more homes to keep housing affordable for all our residents. To help with this, we've introduced a policy that requires renewable projects over \$50 million to invest 0.7% of their capital costs into local housing.

One success story is from Anglo American, which operates Dawson Mine near Moura. They've offered land and a \$65,000 contribution toward building costs for people who want to move to Moura. On top of that, Council has agreed to give free rates for two years on these new properties.

Temporary housing is also under strain. We've started an Accommodation Working Group with local motel, hotel and caravan park owners to find solutions.

Earlier this year, we joined the AUKUS Forum, connecting our local industries to international networks in defence and technology. This partnership is already creating new opportunities for local businesses.

We're also proud of the completion of the new Moura Museum and Library, a great addition to our community. This facility will improve access to education, culture, and public services in Moura and beyond.

Looking ahead, the Splash Park at Biloela Lions Park will start construction soon and will be ready for families to enjoy by summer 2025. This has been a

project close to the heart of our community, and we're excited to see it come to life.

On the financial side, calculating rates this year has been a challenge due to major shifts in land valuations across the Shire. We've worked hard to ensure the new rates are fair and affordable for everyone.

Finally, I want to thank our outgoing Councillors and welcome our new Councillors. I'm also grateful to the hardworking staff at Council, especially our CEO, Tom Upton, and thank them all for their efforts this year. We're making great progress as a community, and I'm proud to be part of it.

Cr Nev Ferrier
MAYOR

Chief Executive Officer's Report



Council has spent an excess of \$50 million on road maintenance and upgrades in the last year and expects a further significant rehabilitation program over the next two years. Council acknowledges that there was a two year wait for some rehabilitation projects to be completed after the November 2021 event and will change how we manage the flood damage restoration works for future to reduce the delay between the event and the full restoration.

Council has taken the lead in improving productivity in the workforce over the last eighteen months with significant changes to how we approach project management to improve project outcomes, efficiency and timelines. **Steps include:**

1. Documenting work procedures to standardize approach to similar tasks.
2. Enhanced the Quality Management Systems to ensure more consistent quality outcomes for the community.
3. Implemented changes to work processes to minimise cartage of road materials to site.
4. Improved work programming to optimise productive work and minimise travel time between jobs.

The improvement process is ongoing, and it will take two to three years to be fully integrated across all of Council's operations.

Council delivered a record capital works program for the year ended 30 June 2024 totalling \$65 million. This outcome is a credit to the staff and contractors across the community.

Rate income fell to below 40% of Council's income for the first time in over ten years due to high levels of grants achieved for flood restoration in particular. Also critical to Council's ongoing financial sustainability are the Commonwealth Government's Federal Assistance Grants which totalled over \$12,000,000 (although they were largely prepaid last financial year). The Federal Assistance Grants are untied funding that Council can apply to a range of projects across the Shire and ensure to the maximum extent possible, that rate income can be applied to direct service provision. Council has been actively working with the community as we all work through a very busy period, it is great to see the resources and power generating major industries going so well, this is critical to sustainability and profitability of the ancillary small and medium businesses servicing the majors.

Agriculture, the community's largest employer, has also had a reasonable year and this is further evidenced in the activity in towns across the region. Council has taken an active approach as we work towards energy transition in the local economy.

I would like to thank Directors, Managers and staff across Council. I have asked an enormous amount of commitment and effort from staff over the last year delivering a program that is 50% greater than our regular programs in the face of a large number of vacancies given the tight labour market. Staff at all levels have delivered for the community in the last year in particular, and I pass on my sincere appreciation for this.

Finally, I would like to thank the Mayor and Councillors for their leadership and support, it has been a very good year.

Tom Upton
CHIEF EXECUTIVE OFFICER

Australia Day Awards 2024

Recognising our achievers

Council received a record 62 nominations across ten categories for the 2024 Australia Day Awards. The Award Recipients were announced during the official Australia Day Ceremony at the Biloela Showgrounds on January 26, 2024.



Citizen of the Year Harry Johnson
For his unwavering commitment to Taroom as a dedicated community leader, demonstrating a tireless sense of duty and commendable community spirit.



Young Citizen of the Year Samantha Dendle
For her many commendable displays of youth leadership and her unrelenting effort to bring about positive change for the youth of Banana Shire and beyond.



Young Arts and Culture Award Acacia Ferry
For creating impactful artwork exploring subjects including personal challenges, and actively contributing to early education, charitable causes and the community.



Sportsperson Award Matthew Drysdale
For his impressive victory as the 2023 Queensland Coal Shoveling Champion and a promising future on the national stage.



Young Sportsperson Award Maia Shoecraft
For her outstanding achievement of national recognition in sport and the dedication and inspiration she showcases.



Sports Coach, Official and/or Administrator Award Dillon West
For his dedication as a cricket coach; investing time, effort, and expertise to nurture young talents, contributing significantly to the growth and success of the sport in the Callide Dawson areas.



Community Volunteer Award Allan Tappin
For five decades of dedicated volunteering across a broad range of services, supporting education, sports, events, aged care, and various community clubs.



Arts and Culture Award Sarah Larsen
For her leadership in the Arts across Central Queensland and advocating and empowering emerging artists within the community.



Community Group or Team Award Banana Shire Historical Society
For their passion and dedication in maintaining Greycliffe Homestead, educating visitors and keeping the heritage of our local community alive and accessible for all.



Community Event of the Year Award Pub in the Paddock Men's Night
For their Men's Night, highlighting men's mental health, and fostering community bonding.

2024 AUSTRALIA DAY AWARD NOMINEES	
Citizen of the Year	Harry Johnson - Recipient
	Marion Meissner - Nominee
	Christopher Holmes - Nominee
	Judith Pender - Nominee
	Dr Donald (Roy) Horchner - Nominee
	Jynette Brumpton - Nominee
	Harry Johnson - Nominee
	Patricia Draper - Nominee
Young Citizen of the Year	Samantha Dendle - Recipient
Community Volunteer Award	Allan Tappin - Recipient
	Alexandra (Annie) May - Nominee
	Chloie McGeachin - Nominee
	Harry Johnson - Nominee
	Kellie Keller - Nominee
	Juanita Thomas - Nominee
	Julie McNaught - Nominee
	Matthew Donohoe - Nominee
	Norma Heit - Nominee
	Katherine Austin - Nominee
	Patricia Hahn - Nominee
	Val Bradshaw - Nominee
	Arts and Culture Award
Melissa Corfield - Nominee	
Young Arts and Culture Award	Acacia Ferry - Recipient
	Jordan Flenady - Nominee
Sportsperson Award	Matthew Drysdale - Recipient
	Angus Wagner - Nominee
Young Sportsperson Award	Maia Shoecraft - Recipient
	Anastacia Drane - Nominee
	Dawson Foden - Nominee
	Ella Phillips - Nominee
	Hudson Casford - Nominee
	Brooke Boothby - Nominee
	Jack Edwards - Nominee
	Jaxon Green - Nominee
	Quinton Dales - Nominee
	Shanae Dales - Nominee
	Janique Dales - Nominee

2024 AUSTRALIA DAY AWARD NOMINEES	
Sports Coach, Official and/or Administrator Award	Dillon West - Recipient
	Geoffrey Price - Nominee
	Sonia Van Mol - Nominee
	Lacey Townsend - Nominee
	Molly Dendle - Nominee
	Adele Acton - Nominee
Community Group or Team Award	Banana Shire Historical Society - Recipient
	Biloela Information Centre - Nominee
	Jambin State School P&C - Nominee
	Moura State High School Community Volunteering Team - Nominee
	Red Tent Biloela - Nominee
Community Event of the Year Award	Pub in the Paddock Men's Night - Recipient
	Banana Shire World War 1 Memorial Project - Nominee
	Baralaba Bash - Nominee
	Flourish Festival - Nominee
	Ladies on the Lawn - Nominee
	Moura Under 5's Day - Nominee
	Muddy Water Classic Family Fishing Comp - Nominee
	The Glenhaughton Ringers Reunion Taroom 2023 - Nominee
	2023 Biloela Christmas Festival - Nominee





Profile of the Banana Shire

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

Banana Shire acknowledges and respects the historical and ongoing connection of the Gaangalu Nation, Iman People, Wadja People, Wulli Wulli People and Darumbal People to the land within the State and their ongoing ties to our respective communities.

Banana Shire has a rich history, and a strong future built on grazing and cropping agricultural enterprises and the continuing expansion and development of mining, gas and manufacturing industries. New industries such as renewable energy power generation and recycling enterprise provide both new opportunities and challenges as we face a dynamic and rapidly changing future.

The region opened up 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 for the production of 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 economic 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.

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

The majority of these people in the Shire 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 number 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 also 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 2,559 registered businesses, nine public primary schools, three public P10- schools, two state high schools, one private primary

school and one private P-12 school, one Central Queensland University centre, most mainstream Christian churches and their associated groups, two public hospitals, three multipurpose health services, 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 Council's website www.banana.qld.gov.au

Numerous natural and man-made attractions make

Banana Shire region an ideal tourist destination.

The magnificent gorges and sandstone vistas of the Isla Gorge and Expedition Nation Park, beautifully carved by wind and water are a must see. There is something serenely special about sitting among the palms that line sections of the Dawson River, watching as the water slowly flows north. You cannot surpass the magically enchanting Mt Scoria or the breathtaking scenery from up on Kroombit Tops National Park. For fishing enthusiasts there is nothing better than hooking a large barramundi in Lake Callide and topping off a day on the water with a feed of red claw crayfish.

For everything there is to do in the Banana Shire, visit our Sandstone Wonders website www.sandstonewonders.com.

Here you can download our detailed self-drive trails and town maps.

QUICK FACTS ABOUT COUNCIL SERVICES

Administration Centres **3**

Biloela, Moura, Taroom



Road network



STATE ROAD
833KM



COUNCIL
SEALED 1,141KM &
UNSEALED 2,654KM
UNFORMED 65KM
TOTAL 3,860KM



MOBILE LIBRARY VISITS
7

Visits Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin & Wowan



LIBRARIES
4

Biloela, Moura, Theodore & Taroom



COMMUNITY RESOURCE CENTRE
Biloela



AERODROMES

CERTIFIED 2 AND OTHER 4
Registered & Certified: Thangool, Taroom
Certified only: Moura, Theodore, Baralaba
Other: Taroom Landing Strip



WATER TREATMENT PLANTS 5
Biloela, Moura, Theodore, Baralaba & Taroom



PUBLIC SWIMMING POOLS 3
Biloela, Moura & Taroom



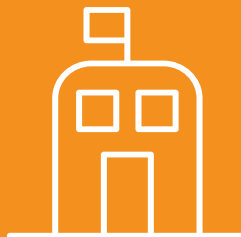
SEWERAGE TREATMENT PLANTS 4
Biloela, Moura, Theodore & Taroom



ART GALLERY
Biloela



CIVIC CENTRE
Biloela

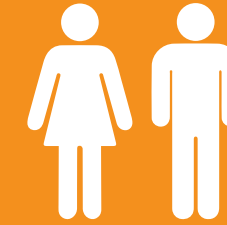


COMMUNITY CENTRES/ HALL 5
Moura, Theodore, Taroom, Baralaba & Wowan

SHIRE STATISTICS



AREA
28,577KM²



POPULATION
14,513

BILOELA

MAIN ADMINISTRATION CENTRE

OTHER TOWNS & VILLAGES:
BANANA, BARALABA, CRACOW, DULULU, GOOVIGEN, JAMBIN, MOURA, RANNES, TAROOM, THANGOOL, THEODORE & WOWAN

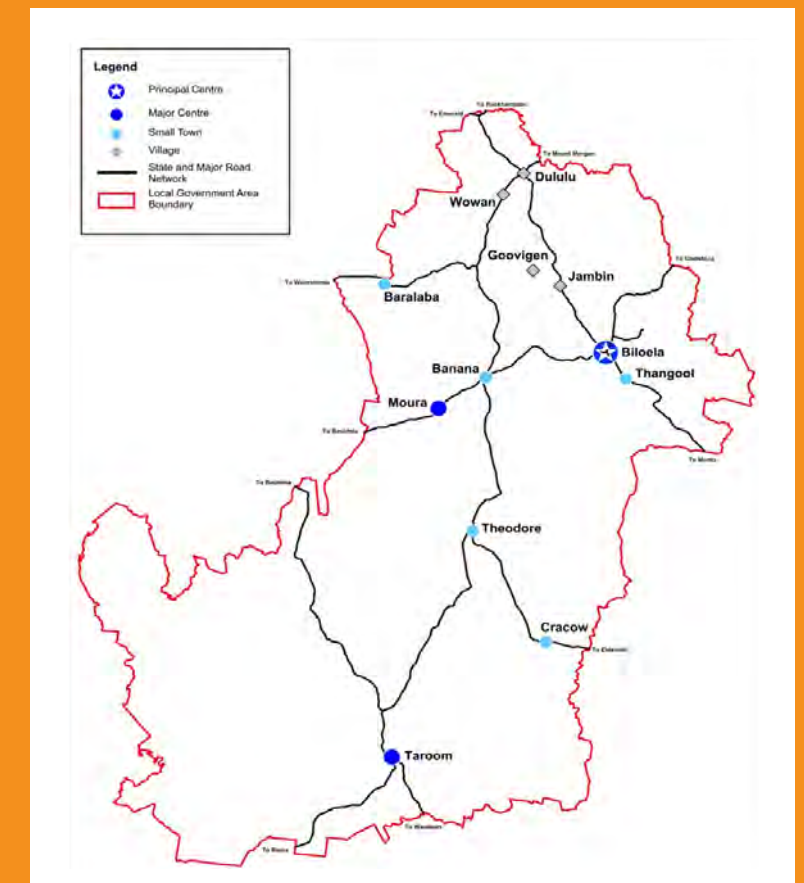


Schools

- 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

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

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





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.

A number of 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 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 a 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 final consent determination agreement is expected to be signed by all relevant parties in the first part of the 2024/25 financial year.

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 are still to commence.

The Wadja People claim has resolved intra-indigenous issues surrounding the extent of the claim that has excluded competing claim areas. The State and Wadja have been directed to mediation by the Federal Court and that process has yet to be concluded. Council will take further steps once the outcome of that mediation is known.

Aboriginal Cultural Heritage

Council is conscious of its obligations and responsibilities under the *Aboriginal Cultural Heritage 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.



Sister Cities

Banana Shire Council's longstanding partnership with Boulouparis in New Caledonia celebrates over 25 years, marking a significant milestone in our international collaboration.

Situated just two hours from Brisbane by air, Boulouparis encompasses an area of 865 square kilometres and is home to a population of 3,315.

Initiated by former Banana Shire Councillor Tom Hosking, this sister Shire relationship has flourished, enhancing both our communities through cultural exchanges and mutual economic benefits.

Significantly, both shires have embraced renewable energy developments, with Boulouparis recently advancing in large solar farm constructions—a venture Banana Shire is poised to replicate.

The Council contributes to this relationship by sharing four editorial articles annually with the Boulouparis community magazine, covering topics from leadership insights to local development updates, further enriching our connection.

Regular visits are a core aspect of this partnership, with a Banana Shire delegation visiting Boulouparis every four years.

These exchanges ensure the relationship continues to evolve and respond to the changing needs and opportunities within both communities.

This partnership stands as a testament to Banana Shire Council's dedication to fostering international relationships that bring benefits to our community's cultural and economic landscape.

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 elections

- 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 (Mar 2020 – Mar 2024)

Division 1



Cr Adam Burling

Elected to Council at the 16/03/2024 election

- Adam resides in Biloela

Represents: Division 1

Portfolio: Corporate & Community includes Libraries, Community Resource Centre, Halls, Biloela Civic Centre, Community Development, Community Engagement & Consultation, Sister Cities.

Phone (m) 0407 153 452

Email: adam.burling@banana.qld.gov.au



Cr Judy Pender (Mar 2020 – Mar 2024)

Division 2



Cr Ashley Jensen

Elected to Council at the 16/03/2024 election

- Ashley resides in Biloela

Represents: Division 2

Portfolio: Water, Sewerage, Public Swimming Pools, Trade Waste, Solid Waste, Land Tenure & Land Development, Public Conveniences, Native Title & Home and Community Care

Phone (m) 0418 772 357

Email: ashley.jensen@banana.qld.gov.au



Cr Phillip Casey

Elected to Council at the 28/03/2020 election

- Phillip resides in Thangool

Represents: Division 3

Portfolio: (Mar 2020 – Mar 2024): Planning, Plumbing, Building, Animal Control, Cemeteries, Funerals, Compliance Enforcement, Local Disaster Management Group, State Emergency Service, Human Resources, Learning & Development, Work Health & Safety

Portfolio: (Mar 2024 – June 2024): Development Services – Planning & Environment includes Planning, Plumbing, Building, Built Environment, Animal Control, Cemeteries, Funerals and Compliance Enforcement.

Phone (m) 0499 043 719

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



Cr Colin Semple (Deputy Mayor March 2016 – March 2024)

Division 4



Cr Kerrith Bailey

Elected to Council at the 16/03/2024 election

- Kerrith resides in the Biloela area

Represents: Division 4

Portfolio: Governance includes Policy & Procedures, Risk Management, Customer Service, Records Management, Quality Assurance, and Process & Performance; Human Resources, Learning & Development, Work Health & Safety.

Phone (m) 0461 286 506

Email: kerrith.bailey@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: (Mar 2020 – Mar 2024): Corporate & Community includes Finance, Information Technology, Purchasing/Stores, Rates, Asset Management, GIS, Tourism/Promotion, Arts, and Culture.

Portfolio: (Mar 2024 – Jun 2024): 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 (Deputy Mayor March 2024)

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

- Terri resides in Taroom

Represents: Division 6

Portfolio: (Mar 2020 – Mar 2024): Water, Sewerage, Public Swimming Pools, Trade Waste, Solid Waste, Land Tenure & Land Development, Public Conveniences, Native Title & HACC

Portfolio: (Mar 2024 – June 2024): Infrastructure Services includes Roads, Streets, Drainage, Parks, Recreation, Reserves, Contract/Private Works, Street Lighting, Design Survey, Airports, Land Protection, Washdown Facilities, Saleyards, Clearance Dip at Taroom, Operational Works, Quarries and Fleet.

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	Mayor Ferrier – current Cr Burling - current Cr Pender – until 4 April 2024
Economic Development Advisory Committee	Executive Services	Mayor Ferrier - until 4 April 2024 Cr Leo - until 4 April 2024 Cr Boyce - until 4 April 2024 Cr Casey - until 4 April 2024
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 Ferrier Cr Casey
Banana Shire Council Audit Committee	Executive Services <i>Local Government Act 2009</i> Section 105	Cr Leo (Chairperson) - current Cr Bailey - current Cr Boyce - until 4 April 2024

Council Portfolio Briefings / Working Groups / Workshops

Committee / Group	Council Department	Councillor/s
Banana Shire Aerodromes Working Group	Corporate & Community Services	Cr Semple - until 4 April 2024 Cr Ramsey - until 4 April 2024
Banana Shire LGA Suicide Prevention Leadership Group	Corporate & Community Services	Mayor Ferrier - until 4 April 2024 Cr Pender - until 4 April 2024
Banana Shire Tourism & Events Working Group	Corporate & Community Services	Cr Leo - until 4 April 2024 Cr Boyce - until 4 April 2024 Cr Casey - until 4 April 2024
Callide Dam Recreation Area Working Group	Infrastructure Services	Mayor Ferrier - until 4 April 2024 Cr Casey - until 4 April 2024 Cr Ramsey - until 4 April 2024 Cr Pender - until 4 April 2024
Gladstone Area Water Board Working Group	Executive Services	Mayor Ferrier - until 4 April 2024 Cr Boyce - until 4 April 2024
HACC – Home and Community Care (Taroom)	Corporate & Community Services	Cr Boyce
Native Title & Cultural Heritage Representative	Corporate & Community Services	Cr Jensen – current Cr Casey - current Cr Boyce – until 4 April 2024
Road Safety Management Reference Group	Infrastructure Services	Mayor Ferrier – current Cr Boyce - current Cr Semple – until 4 April 2024 Cr Ramsey – until 4 April 2024
2024 Biloela Centenary Working Group	Corporate & Community Services	Mayor Ferrier - until 4 April 2024 Cr Pender - until 4 April 2024 Cr Ramsey - until 4 April 2024 Cr Casey - until 4 April 2024

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 - until 4 April 2024
Banana Shire Art Gallery Association Inc	Community	Cr Burling - current Cr Leo – until 4 April 2024 Cr Pender – until 4 April 2024
Banana Shire Community Arts Association	Community	Cr Burling - current Cr Leo - until 4 April 2024 Cr Pender - until 4 April 2024
Bowen Basin Regional Road & Transport Group	Infrastructure	Mayor Ferrier - current Cr Boyce - current Cr Semple - until 4 April 2024 Cr Ramsey - until 4 April 2024
Callide Valley Water Supply Scheme Customer Committee	Dept of Natural Resources, Mines & Energy	Cr Jensen - current Cr Boyce - until 4 April 2024 Cr Pender - until 4 April 2024
Capricorn Pest Management Group	Capricorn Pest Management Group	Mayor Ferrier – current Cr Boyce - current Cr Semple - until 4 April 2024 Cr Ramsey - until 4 April 2024
Central Queensland Regional Planning Committee	Dept of State Development, Manufacturing, Infrastructure & Planning	Mayor Ferrier - until 4 April 2024 Cr Casey - until 4 April 2024
Central Queensland Regional Organisation of Councils Ltd	Livingstone Shire Council	Mayor Ferrier – current Cr Boyce – current Cr Semple - until 4 April 2024
Central Queensland Regional Water Assessment Stakeholder Advisory Group	Dept of Regional Development, Manufacturing and Water	Mayor Ferrier Cr Jensen
Central Queensland Stakeholder Advisory Committee	Dept of State Development, Manufacturing, Infrastructure Local Government & Planning	Mayor Ferrier - until 4 April 2024
Dawson Catchment Co-ordinating Association Inc	Dept of Natural Resources, Mines & Energy	Cr Boyce - current Cr Semple- until 4 April 2024
Dawson Valley Water Supply Customer Committee	Dept of Natural Resources, Mines & Energy	Cr Leo – current Cr Jensen - current Cr Boyce - until 4 April 2024
Dee River Restoration Committee (a sub-committee of the Wowan/Dululu Landcare Group)	Wowan/Dululu Landcare Group	Cr Bailey – current Mayor Ferrier - until 4 April 2024 Cr Semple - until 4 April 2024
Don River, Dee River & Alma Creek Advisory Committee	Dept of Natural Resources, Mines & Energy	Mayor Ferrier - current Cr Bailey - current Cr Semple - until 4 April 2024
Drive Inland Promotions Association	Drive Inland Promotions Committee	Cr Leo – current Cr Casey - current
Dululu/Wowan Landcare	Dept of Environment & Science	Cr Bailey - current Cr Semple - until 4 April 2024

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
Local Authority Waste Management Action Committee	Local Authority Waste Management Action Committee	Cr Jensen - current Cr Casey - current Cr Boyce - until 4 April 2024
LECC Jambin/Goovigen	BSC Local Disaster Management Group	Cr Bailey - current Cr Ramsey - until 4 April 2024 <i>(Appointment of councillors to LECC groups is not a council appointment)</i>
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 Bailey – current Cr Semple - until 4 April 2024 <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Baralaba/Rannes	BSC Local Disaster Management Group	Cr Bailey - current Cr Semple - until 4 April 2024 <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Magavalis Sports Club Committee	Community	Cr Burling - current Cr Ramsey - until 4 April 2024
Recovery Sub Group - Economic	BSC Local Disaster Management Group	Cr Casey - current Cr Leo - until 4 April 2024
Recovery Sub Group – Environmental	BSC Local Disaster Management Group	Cr Casey
Recovery Sub Group – Human Social	BSC Local Disaster Management Group	Cr Burling - current Cr Pender - until 4 April 2024
Recovery Sub Group – Infrastructure	BSC Local Disaster Management Group	Cr Boyce - current Cr Semple - until 4 April 2024
Taroom Landcare	Dept of Environment & Science	Cr Boyce - until 4 April 2024
Regional Queensland Council of Mayors	Regional Queensland Council of Mayors	Mayor Ferrier - until 4 April 2024
Taroom Showgrounds Improvement Committee	Taroom Show Society	Cr Boyce - until 4 April 2024
Transformation Working Group	Dept of State Development, Manufacturing, Infrastructure Local Government & Planning	Mayor Ferrier - until 4 April 2024



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 2023/24:

Councillor	Remuneration	Superannuation	Total
NG Ferrier	\$114,631.12	\$13,735.34	\$128,366.46
BL Leo	\$57,230.32	\$6,867.54	\$64,097.86
CG Semple	\$52,122.51	\$6,242.94	\$58,365.45
TS Boyce	\$59,183.28	\$7,091.72	\$66,275.00
PJ Casey	\$57,315.26	\$6,867.54	\$64,182.80
JF Pender	\$45,172.91	\$5,410.48	\$50,583.39
JC Ramsey	\$45,172.91	\$5,410.48	\$50,583.39
AC Burling	\$12,142.35	\$1,457.06	\$13,599.41
AC Jensen	\$12,142.35	\$1,457.06	\$13,599.41
KE Bailey	\$12,142.35	\$1,457.06	\$13,599.41

* New Councillors AC Burling, AC Jensen and KE Bailey commenced on 30/03/2024.

* Leaving Councillors JC Ramsey, JF Pender and CG Semple ceased on 29/03/2024.



Councillors' Expenses Reimbursement

Copy of Councillor Expenses Reimbursement Resolutions

Local Government Regulation 2012 Section 185 (a)

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
NG Ferrier	330.00	-	-	-	25.00	-	355.00
C Semple	200.00	200.00	-	1,912.50	-	-	2,312.50
T Boyce	345.00	345.00	-	-	172.00	-	862.00
P Casey	280.00	280.00	-	637.50	-	-	1,197.50
B Leo	290.00	290.00	-	2,993.50	-	-	3,573.50
J Pender	200.00	200.00	-	-	-	-	400.00
J Ramsey	225.00	225.00	-	3,850.06	162.40	-	4,462.46
A Burling	80.00	80.00	-	-	-	-	160.00
A Jensen	80.00	80.00	-	-	-	-	160.00
K Bailey	80.00	80.00	-	-	-	-	160.00
Total	2,110.00	1,780.00	-	9,393.56	359.40	-	13,642.96

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
A Jensen	Tablet computer
A Burling	Tablet computer
K Bailey	Tablet computer



Conduct and Performance of Councillors

In accordance with the requirements Sections 186 (d), (e), (f), (g), (h), (i), (j) and (k) of the *Local Government Regulation 2012*, Council advises that for the period 1 July 2023 to 30 June 2024 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 150IA(2)(b) 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

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
NG Ferrier	12	1	55	9
C Semple	8	0	9	5
T Boyce	12	1	3	10
B Leo	12	1	3	9
P Casey	11	1	3	10
J Pender	8	0	20	7
J Ramsey	9	0	11	8
A Jensen	3	1	0	2
A Burling	3	1	0	2
K Bailey	3	1	0	1

The total number of matters to report in accordance with s186 (e) 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(f) 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.	1
Notices given under section 150S(2)(a) of the Act.	Nil
Occasions information was given under section 150AF(3)(a) of the <i>Local Government Act 2009</i> .	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 whether a councillor engaged in misconduct or a conduct breach.	Nil

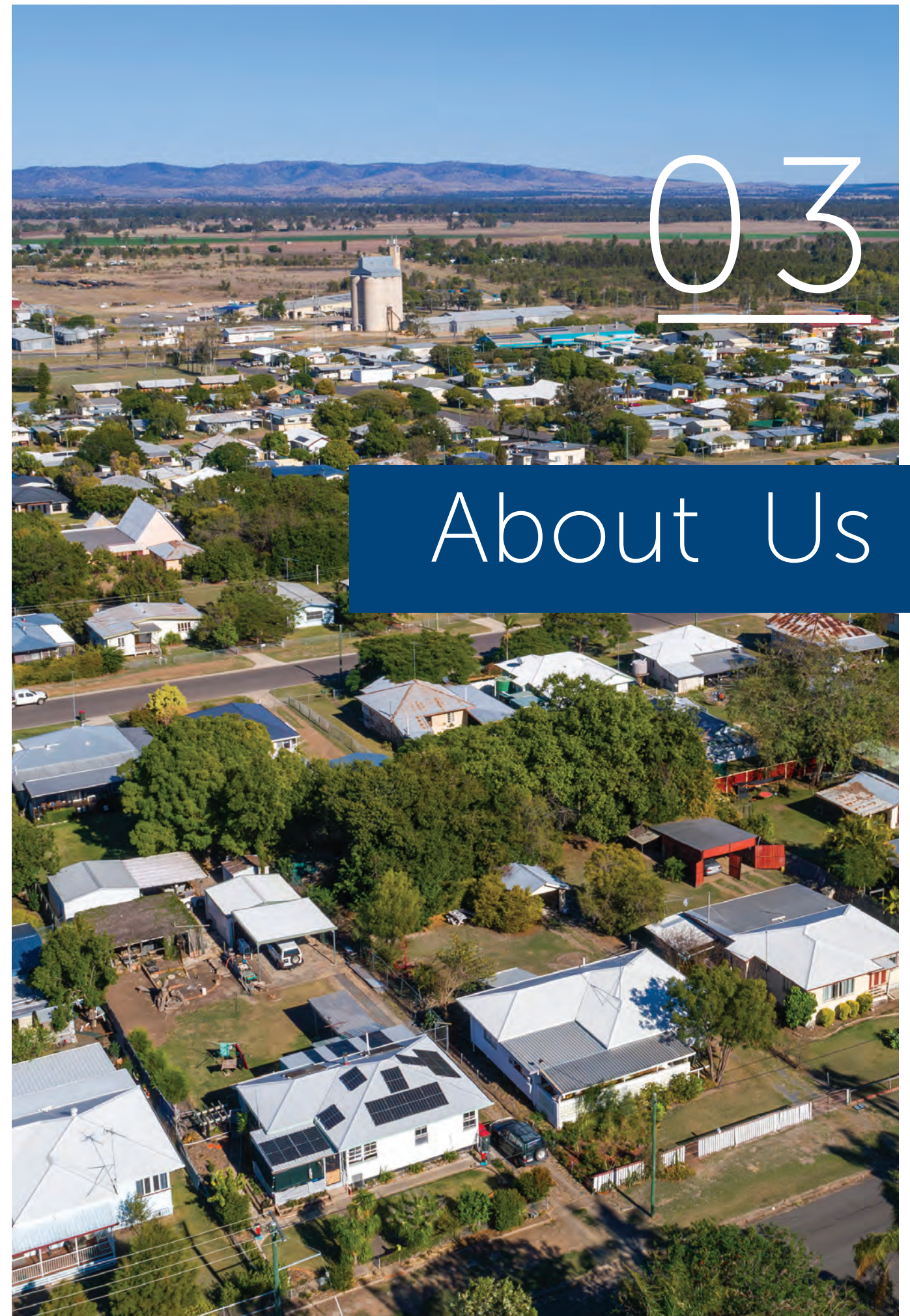
Overseas Travel – Councillors

Local Government Regulation 2012 Section 188 (1)

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

The total number of referral notices in accordance with s186 (g) of the Local Government Regulation 2012	Number
Referral notices given to the local government under section 150AC(1) of the Act.	Nil
For suspected conduct breaches, the subject of a referral notice mentioned in s186(g) <ul style="list-style-type: none"> Total number of suspected conduct breaches Total number of suspected conduct breaches for which investigation was not started or was discontinued under s150AEA of the Act 	Nil

Other matters in accordance with s186 (i), (j) and (k) of the Local Government Regulation 2012	Number
Decisions made by the local government under section 150AG(1) of the Act.	Nil
Matters not decided by the end of the financial year under section 150AG(1) of the Act.	Nil
Average time taken by the local government in making a decision under section 150AG(1) of the Act.	Nil



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 Charter 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 the 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;
- 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.

- 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 Local 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;

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 local economy in the Banana Shire has returned to a more normal footing over the last twelve months, with spikes in cattle, wheat and coal prices returning closer to long term averages.

Inflation and rising costs are impacting across the Shire and have had a direct impact on Council's cost base in the last twelve months and this will put pressure on rates for the financial year ending 30 June 2025.

Supply chain challenges have also impacted on Council's operations over the last twelve months with significantly longer lead times for a broad range of materials and services needing to be incorporated into project planning.

The tight labour market has also impacted on Council's operations with staff shortages across all areas of Council delaying projects and service

delivery. Council is taking steps to address staffing gaps and expects to see an improvement in labour market conditions over the next two years.

Council Federal Assistance Grants allocation from the Commonwealth Government increased again this financial year although the impact of the grant was diminished somewhat due to the 2023/24 grant largely being prepaid in the year ended 30 June 2023 and there being no prepayment of the 2024/25 grant in the year ended 30 June 2024. Nonetheless, the importance of the Federal Assistance Grants cannot be understated as these provide critical untied funding to support the sustainable operation of Council.

Progress towards the development of renewable energy projects is continuing across the Shire. Council understands the sensitive nature of these projects, particularly to neighbouring properties. Council's approach to date has been to negotiate the best outcomes possible for the landowners while seeking to maximise protections to neighbours.

Flood damage reinstatement has seen a significant investment in rural roads over the last twelve months. Council is developing cyclical grading programs to ensure regular maintenance to all gravel roads across the Shire, while also looking at strategies to protect our sealed road network.

The new Federal Assistance Grants (FA Grant's) arrangements has seen Council's FA Grant's allocation increase from \$11,000,000 to \$13,000,000 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:

- Upgrades to Moura Memorial Pool
- Taroom Lions Park Upgrade
- Melton Park Playground
- Thangool Urban Construction

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	\$86,120.28	Please refer to detailed list pages 55-57
Community Development – In Kind Assistance	Nil	Please refer to detailed list pages 55-57
Arts and Culture – Regional Arts Development Fund	\$49,073.00	Please refer to detailed list pages 78

Councillors' discretionary funds

Local Government Regulation 2012 Section 189 (2) (c) & (d)

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 Adam Burling

WOW, what an introduction to Council the first four months has been. This organisation is a bustling hive of activity with some of the finest professionals I've ever had the pleasure of working with, and it's an absolute credit to them the tireless work they put in to ensure Council services are delivered across the board as timely and as seamlessly as possible.

In this short timeframe the standout task we've faced was the monumental challenge of this financial year's budget, particularly calculating our next lot of rates to be fair and affordable across the Shire after being subject to the biggest shift in land valuations in both directions that most in Council have ever had to deal with. A difficult task to say the least.

With that though now brings some exciting and very cool projects for the Shire. The long-awaited Splash Park will commence construction very shortly at the Lions Park and will

be open for the kids to enjoy in the Summer of 2025. We have extensions across the Shire to our footpath networks offering more safe passage for our school kids, exercise nuts and those commuting to work.

We are facilitating the upgrade to the transformer that supplies power to our sporting precinct in the middle of town. This upgrade will support the successful grant application to refurbish the Valleys Soccer and Panthers Rugby League clubhouse and will ensure electricity supply is available for future upgrades within this precinct.

You may have noticed work happening at the Biloela Pool with some much-needed maintenance and upgrades and very shortly we will also have a change-room facility for our special needs patrons.

There is also a lot of money being put into our treated water, drainage and sewerage networks, the stuff we tend to take for granted until something goes wrong. Our treated water network will be undergoing upgrades to allow for more access for keeping the network clean, nullifying the unfortunate past occurrence of dirty water

making it into our homes and ensuring a consistent quality of our water.

On a sad note, Council forked out \$100,000 last financial year in rectification works for vandalism, most of that cost in our Division. I am very conscious of this and for my thinking a big cause of this is disengaged youth. If there's one big thing I want to deliver in Division 1, Biloela and the Banana Shire as a whole in my time as a Councillor is more engagement for our youth. There are so many good people, so many organisations here that are very willing and able to work with our youth, and so much funding that we could access, we just seem to be missing the co-ordination with it all and already I am in talks with so many good people who want to help me bring this all together. If you'd like to be a part of this also, please reach out.

I have also been fortunate to be entrusted with a splendid portfolio including Community engagement. With that I have attended meetings with the Magavalis committee, the Bilo100 organisers and the

Community Resource Centre (CRC). What wonderfully well organised and professional groups they are, Magavalis will keep striving along in leaps and bounds thanks to their amazing volunteers, the Bilo100 celebrations are going to be hugely successful thanks to their fantastic committee, and the CRC, wow, what an absolute success story that place is thanks to its wonderful staff and volunteers, we are truly blessed to have that facility within our Shire.

It's no surprise that our Shire continues to be a favourite for proposed renewable projects thanks to our proximity to built up areas, our existing electricity networks and our geography. Whilst Council is very conscious of the need for renewable energy, we're working hard to support yet scrutinise these projects and the State Government Departments involved to ensure these projects give maximum returns for our Shires residents, with minimal impact on the quality of life and land values for our residents and landowners. We are continually seeking information and answers

so that we are properly informed of how this will all come together within the Banana Shire, and in keeping consistency in Councils priority in all of this, what opportunities these projects will bring to benefit us.

To finish, a few of thank yous. I want to sincerely thank former Cr. John Ramsey for his generous support and advice during my transition into the role as Councillor for Division 1, thank you, John. I also want to thank the staff at Banana Shire Council for their unwavering support and assistance shown to me during my short time here so far, and lastly, thank you, to the residents and ratepayers in Division 1 for putting your faith in me, it certainly has been a steep learning curve these past few months and I am quickly coming to realise with the amount of governance in the Act and Regulations we are subject to doesn't make for quick decision making sometimes, but we are doing all we can to ensure Council is delivering a very high standard of service and commitment to you as you'd expect of us. Thank you.



Cr Ashley Jensen

It is a privilege to be Councillor for Division 2 in the Banana Shire, and since starting in the role after the last election I have been very impressed by the effort, diligence and ability of Banana Shire Council employees.

It was a hectic few months of onboarding and training combined with tackling the rates and budget for the year. The range of property valuation changes added to the challenge and complexity of delivering fair rate adjustments and there was a definite sigh of relief when the budget was passed. Thanks to those who put in many hours to enable this.

It is pleasing to see sound plans in place for the long-term management of our assets, although there are certainly challenges to be dealt with. Fun fact – there is approximately 254 kilometres of water mains across the Shire! Long term plans are in

place to replace/upgrade these water mains and sewerage lines, progress is being made for a replacement for Trap Gully as it nears end of life and ageing pools are being maintained – to name a few. The list goes on!

There are many renewable projects trying to kick off in the Shire and Council is working hard to manage this, with many factors beyond our control. Efforts are also being made to future-proof the Shire with industrial land being developed and attracting new industries.

The Splash Park is advancing – currently at design stage – and this will be an amazing addition

to our assets, improving the livability in Biloela!

I worked for Banana Shire Council many years ago so brought with me some knowledge of assets, services and locations. Since becoming a Councillor I am now seeing more broadly the variety of issues the Council handles and it is surprising. A myriad of complex legislation makes this even more challenging – kudos to BSC staff!

I've enjoyed the role so far and I'm enjoying the learning curve. Many thanks to everyone for being so welcoming and supportive.



Cr Phillip Casey

I was elected as a Councillor at the March 2020 local government elections. Faced with COVID-19, difficult budget decisions, becoming debt free and financially secure and day to day communications with residents. It has been a very busy and rewarding time.

Council is well supported by excellent people in our Directors, Managers and Employees. I have been extremely fortunate to have known some of the personnel in Council for a number of years. These people have always demonstrated a steadfast commitment to Council and to performing their jobs to the best of their ability. As residents you want the best from your elected representatives, however without the support of good people backing our decisions we would not succeed.

For my second term I have the portfolios of Planning, Plumbing, Building, Animal Control, Cemeteries, Funerals, Compliance Enforcement,

Local Disaster Management Group (Deputy Chair), and State Emergency Service. I have also requested to be involved in Native Title, Cultural Heritage, Tourism and Waste Management.

Renewable energy projects and parts of Banana Shire being declared a Renewable Energy Zone, are going to put great pressure on our communities. While the majority of these projects are not in our decision-making process, Council is advocating for changes within State Government policy, including a policy requiring construction of houses by the project proponents.

The big issues for the Shire are the pending restructure of the Callide power stations and the uncertainty that surrounds the pending decision of the State Government, waste management, including the circular economy through recycling, road maintenance and replacement of infrastructure that has progressed beyond its useful life and maintaining a sustainable rate base, while dealing with unbalanced land valuations. Housing for new residents that want to move to the Shire to take up employment, although not part of Council's responsibilities it requires and needs, strategic advocacy.



Cr Kerrith Bailey

I feel like it's a little difficult to write as I have been a Councillor for what seems a very short time, although I now feel I am settling into the role.

Roads are always a topic, and given the enormous road network Banana Shire has, that isn't surprising. There has been a lot of flood recovery work done and that has been a big benefit in many areas.

Recent land valuations, particularly those in the northern half of the Shire, were certainly a surprise. This made the job of rate levying a bit of a challenge as Councillors and Staff worked to ensure that there was as little impact as possible across the

Shire as everyone is battling with the inflated cost of everything.

The Moura Museum and Library was a major build that begun before I started in Council, but it is almost complete now. This will be a huge asset for the township, and I look forward to seeing what it is like when completed.

It is an advantage for sure to be part of a Council that does not carry any debt and pleasing to know that the rates that are paid can all be utilized to the benefit

of residents of the Shire rather than to paying interest and in debt reduction.

I joined Council to be a voice of the people of Division 4 and the townships of Baralaba, Wowan, Dululu, Goovigen and Jambin and I am always happy to talk to anyone who has an issue or suggestion and advance those through the council process. I am finding this to be a rewarding job and look forward to the term ahead now that I have settled in somewhat.



Cr Brooke Leo

2024 marks my 8th year as Councillor (Division 5) for Banana Shire Council.

In the Local Government elections earlier this year, I stood unopposed and was successful in my third term as your local Councillor.

I am proud to have witnessed the construction of the new Moura Museum & Library on Gillespie Street, a collaborative project between our Council services and the Moura Community Progress group. It is a valuable asset for our community.

We also completed the long overdue renewal of the basketball courts this year, and I am pleased to see many people using them. The addition of handball courts has made good use of the space.

It is exciting to see new pool operators at our Moura Memorial

Pool. We thank Sarah & Blaine Morris and their team at Aqua Culture for teaching so many children to swim and providing a facility we are all proud of. We wish them well in their next adventure.

I am passionate about encouraging people to live in our communities rather than in camps. This has been a significant priority for me, and our area is a great place to live, raise a family, and even retire. Our continued lobbying of Anglo American has led to some progress, with the offering of vacant residential blocks at

Dawson View Estate as part of an incentive package.

I am looking forward to seeing new houses being built in our town. Council has also provided a two-year general rates concession for anyone building new houses on these blocks, which I believe is a great incentive to make Moura your home.

As always, I focus on capitalising on our opportunities in the Dawson Valley and Banana Shire and ensuring it is a wonderful place for all who live and visit our area.



Cr Terri Boyce

For me the highlight of the 2023/24 financial year, was the “Theodore Centenary Celebrations” held the last weekend in June. I would like to congratulate Anne Chater and Jess Weimer for overseeing a great group of volunteers and the different organisations and businesses whom put in a massive effort to make the weekend a huge success. The Department of Transport and Main Roads brought forward resealing of “The Boulevard” which looked a picture. It was suggested that 1,500 to 2,000 people attended the weekend.

The Taroom end of year races was another huge three-day event, with over 2,000 people attending the weekend of events. Thunder and lightning did not stop the crowd out in the open at the New Years Eve celebrations, 200mm was recorded around the district that evening.

Our small communities have many events during the year, and I would like to thank all the volunteers who get involved to

make these events happen and make our towns a great place to live, work and play. Contractors have been busy completing flood damage works around the Division 6 roads. Some roads are now in great condition, but many more desperately need re-gravelling, which is discussed continuously at meetings.

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 daycare facilities is a big issue for Taroom and Theodore. Rigid rules and regulations by State Government make it difficult to get long daycare going in our small communities. The Taroom community was successful in obtaining a grant, as they are in the process of extending the Taroom Kindergarten with the old newsagent building to add a daycare facility. It is hoped this facility will open in January

2025. I intend to work with the Theodore community in 2024/25 to do the groundwork and apply for grants to have daycare facilities in that town. Businesses and parents are calling out for these facilities to allow parents to go back to work.

Aeris Resources continue to provide great support to the Theodore and Cracow communities. The Cracow community have become active and the town is looking great and work is being done at the cemetery to mark graves. The Cracow Pub and the Cracow Mining Museum are major attractions for visitors.

I would like to thank all the mining, resource and small businesses that support all our towns with grants for different groups.

Our Council staff have kept our towns well presented. Taroom and Theodore towns have had improvements made to parks and surrounding areas. The Theodore Centenary footpath project was finished, except for the part near Castle Creek. Boggomoss Snails held this

project up but hopefully it will be completed this financial year. 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 others views. We have a hardworking Mayor in Cr Nev Ferrier, and we are fortunate to have an accomplished CEO in Tom Upton. We have worked together to ensure Banana Shire has no debt.

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

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
\$200,000 to \$299,999	3
\$300,000 to \$399,000	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 considered to 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)

The Corporate Plan for 2021-2026 was adopted by Council on 23 June 2021. The Corporate Plan provides the strategic direction for all activities to be undertaken by Council over the five (5) financial years, up to 30 June 2026.

The 2021 - 2026 Corporate Plan has developed strategies around five key themes:

1. Community
2. Environment
3. Economy
4. Infrastructure
5. Organisation Performance and Customer Service

Each financial year, Council adopts an annual operational plan which outlines key services, projects and initiatives that translate these 5 themes into measurable actions and details how we deliver our services to the community.

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.

2023/24 marks the 4th year of the current Corporate Plan.

The Chief Executive Officer's assessment of Council's progress in 2023/2024 towards implementing the Corporate Plan 2021-2026 and Operational Plan 2023/24 is outlined in the following pages of this report.



Corporate Plan – Key Strategies

Council's Corporate Plan for 2021-2026 was adopted by Council on 23 June 2021.

The Corporate Plan has developed strategies around 5 key themes:

Theme 1 – Communities

Strategic Direction

To develop strong and vibrant communities across Banana Shire with equitable access to services and a strong sense of place.

1. Council will advocate for fair access to a range of services across the whole of the Shire
2. Work with local communities to identify local priorities and develop a clear sense of place.
3. Develop a range of facilities to improve the liveability of the region and ensure equitable access to those facilities.
4. Council to promote a high level of safety in Banana Shire through increased community engagement and participation.

Theme 2 – Environment

Strategic Direction

To manage operations in a way that maintains the quality of our local environment for future generations.

1. Council will seek to promote and manage the unique natural resources of the Shire to ensure a healthy, sustainable environment for future generations.
2. Develop strategies for the effective recycling and reuse of waste materials and minimise waste to landfill.

3. Council will develop strategies to effectively control pest plant and animal species across the Shire.

4. Ensure the protection of waterways within the Shire and the adequacy of storage for local business.

5. Effectively manage the built environment.

Theme 3 – Economy

Strategic Direction

To develop a diverse and sustainable environment that provides a secure future for all members of our community.

1. Develop a strong and sustainable economy for the region.
2. Advocate for improved telecommunications infrastructure across the Shire.
3. Advocate for the development of local industries building on existing successes and developing new opportunities.

Theme 4 – Infrastructure

Strategic Direction

To provide a suite of infrastructure that meets the needs of the community that is sustainable.

1. Transport Infrastructure that meets the needs of the community and is affordable.
2. Lobby the State for improved transport access through the Shire to the Port of Gladstone.

3. Develop a comprehensive asset planning regime to drive asset maintenance and replacement programs.

4. Ensure water and sewerage infrastructure meets the needs of the community and is affordable.

5. Plan for the protection of key infrastructure in the event of Natural Disasters.

Theme 5 – Organisation & Customer Service

Strategic Direction

To strive for continuous improvement in all that we do, and deliver efficient, effective and financially stable council operations that improve the quality of life for our communities.

1. Council operations to be conducted efficiently and effectively.
2. Council to be managed in a financially sustainable way.
3. The community is to contribute to the decision-making process at Council.
4. Council will have a clear focus on continuous improvement.
5. Council will maintain a safe and healthy workplace.
6. Integrity and respect are to be at the centre of how the organisation conducts itself.





THEME 1 COMMUNITIES

STRATEGIC DIRECTION: To develop strong and vibrant communities across Banana Shire with equitable access to services and a strong sense of place.

1. Council will advocate for fair access to a range of services across the whole of the Shire.
2. Work with local communities to identify local priorities and develop a clear sense of place.
3. Develop a range of facilities to improve the liveability of the region and ensure equitable access to those facilities.
4. Council to promote a high level of safety in Banana Shire through increased community engagement and participation.

2023/24 Assessment snapshot

Activity	On Target/ Completed	In Progress	Yet to Commence
1.1.1 Undertake needs-based assessments to determine appropriate levels of service for the community			✓
1.1.2 Advocate for identified service gaps with other levels of government and NGO's			✓
1.1.3 Council to deliver services in such a manner that they promote well-being within the community.	✓		
1.1.4 Council will advocate for the maintenance of Health and Education services across the Shire	✓		
1.2.1 Council to review its placed based plans in conjunction with the respective communities	✓		
1.2.2 Council to continue to host civic events across the Shire to facilitate both local identity and cross shire linkages	✓		
1.2.3 Streetscape and public area masterplans to be developed for each community		✓	
1.3.1 Council to develop or facilitate the development of cultural and recreational facilities appropriate to the needs of each community	✓		
1.3.2 Council to develop a strategy for open space and surplus and across the Shire			✓
1.3.3 Council to undertake accessibility audit for all public buildings and spaces across the Shire		✓	
1.3.4 Advocate to major industries to promote the liveability of the region to encourage local domestic workforce		✓	
1.4.1 Council will investigate strategies to improve community participation across the Shire	✓		
1.4.2 Lobby State and Commonwealth Government for viable internet and phone services across the Shire	✓		
1.4.3 Manage disaster management and emergency preparedness	✓		
1.4.4 Council apply CPTED principles to public spaces		✓	



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 continues to play an active role in the following groups:

- Banana Shire Suicide Prevention Leadership Group - LEANON
- Biloela Dementia Action Alliance
- CQ Sport & Recreation Group
- Theodore Action Group

In early 2024, the LEANON Suicide Prevention Leadership Group presented 20 ED Care Packs to the Biloela Hospital. These packs were made possible thanks to a generous donation from the Rotary Club of Biloela. The care packs consist of snacks, activities and support information and are provided to anyone presenting to the Emergency Department in a mental health crisis.

The LEANON Suicide Prevention Leadership Group comprises representatives from CQ Rural Health, Banana Shire Council, Anglicare, Banana Shire Support Centre, Qld Health and Biloela community members.



Pictured: LEANON members presenting ED Care Packs to hospital staff in Biloela.



Online Services

Council continues to offer a free online Community Events Calendar for groups to advertise their upcoming events.

Council also provides local groups with the ability to advertise what they offer the community via our Community Directory. The directory provides a comprehensive list of local services, clubs and organisations.

Scan the respective QR codes below to view current listings for these online services.



Community Grants Program

Council approved a total of \$86,120.28 in grants to community groups across the Shire in the 2023/2024 financial year. The below table's detail, approved applications and additional Annual Contributions.

Community Grant Applications

Applicant	Project/Event	Financial Contribution
Moura Coal & Country Festival Assoc Inc	2023 Moura Coal & Country Festival	\$200.00
Prospect Creek State School P&C	Ladies on the Lawn 2023	\$1,500.00
Rotary Club of Biloela Inc	Rotary Biloela Christmas Festival	\$1,500.00
Rotary Club of Biloela Inc	Annual Market Day 2023	\$1,500.00
Banana Sports Committee Inc	Banana Time Trial Race Day 2023	\$1,500.00
Goovigen & District Progress Association	Celebration of the Community Hall	\$752.95
Dululu Progress & School of Arts & Sports Association Inc	Dululu Hall 100th Celebration	\$3,375.00
St Joseph's Parish	St Joseph's Parish Fair	\$1,500.00
Biloela Junior Cricket Association Inc	Cricket Pitch Cover	\$1,730.00
Theodore Jnr Roosters Rugby League Football Club Inc	Sandstone Block Football Field Bollards	\$2,500.00
Taroom Golden Horseshoe Campdraft Association Inc	Taroom Golden Horseshoe Campdraft	\$1,500.00
Moura Retirement Village Inc	Professional Grant Writer Funding	\$ 5,000.00
Wowan State School P & C	Wowan Christmas Tree	\$1,500.00
Goovigen & District Progress Association	Goovigen Community Christmas Party	\$1,459.07
Callide Valley Tennis Association Inc.	Laptop & Security Camera's	\$1,054.85
St Vincent de Paul Society Qld (St Joseph's conference)	Vinnies Biloela Kitchen Appliances	\$2,500.00
Baralaba Junior Rugby League	Field Upgrade	\$2,500.00
Dawson Catchment Coordinating Assoc Inc	Theodore Community Access Room	\$5,000.00
Biloela Junior Cricket Association Inc	Equipment Purchase	\$ 1,377.80
Thangool State School P & C	Disco Diva's	\$5,000.00
Goovigen & District Progress Association	Graham Rodgers Concert & Dinner	\$1,500.00
Thangool District Advancement, Sporting & Recreation Association Inc	Thangool Country Music Show	\$5,000.00
Moura Fish Stocking Group Inc	Moura Muddy Water Classic Fishing Competition	\$1,500.00
Rotary Club of Biloela Inc	High Tea 2024	\$1,500.00
Biloela Junior Cricket Association Inc	Equipment Purchase for Oval & Pitch Preparation/Maintenance	\$2,500.00
Yes Banana Shire	Biloela Rodeo	\$5,000.00

Community Grant Applications (cont.)

Applicant	Project/Event	Financial Contribution
Callide Valley Agricultural & Pastoral Society Inc	Callide Valley Show	\$1,600.00
Banana Sports Committee Inc	Banana Battle of the Bush 2024	\$1,500.00
Moura Coal & Country Festival Assoc Inc	Moura Coal & Country Festival 2024	\$1,700.00
Banana Shire Community Arts Association Inc	Biloela Community Garden Project	\$2,065.00
Moura Rangers Football Club Inc	Moura Field Upgrade/Equipment Purchase	\$1,403.60
Theodore Bush Gala	Theodore Bush Gala 2024	\$5,000.00
Callide Dawson Special Needs Support Group Inc	Professor Tony Attwood & Dr Michelle Garnett ASD Workshops	\$1,330.25
Callide Dawson Machinery Preservation Club Inc	10th Biennial QLD Heritage Rally	\$5,000.00
Endeavour Foundation	Cent Sale	\$939.00
Theodore Early Childhood Centre Association	Theodore's Bulls N Barrels Bonanza - FMX Bike Display	\$1,500.00
Biloela Dance Festival	Biloela Dance Festival 2024	\$1,500.00
Biloela Junior Cricket Assoc	Shelter shade for Ian Healy Field	\$2,103.00
Dawson Valley Drovers Rugby Union Club Inc	Dawson Valley Drovers Ladies Day	\$529.76



Pictured: Members of Dawson Catchment Coordinating Association (DCCA) with Council's Community Development Advisor and NFP House staff in front of the interactive screen that DCCA purchased with funding from Council's Community Grants Program.

Annual Contributions

Applicant	Project/Event	Financial Contribution
Capricorn Helicopter Rescue Service	Annual Contribution as per Council minute OM005561	\$10,000.00
Qld Police Legacy Scheme	Child Safety Handbook	\$440.00
Theodore Community Link	Management of public access to Theodore swimming pool	\$15,714.49

Sponsorship

Applicant	Project/Event	Financial Contribution
My Skills Institute	Annual Apprentice and Trainee Awards	\$550.00
CQ Shines Hospital Foundation	Annual donation for Biloela Hospital for support services and equipment that cannot be funded from the existing health budget.	\$5,000.00
Biloela Centenary Committee	Biloela Centenary Celebrations	\$5,000.00
Theodore Centenary Committee	Theodore Centenary Celebrations	\$5,000.00
Theodore Chamber of Commerce	Theodore Water Tower Mural	\$25,000.00



Pictured: Theodore Water Tower Mura



Pictured: Members of the Biloela Junior Cricket Association with Council's Manager of Community Services in front of the pitch cover purchased with funding from Council's Community Grants Program.



Pictured: Staff at the Moura Coal & Country Festival



Community Engagement

Council staff attended agricultural shows across the Shire during August 2023 and May 2024. At these shows staff promoted disaster preparedness, responsible pet ownership, Council's animal adoption program, safe food handling practices, the Focus magazine and Council's Tourism brand – Sandstone Wonders.

In May 2024, Council engaged with Taroom, Moura and Biloela communities about the walking infrastructure in their towns. Residents were asked to provide input into where they would like to see new or upgrade footpaths in their towns. This consultation is an important step in Council's development of a walking network masterplan. An initiative that is supported by the Queensland Government.

Council delivered the first of four flood education and disaster resilience initiatives at the Theodore Centenary Celebrations in late June 2024. This project is jointly funded by the Australian and Queensland governments through the Disaster Recovery Funding Arrangements.



Pictured: BSC Staff handing out flood education packs at the Theodore Centenary Celebrations

Events

Festival of Small Halls 2023

Thangool Recreation Reserve came alive on the 14 October 2023 with the enchanting sounds of Australian cello artist Monique Clare and Canada's finest maritime folk musician Shane Pendergast. This is the second time that Thangool Inc have hosted Festival of Small Halls, helping cement it as a mainstay event in the Banana Shire.





Pictured: Attendees at the NFP House workshop in Biloela



Australia Day 2024

The 2024 Australia Day celebrations were hosted by the Biloela community at the Biloela Showgrounds. Standout attractions included the poet's breakfast, Wild Bill's Working Dogs and the 5th Battalion Light Horse Brigade demonstrations. The volunteer working group, made up of members of the community, sacrificed many hours to successfully deliver a fun filled family day 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 Gaangalu people. A citizenship ceremony was also conducted welcoming our newest Australian Citizen.



A photography competition was run by Council with the theme 'Hometown Pride'. Prize money was awarded for first and second place, along with a People's Choice winner. To view entries, visit the Australia Day page on Council's website.



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

Community Development Workshops

Council engaged NFP (Not for Profit) House to deliver free workshops for community groups in Theodore and Biloela in late June 2024. Thirty-one registrations were received across the two sessions from a diverse range of community groups. Workshops covered topics including governance, planning, grant writing, policy development, marketing, compliance, volunteer management and more. Attendees were also provided with information about how NFP House could support them to assess their organisation's 'health'.

Banana Shire Regional Art Gallery

The Banana Shire Regional Art Gallery provides Banana Shire residents and visitors with access to contemporary art exhibitions by local, Central Queensland and national artists.

The gallery has two exhibition spaces with alternating displays every 7-9 weeks. This allows the gallery to showcase a range of mediums and subjects. The space is also used to run creative workshops and is available for local artists to run independent programs and exhibitions.



Pictured: Banana Shire Regional Art Gallery



Pictured: Artist Wendy McNeil in front of Bluewater Lagoons. Photo by Gavin Little

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 creative and like-minded people 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.

Collections

The Banana Shire Regional Art Gallery is home to a collection of more than 370 artworks. This year the collection was featured in multiple exhibitions, giving the public opportunities to view the archives.

One artwork was added to the collection this year, *Bluewater Lagoons* by Wendy McNeil. This artwork refers to McNeil's family history. It explores the intersection of Aboriginal and Chinese culture along the outskirts of Taroom, at a time when these cultures were excluded from the townsite after dusk.

This work was acquired through the Brigalow Art Award 2023.

"Women's Work" and Other Myths: In June 2024, a new exhibition format was trialled through "Women's Work" and Other Myths. The concept was based on artworks by significant female artists in the Banana Shire Council Collection. Artists and collectors were also provided with the opportunity to submit artworks for the exhibition. Following an incredible response, 61 pieces were selected from Central Queensland, Central Western Queensland and the Wide-Bay Burnett Regions.

"Women's Work" and Other Myths was a great success with strong visitor numbers. It has provided a framework for future gallery curated exhibitions that focus on engaging new artists and telling stories directly from our community.

Exhibitions:

The 2023/2024 exhibitions program presented the Banana Shire public with a range of perspectives through visual arts. The schedule included 1 touring exhibition, 3 gallery curated exhibitions and 3 independent exhibitions by local artists.

This year's gallery curated exhibitions had a strong focus on the Banana Shire Council Collection, with over 70 collection works featured throughout the year.

Exhibition Highlights:

From Where I Stand: The exhibition *From Where I Stand* was comprised entirely of Banana Shire Council collection works. The display presented a thorough overview of the stories that are conserved through these works. This exhibition was also used as a development opportunity for an intern from Griffith University who learned the practical elements of curation and installation process.



Pictured: Simon Locke 'Monochrome Mountains' 2023, and Kath Dunne 'Blue Gum Dreaming' 2023 in the Brigalow Arts Festival 2023. Photo by Gavin Little.



Pictured: The Tulip Project exhibition by Ruth Ellington. Photo by Gavin Little.

Exhibitions Delivered:

- How Soon is Now? | Bruce Reynolds
- "Women's Work" and Other Myths | Central Queensland Artists and the Banana Shire Council Collection
- Passion and Purpose - Our Narrative | Acacia Ferry & Jordan Flenady
- SACRIFICE | William Debois
- The Tulip Project | Ruth Ellington
- Brigalow Arts Festival 2023 | Central Queensland Artists
- From Where I Stand | Banana Shire Council Collection

Brigalow Arts Festival:

Brigalow Arts Festival is an annual open art award that hosts artists from all over Central Queensland. It is the Banana Shire's biggest celebration of the visual arts. 2023 marked the 27th year of the Brigalow Arts Festival. A festival that has been under the stewardship of the Banana Shire Art Gallery Association (BSAGA). After several decades leading the event, BSAGA made the difficult decision to hand management of the event to Council to continue. Council has committed to continuing delivering the festival for many years to come.

The 2023 awards boasted a generous prize pool of over \$16,000 and were judged by guest artists Emma Ward and Fran McFadzen. The exhibition was split into 7 categories, featuring artworks of all mediums including, wearable art, sculpture and painting. In total, 173 artworks were displayed by 69 artists.



Pictured: Viewers at the Brigalow Arts Festival 2023. Photo by Gavin Little

The Brigalow Arts Festival is designed to encourage participation across a range of career stages using awards for local, youth, emerging and established artists. The overall Brigalow Art Award 2023 was awarded to the Baralaba-based artist Kath Dunne for the acrylic painting 'Blue Gum Dreaming'.

Gallery Statistics:

Number of Exhibitions:	7
Total Attendance:	3,376
Group Visits:	14
Number of Weekend Openings:	14
Total Weekend Hours:	30hrs

Overall, gallery attendance fell by 7% in 2023/2024. The number of exhibitions and public programs matched 2022/2023 levels. Weekend attendance increased by 40% in line with a 30% increase in weekend opening hours.



Pictured: Camerata on Tour, Biloela.

Arts and Cultural Programs:

Council delivers a program of arts and cultural events. Arts and cultural programs are unique in their ability to reach an audience that may not be accustomed to visiting a gallery. They also provide a diverse arts experience beyond visual arts. Examples of arts and cultural programs, from 2023/2024, include musical performances, theatre and circus performances, educational tours and creative workshops.



Pictured: Community musicians playing with Camerata on Tour, Biloela.



Pictured: Showing off handmade flowers in the kazashi flower-making workshop by Ruth Ellington



Pictured: Craft activities through QAGOMA Kids on Tour program.



Pictured: Relief casting art from the pressing matters relief casting workshop by Bruce Reynolds.

Programs Delivered:

Public Programs (Gallery-Based)

- Basics of Watercolour Workshop | Bridie Weaver
- Capturing Cockatoos Acrylic Painting Workshop | Emma Ward
- The Tulip Project Artist Talk and Q&A | Ruth Ellington
- Kanzashi Flower-making Workshop | Ruth Ellington
- SACRIFICE Artist Talk and Q&A | William Debois
- Castle of Tarragindi QAGOMA Kids on Tour Craft Program
- How Soon is Now? Pressing Matters Plaster Relief Workshop | Bruce Reynolds
- How Soon is Now? Artist Talk and Q&A | Bruce Reynolds Public Programs (Non-Gallery Based)
- Camerata on Tour Evening Performances (Biloela and Theodore)

Public Programs (Non-Gallery Based)

- Camerata Community Programs Theodore
- Camerata Community Programs Biloela
- Camerata Community Programs Thangool
- A Bee Story | Cluster Arts and ARC Circus Gallery Custom Group Tours

Gallery Custom Group Tours

- Biloela High School – Lost in Palm Springs
- Gladstone Volunteer Staff – Collection Tour
- Wadja Wadja High School Tour – Brigalow Arts Festival 2023
- Envision Tour and Valentine's Lunch – The Tulip Project
- Moura Garden Lovers Tour – Brigalow Arts Festival 2023
- Redeemer High School Tour and Artist Talk with William Debois – SACRIFICE



Pictured: Moura Garden Lovers Tour - Brigalow Arts Festival 2023

	Number of Programs	Attendance
Public Programs (Gallery-based)	9	127
Public Programs (Non-Gallery-based)	5	907
Number of Gallery Custom Group Tours	6	67

Volunteers:

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

Active Volunteers	14
Volunteer Hours	526 Hours



Pictured: Volunteers packing works for the Brigalow Arts Festival 2023.



Pictured: Volunteers serving at the Brigalow Arts Festival 2023.



Revenue and Expenditure:

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

Revenue	\$17,227.01
Expense	\$159,797.51
Net Cost	\$142,570.53

Focus Magazine

Focus Magazine is published by Banana Shire Council and delivered eight times per year to every household within the Shire. This publication is designed to communicate relevant and timely information to keep the community well-informed and engaged.

Distributed via Australia Post and available at council-maintained facilities such as Shire offices, libraries (including our mobile library unit), and the Community Resource Centre, Focus Magazine ensures accessibility to all residents. The magazine is also available from key visitor area's such as Lake Callide Retreat, Thangool Airport, and Visitor Information Centres. This allows tourists and temporary visitors to read about the Shire's community life.

Each issue of Focus Magazine is also accessible as a downloadable PDF on the Banana Shire Council

website, ensuring that all residents, regardless of their location or ability to access physical copies, remain connected to the Shire's happenings.

Focus Magazine remains steadfast in its mission to connect, inform, and engage the residents of Banana Shire through a blend of print and digital media. Funded by Council, Focus Magazine is a critical tool in our communication strategy, designed to foster a well-informed community. Residents are encouraged to contribute stories and participate in event promotions, which amplifies community voices and supports local initiatives.

Focus Magazine continues to serve as the linchpin of community communication, reinforcing Banana Shire Council's ongoing commitment to transparent communications with our 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

Author Workshops – Kathryn Apel

Banana Shire Council Libraries hosted children's book author, Kathryn Apel, to run a series of workshops. These workshops included poetry for primary school aged children, story time for pre-school aged children, and an author talk aimed at high school students and adults. This was organised to coincide with the Children's Book Council of Australia's 2023 Book Week.



Pictured: Kathryn Apel, children's author with two children who participated in her workshop at the Moura Library

Promoting Services/Partnering with Community – Attending Events

The library team attended a range of community events to promote library resources and programs. Events included Under 8s and Under 5s days at schools, playgroups, Anglo American Wellbeing Day, Blue Care, and a school based National Simultaneous Storytime.



Pictured: Library Display at the Anglo American Wellbeing Day in Moura



Pictured: Alicia Barbour, Library Assistant, with Prospect Creek School National Simultaneous Storytime group

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. Taroom participants were encouraged to follow different templates or freestyle designs, while the other libraries had sessions of fidget cube or bracelet making on offer.



Pictured: Participants in the Brick Nic lego workshop held at Taroom Library proudly displaying their creations

Visits from Schools and Organisations

Schools and organisations are encouraged to visit their local libraries. This supports young people to engage with their local library and help strengthen their relationships with reading.

Examples of this in action include:

- Taroom Kindy's regular visits to Taroom Library for story sessions.
- Biloela PCYC bringing groups of children in for school holiday activities.



Pictured:
A PCYC group visit to the Biloela Library during the school holidays

Activity Sessions

Community groups such as Moving Moments, Bluecare, and a variety of support workers, and their clients, regularly book sessions and spaces in the Biloela Library. These groups organise to undertake a range of activities including craft sessions, watching movies on the projector, or playing cards.



Pictured:
Moving Moments group showing off their lovely creations with coloured sugar



Pictured: Mobile Library ready for community use at Wowan

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.

Programs

Each Shire Library runs regular programs and activities. The type and frequency of programs is based on the community's identified needs and attendance. The following tables provide an overview of programs and activities delivered in 2023/2024

First 5 Forever

First 5 Forever is a play-based program supporting Queensland families to talk, read, sing and play with their babies and young children in the first 5 years. The following is a summary of 2023/2024 program delivery.

Program	Attendance
Baby Bounce	Adults and children: Biloela 750
Baby Bounce & Toddler Time combined	Adults and children: Moura 450
Toddler Time	Adults and children: Biloela 537
Story Time	Adults and children: Biloela 551, Moura 686, Taroom 101, Theodore 182. Total = 1,520
Total Attendance	3,257



*Pictured:
School holiday craft group working hard on their creations at the Theodore Library*

Other Programs

The following is a summary of other programs delivered during 2023/2024.

Programs/Activities	Attendance
National Simultaneous Storytime	Biloela 17, Moura 8, Theodore 2. Total = 27
Kindy Visits	Taroom 145
Santa Visit	Biloela: 35 children, 21 adults. Total = 56
School Holiday Activities	Children: Biloela 250, Theodore 38, Moura 153, Taroom 42. Total = 483
Brick Nic Lego Workshops	Biloela 43, Moura 39, Theodore 9, Taroom 13. Total = 104
Book Week Colouring Competition	Individual Entries: Biloela 18, Moura 20, Theodore 5, Taroom 4. Total = 47
Author Workshops	Adults and children: Biloela 14, Moura 14, Taroom 16. Total = 44
Visits to Schools/Community Groups	U8s Day: 140, U5s Day: 30, Playgroup: 9, Blue Care: 11, school based National Simultaneous Storytime 15. Total = 205
Book Club	Biloela 79
Movies for Groups	Adults: Biloela 100
Activities for Groups	Biloela: PCYC 85, Moving Moments 47, Blue Care 25, Carer Catchup 48. Total = 205
Total Other Program Attendance	1,495

Statistics

The table below provides a two-year comparison of library visits, membership and physical loans. During 2023/2024, overall membership increased by 9.3%. Visits to the libraries, however, decreased by 2.7% and physical loans fell by 9.9%.

Library	User Visits		Membership		Physical Loans	
	2022/2023	2023/2024	2022/2023	2023/2024	2022/2023	2023/2024
Biloela	38,275	39,062	3,099	3,434	35,991	34,901
Mobile	1,381	1,209	264	274	6,891	5,808
Moura	7,143	5,541	823	885	9,066	6,972
Taroom	3,159	3,070	409	431	5,203	4,469
Theodore	1,293	972	253	273	2,440	1,515
TOTAL	51,251	49,854	4,848	5,297	59,561	53,665

State Library Grants

The State Library of Queensland provide Council with annual Public Library and First 5 Forever Funding. In 2023/2024, Council received \$109,836 to support its library activities.

This funding was received for the following purposes:

- \$80,300 to support the development of the Shire's library collection. This grant is used to purchase items for the library collection including books, DVDs, CDs, magazines, etc.
- \$14,911 to deliver the First 5 Forever program.
- \$14,625 for resources and activities to support developing each of the Council's libraries.

2023/2024 Revenue and Expenditure	
Revenue	\$127,582.25
Expense	\$1,192,059.09
Net Cost	(\$1,064,476.84)



Pictured: Under 8s Day



Pictured: Mobile Resource Library Service

Community Resource Centre (CRC)

The Community Resource Centre (CRC) serves as a vital hub in Banana Shire, providing essential services, educational resources and specialised equipment to support individuals and families to meet their diverse needs. In addition, the CRC has supported school and community activities such as the Moura Anglo American Wellbeing Day, Under 8s Day and Callide Valley Schools Speaking Competitions, Banana Shire Support Centre and Callide Dawson Special Needs Support Group.



Pictured: Moura Anglo American Wellbeing Day



Resource Library

The CRC Resource Library currently catalogues 5,263 resources, including 32 new additions in the 2023/24 financial year. Borrowings totalled 2,614 items, marking a 7% increase from the previous year. These resources, ranging from toys and games to classroom and therapy materials, including specialised equipment, are widely utilised across Banana Shire. The introduction of a mobile library service to schools in 2024 has notably contributed to increased accessibility and usage, particularly benefiting students in classroom settings.

Specialist Disability Services to Schools (SDSS) Programs

Funded by the State Government, SDSS aims to enhance curriculum access and participation in schools for children with disabilities. In 2023/2024, 16 schools benefited from tailored support, intervention programs and resources provided by the CRC, including speech therapy, physiotherapy, occupational therapy, educational support and access to specialised mobility, adaptive, communication, seating and amplification equipment. Feedback from schools highlighted high satisfaction with CRC engagement, staff capability and service delivery, underscoring the positive impact on student educational outcomes.

School Support Services Program

Therapy services encompassed face-to-face therapy, mentoring, consultative sessions, and the provision of specialised equipment, facilitating 84 programs supporting 116 students through 2,204 service occasions. The programs targeted various developmental areas to enable students with disabilities to participate fully in educational activities alongside their peers. Changes to eligibility criteria at the beginning of 2024 has broadened the support requested and provided.

Specialised Equipment Program

The CRC's Specialised Equipment Program expanded its inventory in 2023/2024, enhancing access to learning and community activities for students with disabilities. The addition of a specialised activity chair, a range of classroom seating options and under desk movement options has supported students with limited mobility, as well as those who need alternative seating and movement options to promote independence and focus in the learning environment. This program also provides training for therapists and teachers in the use of equipment as well as funding annual equipment servicing and maintenance to ensure that all items on loan are safe and fit for purpose.

Fee based Allied Health Services

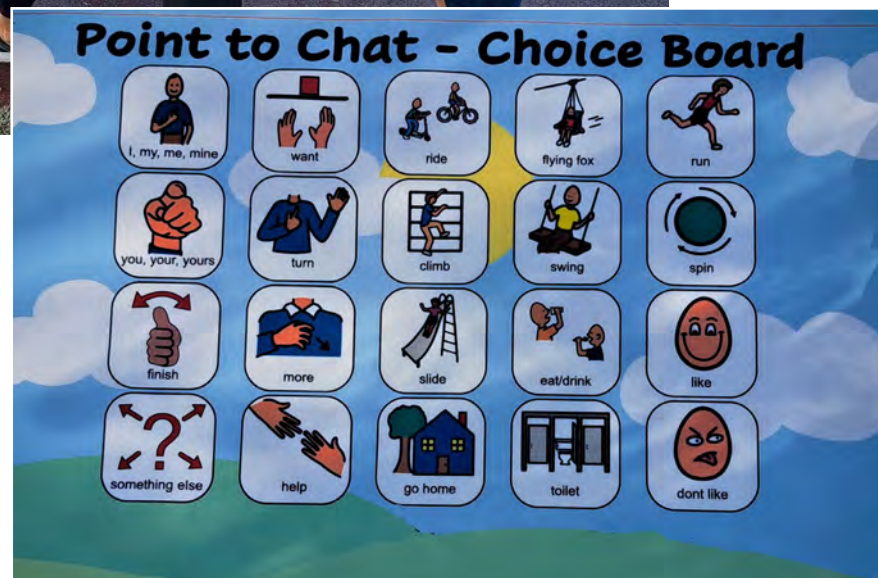
Registered under the National Disability Insurance Scheme (NDIS), the CRC provided fee-for-service therapeutic and early childhood services, including Speech Therapy and Occupational Therapy.

Callide Dawson Special Needs Support Group Inc. (CDSNSG)

CDSNSG continues to provide the CRC with wonderful support and resources through their advocacy, successful funding applications and community donations. Installation of Point to Chat Choice Boards in Lions Park Biloela, was the culmination of a partnership between CDSNSG, CRC, Banana Shire Council and Turkey Tussle (a local community group). Choice boards provide an alternate or complimentary means for people to communicate interests, needs or preferences.



*Pictured:
Unveiling chatboards in
Lions Park, Biloela*



Programs Run by Other Organisations at CRC

Various local and outreach organisations utilise CRC facilities to enhance service delivery across Banana Shire, spanning health, education, family support, community groups, and legal and training services. 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, Fly2Health), physiotherapy (Pelvic Fix Physiotherapy, Vector Health), occupational therapy (Fly2Health, LTTS, Ability Action) and psychology (Jaime Parnell Psychologist, LTTS).

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

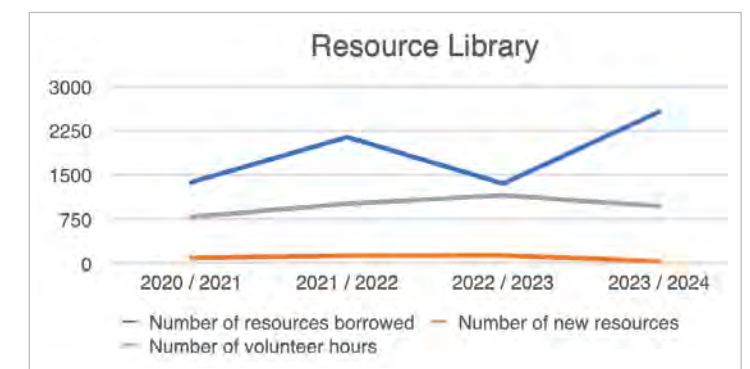
Employment Services	APM, Into Jobs
Family Support Agencies	Envision Family Support Service, Access Recreation, Family Relationships Centre
Community Groups	Moving Moments, Little Steps (Multicultural Playgroup), CDSNSG
Education	Education Queensland, Catholic Education Diocese
Health Services	CQ Hospital and Health Service
Legal Services	CQ Legal Centre, Child Safety, Gladstone Youth Justice Service
Training Services	Lead Training

CRC Volunteers

In 2023/2024, CRC volunteers contributed 1,143 hours, playing a crucial role in maintaining operations. Their efforts include managing resources, ensuring completeness and readiness for borrowing, and providing strategic guidance through the CRC Advisory Committee. Volunteers are integral to CRC's success, enriching community engagement and operational efficiency.

The CRC's commitment to enhancing community support through flexible programming, resources, and volunteer contributions, underscores its pivotal role in Banana Shire. The ongoing collaboration with stakeholders and organisations continues to expand CRC's impact, ensuring inclusive access to essential services and resources for individuals and families throughout the region.

2023/2024 Revenue and Expenditure	
Revenue	\$406,461
Expense	\$965,377
Net Cost	\$(558,916)





Pictured: Supplied by Banana Shire Community Arts Assn

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. The Banana Shire RADF committee, comprising of Council and community representatives, assess each application against the following four equally weighted criteria: quality, reach, impact and viability. During 2023/2024 the committee assessed and recommended 14 applications which received a total of \$49,073.00. See below for details of the recipients.

Applicant	Project	Grant
Jen Gourley	Biloela Centenary Book Project	\$3,000.00
ARC Circus	A Bee Story: October 2023 Tour	\$4,730.00
Banana Shire Council	Brigalow Arts Festival 2023	\$5,000.00
William Debois	Sacrifice Art Program in Banana Shire	\$4,963.00
Banana Shire Community Arts Assn Inc	Christmas Craft	\$2,880.00
Noosa Film Academy	Film Making Workshop Incursion Fostering Youth Engagement	\$5,000.00
Winterfest Biloela	Winterfest Biloela 2024	\$2,500.00
Prospect Creek State School	Swamp Dawkins School Workshop and Community Bush Dance	\$5,000.00
Alan Fredericks	Rocking Horse Carving Workshop	\$1,000.00
Banana Shire Community Arts Assn Inc	Biloela's Creative Capers 2024	\$3,000.00
Callide Dawson Machinery Preservation Club	Rare Trades Workshops @ QHR 2024	\$3,000.00
Theodore Chamber of Commerce	Street Beautification – Power Pole Painting	\$3,000.00
Of One Mind	WOW – Women of the World Festival – Biloela	\$3,000.00
Biloela Dance Festival Inc	Biloela Dance Festival 2024	\$3,000.00



Highlight:

In October 2023, RADF supported ARC Circus to bring the extraordinary Bee Story to Biloela. Bee Story brings together elements of circus, acrobatic dance and live music. The production tells the story of Queen Bee and Worker Bee, who must work together to rebuild their hive after it is destroyed by a bushfire. Bee Story was performed to the raucous appreciation of nearly 200 attendees at Biloela's Civic Centre.

The visiting acrobats were also able to facilitate a workshop for school aged children introducing them to circus theatre, basic theatre skills and teamwork.



Pictured: Supplied by ARC CircusArts Assn



Home Care Services

Commonwealth Home Support Program

Council delivers the Commonwealth Home Support Program (CHSP) to residents of the Taroom and Wandoan districts. CHSP provides entry-level support for older people who need help to live independently.

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

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 homes and windows and basic repairs.
- 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, appointments and functions.
- Respite care - provide support for carers to enable them to have a break.

During 2023/2024 services were delivered to 43 clients: 32 in Taroom and 11 in Wandoan.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support	Domestic Assistance	Transport Trips
Service Hours	506	558	53	80	319	757	576

Home Care Packages

Council delivers the Commonwealth Home Care Packages to eligible clients living in the Taroom area. Packages support older people with more 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
- Social support
- Clinical care such as nursing, allied health and physiotherapy services
- Transport
- Home maintenance – gardening, mowing, minor repairs
- In home respite care

During 2023/2024 Council delivered 16 Home Care Packages. Twelve packages remain active with four having closed. Of the active packages four are Level 2, six are Level 3 and two are Level 4. Five CHSP clients have had ACAT assessments and are waiting on the allocation of a package, with an expected wait time of up to 12 months.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support inc. Transport	Domestic Assistance
Hours service	374.5	1478.75	138.25	140.5	250.5	568.75





Pictured: Catching up at the 2023 Taroom Senior's Lunch



Seniors Month 2023

On Wednesday, 25 October the Home Care team in Taroom hosted a Seniors Month Luncheon with the theme, social connections. The 105 seniors from Taroom, Wandoan, and Theodore who attended the event were treated to a 3-course lunch cooked by the wonderful volunteers from Taroom Cancer & Palliative Care. They were also treated to guest speakers, who provided education on falls prevention, the role of a practice nurse, and when they should call an ambulance.

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 valuable service for a community like Taroom where transport options are limited.

A total of 241 community transport trips were delivered during 2023/2024.

2023/2024 Revenue and Expenditure	
Revenue	\$630,227.44
Expense	\$594,782.04
Net Cost	(\$35,445.40)

Parks and Open Spaces

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

Baralaba

Installation of new garden and irrigation in traffic islands of Stopford Street; value \$5,000

Biloela

Completion of a new Council nursery; value \$40,000

Undertaking of tree plantings at the Lawn Cemetery; value \$15,000

Installation of irrigation and new gardens at Valley View Road Town Entrance; value \$5,000

Installation of automatic irrigation along the road verge of Burnett Highway, Thangool entrance (behind Council Chambers); value \$12,000

Installation of new pathway and lighting in Lions Park; value \$15,000

Installation of shade cover over playground in Melton Park; value \$150,000

Upgrade of pathway on Tognolini Baldwin Road from Jambin Dakenba Road to State Farm Road; value \$340,000



Pictured: Council Nursery Biloela



Pictured: Melton Park Shade Biloela

Moura

Installation of 3 shelters in Lions Park; \$50,000
 Upgrading of lighting in Lions Park; value \$5,000

Taroom

Upgrading of the irrigation at the Lions Park; value \$5,000

Extension of pathway in Lions Park; value \$55,000

Thangool

Replacement of pathway along the highway (Ramsay Street) in Thangool between Winston Street to Austen Street; value \$100,000

Theodore

Installation of new pathway along Walloon Street between The Boulevard to Partridge Drive; value \$820,000

Upgrading of irrigation at Junction Park; value \$15,000



Pictured: Moura Lions Park Shelters



Pictured: Lions Park Taroom Pathway



Pictured: Theodore Pathway



Pictured: Tognolini Baldwin Road Pathway

Operationally, Council maintains 62 parks (which include a total of 35 playgrounds) within the Shire with a breakdown of the expense as follows:

Town	Number of Parks	Total Cost for the year
Baralaba	3 parks + Town open areas/streets	\$230,000
Biloela / Callide Dam / Goovigen / Jambin / Thangool	32 parks + Town open areas/streets in each town	\$1,603,000
Banana / Moura	12 parks + Town open areas/streets in each town	\$712,000
Taroom	7 parks + Town open areas/streets	\$390,000
Theodore / Cracow	5 parks + Town open areas/streets in each town	\$467,000
Wowan / Dululu	4 parks + Town open areas/streets in each town	\$120,000

Council maintains an additional 35 public toilets outside of a park setting at a cost of \$213,000.

Street cleaning was undertaken by contractors, on all streets for 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 \$52,000

Maintenance and cleaning of the Taroom Showgrounds was completed at a cost of \$177,000 and \$18,000 was paid to the Theodore Show Committee for maintenance of the Theodore Showgrounds.

Maintenance of the cemetery grounds within the Shire (11 cemeteries spread over each of the towns) was completed at a cost of \$295,000

Maintenance of the Biloela Civic Centre grounds was completed by contractors at a cost of \$57,000.



Pictured: Biloela Pound Facility

Animal Control

Responsible pet ownership and Council's Local Law requirements for animal control continued to be educated and enforced throughout the year. At the end of 2023/24, Council had a total of 2,540 dogs registered, with 1,827 of these being desexed, which is slightly lower than last financial year, but is an ongoing trend.

Dog attacks remained steady and constant compared to previous years, with 24 lodged in the 2023/24 financial year. Most cases were minor offences, which resulted in the issuing of compliance notices and/or infringement notices. No court hearings were necessary for any cases.

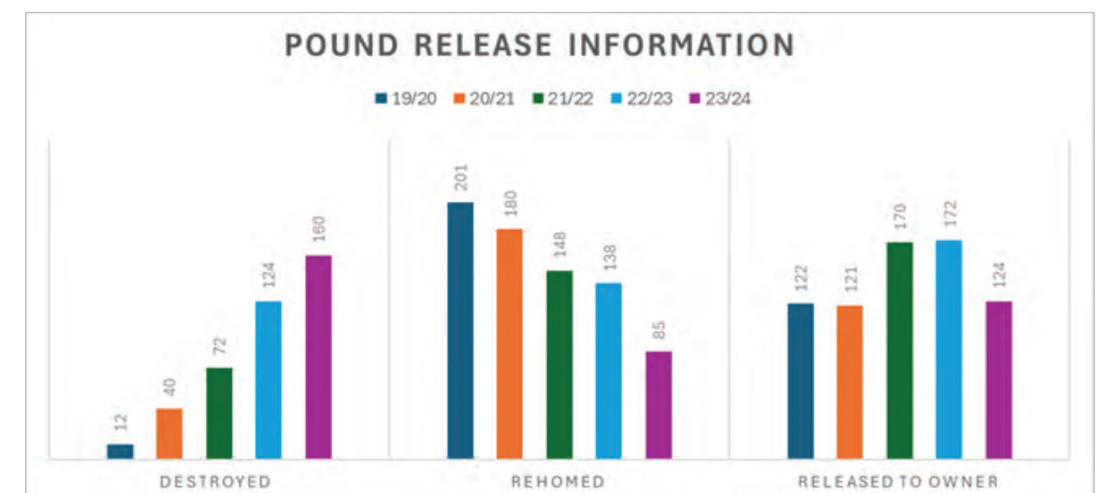
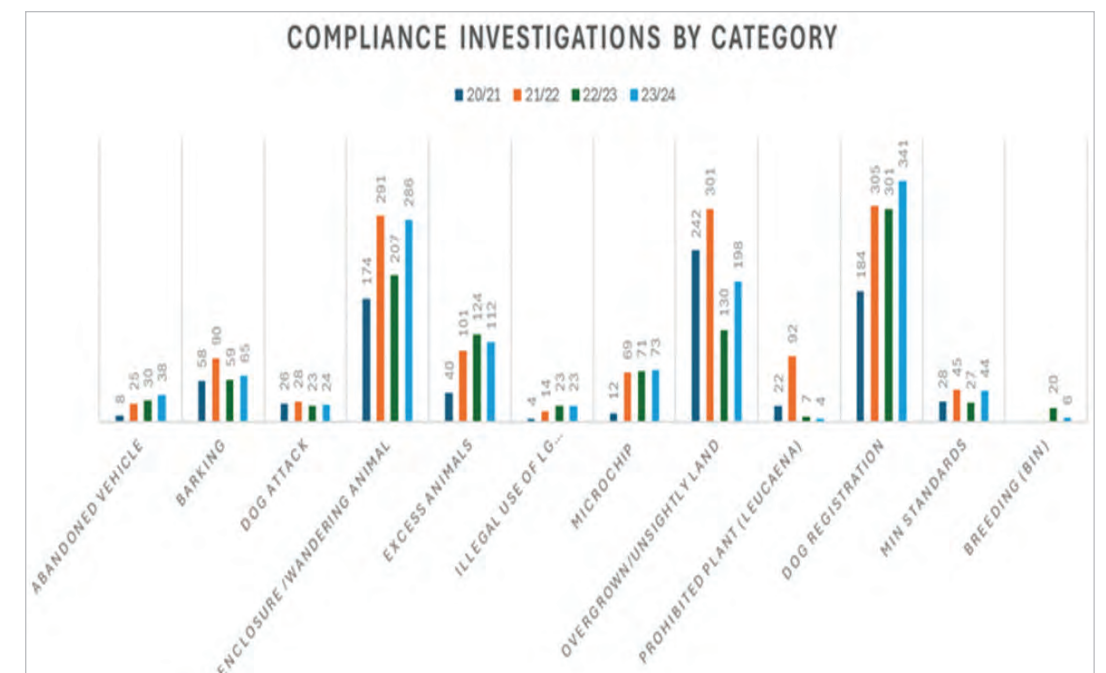
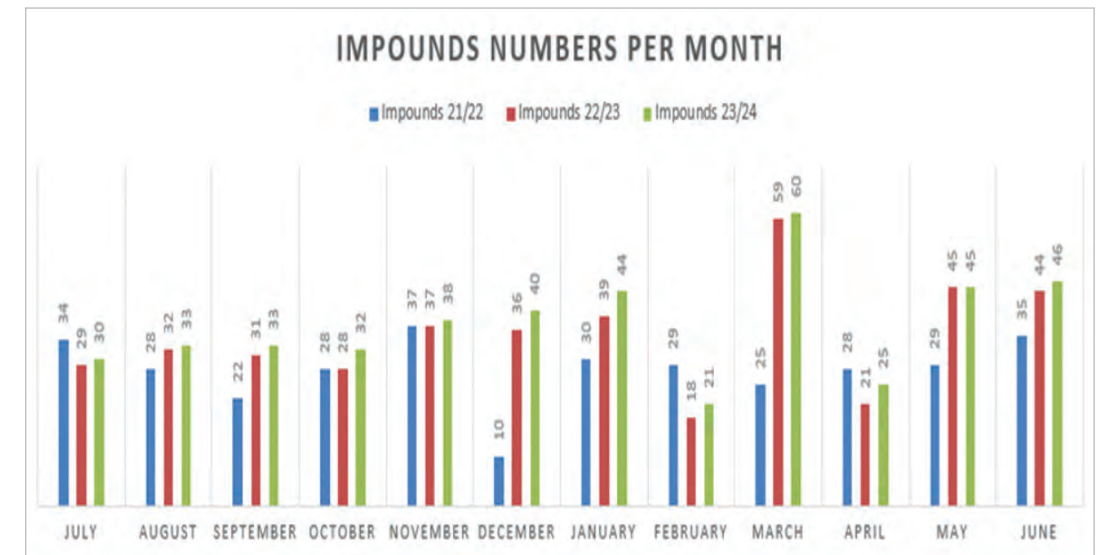
Proactive trapping programs were conducted throughout the Shire, and Compliance Officers saw higher numbers of sick, and feral animals impounded, resulting in a higher euthanasia rate.

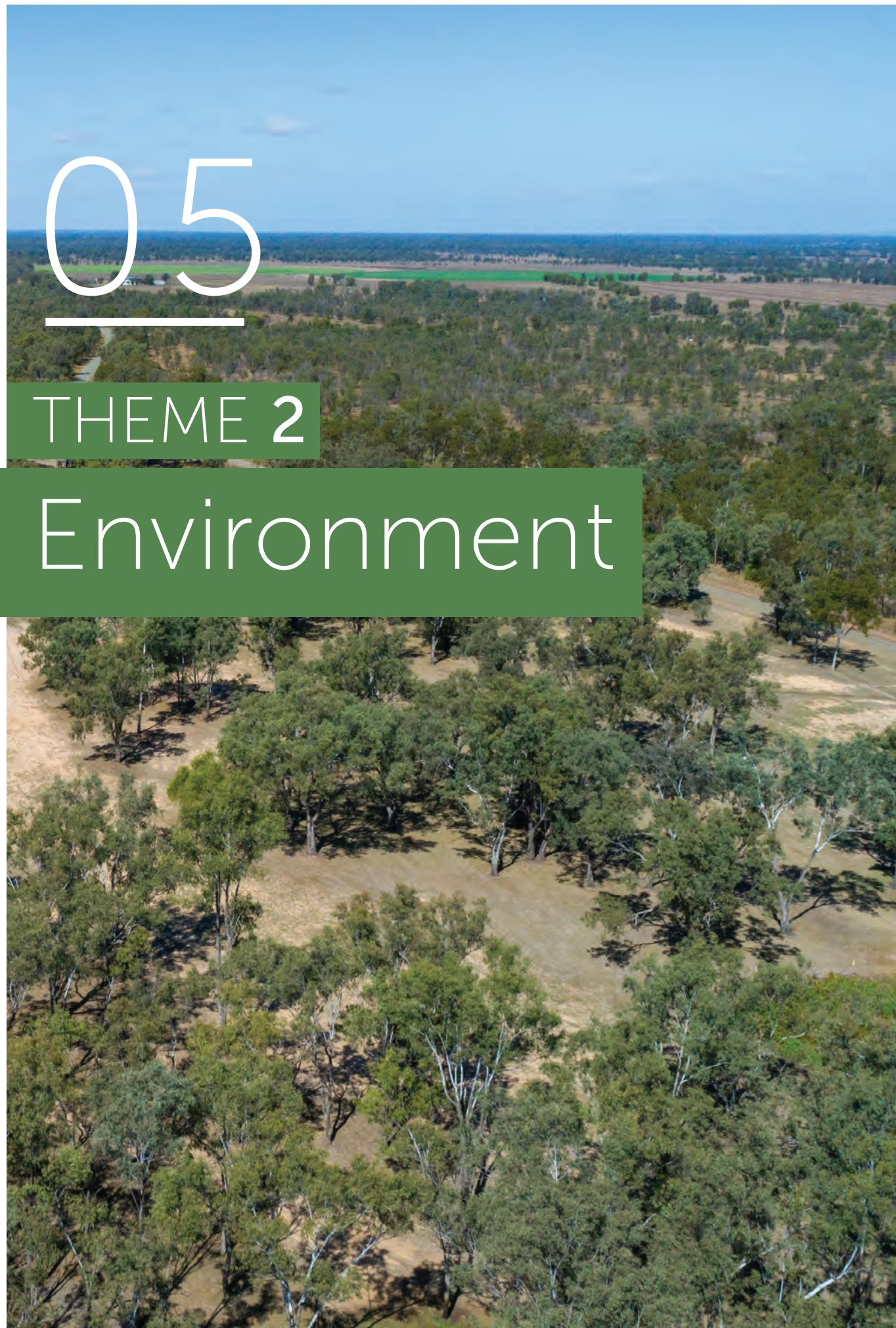
Again, the continued burden of surrendered animals and decreased animal rescue adoption rates, the Compliance Team was forced to euthanise more animals than previous years but strived to ensure the success of the private rehoming program.

This year, Council was 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. Planning for the registration program has already commenced and is expected to be delivered early in the 2024/25 financial year.

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	
Revenue (Actual)	\$76,704
Revenue (Budget)	\$69,000
Expense (Actual)	\$515,200
Expense (Budget)	\$525,000





THEME 2 ENVIRONMENT

STRATEGIC DIRECTION: To manage operations in a way that maintains the quality of our local environment for future generations.

1. Council will seek to promote and manage the unique natural resources of the Shire to ensure a healthy, sustainable environment for future generations.
2. Develop strategies for the effective recycling and reuse of waste materials and minimise waste to landfill.
3. Council will develop strategies to effectively control pest plant and animal species across the Shire.
4. Ensure the protection of waterways within the Shire and the adequacy of storage for local business.
5. Effectively manage the built environment.

2023/24 Assessment snapshot

 Activity	 On Target/ Completed	 In Progress	 Yet to Commence
2.1.1 Council will undertake a regular environmental assessment of services to ensure they meet performance requirements	✓		
2.1.2 Council will incorporate environmental assessment in project assessments	✓		
2.2.1 Implement plans to minimise waste to landfill	✓		
2.2.2 Develop a new landfill facility with a focus on recycling and reuse		✓	
2.2.3 Review Boundary Hill East as a possible location for a regional waste management facility		✓	
2.2.4 Maintain access to existing waste transfer stations and accessibility to local communities	✓		
2.3.1 Implement Council's Pest Management Strategy	✓		
2.3.2 Manage movements on stock routes to minimise the risk of introduction of pest weeds.	✓		
2.3.3 Investigate opportunities to work with other stakeholders to develop pest control strategies.	✓		
2.3.4 Develop a strategy to minimise the risk of infection from vectors			✓
2.4.1 Advocate for additional storage options on the Dawson River	✓		
2.4.2 Develop strategy to ensure development projects and Council infrastructure projects do not adversely impact on waterways	✓		
2.5.1 Ensure that town planning and development aligns with the priorities of the respective communities in the Shire	✓		
2.5.2 Develop strategies to ensure that town and community planning and development properly equips communities to deal with natural disasters		✓	



Environmental Sustainability

Council's vision and mission of delivering sustainable services and facilities has been supported through the continuous improvement of environmental systems and processes.

Environmental Management System

Zero non-conformances were recorded during the 2024 SAI Global surveillance audit for Council's Environmental Management System. Certification was maintained to the ISO 14001:2015 standard within a defined scope for works conducted by Council for the Department of Transport and Main Roads. Council values were demonstrated by working constructively together across all departments, with effective and responsive leadership to achieve this outcome.

Environmental Awareness

Compulsory environmental awareness training was developed and rolled out to staff and selected contractors. The training enables personnel to be aware of their general environmental duty, Council's compliance obligations, and where to seek assistance on environmental matters.

Environmental Inspections and Assessment

Inspections of Council depots and waste facilities for environmental compliance and improvement opportunities continued throughout the year. Corrective actions to meet Environmental Authority Permit conditions, best practice environmental management, procedural requirements and sustainable use of materials are

tracked through an electronic action management program, MyOSH Viking, to ensure accountability and effective follow up.

Environmental assessment of infrastructure roadworks projects was undertaken in the planning stage, prior to commencement, as well as inspection during works. This process identified legislative requirements and prescribed environmental outcomes which were to be met, such as, obtaining clearing permits, adhering to disturbance limits and controlling erosion and air quality impacts.

Performance Reporting

Council management are presented monthly environmental performance reports to promote transparency and informed decision-making. Compliance obligation updates and the status of actions to mitigate environmental risk from Council operations are provided, along with developments in environmental projects, processes and system management.

Environment and Sustainability Policy

Council's Environmental Sustainability Policy underwent a full revision to ensure alignment with the ISO 14001:2015 Environmental Management System standard, Council's vision and mission, a focus on the natural environment and a recognition of the importance of ecologically sustainable development principles in decision-making. The newly titled, Environment and Sustainability Policy, captures these goals.

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 in the use of Council footpaths and roads.

The number of facilities/businesses that held licenses by the end of the 2023/2024 financial year was as follows:

Food business license	129
Shared accommodation permit	1
Caravan park operator permit	9
Higher risk personal appearance service	5
Footpath permit	36
Commercial activity permit	2

Licensed 26 complaints in relation to licensed activities were investigated during the year, including unlicensed activities and poor food handling.

The following enforcement was undertaken in relation to licensed food businesses:

- 8 improvement notices
- 3 infringement notices
- 2 show cause notices

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, "I'm Alert" via Council's website.

A newsletter and fact sheet were distributed to licensed food businesses providing advice about legislation changes, and Council officers continued monitoring of water quality for food premises on a non-reticulated supply.

Public Health Risks and Environmental Nuisance

Complaint management

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

A total of 55 complaint investigations in relation to these matters were undertaken by Council's Environmental Health Officers during the year and resulted in:

- 6 public health orders
- 1 infringement notice
- 1 enforcement order obtained from a magistrate

Promotion activities

Various public health promotion activities were undertaken during the year through Council's Focus Magazine and Facebook page including management of mosquitoes, swooping magpies, asbestos, bushfire smoke hazards and food hygiene.

Several new fact sheets in relation to nuisances were developed and Council's website was updated to provide easier access to nuisance complaint forms and nuisance diaries.

A fact sheet on asbestos sampling was developed and included free asbestos disposal packs, provided to the public at customer service centres, to encourage appropriate wrapping and disposal of asbestos from residents undertaking DIY renovations.

Mosquito management

Between January to March, 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. The program was expanded to 4 sites throughout the Shire including, Biloela, Moura, Baralaba and Taroom. This program involved the trapping of mosquitoes and the analysis of honey-soaked feeding cards for the presence of viruses.

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.

Ross River Virus was detected in all monitored townships, and as a response Council continued to be proactive in undertaking mosquito control activities, focusing on the application of larvicide to potential mosquito breeding sites. Council utilised social media to quickly disseminate general advice to the community on mosquito avoidance and breeding prevention.

Council's Mosquito Management Plan was also reviewed during the year, to provide a more concise, relevant and user-friendly document.

Swooping magpies

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 no magpie relocations were undertaken, in accordance with the damage mitigation permit issued by the Department of Environment and Science.

Sharps Disposal Program

Council's sharps disposal program continued throughout the year, aiming to promote safe disposal of sharps and 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.

Illegal Dumping

Illegal Dumping Partnership Program

Council implemented funding, received under round 2B of the Local Government Illegal Dumping Partnership Program from the State of Queensland throughout the year, with the continued employment of an Illegal Dumping Officer, purchase and installation of cameras and signage, promotion of illegal dumping enforcement and active investigation of numerous reports of littering and illegal dumping throughout the Shire.

Over the 12 months, 173 illegal dumping incidents were reported. Most reports were from Council workers and involved historical dumping sites. These incidents involved a total volume of 549,921 litres of illegally dumped material and 510,198 of these litres were removed following investigation.

Most identified illegal dumpers were provided the opportunity to clean up their waste to avoid receiving an infringement notice, but the following were issued over the past 12 months:

- 13 infringement notices for littering
- 2 infringement notices for illegal dumping
- 9 show cause/compliance notices
- 4 warning notices

In March, Council was successful in obtaining a variation to this grant to extend the employment of our Illegal Dumping Officer for a further 12 months until 19 June 2025.

This grant agreement, managed by the Department of Environment, Science and Innovation, will now provide a total of \$250,801 funding over a two-year period, to support the Illegal Dumping Officer position to target illegal dumping within the Shire, create partnerships with key stakeholders, and raise awareness of this issue within the community.

Other waste enforcement

Council's Environmental Health team, continued to aid Council's Waste team, in the enforcement of the misuse of waste facilities, resulting in issuing the following infringement notices:

- 13 infringement notices for failure to comply with directions at a waste facility; and
- 5 infringement notices for interference with waste.

Council's Environmental Health team also supported Council's Waste team, in sampling illegally dumped asbestos at waste facilities, and undertook an investigation into possible asbestos contamination in mulch stockpiles at waste facilities, in response to cases of contaminated mulch being discovered in other Shires.

Operating Budget Information

HEALTH & ENVIRONMENT	
2023/24 Revenue	\$116,037
2023/24 Expenditure	\$764,162
Net Cost	\$648,125



Rural Services

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 a number of issues in the Shire including, the management of Stock Routes, wandering stock, pest animals and pest plants.

Invasive Pest Control

Council's Land Protection staff continued the fight against invasive pest plants with extensive treatment programs targeting: Parthenium, Belly Ache Bush, Parkinsonia, Prickly Acacia, Rubber Vine, Leucaena, Harrisia Cactus, Hudson Pear, Mother of Millions, Giant Rat Tail Grass, Grader Grass, and Lantana.

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	243	217	460
Fox	37	28	65
Feral Cat	82	48	130

Council also continued its 1080 baiting program to reduce the wild dog and feral pig populations in the Shire. Over the course of the year, 3,416kg of pig bait and 1,610kg of dog bait was deposited at over 56 properties in the Shire.

Stock and Stock Route Management

Due to dry weather between August 2023 and January 2024, Council saw an increase in both Stock Route Grazing and Travel Applications, receiving 28 Grazing Applications (3,401 head of cattle), and 2 Travel Applications (3,047 head of cattle).

Wash Down Bays

Wash down bays continued to receive high usage for the prevention of weed seed spread, with Council officers also conducting more than 150 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 only 8.1%, where the number of times dipped increased by 4.8%, with 6.16% less cattle being quarantined this year.

Quarter	No. of head through the yards	No. of head dipped	No. of head quarantined
Quarter 1	3,963	5,649	1,488
Quarter 2	2,645	3,640	691
Quarter 3	5,803	11,872	4,299
Quarter 4	10,745	25,013	6,875
Annual Total	23,156	46,174	13,353

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)	\$120,838.26
Revenue (Budget)	\$91,000.00
Expense (Actual)	\$51,252.36
Revenue (Budget)	\$52,000.00

Rural Services	
Revenue (Actual)	\$264,531.70
Revenue (Budget)	\$230,000.00
Expense (Actual)	\$930,256.09
Revenue (Budget)	\$933,000.00

Taroom Saleyards Project	
Expense	\$47,270.00

Washdown Bay Payment Project	
Expense	\$56,213.00

Development Applications

All development applications are processed in accordance with the *Planning Act 2016* and are assessed against the Banana Shire Planning Scheme 2021. Council received three request to assess against the superseded planning scheme.

The total number of Development Permit applications Council received decreased from last financial year. Material change of use applications also decreased, however the number of reconfigurations of lots (subdivisions and boundary realignments) increased.

Development Permit Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Material Change of Use	23	9	12	13	8	7	13	13	6	19	10
Reconfiguration of a Lot	9	6	7	8	8	4	12	11	6	3	8
Combined (i.e. both Material Change of Use and Reconfiguration of a Lot)	2	3	1	0	2	3	1	0	1	3	4
Concurrence agency	0	0	2	1	1	0	1	1	2	1	0
Total	34	18	20	21	18	14	26	25	15	26	22

*23 Building Application Concurrence Agency Responses were also issued in the 2023/24 period, an increase over the previous year.

Town Planning Certificates

The total number of certificates decreased for the 2023/24 year.

Certificate Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Limited	26	19	15	30	21	8	15	29	41	44	40
Standard	3	1	0	2	1	18	15	4	9	20	11
Full	2	0	1	0	0	3	1	0	0	0	0
Total	31	20	16	32	22	29	31	33	50	64	51

Exemption Certificates

The total number of certificates doubled from the previous financial year.

Certificate Type	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Total	N/A	N/A	N/A	N/A	3	1	9	10	2	3	6

Plumbing

The number of Plumbing Approvals slightly increased.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Plumbing Approvals	42	53	63	50	43	33	32	49	39	31	46

Building

The number of Building Approvals decreased from the previous financial year.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Building Approvals	171	155	175	138	144	124	142	173	320	385	241
Council Certified Approvals	45	58	81	85	97	80	100	111	139	110	106
Privately Certified Approvals	126	97	94	53	47	44	42	62	181	275	135

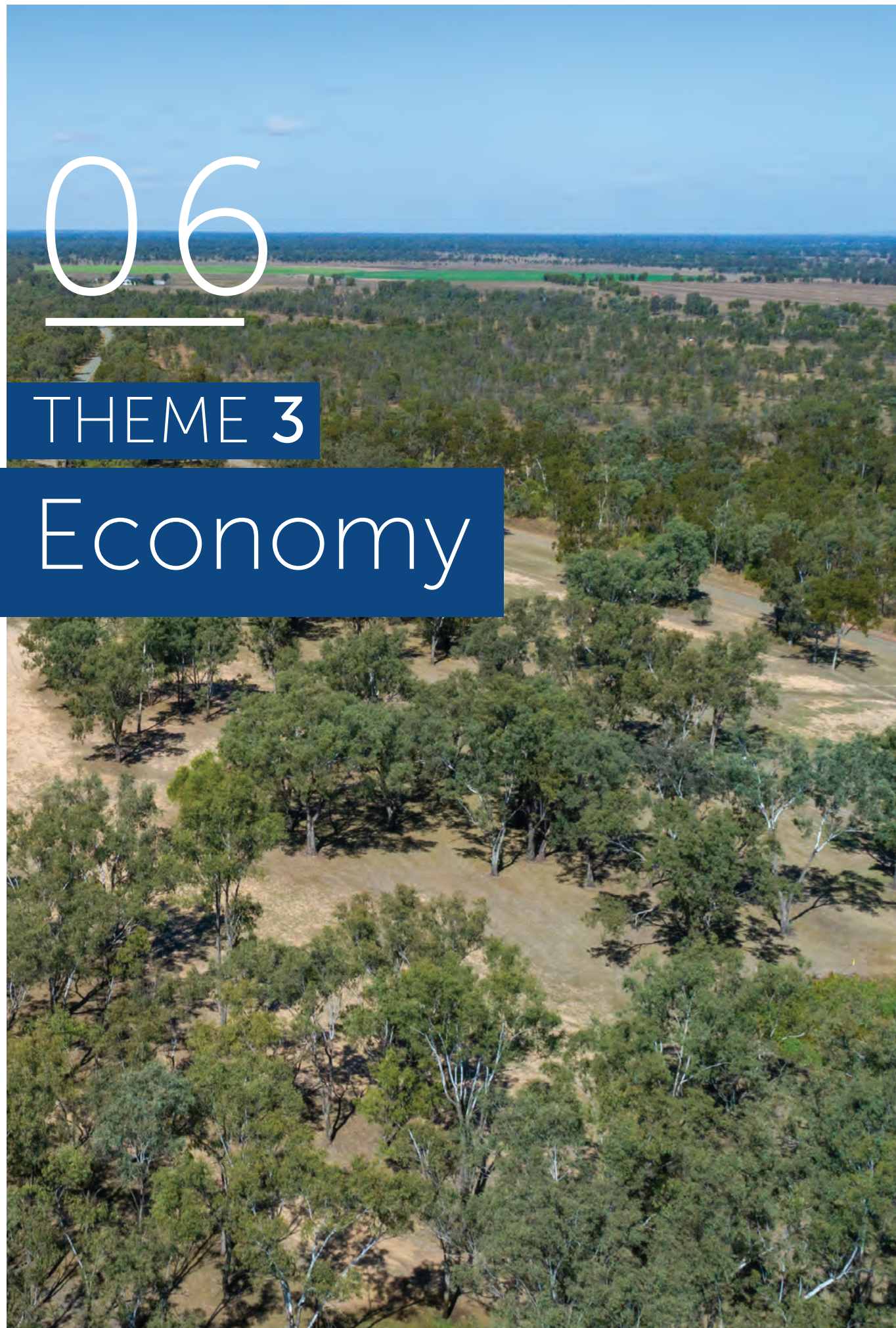
Swimming Pool Safety Certification

The number of Swimming Pool Safety Certificates issued decreased from the previous financial year.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Certificates Issued	4	9	17	15	18	21	23	27	26	35	27

Finance

Building & Plumbing Applications	
Revenue	\$210,095
Operating Expenses	\$208,878
Planning Applications	
Revenue (including Infrastructure Contributions)	\$346,122
Operating Expenses	\$118,552







THEME 3 ECONOMY

STRATEGIC DIRECTION: To develop a diverse and sustainable environment that provides a secure future for all members of our community.

1. Develop a strong and sustainable economy for the region.
2. Advocate for improved telecommunications infrastructure across the Shire.
3. Advocate for the development of local industries, building on existing successes and developing new opportunities.

2023/24 Assessment snapshot

 Activity	 On Target/ Completed	 In Progress	 Yet to Commence
3.1.1 Review the Economic Development Plan			✓
3.1.2 Review Community Place Based Plan		✓	
3.1.3 Advocate for new business opportunities across the region and promote the Shire as a place to do business	✓		
3.2.1 Investigate strategies to reduce mobile blackspots within the Shire	✓		
3.2.2 Investigate strategies to improve internet access in the Shire	✓		
3.3.1 Investigate opportunities to value add to existing industries		✓	
3.3.2 Investigate new industry opportunities including renewables	✓		
3.3.3 Work with local business to develop marketable tourism product		✓	
3.3.4 Investigate an events-based tourism strategy for the region		✓	
3.3.5 Advocate for new industrial development following closure of Callide B Power Station to ensure that high end industrial employment and skills are maintained in the Shire		✓	



Economic Development

The year 2023/2024 was a truly transformational year for the Banana Shire.

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, and rich agriculture pastures that make it a smart investment for green energy development.

Banana Shire is an inland shire area located 166 kilometres from the Port of Gladstone, and is fast becoming an increasingly connected place, both within the state of Queensland and on a national and international scale. 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.

Council continues to facilitate the short-term Accommodation Working Group with motels, hotels, caravan parks, accommodation camps, major industry and developers. The sessions have evaluated the supply capacity while collaborating on solutions to meet a strong surge in demand. Council adopted the Temporary Local Planning Instrument 01/2024 – Workforce Accommodation, to reduce the administrative burden on obtaining development approval on particular sites across

the Shire that have been identified as suitable locations. Council is also continuing to pursue opportunities which provide capacity to increase supply of short-term accommodation on land under its control, should private sector investment fail to meet demand.

Council also continues to update and promote its 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 of raising awareness of Banana Shire's local supply chain, as it supports our local economies, expands employment, and assists new-found business to establish more effectively.

Local housing supply continues to influence the ability of Council, government agencies and the private sector to attract employees. Shortage of supply has limited the ability to fill positions and realise on expanding economic opportunities. In liaison with the Local Government Association of Queensland, Council has developed a draft Local Housing Action Plan. The purpose of this plan is to identify the strengths and weaknesses of the local housing market, identify opportunities to improve and diversify housing supply, and identify an action plan to implement the Plan's recommendation.

The Plan will be presented to Council in the second half of 2024 for adoption.

Lead by the Mayor, Council has developed a policy to have new major developments, including renewable energy companies, contribute to new, permanent housing across the Shire. The Major Projects Housing Demand and Levy Policy asks each new project to contribute 0.7% of the capital value of their project towards building new houses. This will address increased demand for housing associated with their operational phase of development. Council continues to lobby for this Policy to be adopted at a State level.

In January 2024, Council became the first local government in Australia to be admitted to membership of the AUKUS Forum. AUKUS Forum is a collaborative member-led organisation across industry, academia, researchers and defence. Their mission is to support the AUKUS alliance by ensuring maximum Australian industry participation – boosting employment throughout Australia and stimulating the economy while strengthening Australia's national security. Council's membership in AUKUS Forum is aimed at supporting local businesses to expand their capabilities in relation to Defence opportunities, promoting regional economic diversification and growth in the process.

Council continued with the investigation into a transition to a more circular economy, by 2030. The Study on Banana Shire's Clean

Economic Future progressed through the year in consultation with major industry. As a result, the Banana Shire's Clean Economic Future – Action Plan has been prepared and will be presented for adoption by Council in the second half of 2024.

Banana Shire continues to host significant interest in renewable energy projects. There are currently nine approved projects, eight other projects preparing applications for approval and a further eleven projects going through feasibility studies. As a consequence of this activity, the Shire has been identified as the first area to be assessed for declaration under the State's Renewable Energy Zone Readiness program. Consultation, as part of the assessment, is currently underway and is investigating multiple issues around transport and logistics, housing and social infrastructure, workforce and economy, environment and cultural heritage, waste and circular economy and community baseline and social licence.

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, the Queensland Renewable Energy Council and the Queensland Farmers Federation.

Tourism



Pictured: Theodore Water Tower, Theodore, photo by Elena Anderson

The Banana Shire offers residents and visitors a wide variety of appealing and valuable natural, historical, cultural and heritage experiences. Council recognises that tourism provides 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 supports positive promotion of the Council's destination brand, Sandstone Wonders and Shire based Visitor Information Centres.

Tourism in the Banana Shire had several highlights during 2023/2024. These include:

- Theodore celebrated its centenary over the last weekend in June with more than 1,000 people attending the festivities. The celebrations caught the attention of ABC Backroads, who came to the centenary to film an episode for its show. This invaluable exposure will help bring more people to visit the idyllic town.
- To help celebrate the centenary the Theodore Chamber of Commerce, in partnership with Council, commissioned a mural on the town's water tower. This mural highlights the town's connection to the Dawson River and with local flora and fauna. It is a real focal point for the town that will be an attraction for tourists driving through.
- Myella Farm Stay's was accepted into Outback Queensland's Agritourism Accelerator Program. This exciting opportunity will support Myella to explore the expansion and growth of its bookable products.

Regional Partnerships

Outback Queensland

Outback Queensland Tourism Association (OQTA) is the peak destination marketing body representing Outback Queensland. OQTA are Banana Shire's Registered Tourism Organisation assisting to position the region and its tourism brand, Sandstone Wonders, within Queensland and Australia.



Drive Inland

Council is an active member of the Drive Inland Promotions Association Inc (DIPA). DIPA undertakes promotional and marketing of six Australian inland drive routes, three of which pass through the Banana Shire. **These are:**

- Leichhardt Highway
- Dawson Highway
- Australia's Country Way

Drive Inland connects large sections of inland Queensland to the drive tourism markets. This provides Banana Shire's towns and tourist attractions with increased exposure to tourists travelling the above-mentioned highways.



Pictured: Leichhardt Tree, Taroom, photo by John Elliott



Pictured: Theodore Visitor Information Centre Ambassadors, Cr Terri Boyce and Mayor Nev Ferrier

Visitor Information Centres

The Banana Shire's Visitor Information Centres are a great source of information and travel inspiration. To support these centres to provide high-quality visitor services, Council provides funding to assist with their operational costs.

The Shire's five information centres are run by more than 80 volunteers who provide visitors with information on local attractions, activities, events, and businesses. The Shire's Information Centres are in Biloela (Qld Heritage Park and Callide Street), Theodore, Taroom and Moura.

To celebrate the dedication and contributions that volunteers make to these centres, Council hosted ambassador morning teas for each centre in November 2023.

Visitor Information Centre Statistics

2020/2021

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

2021/2022

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

2022/2023

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

2023/2024

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
7083	6182	4175	2403	640	482	1030	1091	1425	2978	4290	245



Pictured: Mural created by Zookeeper & DRAPL, Theodore, photo by Gavin Little Photography



Pictured: Moura Miners' Memorial, photo by Gavin Little Photography

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 runs a consistent narrative through all marketing communications.

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

To support brand growth, Sandstone Wonders has dedicated social media accounts, a website and a visitor guide. In 2023/2024 Sandstone Wonders media experienced the following traffic:

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 4,000 copies distributed by request to Visitor Information Centres across Queensland.

SANDSTONE WONDERS SOCIAL MEDIA

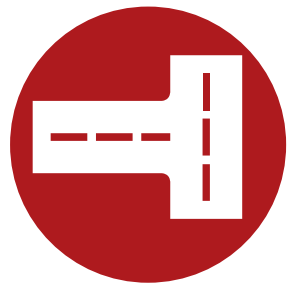


SANDSTONE WONDERS WEBSITE



THEME 4

Infrastructure



THEME 4 INFRASTRUCTURE

STRATEGIC DIRECTION: To provide a suite of infrastructure that meets the needs of the community that is sustainable.

1. Transport Infrastructure that meets the needs of the community and is affordable.
2. Lobby the State for improved transport access through the shire to the Port of Gladstone.
3. Develop a comprehensive asset planning regime to drive asset maintenance and replacement programs.
4. Ensure water and sewerage infrastructure meets the needs of the community and is affordable.
5. Plan for the protection of key infrastructure in the event of Natural Disasters.

2023/24 Assessment snapshot

Activity	On Target/ Completed	In Progress	Yet to Commence
4.1.1 Undertake progressive upgrade / maintenance of the Council Road Network		✓	
4.1.2 Investigate new technologies to extend the life of existing roads			✓
4.1.3 Update Asset Management Plans	✓		
4.2.1 Support feasibility studies for Inland Rail extension to Gladstone	✓		
4.2.2 Advocate for improved Road Train access through Banana Shire to Gladstone		✓	
4.2.3 Advocate for funding to improve transport links to support local industry		✓	
4.3.1 Update Council's Asset Management Plan and refocus business processes to facilitate maintenance planning being driven by the plan		✓	
4.3.2 Review service levels on roads and facilities		✓	
4.4.1 Develop a strategy for water security for each town and village	✓		
4.4.2 Programmed upgrades to water and sewerage infrastructure treatment plants		✓	
4.4.3 Review water storage and pumping capacity across each community	✓		
4.4.4 Delivery of water that meets our water quality plan	✓		
4.5.1 Implement actions from the Disaster Management Plan	✓		
4.5.2 Review operation of flood gauges and warning system		✓	



Water Supply and Sewerage

Water Supply:

Council operates and maintains eleven water supply schemes that have a total asset (replacement) value of over \$200 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, and
- 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*.

\$7.6 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 2023/24 financial year \$1.35 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 and Theodore
- Water meter replacement program (all schemes)
- Continued implementation of Automated Meter Reading hardware at Biloela, Moura, Banana, Callide Dam and Thangool
- Finalisation of replacement of switch boards in Main pump station in Biloela
- Moura WTP pond refurbishment complete
- Washpool Gully scour valve installation

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.



Built Environment

Last financial year, works were undertaken throughout the Shire under the reactive, programmed maintenance and Capital Works program.

Built Environment received 1,237 reactive maintenance requests, completing 941 this financial year with 296 requests remaining open as at 30 June 2024.

A total of 87% of Capital Works projects were completed this year. This is due to lack of contractor availability, change in management and last-minute changes. Building Maintenance Requests are at an 87% close-out rate across the Shire.

Built Environment underwent various changes during the 2023/24 year - we don't have ownership of capital projects but undertake works for the Operational Managers. Below are some of the projects.

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.

\$850,000 was expended on Capital Works for sewerage. During the 2023/24 financial year, ongoing focus remained on asset replacement, necessitated by the deterioration with age, of Council's sewerage scheme infrastructure.

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

These Capital Works included but were not limited to:

- Sewer manhole refurbishment (various schemes)
- Singlemens rising main relining
- Relineing of sewer mains in Taroom
- Taroom SPS1 pump replacement
- Theodore STP and Biloela STP membrane replacement

Sewerage:

Council operates and maintains four sewerage schemes that have a total asset (replacement) value of over \$105 million.

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

\$3 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.

Completed projects:

1. Council rental housing - refurbishments & upgrades
2. Lake Callide Retreat - repairs to roads and improvement to stormwater erosion defects around site
3. Taroom Town Hall - repair water damage in internal ceiling of toilets and storerooms
4. Taroom transit accommodation - replace floor coverings
5. Taroom residence - replace floor coverings
6. Moura Aquatic Facility amenities building - new epoxy flooring
7. Biloela Civic Centre foyer - new air conditioning systems
8. Taroom residence - external repainting
9. Dunn Street Workshop - refurbishment
10. Wowan RSL Hall - fire exit doors upgrade

Council continues to investigate energy management by utilising LED, energy efficient appliances and future solar projects. The Built Environment team continues to investigate 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 2023/2024	Actual 2023/2024
Building Maintenance & Operations	\$1,364,000	\$1,368,045

Building Maintenance & Operations includes the new contract for RCD, air-conditioning & cold-room servicing and maintenance, asbestos testing and register and wastewater systems servicing and maintenance.

Infrastructure Services

Infrastructure Services comprises of two key operational areas: 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

Infrastructure Technology 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 and 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 assessments, 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 performs 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	\$330,000.00
Geotechnical Investigations – Consultant – 100% of all geotechnical investigations for Capital projects	\$280,000.00
Design – Council Staff – approximately 10% of design for Capital Projects	\$225,000.00
Design – Consultant - approximately 90% of design for Capital Projects	\$1,775,000.00
Design/Survey equipment Upgrade/Replacement	\$10,000.00
NHVR applications	\$55,000.00
Strategic Planning – Council Staff – including budgeting, asset condition assessment, traffic counts, etc.	\$120,000.00
Strategic Planning – Consultant – Management Plans and Models	\$76,000.00
Development Applications assessment – Including Operational Works	\$25,000.00
Audits/Inspections/Customer Requests – Council Staff	\$105,000.00



Pictured: Gravel Resheet Dearne Road, Taroom

Infrastructure Delivery

Project Delivery

Capital Works

Banana Shire Council's Infrastructure Services department completed an Infrastructure Capital Program in excess of \$21M for 2023/24. Highlights for the year include:

- **Community Infrastructure** – Installation of long-distance bus stops (with shelters) for Biloela, Moura and Taroom; value \$200,000
- **Gravel Resheeting** – The addition of 150mm of gravel over the 5km of unsealed road on Dearne Road; value \$885,000
- **Gravel Resheeting** – The addition of 150mm of gravel and the upgrading of the stormwater drainage (including the replacement of the floodway and sealing of the approaches for the Grevillea Creek Crossing) of the full length of Harsants Road, south of Thangool; value \$1,200,000
- **Parks and Gardens** – Extension of the pathway within Lions Park, Taroom; value \$54,000
- **Parks and Gardens** – Installation of a new shade structure over the playground in Melton Park, Biloela; value \$152,000
- **Resealing** – Bitumen resealing of approximately 7.3km of Yeovil Road; value \$167,000

- **Rural Drainage** – Installation of a new concrete floodway and realignment of the approaches on Tollemaches Road to improve drainage of the road; value \$337,000
- **Rural Drainage** – Replacement/upgrade of the damage drainage infrastructure on Dixalea Deeford Road; value \$330,000
- **School Safety** – Upgrade the pathway and parking on the Sixth Ave entrance for the Theodore School to create a 'Stop Drop and Go' area; value \$34,000
- **School Safety** – Creation of a new bus pull over area and parking area for the Moura High School; value \$240,000
- **School Safety** – Creation of a new 'Stop Drop and Go' area for the Taroom School; value \$80,000
- **Urban Construction** – Upgrading of the drainage system and pavement of Earlsfield Road, Biloela to stop the pooling of water on the road and smooth the road surface; value \$188,000
- **Urban Construction** – Installation of disabled parking in front of the shopping centre on Kariboe Street, Biloela; value \$102,000
- **Urban Reseal** – Asphalt reseal of various roads within the Shire (Washpool Street, State Farm Road, Callide Street, Eastern Lane and Hutton Street); value \$1,140,000

Flood Damage

Additionally, Council's Infrastructure Services department, with assistance from local contractors, completed approximately \$46,000,000 in flood damage repairs over all of the unsealed roads and the majority of the sealed roads within the Shire.

Maintenance

Operationally Council maintains approximately 1,143 km of sealed Council roads and 2,654 km of unsealed Council roads with the breakdown for the expense of this being:

Team/Depot	Km of Roads Maintained	Total Cost for the year
Baralaba Depot	123 km of Sealed Roads	\$105,000
Biloela Depot	398 km of Sealed Roads	\$748,000
Moura Depot	116 km of Sealed Roads	\$211,000
Taroom Depot	270 km of Sealed Roads	\$579,000
Theodore Depot	136 km of Sealed Roads	\$268,000
Wowan Depot	82 km of Sealed Roads	\$122,000
Biloela Grader	458 km of Unsealed Roads	\$225,000
Moura Grader	445 km of Unsealed Roads	\$514,000
Taroom Graders	806 km of Unsealed Roads	\$302,000
Theodore Grader	470 km of Unsealed Roads	\$185,000
Wowan Grader	475 km of Unsealed Roads	\$524,000

It should be noted that the cost for the maintenance of the unsealed roads was well below previous years for 23/24 due to the flood damage works being completed on these roads.



Pictured: Theodore School Stop Drop and Go

Pictured: Kariboe Street Disabled Parking



Pictured: Earlsfield Street Drainage and Pavement Upgrade, Biloela



Pictured: Harsants Road Upgrade



Pictured: Biloela Long Distance Bus Stop



Pictured: State Farm Road Reseal, Biloela



Pictured: Washpool Street Reseal, Biloela

Waste Management

In response to both State and Commonwealth Government aspirations to reduce total waste generated per person by 10% by 2030, Council was able to achieve a reduction of waste to landfill of 17.4% from 2022/23 to 2023/24. This was achieved by increasing the resource recovery of green waste, metal, concrete, cardboard and paper in our region. In total, residents sent 15,400 tonnes of waste to landfill in 2023/24, representing 1.43 tonnes per head of population in Banana Shire. Figure 1 shows the reduction in waste to landfill from 2021 to 2024.



Waste facilities total operating expenses for 2023/24 was approximately \$5 million excluding employee costs. This includes an amount in excess of \$1 million per year for operating the Trap Gully landfill.

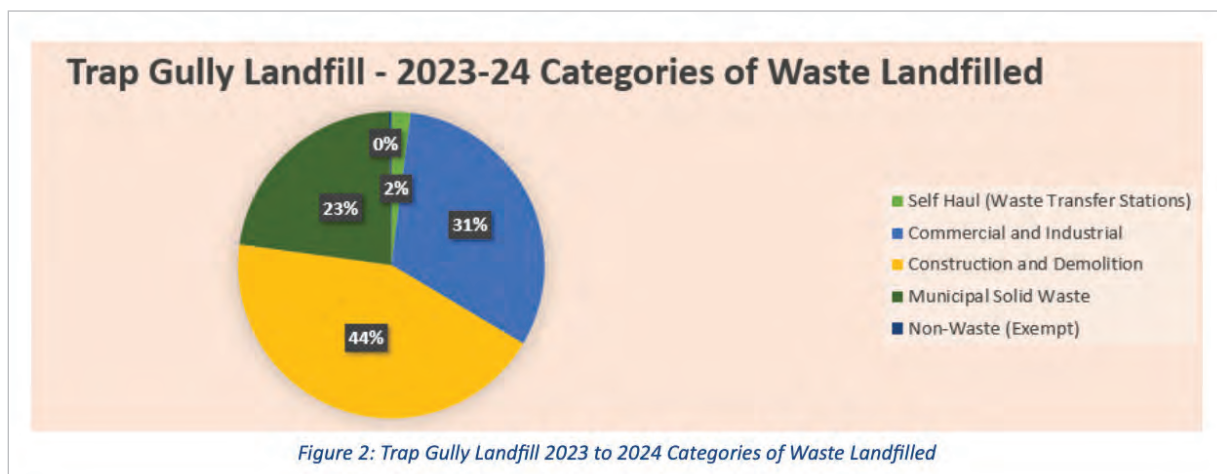
A total amount of 2,800 tonnes of landfilled materials was taken to Banana Shire Waste Transfer Stations by residents. A total of 3,004 tonnes of green waste was converted into mulch and distributed to local farmers.

A total of \$854,718 was collected as waste levies at Trap Gully landfill, and these were payable to the Queensland Government.

Approximately 21% of the total materials collected in blue-lid bins and at Waste Transfer Stations in Banana Shire was recycled.

Over the year there was a 27.9% increase in Containers for Change collected in Banana Shire, increasing from 5,050,842 items to 6,460,396 items. The Lions Club of Callide Valley assisted in this by placing collection bins at the majority of Council's 10 Waste Transfer Stations.

At 44%, Construction and Demolition waste was the largest waste category taken to Trap Gully, followed by Commercial and Industrial Materials at 31%, red-lid bin kerbside collections at 23% and items disposed of at Waste Transfer Stations representing 2%. Figure 2 shows the percentage of waste categories landfilled.



Resource recovery remains a primary focus to reduce both landfill costs and carbon emissions while at the same time providing an income source to Council for the sale of steel, cardboard, and lead-acid batteries.

Table 1 shows the tonnes of waste, concrete, green waste, cardboard and steel collected at Banana Shire Waste Transfer Stations. Table 2 shows the total waste together with the steel and concrete recovered for recycling at Trap Gully landfill.

Table 1: Waste and Resource Recovery at Banana Shire Waste Transfer Stations 2023-24

Self-Haul to Waste Transfer Stations 2023-24	Waste to Landfill Tonnes	Concrete Tonnes	Green Waste (Mulched Tonnes)	Cardboard Tonnes	Steel Tonnes	Total
Biloela	858.27	10.5	800	26.25	147.18	983.93
Moura	384.76	18.5	796	26.25	70.38	911.13
Thangool	340.72	0	352	26.25	19.44	397.69
Theodore	269.36	0	0	26.25	0	26.25
Jambin	244	0	352	26.25	30.68	408.93
Taroom	188.44	12.7	352	62.4	0	75.1
Wowan	172.7	0	352	26.25	21.18	399.43
Baralaba	159.52	0	0	26.25	18.7	396.95
Banana	112.27	0	0	26.25	44.16	70.41
Cracow	36.16	0	0	0	0	0
Total	2766.2	783.95	3004	272.4	553.92	4614.27

Table 2: Waste and Recovered Materials at Trap Gully Landfill 2023-24

Trap Gully Landfill	Waste to Landfill Tonnes 2023-24	Steel Tonnes Recovered 2023-24	Concrete Recovered 2023-24
Biloela	15,399.35	202.2	742.25

Misuse of waste facilities, including the incorrect disposal of materials such as tyres and asbestos, and the placement of general waste in green waste and metal piles, represents significant clean-up costs for Council.

Council utilises security cameras at Waste Transfer Facilities to ensure the enforcement of illegal dumping to protect ratepayers from rising remediation costs. With the assistance of these cameras, Council continues 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. A single incidence of incorrect material being deposited in the wrong recycling site can contaminate the whole site and require transfer to landfill.

In view of increased dumping of hazardous materials at Waste Transfer Stations, preparation was made for the automatic security gates at unsupervised Waste Transfer Stations to become operational in October 2024. The mechanical, electrical and coding testing phase of the gates at Thangool, Jambin, Wowan, Baralaba, Theodore and Cracow was completed with a communications strategy developed. Preparations for nighttime automatic gate closures commencing 15th July 2024 were also completed. Also completed were the user database and gate entrance code generation, project scheduling and gap analysis, safety and signage works, emergency gates and fence-gate infills, security camera renewal, and service planning.

Budget information

Waste Capital Budget:		Waste Operating Budget:		Waste Operating Budget:	
Actual	Budget	Revenue		Expense	
\$435,271*	\$1,805,000	Actual	Budget	Actual	Budget
		\$5,233,060	\$5,202,000	\$5,045,307	\$5,835,000

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.

Banana Shire receives five Link Air commercial flights per week at Thangool, allowing passengers to travel directly to Brisbane from Thangool daily, excluding 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 listed below.



Pictured: Moura signal circle



Aerodrome Projects

At the start of 2023, Council embarked on a project to digitise Council's maintenance and safety 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. This software is now being used across all our aerodromes and has proven to be extremely useful in day-to-day runnings.

Thangool

No major projects at Thangool were carried out this year. A contractor has been engaged for the 2024/2025 budget to repair the apron markings

Moura

A new signal circle was installed as the old circle was beyond repair. The circle has been constructed out of concrete instead of asphalt; in order to reduce the maintenance required to keep the signal circle free from grass and weed growth, in turn saving labour and chemical cost.

Compliance Projects

Council reviewed and updated 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	2	2
Moura	0	0	0	0	79	99
Taroom	114	0	0	0	30	144
Thangool	0	247	250	0	139	503
Theodore	0	0	0	157	4	37
Total 2023/2024	114	247	250	157	254	785

Aerodrome Usage Comparison (Flights)

THANGOOL	FLIGHTS 2022/2023	FLIGHTS 2023/2024
July	96	81
August	117	87
September	85	90
October	77	108
November	96	95
December	72	81
January	87	85
February	96	116
March	102	98
April	96	105
May	106	95
June	97	98
TOTAL	1127	1139



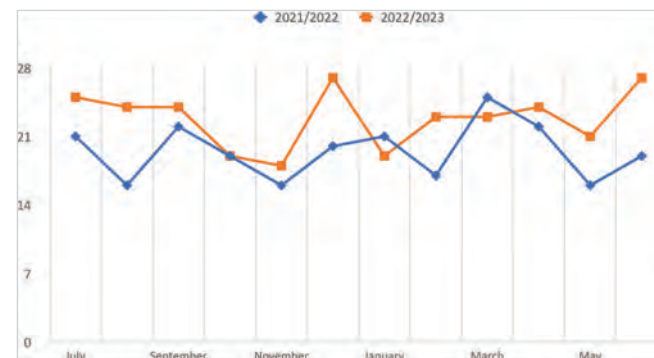
TAROOM	FLIGHTS 2022/2023	FLIGHTS 2023/2024
July	21	11
August	20	8
September	27	12
October	21	14
November	19	6
December	20	9
January	18	16
February	19	15
March	12	5
April	18	12
May	26	21
June	20	15
TOTAL	241	144



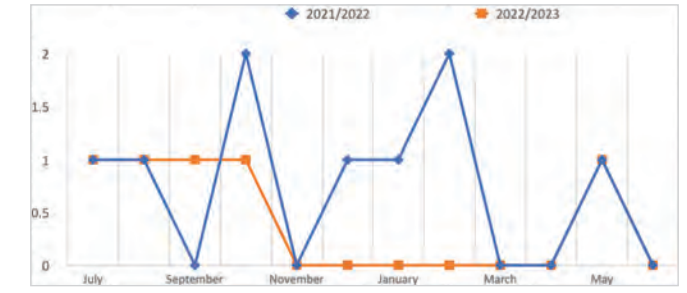
MOURA	FLIGHTS 2022/2023	FLIGHTS 2023/2024
July	11	13
August	10	16
September	7	12
October	7	16
November	11	14
December	12	10
January	11	11
February	10	22
March	14	12
April	14	15
May	9	16
June	9	21
TOTAL	125	178



THEODORE	FLIGHTS 2022/2023	FLIGHTS 2023/2024
July	25	23
August	24	22
September	24	16
October	19	24
November	18	20
December	27	22
January	19	23
February	23	20
March	23	25
April	24	24
May	21	18
June	27	17
TOTAL	274	254



TAROOM	FLIGHTS 2022/2023	FLIGHTS 2023/2024
July	1	0
August	1	0
September	1	0
October	1	0
November	0	0
December	0	0
January	0	1
February	0	0
March	0	0
April	0	0
May	1	3
June	0	0
TOTAL	5	4



2023/2024 Revenue and Expenditure

Revenue	\$301,101.83
Expense	\$759,487.00
Net Cost	\$458,385.00

Plant and Fleet Operations

Banana Shire Council operates a diverse fleet, ranging from simple lawn mowers to light vehicles, trucks, and large earthmoving and road-building equipment. The Council operates a fully equipped workshop in Biloela, which includes an engineering workshop, designated work bays, and hoists for servicing and repairing the entire fleet.

The Biloela Workshop supports the Council's northern fleet in Wowan, Moura, Theodore, and Baralaba. In Taroom, the southern fleet is maintained by local businesses. The Biloela Workshop supports the Council fleet utilising four fully equipped field service vehicles, which includes three "rapid response" breakdown utilities and one dedicated service truck.

To ensure safety and cost-efficiency, the Council has a comprehensive maintenance, replacement, and acquisition program for its fleet.

The Fleet and Workshop department employ twelve permanent staff, including three office staff, diesel fitters, and apprentices. The Council collaborates with local high schools, offering a school-based apprentice program to provide more opportunities for apprentices and qualified personnel.

2023/2024 Operational costs

Revenue (internal charges)	\$9,305,343
Expense	\$6,947,871
Net surplus from the operations	\$2,357,472

The workshop has undergone several upgrades to enhance productivity and efficiency, including the addition of mobile column lifts, new light truck and light vehicle hoists, a new oil delivery system and renovated office facility.

Council's fleet operations actively support local businesses by purchasing fuel, oils, parts, consumables, and new fleet equipment from businesses within the Shire.

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 \$3,641,088 in 2023/2024 on the purchase of the plant items.

Land & Lease Portfolio

The Land and Lease team are responsible for the oversight of 210 Council owned facility assets across the Shire. Each of these facilities have various levels of management, maintenance & operational requirements.

The Land and Lease team:

- Manage over 145 leases across Banana Shire Council facilities.
- Are responsible for eighty reserve parcels of land, as required under the Land Act, where Council is the Trustee.
- Manage and maintain twenty-five vacant land parcels around the Shire which are assessed, managed, and disposed of, as required.

Halls & Civic Centre

In the 2023/24 fiscal year a total of \$635,182 was spent on operating and maintaining all hall facilities, to ensure a safe and satisfactory standard for public use.

A combined total of 12,775 events were hosted in these facilities, benefiting approximately 22,730 people (an increase of 83% in attendance at Council facilities since 2023/23).

Swimming Pools

Council is responsible for three pool complexes across the Shire situated in Biloela, Moura & Taroom.

The Biloela and Moura facilities management operator, Aqua Culture concluded their service in June 2024. Following a tender process, Splash-A-Bout Swim School will operate both sites commencing in the 2024/25 year. The Taroom facility continues to be managed by LAS Aquatics.



Pictured: Biloela Multisport Centre flooring renovation

Showgrounds & Sportsgrounds

Council operates or is trustee for fourteen sport and recreational facilities (including showgrounds) across the Shire.

A combined total of 647 events (an increase of 32% on 2022/23) were hosted in these facilities benefiting approximately 50,545 people (A growth of 37,770 people compared to 2022/23).

Capital Projects Summary

In 2023/24 the Land and Lease team was responsible for twenty-one capital projects varying in size and budget.

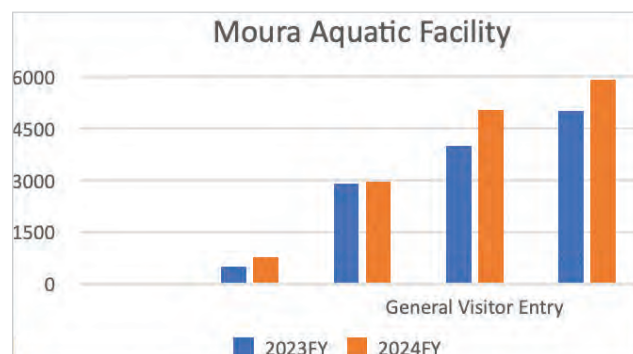
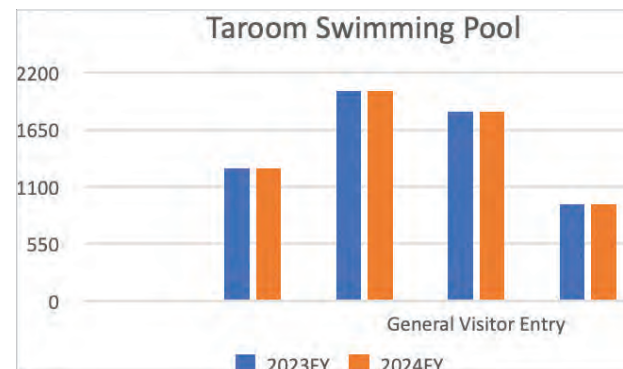
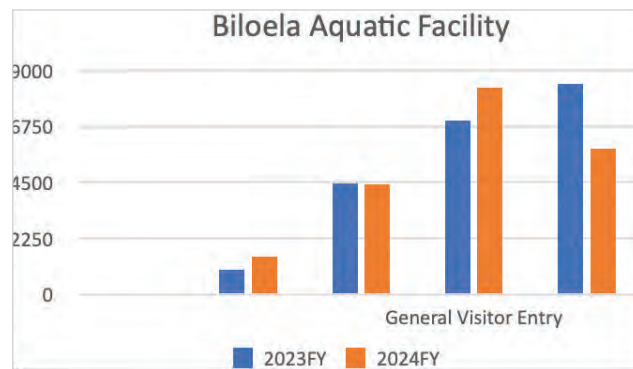
Summary of projects:

Completed

- Moura Kianga Hall new switchboard
- Moura Aquatic Facility amenities building's new epoxy flooring
- Biloela Civic Centre foyer, new air conditioning systems
- Taroom – Acquisition of Newsagency for Taroom Kindergarten
- Acquisition of three staff houses in Biloela
- Acquisition of one staff house in Theodore
- All showground and sporting sites across the Shire – Private property pole safety audit
- Biloela Multisport Complex – Renovation of all internal timber floors (including new line marking)
- Lake Callide Retreat – Stormwater drainage works across the site
- Baralaba RSL Hall - Renovation of all internal timber floors
- Taroom Pool – Replacement of chemical controller unit and acid pump
- External repainting of staff house in Taroom

Financial Summary for 2023/24

Community Asset	Net Operating Cost
1. Cemeteries	\$59,374.99
2. Swimming Pools	\$1,506,539.81
3. Community Halls & Civic Centre	\$635,182.13
4. Showgrounds & Sportsgrounds	\$197,922.38





Cemeteries

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

The net operating cost for cemeteries for the 2023-24 financial year was \$59,374.99.

Burials by Location July 2023 – June 2024	
Cemetery	Count
Biloela Lawn Cemetery	47
Biloela Old Cemetery	1
Baralaba	4
Jambin	1
Moura	3
Private	2
Theodore	5
Wowan	2
Taroom	4
Total	69

Ashes Interments July 2023 – June 2024	
Cemetery	Count
Biloela Lawn Cemetery	12
Biloela Old Cemetery	-
Baralaba	2
Jambin	-
Moura	3
Private	-
Theodore	1
Wowan	2
Taroom	4
Total	24

Reservations by Location July 2023 – June 2024	
Cemetery	Count
Biloela Lawn Cemetery	19
Biloela Old Cemetery	4
Baralaba	1
Jambin	2
Moura	2
Theodore	5
Wowan	1
Taroom	-
Total	34

Headstone Applications July 2023 – June 2024	
Cemetery	Count
Biloela Lawn Cemetery	20
Biloela Old Cemetery	2
Baralaba	9
Jambin	2
Moura	2
Theodore	7
Wowan	-
Taroom	-
Total	42

Cemetery projects completed for the 2024 Financial Year were:

1. The installation of new crosses on unmarked graves by the Cracow volunteer community group as part of the preparations for the upcoming celebrations in September 2024.
2. Taroom Cemetery Survey Plan – to future proof burial sites for the next 100 years and finalise the transition of this cemetery to a lawn cemetery (concrete beams system).





THEME 5

Organisation & Customer Service






THEME 5 ORGANISATION & CUSTOMER SERVICE

STRATEGIC DIRECTION: To strive for continuous improvement in all that we do, and deliver efficient, effective, and financially stable council operations that improve the quality of life for our communities.

- 5.1 Council operations to be conducted efficiently and effectively.
- 5.2 Council to be managed in a financially sustainable way.
- 5.3 The community is to contribute to the decision-making process at Council.
- 5.4 Council will have a clear focus on continuous improvement.
- 5.5 Council will maintain a safe and healthy workplace.
- 5.6 Integrity and respect is to be at the centre of how the organisation conducts itself.

2023/24 Assessment snapshot

	 Activity	 On Target/ Completed	 In Progress	 Yet to Commence
1	Review of 10-year Financial Plan	✓		
2	Benchmark Council operational performance against similar types of Councils.	✓		
3	Review opportunities for improvement to Council operations.		✓	
5.2.1	Achieve balance of operating budget 2023/2024.	✓		
5.2.2	Streamline Council's business processes		✓	
5.2.3	Risk Management Plan adopted by Council.		✓	
5.3.1	Community engagement program delivered.		✓	
5.3.2	Increase profile of shire and improve communication performance.	✓		
5.4.1	Finalise Council leadership program.		✓	
5.4.2	Workshop presented to Council on road methodologies.	✓		
5.5.1	Council maintains high levels of WHS compliance.	✓		
5.5.2	Quality Management System to be expanded across all of Council's operations.		✓	
5.6.1	Published Council business papers and retain after meetings.	✓		
5.6.2	Redesign procurement processes to ensure greater separation of responsibilities.	✓		



Governance & Risk

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.

Review of Policies and Strategies

Council undertook the systemic review of a range of Council policies, procedures, and strategies over the course of the 2023/24 year.

Policies reviewed over the course of the financial year include:

- Administrative Release of Information Framework
- Administrative Release of Information Policy
- Acceptable Request Guidelines Policy
- Contact with a Lobbyist, Developer and Submitter Policy
- Australia Day Celebrations Policy
- Councillors Expense Reimbursement Policy
- Right to Information Policy
- Quality Standards & Controls Policy
- Management and Supply of Drinking Water Policy
- Acting Chief Executive Officer Policy
- Asset Management Policy
- Investigations Councillor Conduct Policy
- Model Meeting Procedures and Standing Orders Policy
- Community Resource Centre Access Policy

The following new policies were developed:

- Data Breach Response Policy
- Major Projects Housing Demand & Levy Policy
- Evacuations - Provision for Pets Policy
- Waste Management after a Disaster Policy
- Workforce Accommodation Policy
- Councillor Code of Conduct Policy
- General Rates Concession – Employee Supported Domestic Housing Policy
- Management of Audit Outcomes Policy
- Community Resource Centre Fee-Based Allied Health Services Policy
- Governance Framework

Risk Management

Banana Shire Council recognises that risk management is an integral part of sound corporate governance and management practices. For Council to deliver the strategic goals and objectives outlined in the Corporate Plan, Council needs to effectively identify and manage risks. Council recognises that risk management not only involves a loss but can also be defined as, an opportunity that is not being maximised by the Council to meet its objectives.

Council is committed to the identification and management of all risks associated with the

performance of Council functions and delivery of services to embed risk management as part of Council's corporate governance to protect its employees, the public, its assets, and the environment.

Each quarter, the Council's Executive Management Team (EMT) undertake a review of Council's Corporate Risk Profile. The review is used as an opportunity to identify any emerging risks and establish strategies to mitigate those risks. The report also provides information to EMT on local government workforce trends, economic statistics and legislative changes which may have an impact Council.



Internal Audit - Report for the Financial Year

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

Council's Internal Audit Committee met three 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:

- Recruitment
- Grant Management
- Financial Reporting – Year End Processes

Findings identified during these internal audits are categorised and summarised in the table below.

	Categorisation of Findings				
	High	Moderate	Low	Process Improvement Opportunities	Emerging Matter
Recruitment Management	1	6	0	1	0
Grant Management	0	2	0	0	0
Financial Reporting	0	3	0	1	0



Records Management

Council's Records Management Team 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 increased by 8% over the 2023/2024 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 2023/2024 financial year.

Customer Service 2023-2024

Banana Shire Council Customer Service Officers answered approximately 20,872 calls across three customer service centres within the Shire. This equated to approximately ninety (90) calls per day. 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 efficient and effective service is being provided to the Shire's ratepayers, in line with the Customer Service Charter.

Resident visitations to the three customer service centres, for the financial year:

Biloela	7,133
Moura	1,284
Taroom	1,392

The Customer Service team issued a total of 4,196 receipts for the financial year:

Biloela Administration Office	2,959
Moura Customer Service Office	682
Taroom Customer Service Office	555

Human Resources Management

At the end of the 23/24 financial year, Banana Shire Council's workforce comprised of 320 employees (FTE) with 64 positions in various stages of recruitment, including long term vacancies with no response to Council's advertising due to critical labour shortages (17), and positions under review to determine Council's most effective structure (9). The workforce profile indicates a fairly even distribution for both indoor and outdoor workers, gender equity and employees over the age of 30 years.

Council operates in a labour market characterised by significant skills and labour shortages and continues to manage these considerable workforce recruitment and retention challenges. Skill shortages in some areas of importance to Council operations have eased slightly over the past year, while application rates are still very slow to recover since COVID-19.

As is the case with the local government industry, attracting a wider pool of applicants remains important to off-set an aging workforce. Targeted recruitment strategies using LinkedIn, Seek and

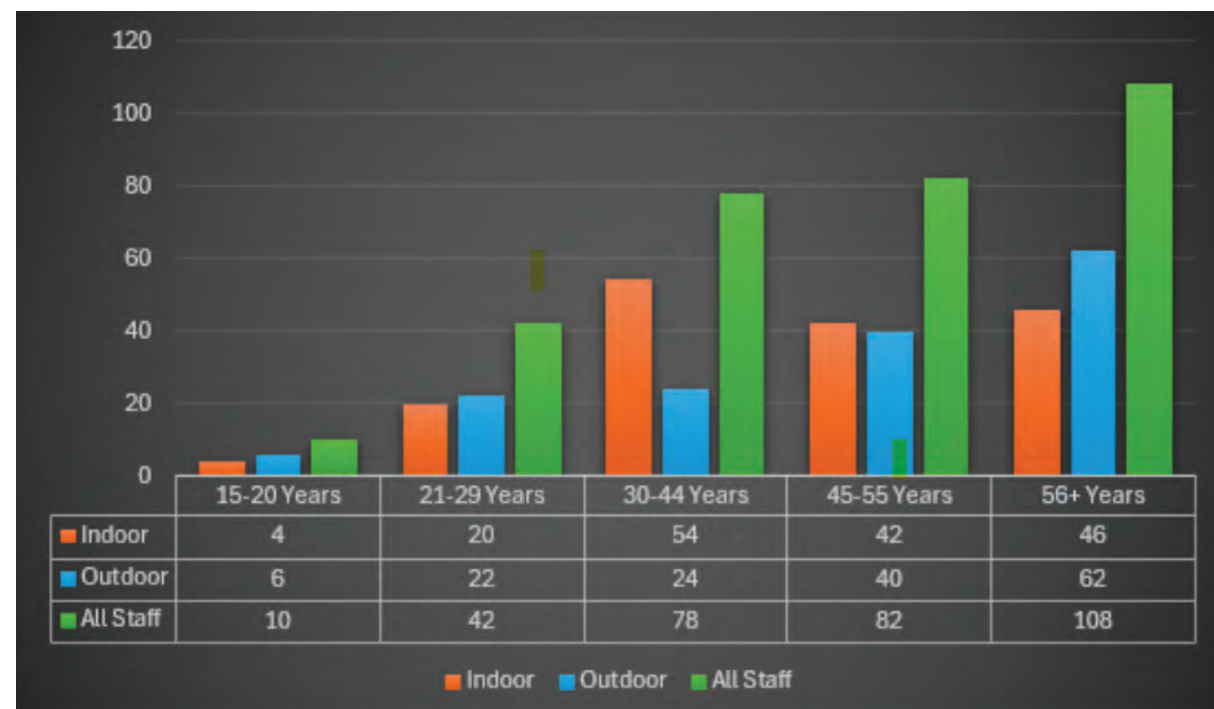
Facebook, and focussing on lifestyle within a very welcoming community has drawn a number of quality applicants.

Council uses Social Media campaigns on both Facebook and LinkedIn to attract candidates across all roles.

Council has engaged a number of inhouse experienced workplace mentors to boost our capacity to develop our existing personnel and this is working well. Council continues to focus on "growing our own" with two thirds of the recruitment exercises undertaken by Council over the past year focussed on internal promotion and career advancement opportunities, and one third covering actual staff turnover.

Continuing focus on apprenticeships, cadetships and work experience students assists Council's longer term staff development and job redesign has helped to provide more flexible and work-friendly practices.

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



We continue to offer transition to retirement, access to leave, career progression and training, and will be mobilising our recruitment and management teams to go to the Universities and Job Fairs to continue to engage with younger and qualified workers to fill our vacancies. We are also continuing to look at other strategies for engaging, identifying and upskilling our workforce.

Council continues to hold twice yearly All Staff meetings, and our monthly team communication meetings are conducted with the Taroom, Theodore, Moura and Biloela Infrastructure teams. These communication meetings allow our employees to speak straight to the management team and provide instant feedback on issues across Human Resources, Fleet, Safety, Learning & Development and much more. This initiative came from previous survey results which showed a need

for the CEO and Executive Management Team to improve communications.

Council continues to use the performance appraisal responses to identify and undertake a training needs analysis. Compliance training and refresher/re-certification courses continue to demand considerable investment and resources to enable Council to meet its legal obligations to meet job requirements. This process provides data which is applied in preparing the annual training budget, and selecting the most appropriate investment strategy in 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, 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 2024.

Figures: All Staff						
		Exec	Corp	Dev	Inf	
ME	Male Executive	13	1	5	4	3
FE	Female Executive	1	0	0	1	0
MF	Male Full Time	160	2	14	52	92
FF	Female Full Time	82	16	26	17	23
MP	Male Part Time	3	0	1	2	0
FP	Female Part Time	26	14	8	3	1
MM	Male Max Term	6	0	0	5	1
FM	Female Max Term	12	3	5	0	4
MC	Male Casual	3	0	0	2	1
FC	Female Casual	30	3	23	4	0
FT	Female Trainee	4	1	0	3	0
MT	Male Trainee	5	0	3	1	1
FA	Female Apprentice	0	0	0	0	0
MA	Male Apprentice	2	0	1	1	0
Total excluding vacancies		347	40	86	95	126
VACANT		110	13	20	22	55
Inactive Vacancy						
Total including vacancies		457	53	106	117	181

	EXEC	CCS	CS	IS
Full Time	19	45	74	118
Part Time	14	9	5	1
Maximum Term Staff	3	5	5	5
Casual Staff	3	23	6	1
Trainees/Apprentices	1	4	5	1
TOTAL	40	86	95	126



Learning and Development

Mandatory Training

Completion of mandatory training by Banana Shire Council employees assists in maintaining 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. Continual training throughout Council departments ensures upskilling, verification of competencies, and updates of legislative requirements. Training is delivered by Registered Training Organisations (RTO's) to provide nationally accredited training.

Apprenticeships / Traineeships / Cadetships and Work Experience

Banana Shire Council has successfully acquired funding with Skilling Queenslanders to provide work for Traineeships and Apprenticeships such as, Certificate III Plumbing, Cert III Heavy Vehicle Mechanical and Certificate III in Parks and Gardens, Rural Operations, Information of Technology, Water Operations and Business Administration. Council can also access opportunities for State and Federal Government funding to assist with the employment of Trainees and Apprentices.

Traineeships, Apprenticeships, and Cadetships are advertised by Council when positions are available, with priority given to Water Operations, Infrastructure, and Heavy and Light Vehicle Mechanical. Council supports all Secondary Schools Work Experience programs within the Shire 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 must adapt to the continual changes in learning and education to be progressive, 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.

Plant Training

Coordination of internal and external plant training is a priority for Learning and Development to meet all industrial standards and requirements, ensuring competencies are maintained.

External training providers are used to provide Nationally Accredited Civil Construction Plant Operations competencies and High-Risk Work Licenses.

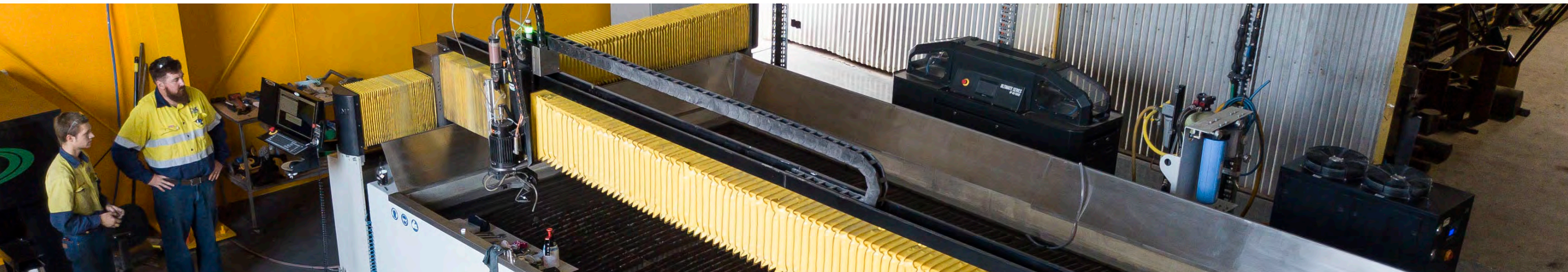
Current Council plant operators undertake a Verification of Competency (VOC) every three years. VOC consists of a theory component and practical assessment, utilising modules contained in accredited training packages.

Funding assistance is made available through CSQ funding via a personnel application process, identifying needs gap for DTMR and local roads projects.

Disaster Management Training

Disaster Management training is delivered to assist Council staff who work in the Banana Shire Local Disaster Coordination Centre (LDCC). The training covers QIT Plus Guardian Incident Management System, and QLD Disaster Management Framework Modules. This continuous training ensures the Disaster Coordination Centre has the capability and capacity to respond should a disaster situation occur within the Banana Shire





Work Health and Safety

The Work Health and Safety (WHS) team plays a vital role within the Council, providing education and supporting the implementation of risk management tools across the workforce. The WHS team contributes to managing and mitigating potential risks for the Council by educating, engaging, and ensuring compliance among both employees and the public within the Shire

Provide a Compliant, Simplified, and Relevant Safety Management System

Building a strong team and educating the workforce has been instrumental in highlighting the need for changes to the current Safety Management System. The transition towards a simplified yet comprehensive Safety Management System, usability-mapped to meet the needs of document users, is ongoing. A pragmatic approach is required to ensure all elements are covered, and the workforce remains engaged for efficient and effective implementation.

Innovation in WHS Practices

WHS has initiated a trial of RiskTalk to assist staff in managing risk in a simple and conversational style. The trial has included crews in Taroom, Moura, and Biloela, with exceptional engagement rates across these locations. RiskTalk has proven to be an effective tool in enhancing communication and awareness around risk management, allowing staff to easily identify and discuss potential hazards in real-time. The success of this trial has highlighted the potential for broader implementation across all Council operations, aiming to foster a more proactive and engaged safety culture.

Safety Culture and Leadership

Council has committed to running LEAD-R Safety Culture Sessions for 130 staff. The Learning Objectives for these sessions were:

- Develop the skills and tools to enhance learning and engagement with workers, encouraging them to Speak Up.
- Understand the responsibilities and accountability of health and safety within the scope of their role.
- Contribute to the management of hazards and risks in the workplace through the design and management of work.
- Respond to and resolve issues raised by contributing to psychologically safe teams and workplaces. This includes guidance on responding to different situations and preventing harm to workers when concerns are raised.

Supervisors play a crucial role in these sessions by leading through example, reinforcing the importance of safety culture, and ensuring that the learning objectives are integrated into daily work practices. They are responsible for applying the skills and tools learned to actively engage with their teams, identify and mitigate risks, and create an environment where employees feel comfortable raising concerns. Additionally, supervisors are tasked with responding promptly and effectively to issues, contributing to the creation of a psychologically safe workplace where the well-being of workers is prioritised.

Injury Prevention and Early Intervention

As the safety culture changes, we will likely see an increase in incident statistics due to the workforce reporting incidents as they occur. We have observed this increase; however, on trends such as Lost Time Injuries (LTIs), 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 caseload. Return to work and rehabilitation cases have increased, necessitating a greater focus on assisting workers to recover in the workplace.

Future Goals and Planning

2024/25 is set to be a significant year for WHS, with changes to the team and cultural transformation within the workforce. The WHS team is committed to improving the safety culture and standards across the Council through education, development, and support.

The WHS team aims to:

- Recruit a full WHS team to enhance capacity and expertise.
- Implement the new Safety Management System.
- Undertake an independent audit to identify the strengths and opportunities of the new system.
- Continue regular interactions with employees.
- Support and assist with all WHS-related matters.
- Provide guidance on best practices and safety standards across Council.
- Recognise and acknowledge 'Safety Champions' throughout the business.
- Generate awareness within the workforce.
- Upskill and advance knowledge to ensure compliance with legislative requirements.

Closeout

The WHS team is continually evolving and, through ongoing efforts, is demonstrating a strong ability to communicate and educate the workforce. Clear, concise, and meaningful education and engagement are key to driving these changes, ensuring that the workforce remains actively involved in processes that ultimately enhance everyone's commitment to safety, thereby strengthening the safety culture at Banana Shire Council.

	2024	2025	2026
Rollout the Usability Mapped Safety Management System	✓	✓	
Improve and Update Risk Management Tools (RiskTalk)	✓	✓	
Undertake Internal Audit of NAT Tool	✓		✓
Expand Risk Management and Safety training	✓	✓	✓
Measure and Maintain results for WHS system	✓	✓	✓
Undertake re-induction of whole of Council		✓	

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 the 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 and the Banana Shire Council Disaster Management Coordinator, with each of these positions having legislated functions under the *Disaster Management Act 2003*.

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. The plan is reviewed every three years, and each department assesses an area and reviews the plan every year.

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 government.

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, Banana Shire Councils disaster dashboard website, Banana Shire Disaster Management Information Facebook page, and the Get Ready Queensland funding programme coordinated by the State government.



Disaster Management Dashboard

Council, in conjunction with QIT Plus, manage one central point of truth for when a disaster impacts the Banana Shire region. Council has actively advertised through 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 trained 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 forwarding 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.

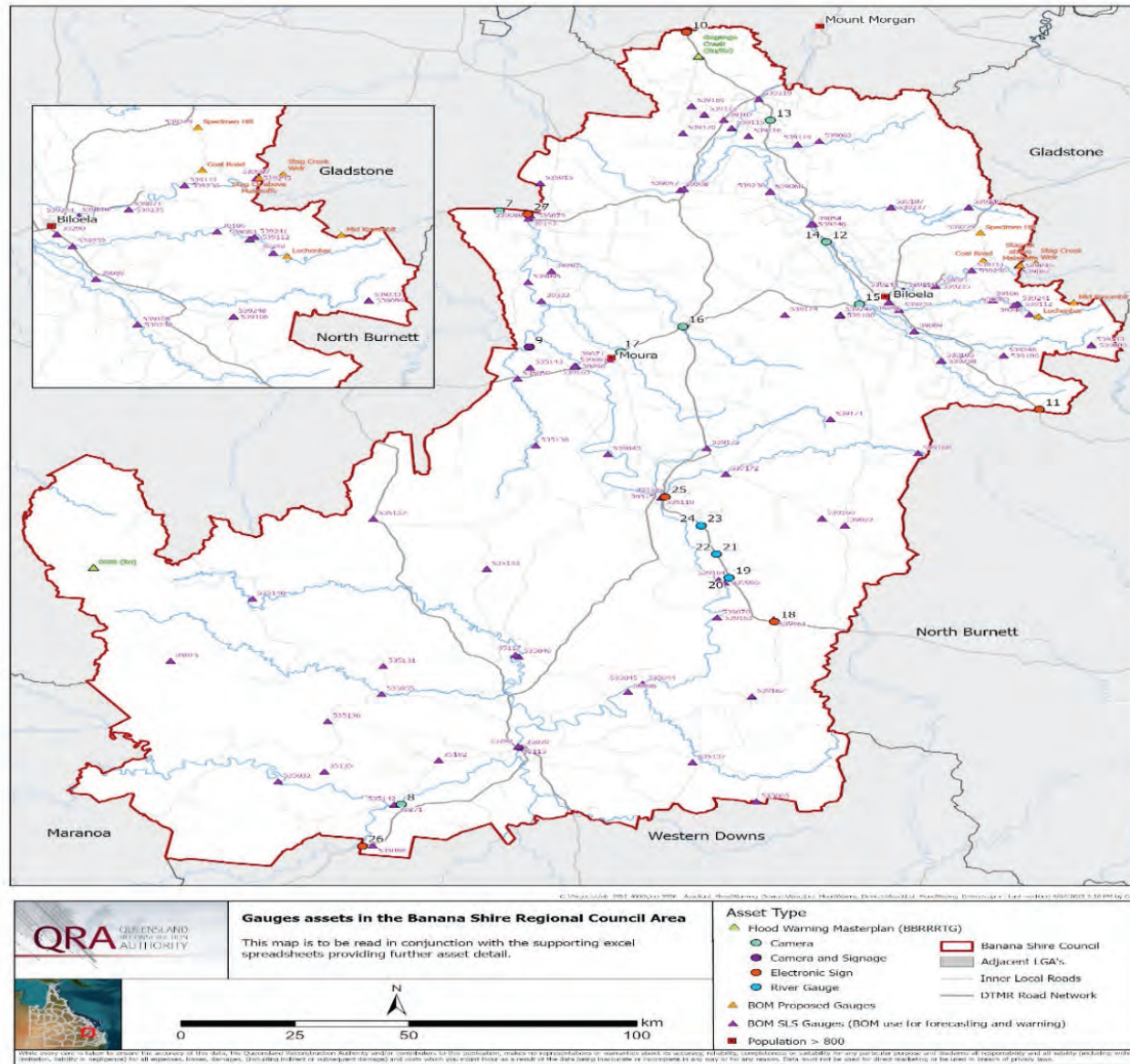
Council ensures that other local disaster management stakeholders are also offered the opportunity to participate in any training coordinated by Banana Shire Council.

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.



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.





Information and Communication Technology

The Information and Communication Technology Section (ICT) has completed a major part of 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 remaining sites in readiness of Cyber Security Essential 8 standard discovery and the required remediation work
- Implementing the Integrated plan for Shire CCTV new sites and the management and maintenance of current sites. This will enhance safety for the community and protect damage to Council assets

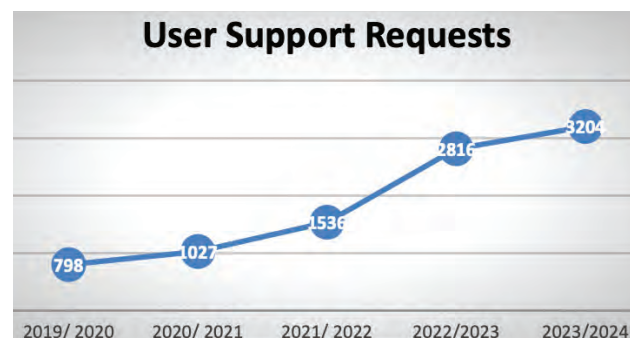
Cyber Security

- Ongoing migration of onsite business applications to Azure cloud
- Implement the configuration of on-site hardware and networks to meet national Cyber Security Essential 8 standards with monitoring and reporting to allow actions to be taken when required.

ERP Project

Go Live on 8 July 2024 with Phase 1
Commence implementation of Phase 2 which is planned to be completed FY 2024/2025
Phase 3 will be commenced in FY 2025/2026

ICT has built very strong partnerships and relationships with government agencies, 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 3,402 requests for service or assistance. This is an increase of approximately 13% on the previous year. This is mainly due to the ongoing implementation of Digital Transformation and the mobility required for users to access the information whilst not at a location.



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

- Developed an integrated CCTV plan for the Shire for consultation.
- CCTV extended and upgraded across, Biloela Animal Management, Biloela Council Depot, Moura Museum and Library.
- Continued upgrade of core hardware and communication links and, where required, extended network reach.
- Finalised 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 and other locations.
- Provide ICT and CCTV fit out for the new Moura Museum and Library.



Financial Services

Operational and capital financial reports were presented to Council on a monthly basis 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 the Council.

Council's 2023/2024 Financial Statements have been audited without qualification, and all other statutory reports were completed in accordance with relevant legislation.

Stores / Procurement

The Procurement Team were engaged in redesigning the procure-to-pay processes in Council, using the new Authority Altitude System. The new system reduces the turnaround time for creating purchase orders and invoice processing. It also provides greater visibility to users in accessing purchase order information.

The 2023-24 financial year stocktake was completed on time, and the stock balances were transferred into the new system, CIVICA Authority Altitude.

The procurement team are documenting the newly developed procedures to optimise the new ERP system.

Regional Co-operation

Council remains active in the Central Queensland Regional Organisation of Councils (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.

Council is also an active participant in a range of regional co-ordination groups, including:

- Bowen Basin Regional Road and Transport Group (BBRRTG)
- Capricorn Pest Management Group (CPMG)
- Local Authority Waste Management Action Committee (LAWMAC)
- Central Queensland Regional Water Assessment – Stakeholder Advisory Group



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 (8) If—

- (a) an invitation to tender under subsection (4) or (7)(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	8
Extended the closing date	20
Clarified queries	1
Changed in scope	11
Tender hold	4
Bill of quantity	0

Council advised via Notices on the webpage that there were 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	\$7,675,503
Identified Road Grant	\$5,136,210
Total	\$12,811,713

The Identified Road Grant component of \$5,136,210 has been utilised on the following roads as a contribution to non-flood related capital road works totalling of \$15.48 million:

Project	Expenditure
Theodore Moura Road Reconstruction	2,398,615
Theodore Moura Road Rehabilitation	1,676,743
Harsants Road Gravel Resheet	1,226,139
Dearne Road - Gravel Pavement	949,475
Cracow Road Upgrade	937,925
Theodore Heavy Vehicle Bypass	834,566
Goovigen Rannes Road	711,694
Ghinghinda Road (Tualka Creek) Bridge	672,989
Tognolini Baldwin Road Pathway	354,778
Yeovil Road Rural Reseal	335,790
Racecourse Lane Upgrade	331,816
Tollemaches Road	331,256
Dixalea Deeford Road Culverts	330,429
Lawrence Street Pathway	275,036
Moura High School Bus Stop	263,375
Callide Road	259,374
Orange Creek Road Rehabilitation	226,431
The Bend Road-Dawson River Road	207,283

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	\$218,366.18	Plus, water consumption and general rates on applicable parcels
Council Pensioner Rebate	\$193,319.91	
Rates Based Financial Assistance – Community Childcare/Kindergarten, Scouts/Guides, Non-Profit Community, Recreational and Sporting Groups	\$134,339.22 \$61,840.58	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	\$607,865.89	
State Government Pension Rebate	\$126,754.00	

Competitive Neutrality Complaints

Summary of Investigation Notices

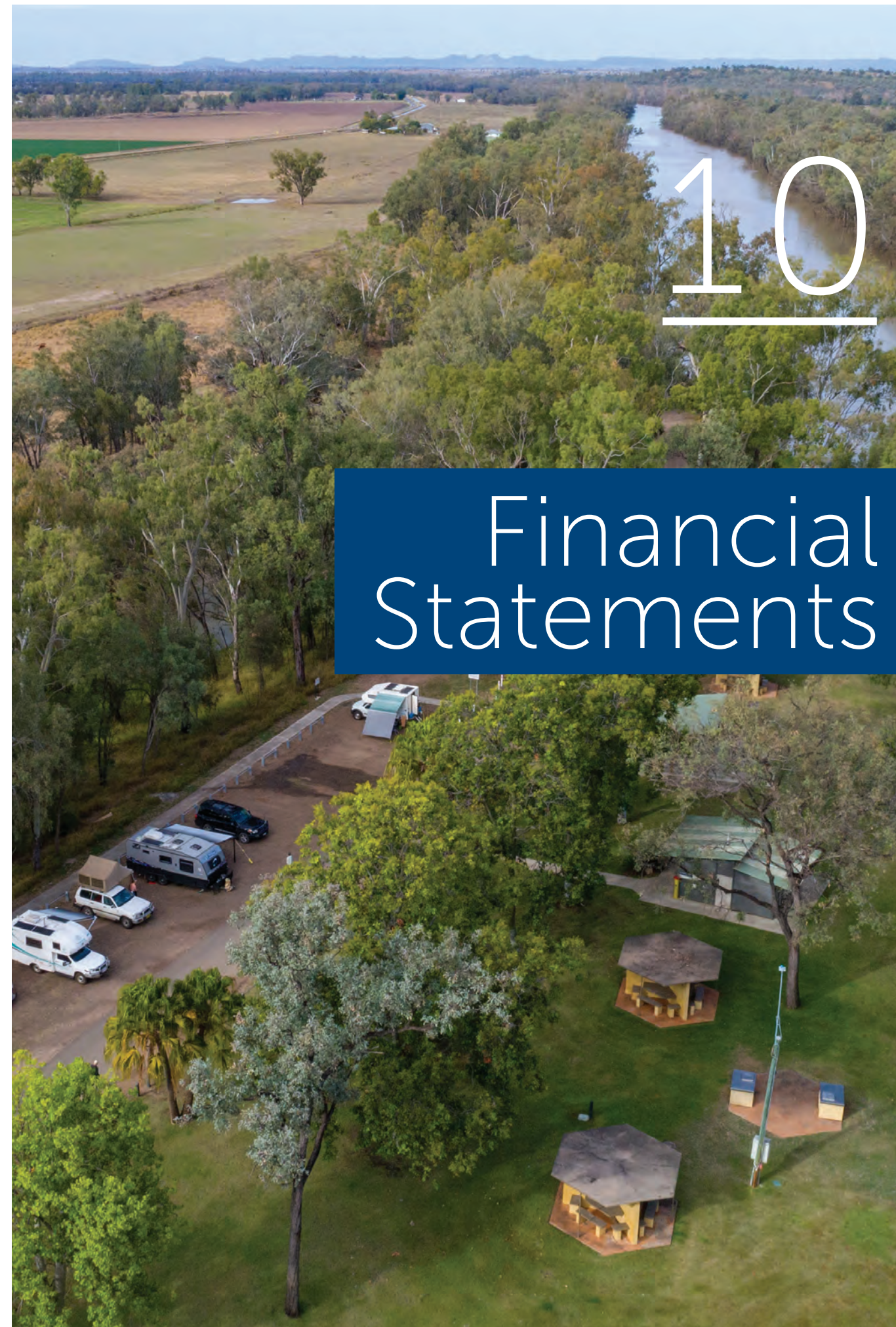
Local Government Regulation 2012 Section 190 (1) (i)

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 website and its internal intranet. Hard copies are also 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 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.

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 2024.

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 2023/2024 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2024 are included with this Annual Report and can be found in the 2023/2024 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 2023/2024

For the 2023/2024 financial year, Council's had a net surplus of \$2.24 million. This includes capital income and expenses.

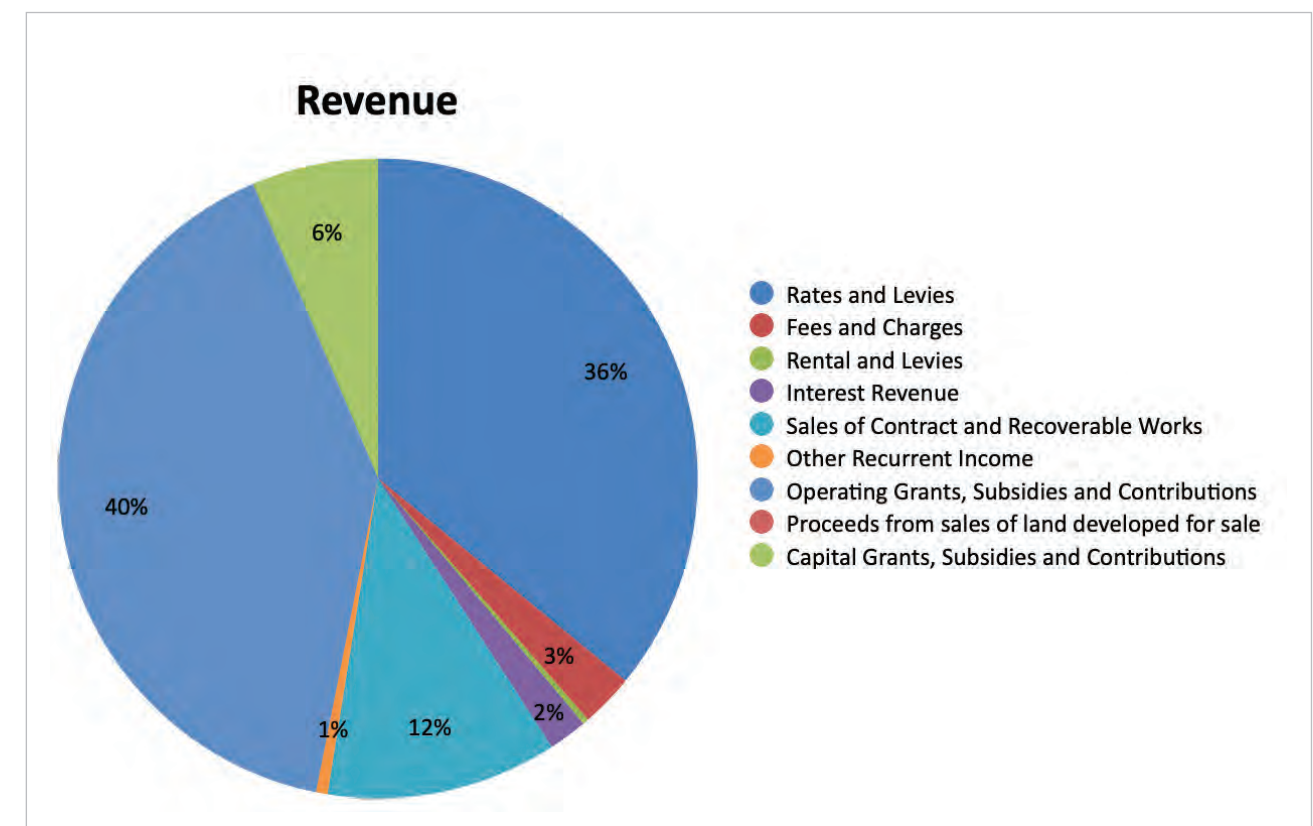
Council's Operating Result

	Actual 2024	Original Budget 2024	Actual 2023
Expenditure (excl. capital expenses)	(101,939,111)	(119,030,000)	(78,753,093)
Revenues (excl. capital income)	125,333,553	120,179,000	100,042,134
Operating Surplus/ (Deficit) for the period	23,394,442	1,149,000	21,289,041

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

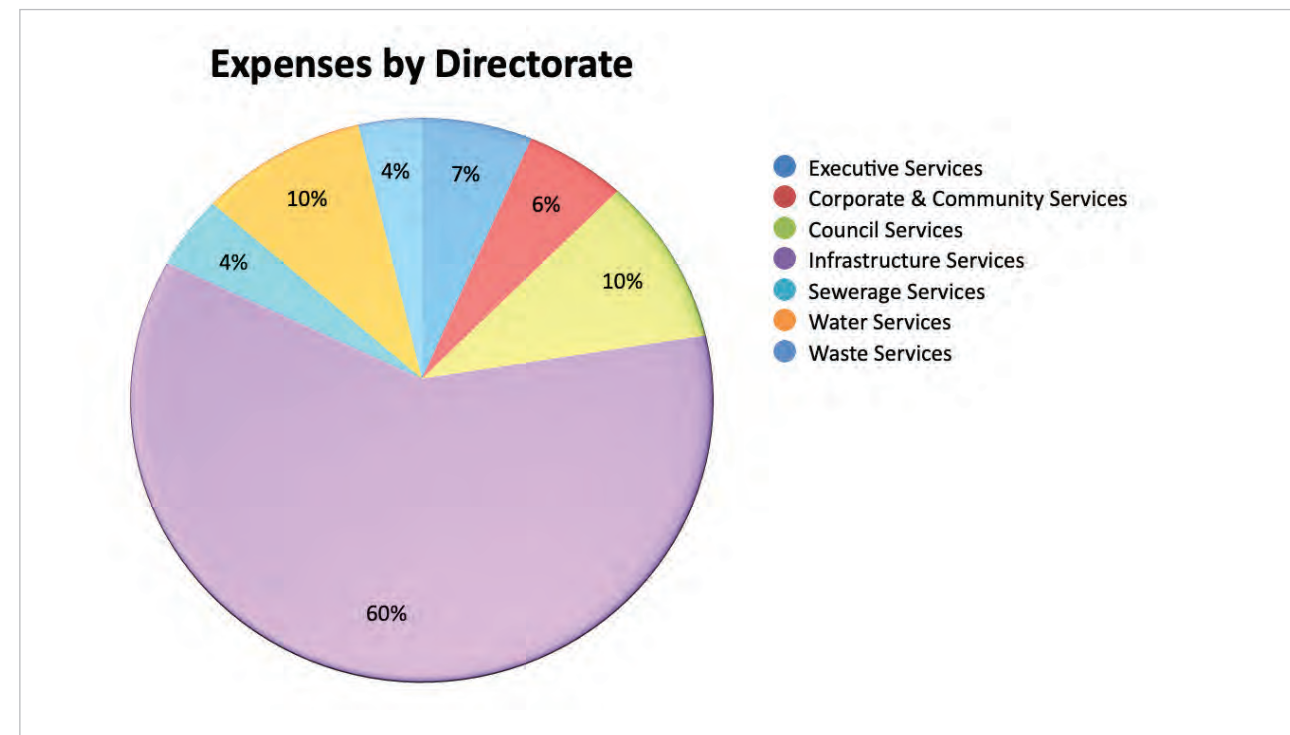
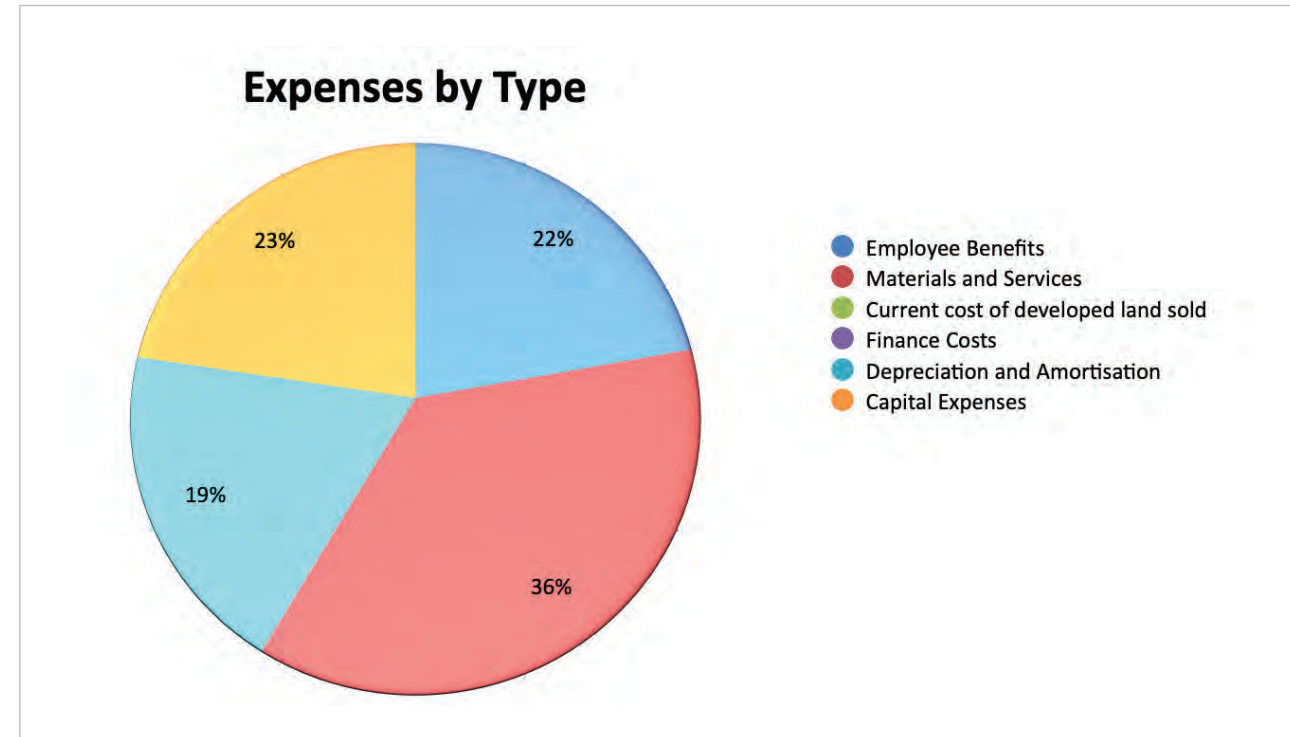
Council's Revenue Sources for the 2023/2024 year

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



Council's Expenditure for the 2023/2024 year

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



2.2 Councils Statement of Financial Position (Balance Sheet) for 2023/2024

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 2024 was \$1,063,678,905 in comparison to prior year Net Community Equity of \$1,055,950,105 at 30 June 2023.

The major items that make up Council's Wealth include the following assets:	Actual 2024	Actual 2023
Available Cash & Investments	12,554,165	26,636,705
Cash & Investments "restricted" for future funding purposes	19,678,822	31,165,917
Trade Debtors	3,463,717	6,605,453
Infrastructure, Property Plant and Equipment	1,046,425,862	1,029,956,068
Council has funded some of its operations and assets by the following liabilities:		
Provisions for Restoration of Refuse sites	12,584,559	12,108,508

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:

Council Controlled Revenue Ratio – Net Rates, Levies, Charges add Fees and Charges divided by Total Operating Revenue

This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

Population Growth Ratio – (Prior Year Estimated Population divided by Previous Year Estimated Population) minus 1

Population Growth is a key driver of a council's operating income, service needs, and infrastructure requirements for the future.

Operating Surplus Ratio – Operating Result divided by Total Operating Revenue

This ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

Operating Cash Ratio – Operating Result add Depreciation and Amortisation add Finance Costs divided by Total Operating Revenue

This ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Unrestricted Cash Expense Cover Ratio – (Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) divided by (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) multiplied by 12

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

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

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 infrastructure 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.

Asset Consumption Ratio – Written Down Replacement Costs of Depreciable Infrastructure

Assets divided by Current Replacement Costs of Depreciable Infrastructure Assets

This ratio approximates the extent to which infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

Asset Renewal Funding Ratio – Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years divided by Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years

This ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

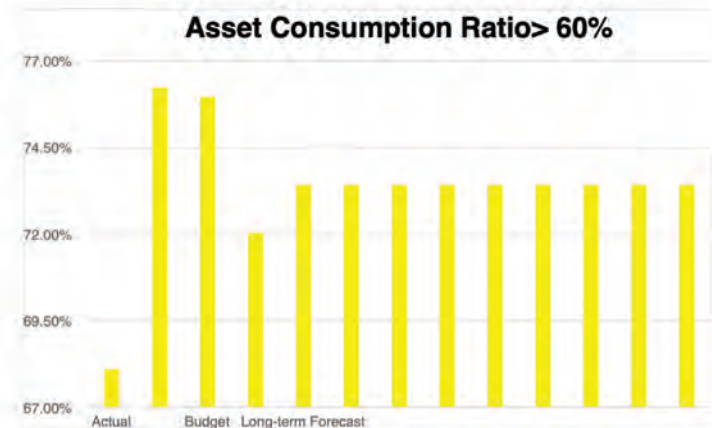
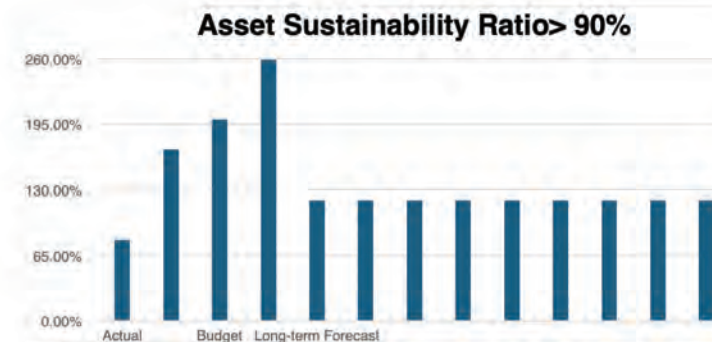
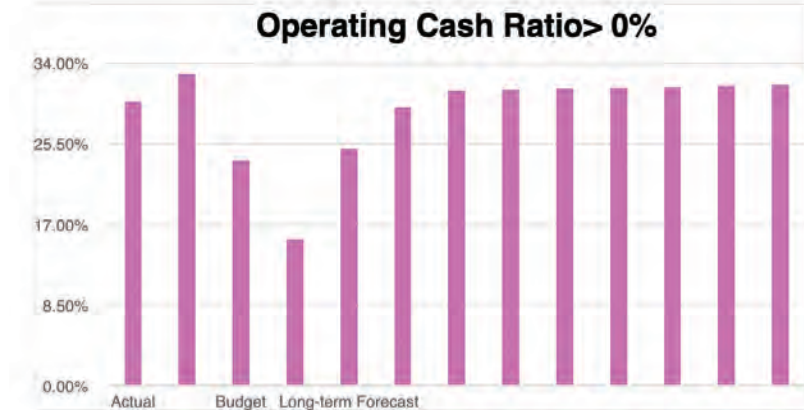
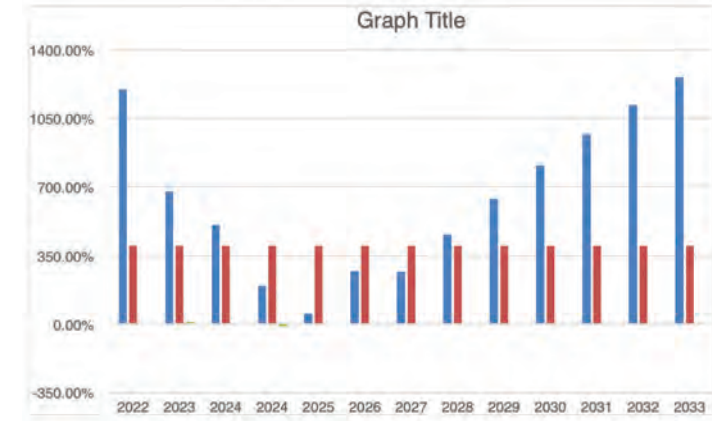
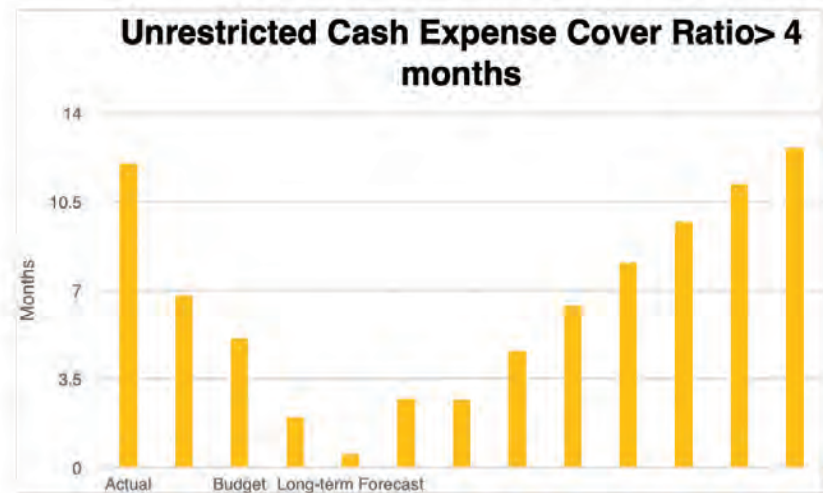
Council is not required to report on this ratio until 2026-27.

Leverage Ratio – Book Value of Debt divided by Operating Result add Depreciation and Amortisation and Finance Costs

This ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the Council's debt to its operating performance.

Financial Sustainability Indicators for the year ended 30 June 2024

Ratio	Target	Long Term Financial Plan Projections													
		Actual 2022	Actual 2023	Actual 2024	BUDGET 2024	Yr. 2 2025	Yr. 3 2026	Yr. 4 2027	Yr. 5 2028	Yr. 6 2029	Yr. 7 2030	Yr. 8 2031	Yr. 9 2032	Yr. 10 2033	
Unrestricted Cash Expense Cover Ratio	>4 months	12	6.78	1.96	5.09	0.53	2.71	2.68	4.59	6.39	8.08	9.68	11.18	12.60	
Operating Surplus Ratio	>-2%	6.08%	10.88%	-11.87%	4.91%	0.93%	1.88%	2.64%	3.35%	4.05%	4.74%	5.43%	6.10%	6.77%	
Operating Cash Ratio	>0%	29.98%	32.86%	15.50%	23.72%	24.90%	29.34%	31.08%	31.18%	31.27%	31.38%	31.48%	31.59%	31.71%	
Asset Sustainability Ratio	>90%	80.43%	169.75%	259.23%	199.86%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	
Asset Consumption Ratio	>60%	68.11%	76.22%	72.04%	75.96%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	
Leverage Ratio	0 to 3 Times	0.12	0	0	0	0	0	0	0	0	0	0	0	0	



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 22 May 2024, and
- Non-Current Asset Threshold Policy adopted 14 December 2017.

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



BANANA SHIRE COUNCIL

Financial Statements
For the year ended 30 June 2024

Note	Table of Contents	Page No.
	Statement of Comprehensive Income	1
	Statement of Financial Position	2
	Statement of Changes in Equity	3
	Statement of Cash Flows	4
	Notes to the Financial Statements	
1	Information about these financial statements	5
2	Analysis of results by function	7
3	Revenue	9
4	Grants, subsidies and contributions	10
5	Gain (loss) on the disposal of inventory land developed for sale	11
6	Gain (loss) on the disposal of capital assets	11
7	Employee benefits	11
8	Materials and services	12
9	Finance costs	12
10	Capital expenses	12
11	Loss on write-off of capital assets	12
12	Cash and cash equivalents	12
13	Receivables	13
14	Inventories	14
15	Land purchased for development and sale	15
16	Other assets	15
17	Property, plant and equipment	15
18	Fair Value Measurements	19
19	Trade and other payables	24
20	Provisions	24
21	Borrowings	25
22	Contract balances	25
23	Other liabilities	26
24	Asset revaluation surplus	26
25	Retained Surplus	26
26	Commitments for expenditure	26
27	Events after the reporting period	27
28	Contingent liabilities	27
29	Superannuation - Regional Defined Benefit Fund	27
30	Reconciliation of net result for the year to net cash from operating activities	28
31	Financial instruments and financial risk management	29
32	Transactions with related parties	31
33	National competition policy	32
	Management Certificate	
	Independent Auditor's Report	
	Current Year Measures of Financial Sustainability	
	Independent Auditor's Report on Current Year Measures of Financial Sustainability	
	Current Year Financial Sustainability - Contextual	
	Addendum to the Financial Statements	
	Long-term Measures of Financial Sustainability	

(i)

BANANA SHIRE COUNCIL

Statement of Comprehensive Income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Income			
Recurrent revenue			
Rates, levies and utility charges	3 (a)	48,077,710	43,983,824
Fees and charges	3 (b)	3,609,048	3,576,923
Sales of contract and recoverable works	3 (d)	15,664,525	11,936,466
Grants, subsidies and contributions	4 (i)	54,197,899	35,417,802
Total recurrent revenue		121,549,182	94,915,015
Other income			
Rental and levies		401,510	311,642
Interest and other finance income	3 (c)	2,598,324	3,297,717
Other recurrent income		784,537	860,227
Proceeds from sales of land developed for sale	5	-	657,533
Total other revenue		3,784,371	5,127,119
Total operating revenue		125,333,553	100,042,134
Capital revenue			
Grants, subsidies and contributions	4 (ii)	8,582,995	5,528,425
Total Capital revenue		8,582,995	5,528,425
Total income		133,916,548	105,570,559
Expenses			
Recurrent expenses			
Employee benefits	7	(29,134,775)	(28,201,938)
Materials and services	8	(47,771,212)	(30,609,951)
Current cost of developed land sold	5	-	(303,753)
Finance costs	9	(89,069)	(318,927)
(a) Depreciation of non-current assets		(24,939,255)	(19,318,524)
(b) Amortisation of intangible assets		(4,800)	-
Total operating expenses		(101,939,111)	(78,753,093)
Capital expenses			
Other capital expenses	10	(29,736,695)	(11,717,642)
Total expenses		(131,675,806)	(90,470,735)
Net result		2,240,742	15,099,824
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus		5,488,058	181,491,825
Total other comprehensive income for the year		5,488,058	181,491,825
Total comprehensive income for the year		7,728,800	196,591,649

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 2024

	Note	2024 \$	2023 \$
Current assets			
Cash and cash equivalents	12	32,232,987	57,807,622
Receivables	13	3,463,717	6,605,453
Inventories	14	3,123,136	3,113,676
Contract assets	22(a)	12,921,245	2,799,813
Other assets	16	3,215,350	3,172,673
Total current assets		54,956,435	73,499,237
Non-current assets			
Property, plant and equipment	17	1,046,425,862	1,029,956,068
Intangible assets		164,253	169,053
Total non-current assets		1,046,590,115	1,030,125,121
TOTAL ASSETS		1,101,546,550	1,103,624,358
Current liabilities			
Trade and other payables	19	8,690,765	13,619,266
Provisions	20	5,568,025	5,381,247
Contract liabilities	22(b)	8,211,621	13,267,307
Other	23	1,742,355	1,796,764
Total current liabilities		24,212,766	34,064,584
Non-current liabilities			
Provisions	20	12,584,559	12,108,508
Other	23	1,070,320	1,501,161
Total non-current liabilities		13,654,879	13,609,669
TOTAL LIABILITIES		37,867,645	47,674,253
NET COMMUNITY ASSETS		1,063,678,905	1,055,950,105
Community equity			
Asset revaluation surplus	24	831,383,001	825,894,942
Retained surplus		232,295,904	230,055,163
TOTAL COMMUNITY EQUITY		1,063,678,905	1,055,950,105

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

Statement of Changes in Equity
For the year ended 30 June 2024

	Note	Total		Retained surplus		Asset revaluation surplus			
		2023		2024		2023		2024	
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at beginning of the year		1,065,950,105	859,348,457	230,055,162	214,955,339	825,894,943	644,403,118		
Net result		2,240,741	15,099,823	2,240,741	15,099,823				
Other comprehensive income for the year									
Revaluations:									
Property, plant & equipment	17	39,068,481	173,913,453	-	-	39,068,481	173,913,453		
Impairments									
Property, plant & equipment	17	(32,482,989)	8,715,930	-	-	(32,482,989)	8,715,930		
Change in value of future rehabilitation costs		(1,097,433)	(1,137,558)	-	-	(1,097,433)	(1,137,558)		
Total comprehensive income for the year		7,728,800	196,591,648	2,240,741	15,099,823	5,488,059	181,491,825		
Balance at end of the year		1,063,678,905	1,055,950,105	232,295,903	230,055,162	831,383,002	825,894,943		

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 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts			
Receipts from customers		71,190,510	56,980,809
Operating grants, subsidies and contributions		54,197,899	35,417,802
Interest received		2,144,369	1,658,301
Proceeds from sales of land developed for sale		-	657,533
Payments			
Interest expense		-	(99,889)
Payments to suppliers and employees		(81,949,257)	(54,796,070)
Net cash inflow (outflow) from operating activities	30	45,583,521	39,818,486
Cash flows from investing activities			
Commonwealth government grants		1,798,973	3,758,865
State government subsidies and grants arising from contract assets and liabilities		(15,177,118)	4,416,163
State government subsidies and grants		6,613,695	1,769,560
Capital contributions		170,327	-
Payments for property, plant and equipment		(65,328,113)	(36,737,377)
Payments for site rehabilitation		(3,780)	(21,606)
Payments for intangible assets		-	(25,000)
Proceeds from sale of property, plant and equipment	6	767,860	460,385
Net cash inflow (outflow) from investing activities		(71,158,156)	(26,379,010)
Cash flows from financing activities			
Repayment of borrowings	21	-	(2,679,890)
Net cash inflow (outflow) from financing activities		-	(2,679,890)
Net increase (decrease) in cash and cash equivalents held		(25,574,635)	10,759,586
Cash and cash equivalents at beginning of the financial year		57,807,622	47,048,036
Cash and cash equivalents at end of the financial year	12	32,232,987	57,807,622

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 2024

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 2023 to 30 June 2024. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements 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 2023, none of the standards had a material impact on reported position, performance and cash flows. The adoption of the revisions to AASB 101 *Presentation of Financial Statements* resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

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

BANANA SHIRE COUNCIL

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

1 Information about these Financial Statements

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 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a material impact for Council.

1.5 Estimates and judgements

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

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.

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 2024

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, disaster management and SES support, customer service, records management, human resources, learning and development, workplace health and safety, payroll, 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: financial management and services, stores and procurement, information technology, library and education services, tourism and community development, arts and culture, 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 of 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, and technical services.

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. This function provides refuse collection and disposal services.

BANANA SHIRE COUNCIL

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

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			Total income	Recurrent	Capital	Total expenses					Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Grants	Other	Grants	Other												
Executive Services	74,133	-	25,935	-	100,068	(8,577,563)	-	(8,577,563)	(8,577,495)	(8,577,495)	-	-				
Corporate & Community Services	1,273,769	34,294,998	(310,965)	-	35,257,802	(7,755,711)	(87,270)	(7,842,981)	27,813,056	27,414,821	59,333,616	59,333,616				
Council Services	78,000	1,501,135	5,980,647	170,327	7,730,109	(12,287,437)	(832,551)	(13,120,008)	(10,708,322)	(5,389,809)	119,490,860	119,490,860				
Infrastructure Services	52,764,852	15,648,606	2,742,986	-	71,156,444	(50,846,046)	(27,510,661)	(78,356,707)	17,567,412	(7,200,263)	726,989,733	726,989,733				
Sewerage Services	-	4,824,144	-	-	4,824,144	(5,189,276)	(542,883)	(5,732,159)	(365,132)	(908,015)	64,511,647	64,511,647				
Water Services	7,145	9,246,740	-	-	9,248,740	(12,195,797)	(763,330)	(12,959,127)	(2,947,057)	(3,710,387)	130,160,568	130,160,568				
Waste Services	54,197,899	5,091,819	(4,486,984)	-	5,098,964	(4,486,984)	-	(4,486,984)	611,980	611,980	1,060,127	1,060,127				
Total	54,197,899	70,635,377	8,412,668	170,327	133,416,271	(101,438,834)	(29,736,695)	(131,175,529)	23,394,442	2,240,742	1,101,546,550	1,101,546,550				

For the year ended 30 June 2023

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			Total income	Recurrent	Capital	Total expenses					Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Grants	Other	Grants	Other												
Executive Services	386,393	172,619	-	-	559,012	(7,468,003)	-	(7,468,003)	(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)	(8,087,293)	36,285,773	36,671,888	87,221,856	87,221,856				
Council Services	124,622	1,258,021	415,800	-	1,798,443	(9,599,578)	(462,436)	(10,042,014)	(8,216,935)	(8,243,571)	107,492,261	107,492,261				
Infrastructure Services	23,997,102	12,099,115	4,681,225	-	40,777,442	(35,303,509)	(10,932,231)	(46,235,740)	792,708	(5,458,298)	716,907,039	716,907,039				
Sewerage Services	-	4,740,034	-	-	4,740,034	(4,504,869)	(165,429)	(4,670,298)	235,165	69,736	63,180,418	63,180,418				
Water Services	-	8,166,409	-	-	8,166,409	(10,150,732)	(132,261)	(10,282,993)	(1,984,323)	(2,116,584)	127,685,001	127,685,001				
Waste Services	365	4,769,673	(3,684,394)	-	4,770,038	(3,684,394)	-	(3,684,394)	1,085,644	1,085,644	1,137,784	1,137,784				
Total	35,417,802	64,624,332	5,528,425	-	105,570,559	(78,753,093)	(11,717,642)	(90,470,735)	21,289,041	15,099,824	1,103,624,258	1,103,624,258				

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
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		35,028,053	32,009,683
Water		9,089,160	8,048,159
Sewerage		5,053,792	4,725,801
Environmental Levy		913,758	831,305
Garbage charges		3,115,255	3,001,346
Rates and utility charge revenue		53,200,018	48,616,294
Less: Discounts		(4,583,869)	(4,243,717)
Less: Pensioner remissions		(538,439)	(388,753)
		<u>48,077,710</u>	<u>43,983,824</u>
(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 an infringement notice, after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.			
Development application fees		175,796	154,572
Building fees & charges		195,835	178,848
Animal registrations		73,452	76,259
Licences and permits		69,505	69,811
Fines and infringements		33,128	36,631
Saleyard fees		165,782	161,416
Disposal fees		1,201,104	1,094,968
Other statutory fees		266,891	207,532
User fees and charges		1,427,555	1,596,886
		<u>3,609,048</u>	<u>3,576,923</u>
(c) Interest and other finance income			
(i) Interest			
Interest received from financial institutions		1,938,788	1,724,687
Overdue rates and utility charges		159,259	102,667
		<u>2,098,047</u>	<u>1,827,354</u>
(ii) Other finance income			
Refuse sites - unwinding of discount rate on provision		500,277	1,470,363
		<u>500,277</u>	<u>1,470,363</u>
Total interest and other finance income		<u>2,598,324</u>	<u>3,297,717</u>

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
3 Revenue (continued)			
(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.			
Department of Transport and Main Roads		15,436,454	11,204,258
Private works		153,144	660,708
Other		74,927	71,500
		<u>15,664,525</u>	<u>11,936,466</u>
4 Grants, subsidies and contributions			
Grant income under AASB 15 - Revenue from Contracts with Customers			
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 - Income of Not-For-Profit Entities			
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		443,799	16,223,562
Commonwealth subsidies and grants		1,500,133	2,293,550
State government subsidies and grants		2,856,736	3,196,168
DRFA flood damage grants for operational repairs		49,397,231	13,704,522
Total recurrent revenue		<u>54,197,899</u>	<u>35,417,802</u>

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
4 Grants, subsidies and contributions (continued)			
(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		1,798,973	3,758,865
State government subsidies and grants		6,613,695	1,769,560
Cash contributions		170,327	-
Total capital revenue		8,582,995	5,528,425
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)
		-	353,780
6 Gain (loss) on the disposal of capital assets			
(a) Proceeds from the sale of plant and equipment		684,374	219,073
Less book value of plant and equipment sold		(675,967)	(264,358)
		8,407	(45,285)
(b) Proceeds from the sale of land and buildings		83,486	241,312
Less book value of land and buildings sold		(673,387)	(231,926)
		(589,901)	9,386
(c) Proceeds from the other non-current assets		-	-
Less book value of other non-current assets sold		(226,790)	-
		(226,790)	-
Total gain (loss) on the disposal of capital assets	10	(808,284)	(35,899)
7 Employee benefits			
Total staff wages and salaries		20,313,720	20,225,662
Councillors' remuneration		523,945	506,412
Annual, sick and long service leave entitlements		4,764,120	4,591,135
Superannuation	28	2,711,456	2,575,181
		28,313,241	27,898,390
Other employee related expenses		1,972,864	1,768,048
		30,286,105	29,666,438
Less capitalised employee expenses		(1,151,330)	(1,464,500)
		29,134,775	28,201,938
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at 30 June 2024		2024	2023
Elected members		7	7
Administration staff		133	141
Depot and outdoors staff		189	142
Total full time equivalent employees		329	290

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
8 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland *		107,500	106,000
Internal Audit		78,373	36,100
Council Road Maintenance		4,942,812	5,930,058
Contractors and Private Works		12,175,805	11,418,659
Donations and Contributions Paid		316,514	221,299
Insurance		1,411,867	1,184,296
Printing & Stationery		150,133	167,933
Telephone and IT		495,193	357,390
Electricity		1,290,804	1,161,025
Maintenance (non Roads & Plant)		4,574,480	3,009,512
Contractors (non Works)		1,384,211	1,644,295
Counter Disaster Operations		-	872
Flood Restorations		15,185,997	2,031,390
Other material and services		5,657,523	3,341,122
		47,771,212	30,609,951
* Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$107,500 (2023: \$106,000)			
9 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		-	99,889
Bank charges		128,748	146,090
Impairment of receivables and bad debts written-off		(39,679)	72,948
		89,069	318,927
10 Capital expenses			
Loss on the sale of capital assets	6	808,284	35,899
Loss on write-off of capital assets	11	28,928,411	11,681,743
Total capital expenses		29,736,695	13,717,642
11 Loss on write-off of capital assets			
Buildings		242,650	451,822
Plant and equipment		95,677	-
Roads, drainage & runway network		27,510,661	10,932,231
Water		376,598	132,261
Sewerage		702,825	165,429
	10	28,928,411	11,681,743
12 Cash and cash equivalents			
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		5,664,555	15,958,086
Deposits at call		26,568,432	41,849,536
Balance per statement of financial position and cash flows		32,232,987	57,807,622
Total cash assets		32,232,987	57,807,622
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		1,573,131	1,987,925
Contract liabilities - revenue received in advance		9,451,165	14,577,307
Unspent government grants and subsidies		6,408,851	5,528,425
Unspent developer contributions		2,245,675	2,204,283
Total unspent external restricted cash held in reserves		19,678,822	24,297,940
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		12,554,165	33,509,682
Total cash held to contribute to identified funding commitments		32,232,987	57,807,622

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
12 Cash and cash equivalents (continued)			
Trust funds			
In accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> , 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		432,541	246,164
		<u>432,541</u>	<u>246,164</u>

13 Receivables

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.

Current		
Rateable revenue and utility charges	1,330,750	1,393,113
Less: loss allowance	(59,373)	(272,830)
	<u>1,271,377</u>	<u>1,120,283</u>
Accrued interest	122,731	169,053
Other debtors	2,083,838	5,328,681
Less allowance for expected credit losses	(14,229)	(12,564)
	<u>2,192,340</u>	<u>5,485,170</u>
	<u>3,463,717</u>	<u>6,605,453</u>

For the financial year ended 30 June 2024, interest was charged on outstanding rates at a rate of 11.64% 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.

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.

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.

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
13 Receivables (continued)			
Rates and Charges: Council is empowered under the provisions of the <i>Local Government Act 2009</i> to sell an owner's property to recover outstanding rate debts 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 9 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 measured at an amount equal to lifetime expected credit losses.			
Movement in allowance for expected credit losses (trade and other receivables)			
		285,394	659,447
		(211,792)	(374,053)
		<u>73,602</u>	<u>285,394</u>

14 Inventories

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		96,451	53,158
Stores and materials		<u>1,096,829</u>	<u>1,130,662</u>
		<u>1,193,280</u>	<u>1,183,820</u>
Valued at cost, adjusted when applicable for any loss of service potential.			
Land purchased for development and sale	15	<u>1,929,856</u>	<u>1,929,856</u>
Total inventories		<u>3,123,136</u>	<u>3,113,676</u>

BANANA SHIRE COUNCIL

**Notes to the Financial Statements
For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
15 Land purchased for development and sale			
Balance at beginning of the year		1,929,856	2,233,609
Less cost of developed land sold		-	(303,753)
Balance at end of the year		1,929,856	1,929,856
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
16 Other assets			
GST recoverable		404,329	696,570
Water charges yet to be levied		2,046,202	1,773,345
Prepayments		764,819	702,758
		3,215,350	3,172,673

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.

BANANA SHIRE COUNCIL

**Notes to the Financial Statements
For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
17 Property, plant and equipment (continued)			
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.			
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 2024

17 Property, plant and equipment

Basis of measurement Fair value category	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	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	
Asset values																					
Opening gross value as at 1 July 2023	7,981,950	4,828,505	153,681,627	34,450,379	844,641,517	193,043,738	101,671,572	415,273	14,674,171	1,355,388,731											
Addition of renewal assets			99,525	34,450,379	36,800,692	904,885	247,138		20,738,582	58,790,822											
Addition of other assets			1,473,761	4,096,276	136,179	36,573	123,023		291,395	6,537,291											
Internal transfers from work in progress			773,602	4,096,276	3,741,985	779,233	352,873		(5,647,693)												
Disposals	(88,500)		(1,224,992)	(1,942,421)	(30,739,921)	(869,948)	(937,629)														
Write-offs			(407,755)	(440,151)		(851,996)															
Revaluation adjustment to other comprehensive income			16,898,053		34,700,620	8,468,936	4,369,347														
Internal transfers between asset classes																					
Closing gross value as at 30 June 2024	8,272,534	4,828,505	171,293,841	36,164,083	889,281,072	201,541,421	105,826,324	416,273	30,056,455	1,447,680,507											

Accumulated depreciation and impairment

Opening balance as at 1 July 2023	3,690,721	77,657	56,080,289	16,750,932	137,667,624	70,875,931	40,367,166														
Depreciation expense			4,377,596	2,260,122	11,827,549	4,325,037	2,071,294														
Depreciation on disposals			(640,105)	(1,266,454)		(483,216)	(159,942)														
Depreciation on write-offs			(165,085)	(344,474)		(445,398)	(234,804)														
Revaluation adjustment to other comprehensive income			12,704,114		7,737,705	3,267,307	1,659,350														
Impairment adjustment to other comprehensive income (refer the ARS*)					32,482,989																
Accumulated depreciation as at 30 June 2024	3,768,378	77,657	72,356,809	17,400,126	186,486,607	77,539,661	43,703,064														

Total written down value as at 30 June 2024
Range of estimated useful life in years

8,272,534	1,060,127	98,937,032	18,763,957	702,794,465	124,001,760	62,123,260	416,273	30,056,455	1,046,425,862
Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200	5 - 200	5 - 200

BANANA SHIRE COUNCIL

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

17 Property, plant and equipment - prior year

Basis of measurement Fair value category	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	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	Valuation Level 2 & 3	
Asset Values																					
Opening gross value as at 1 July 2022	6,096,974	4,828,505	130,105,150	29,985,141	819,321,970	153,933,201	90,457,780	414,273	4,710,219	1,239,873,213											
Addition of renewal assets			933,072	29,985,141	16,840,578	248,165	382,257		11,580,163	29,984,236											
Addition of other assets	286,000		875,250	5,236,694	103,311	241,658	9,230		6,753,141												
Internal transfers from work in progress			109,605	5,236,694	1,474,246	28,498	3,862		(1,616,211)												
Disposals	(123,250)		(108,676)	(771,456)		(213,438)															
Write-offs			(874,151)	(771,456)	(12,797,263)		(358,801)														
Revaluation adjustment to other comprehensive income			22,641,377		19,698,675	38,785,654	11,177,244														
Internal transfers between asset classes																					
Closing gross value as at 30 June 2023	7,981,950	4,828,505	153,681,627	34,450,379	844,641,517	193,043,738	101,671,572	416,273	14,674,171	1,355,388,731											

Accumulated depreciation and impairment

Opening balance as at 1 July 2022	3,405,561	285,360	44,212,779	15,602,753	227,348,345	62,802,187	44,415,928														
Depreciation expense			3,197,695	1,655,277	9,062,563	3,303,335	1,814,494														
Depreciation on disposals			(422,329)	(507,099)		(81,177)	(193,372)														
Depreciation on write-offs					(1,865,032)																
Revaluation adjustment to other comprehensive income			9,092,144		(88,162,121)	4,851,586	(5,609,884)														
Impairment adjustment to other comprehensive income (refer the ARS*)					(8,715,931)																
Accumulated depreciation as at 30 June 2023	3,690,721	77,657	56,080,289	16,750,932	137,667,624	70,875,931	40,367,166														

Total written down value as at 30 June 2023

7,981,950	1,137,784	97,601,338	17,699,447	706,973,893	122,167,807	61,304,406	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	5 - 200	15 - 200	15 - 200	5 - 200	5 - 200	5 - 200
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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.

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 2024.

BANANA SHIRE COUNCIL

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

18. Fair Value Measurements – continued

Recurring fair value measurement Category	Note	Level 2 (Significant other observable inputs)		Level 3 (Significant unobservable inputs)		Total
		2024	2023	2024	2023	
Recurring fair value measurements						
Land	18	8,272,534	7,981,950	-	-	16,254,484
Site Improvements	18	-	-	1,060,127	1,137,785	2,197,912
Buildings and other structures	18	5,535,988	4,142,500	93,401,121	93,458,837	197,534,446
Road, drainage, and runway network	18	-	-	702,794,464	706,973,892	1,409,768,356
Water	18	-	-	124,001,761	122,167,807	246,169,568
Sewerage	18	-	-	62,123,261	61,304,407	123,427,668
Artwork	18	-	-	416,273	415,273	831,546
		<u>13,808,522</u>	<u>12,124,450</u>	<u>983,797,007</u>	<u>985,458,001</u>	<u>997,605,529</u>
						<u>415,273</u>
						<u>997,582,541</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)Land

Shepherd Services Pty Ltd conducted a full revaluation of Council's land for the year ending 30th June 2023. The next full revaluation is proposed to be undertaken in the 2026-27 financial year.

Council has considered the following when deciding on movements in fair value for the 2023/24 financial year:

- Department of Resources land valuations for 2024 indicated:
 - The residential market within Banana, Cracow, Moura and Wowan remained steady.
 - The residential market within Biloela decreased and reflects a moderate change in value.
 - The residential market within Baralaba, Taroom, Thangool and Theodore increased and reflects a significant change in value.
- BSC Rates movements for Urban Residential and Urban Other (light commercial, light industrial) land valuations
- Local observations

Based on these criteria, Council assess that the aggregate valuation increase was approximately 7.6% or \$619,000. However, one property increased by 154.5% or \$440,325 therefore the 7.6% is not representative of the increase in valuation across the balance of the portfolio.

The Coordinator of Asset Management has reviewed this information and analysis, and determined that no indexation should be applied to Council's land assets.

Buildings and Other Structures

An external comprehensive revaluation of Council's buildings and other structure assets was last undertaken as of 30 June 2023 by Shepherd Services Pty Ltd and included the full development of unit rates and useful lives that reflected Council's conditions. The next full revaluation is proposed to be undertaken in the 2026-27 financial year.

In the 2023-2024 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's 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
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia, Table 17 Index Number 3020, "Non-residential building construction", was deemed to be the most appropriate.

Shepherd Services' review found that the estimated cumulative index from June 2023 to June 2024 was 8.05%.

The Coordinator of Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality, and is satisfied that a +8.05% indexation is reasonable and should be applied to Council's buildings and other structure assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

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.

18. Fair Value Measurements – continued

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.

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)

An external comprehensive revaluation of Council's roads, drainage and aerodrome assets was last undertaken as of 30 June 2023 by Shepherd Services Pty Ltd and included the full development of unit rates and useful lives that reflected Council's conditions. The next full revaluation is proposed to be undertaken in the 2026-27 financial year.

In the 2023-2024 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's bridges and other structures, roads, runways, pathways, drainage, road equipment and traffic management devices having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia, Table 17 Index Number 3101, "Roads and Bridges Construction Queensland", was deemed to be the most appropriate.

Shepherd Services' review found that the estimated cumulative index from June 2023 to June 2024 was 4.06%.

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality, and is satisfied that a +4.06% indexation is reasonable and should be applied to Council's roads, drainage and aerodrome assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

Water and Sewerage Infrastructure (Level 3)

An external comprehensive revaluation of Council's water and sewerage assets was last undertaken as of 30 June 2023 by Shepherd Services Pty Ltd and included the full development of unit rates and useful lives that reflected Council's conditions. The next full revaluation is proposed to be undertaken in the 2026-27 financial year.

In the 2023-2024 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's Water and Sewerage Passive assets having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia, Table 17 Index Number 3109, "Other heavy and civil engineering construction" which primary activities included breakwater, canal and dam construction, flood control system, irrigation system and pipeline construction, sewage or stormwater drainage system construction, sewage treatment plant construction, sports field and swimming pool construction and water tank construction, was deemed to be the most appropriate.

Shepherd Services' review found that the estimated cumulative index from June 2023 to June 2024 was Passive Assets 3.26% and Active Assets 5.65%.

18. Fair Value Measurements - continued

Passive Assets:

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +3.26% indexation is reasonable and should be applied to Council's water and sewerage passive assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

Active Assets:

In the 2023-2024 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's water and sewerage active assets having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia, Table 17 Index Number 3020, "Non-residential building construction", 8.05%
- Australian Bureau of Statistics indexes, Asset Revaluation Index, "Machinery and Equipment", 3.26%

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality, and is satisfied that a +5.65% indexation is reasonable and should be applied to Council's Water and Sewerage Active assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

	Note	2024 \$	2023 \$
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		8,141,184	12,425,033
Creditors		52,621	1,010,336
Salary, wages and related accruals		1,832	14,160
Other entitlements		495,128	169,737
		<u>8,690,765</u>	<u>13,619,266</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		2,509,961	2,575,566
Long service leave		2,820,831	2,759,556
Property restoration			
Refuse sites		237,235	46,125
		<u>5,568,025</u>	<u>5,381,247</u>
Non-Current			
Long service leave		336,411	262,628
Property restoration			
Refuse sites		12,248,148	11,845,880
		<u>12,584,559</u>	<u>12,108,508</u>

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
20 Provisions (continued)			
Details of movements in provisions			
Refuse sites			
Balance at beginning of the year		11,892,005	12,246,416
Increase due to change in time		(500,277)	(1,470,363)
Increase (decrease) due to change in discount rate		1,097,433	391,730
Amount expended in year		(3,780)	(21,606)
Increase (decrease) in estimate of future cost		-	745,828
Balance at end of the year		12,485,381	11,892,005
Current portion		237,233	46,125
Non-current portion		12,248,148	11,845,880
		12,485,381	11,892,005
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 \$12,485,371. This is expected to be incurred from 2024 to 2063.			
Cash funds committed to meet this liability at the reporting date are		2,557,123	3,015,023

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.

Queensland Treasury Corporation

Balance at beginning of the year	-	2,679,890
Principal repayments - cash movement	-	(2,679,890)
Balance at end of the year	-	-

Reconciliation of liabilities arising from finance activities
Loans

Balance at beginning of the year	-	2,679,890
Cash flows during the period	-	(2,679,890)
Balance at end of the year	-	-

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	12,921,245	2,799,813
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(b) Contract liabilities

Funds received upfront to construct Council controlled assets	8,211,621	13,267,307
Current	8,211,621	13,267,307

BANANA SHIRE COUNCIL

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

	Note	2024 \$	2023 \$
22 Contract balances (continued)			
(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 - \$10,121,432			
- Contract liabilities: Funding received in advance - \$2,610,429			
- Contract liabilities: Recognition of funded works - (\$5,055,686)			
23 Other liabilities			
Current			
Unearned revenue		1,239,544	1,310,000
Waste levy refund received in advance		502,811	486,764
		1,742,355	1,796,764
Non Current			
Waste levy refund received in advance		1,070,320	1,501,161
		1,070,320	1,501,161

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.

The closing balance of the asset revaluation surplus is comprised of the following asset categories

Land	1,722,226	1,722,226
Site improvements	21,291,014	22,388,447
Buildings	58,380,959	54,187,020
Roads, drainage & runway network	593,489,880	599,009,953
Water	100,378,795	95,177,166
Sewerage	54,815,751	52,105,734
Artwork	1,304,376	1,304,376
	831,383,001	825,894,942

25 Retained surplus
Movements in retained surplus

Balance at beginning of the year	230,055,163	214,955,339
Net result	2,240,740	15,099,824
	232,295,903	230,055,163
Balance at end of the year	232,295,903	230,055,163

26 Commitments for expenditure
Operational

Billoola Civic Centre	100,258	96,978
Magavahis Sports Complex	29,902	28,924
	130,160	125,902

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)	3,597,199	2,205,209
Water & Sewerage Infrastructure	1,423,341	1,449,909
Buildings, Parks, Pools and Other	1,983,490	784,253
Plant and Equipment	2,280,221	2,960,231
	9,284,251	7,399,602

These expenditures are payable

Within one year	9,284,251	7,399,602
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BANANA SHIRE COUNCIL

**Notes to the Financial Statements
For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
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.			
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 <i>Commonwealth Superannuation Industry (Supervision) Act 1993</i> and is also governed by the <i>Local Government Act 2009</i> .			
The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB 119 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 employees 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		49,693	55,300
Other superannuation contributions for employees		2,661,763	2,519,881
		<u>2,711,456</u>	<u>2,575,181</u>
		\$	
Contributions Council expects to make to the Regional Defined Benefits Fund for 2024 - 2025		<u>34,811</u>	

BANANA SHIRE COUNCIL

**Notes to the Financial Statements
For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
30 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		2,240,742	15,099,824
Non-cash operating items			
Impairment of receivables and bad debts written-off	9	(39,679)	72,948
Depreciation and amortisation		24,944,055	19,318,524
Current cost of developed land sold	15		303,753
Change in restoration provisions expensed to finance costs		(500,277)	(1,470,363)
		<u>24,404,099</u>	<u>18,224,862</u>
Investing and development activities			
Capital grants, subsidies and contributions	4	(8,582,995)	(5,528,425)
Capital expenses	10	29,736,695	11,717,642
		<u>21,153,700</u>	<u>6,189,217</u>
Changes in operating assets and liabilities			
(Increase) decrease in receivables		3,181,415	(1,733,851)
(Increase) decrease in inventories (excluding land)		(9,460)	49,817
(Increase) decrease in other operating assets		(42,677)	(894,785)
Increase (decrease) in payables		(4,928,501)	4,552,616
Increase (decrease) in provisions		69,453	(173,875)
Increase (decrease) in other liabilities		(485,250)	(1,495,339)
		<u>(2,215,020)</u>	<u>304,583</u>
Net cash inflow from operating activities		<u>45,583,521</u>	<u>39,818,486</u>

BANANA SHIRE COUNCIL

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

31 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 Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by 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	2024	2023
Financial assets		\$	\$
Cash at bank and on hand	12	5,664,555	15,958,086
Cash investments held with - QTC	12	26,568,432	41,849,536
Financial receivables (refer note 13)			
Receivables - rates and utility charges		1,271,377	1,120,283
Receivables - other		2,192,340	5,328,681
Total		35,696,704	64,256,586

BANANA SHIRE COUNCIL

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

31 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.

	Net carrying amount	Change in profit & (loss) from		Change in equity from	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
2024					
Financial assets and liabilities that are held at variable interest rates total					
QTC cash funds	26,568,432	265,684	(265,684)	265,684	(265,684)
Net total	26,568,432	265,684	(265,684)	265,684	(265,684)
2023					
QTC cash funds	41,849,536	418,495	(418,495)	418,495	(418,495)
Net total	41,849,536	418,495	(418,495)	418,495	(418,495)

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.

BANANA SHIRE COUNCIL

Financial Statements
For the year ended 30 June 2024

32 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 2023/24, comprises:

Nature of Compensation	2024 \$	2023 \$
Short-term employee benefits	1,547,443	1,510,544
Post-employment benefits	177,943	201,461
Termination benefits	16,303	-
	<u>1,741,689</u>	<u>1,712,005</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	2024 \$	2023 \$
Employee expenses for close family members of key management personnel (wages and superannuation) (i)	211,399	365,049
Purchase of materials and services from entities controlled by key management personnel (ii)	77,284	65,275
Key management personnel services provided by a related entity (iii)	259,395	39,650
	<u>548,078</u>	<u>469,974</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 322 (FTE) staff of which only 4 were close family members of key management personnel. At the end of FY24, only 2 staff members fell into this category.

(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
- payment to a separate management entity for the provision of key management personal services - AASB124 18A

(d) Outstanding balances

At 30 June 2024, no related party owed Council any money. (2023: Nil) In addition, Council did not have any trade payables with any related party. (2023: Nil)

(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

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

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
	2024 \$	2024 \$	2024 \$	2024 \$	2024 \$
Revenue for services provided to the Council	9,305,344				
Revenue for services provided to external clients		15,436,454	9,368,336	4,879,437	5,323,068
* Community service obligations			9,800,000	1,400,000	1,100,000
	9,305,344	15,436,454	19,168,336	6,279,437	6,423,068
Less: Expenditure	8,843,675	13,866,455	19,083,901	6,213,594	6,399,436
Surplus (deficiency)	461,669	1,569,999	84,435	65,843	23,632

(c) Description of CSO's provided to business activities during the reporting year.

Activities	CSO description	Actual
Water Services	Cost of providing Water Services	9,800,000
Sewerage Services	Cost of providing Sewerage Services	1,400,000
Waste Management	Cost of providing Waste Management Services	1,100,000

MANAGEMENT CERTIFICATE

For the year ended 30 June 2024

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that

- (i) the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 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: 28/10/24



Chief Executive Officer

Name: Mr Thomas Upton

Date: 28/10/2024

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.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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

Prescribed requirements scope

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

29 October 2024

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Type	Measure	Target (Tier 5)	Actual Current Year	5-Year Average	Council Narrative
Council					
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	1.96 months	N/A	The absence of a prepayment of the Commonwealth Financial Assistance Grant affected Council's performance under this metric. The increase in operating expenses has also had an impact on this ratio.
Operating Performance	Operating Surplus Ratio	Greater than -2%	-1.87%	0.55%	The Department's sustainability guidelines require revenues to be split between operating and capital in accordance with how the funds were spent. The operating surplus ratio was calculated using these guidelines, resulting in an operating deficit. This is inconsistent with the revenue classification in the audited financial statements. Council also received the usual prepayment for its Financial Assistance Grant after 30 June 2024, affecting Council's operating surplus.
Asset Management	Operating Cash Ratio	Greater than 0%	15.50%	27.22%	Meets criteria
	Asset Sustainability Ratio	Greater than 90%	259.23%	137.55%	Meets criteria
	Asset Consumption Ratio	Greater than 60%	72.04%	72.89%	Meets criteria
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0 times	0.12 times	Meets criteria
The current year financial sustainability statement is prepared in accordance with the requirements of the <i>Local Government Regulation 2012</i> and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.					
<p>Certificate of Accuracy For the year ended 30 June 2024</p> <p>This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation).</p> <p>In accordance with Section 212(5) of the regulation, we certify that this current-year financial sustainability statement has been accurately calculated.</p>					
<p>Mayor Name: Cr Neville Ferrier</p>			<p>Chief Executive Officer Name: Mr Thomas Upton</p>		
Date: 28/10/24			Date: 28/10/24		

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 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Banana Shire Council for the year ended 30 June 2024 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

Jacques Coetzee

Jacques Coetzee
as delegate of the Auditor-General

29 October 2024
Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement - Contextual Ratios

Certificate of Accuracy - for the Current Year Financial Sustainability Statement - Contextual Ratios

Long-term Financial Sustainability Statement

Certificate of Accuracy for the Long-term Financial Sustainability Statement

Current-year Financial Sustainability Statement - Contextual Ratios For the year ended 30 June 2024					
Type	Measure	Target (Tier 5)	Council		Council Narrative
			Actual Current Year	5-Year Average	
Contextual ratios (unaudited) Financial Capacity	Council-Controlled Revenue	N/A	56.72%	58.66%	This reflects Council's increase in NDRRA funding for flood works in recent years. This operational funding distorts the Council-controlled revenue
	Asset Management	Population Growth Asset Renewal Funding Ratio	0.83% N/A	0.28% N/A	


The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.


The current-year financial sustainability statements that are given to the auditor-general must each be accompanied by a signed certificate in the form below:

Certificate of Accuracy
For the year ended 30 June 2024

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

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


 Mayor
 Name: Cr Neville Ferrier
 Date: 28/10/24


 Chief Executive Officer
 Name: Mr Thomas Upton
 Date: 28/10/24

BANANA SHIRE COUNCIL

**Long Term Financial Sustainability Statement
For the year ended 30 June 2024**

Type	Measure	Target (Tier 5)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Capacity	Council-Controlled Revenue	N/A	56.72%	49.75%	59.08%	62.97%	63.53%	64.09%	64.65%	65.21%	65.76%	66.31%
	Population Growth	N/A	0.83%	-0.14%	0.14%	-0.14%	-1.28%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%
Operating Performance	Operating Surplus Ratio	Greater than -2%	-11.87%	0.93%	1.88%	2.64%	3.35%	4.05%	4.74%	5.43%	6.10%	6.77%
	Operating Cash Ratio	Greater than 0%	15.50%	24.90%	29.34%	31.08%	31.18%	31.27%	31.38%	31.48%	31.59%	31.71%
Asset Management	Asset Sustainability Ratio	Greater than 90%	259.23%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%
	Asset Consumption Ratio	Greater than 60%	72.04%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0 times	0 times	0 times	0 times	0 times	0 times	0 times	0 times	0 times	0 times

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2024

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

In accordance with Section 212(5) of the regulation, we certify that this long-term financial sustainability statement has been accurately calculated.

N. Ferrer
Mayor

Name: Cr Neville Ferrer

Date: 28/10/24

Thomas Cpton
Chief Executive Officer

Name: Mr. Thomas Cpton

Date: 28/10/24



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 2023-24.

[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]
286,829	1,500,133	1,786,962	1,785,737	1,225

The own source expenditure on roads for Banana Shire Council in 2023-24 was: \$9,893,766

 (signature of Chief Executive Officer/General Manager)

31 / 10 / 2024

Thomas 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)

..... / / 2024

..... (name of auditor)

..... (name of auditor's company)

Note: Under s.4 of the Act, "appropriate auditor" means:

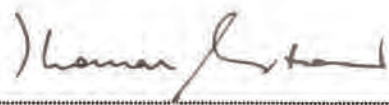
- (a) in relation to a funding recipient whose accounts are required by law to be audited by the Auditor-General of a State — the Auditor-General of the State; or
- (b) in relation to a person or body whose accounts are required by law to be audited by the Auditor-General of the Commonwealth — the Auditor-General 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, Thomas 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 2023-24 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)

31/10/2024

PART 3 – STATEMENT ON EXPENDITURE MAINTENANCE BY CHIEF EXECUTIVE OFFICER

(see subclause 6.3(b) of the funding conditions)

I, Thomas 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* :

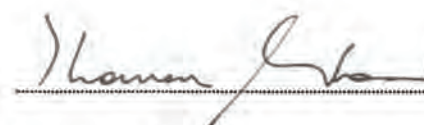
- 1(a) expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own sources funds in the year to which this report refers was \$9,893,766.
- 1(b) the reference amount for Banana Shire Council is \$3,407,141.

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 \$335,010.
- 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 \$5,114,388.

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 \$7,901,124.
- 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 \$6,043,300.



(signature of Chief Executive Officer/General Manager)

31/10/2024

PART 4

STATEMENT OF EXPECTATIONS RELATING TO ROAD SAFETY

The following projects completed year ending 30 June 2024 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

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 2023-24:

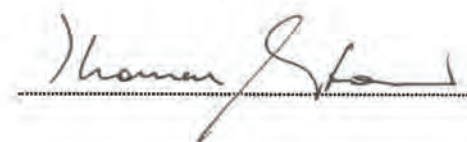
All expected outcomes were achieved within the required timeframe.

Key outcomes

Outcome	Estimated % of Roads to Recovery Expenditure (all projects)

1. Road Safety	75
2. Regional economic development	0
3. Achievement of asset maintenance strategy	10
4. Improved access for heavy vehicles	15
5. Promotion of tourism	0
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

31/10/2024

 (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 2024 is based on proper accounts and records
- (b) the financial statement for the year ended 30 June 2024 is in agreement with proper accounts and records
- (c) the amount reported as expended during the year ended 30 June 2024 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 2024 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 2024. 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 (including Independence Standards)* (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 material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.



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