



2020
2021



Banana
SHIRE
SHIRE OF OPPORTUNITY

Annual Report

Adopted at 24 November 2021 Ordinary Meeting
Minute No: OM005187



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

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Introduction

Council Contacts

Email: enquiries@banana.qld.gov.au

Web Page: www.banana.qld.gov.au

Administration Centre

62 Valentine Plains Road
Biloela Qld 4715

Telephone: 4992 9500

Fax: 4992 3493

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

Sewer Maintenance: Theodore 0418 986 107

Sewer Maintenance: Taroom 0409 376 344

Dog Attacks 0448 701 140

Stock Routes 0427 148 783

OTHER CENTRES

Taroom Office ph: 4992 9500

8.00 am – 5.00 pm Monday to Friday

18 Yaldwyn Street

Taroom Qld 4420

Moura Office ph: 4992 9500

8.30 am – 12.00 noon &

1.00 pm – 4.30 pm Monday to Friday

34 Gillespie Street

Moura Qld 4718

Community Resource Centre ph: 4992 7360

fax: 4992 9502

9.00 am – 5.00 pm Monday to Friday

102 Rainbow Street

Biloela Qld 4715

Biloela Library

ph: 4992 7362

fax: 4992 4725

Cnr Melton & Grevillea Streets

Biloela Qld 4715

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

Moura Library

ph/fax: 4997 3197

McArthur Street

Moura Qld 4718

9.30 am – 5.30 pm

Tuesday, Wednesday & Thursday

Closed 12 pm to 1 pm

9.30 am – 12.30 pm Saturday

Taroom Library

ph/fax: 4627 3355

24 Yaldwyn Street

Taroom Qld 4420

9.30 am – 1.00 pm &

2.00 pm – 5.00 pm

Tuesday, Thursday & Friday

Theodore Library

ph/fax: 4993 1229

The Boulevard

Theodore Qld 4719

1.00 pm – 5.00 pm Thursday

9.00 am – 12.00 pm Saturday

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



As a community, we have faced many challenges over the years from floods to drought and now we live and work through a worldwide pandemic. I would like to congratulate each member of our community on the way our Shire has handled the COVID-19 situation. I extend my sincere thanks to everyone who has been following the recommended guidelines to help slow the spread of COVID-19. Those actions in following the rules have allowed our resource and agriculture industries to keep operating with minimal disruption to our communities. I would like to acknowledge the work and commitment of our major employers including Anglo American, Batchfire Resources, CS Energy, Teys Brothers, QNP and Aeris Resources who have all gone to extraordinary lengths to maintain operations and keep employment during COVID-19.

COVID-19 has affected every one of us in some way, be that professionally or personally. Sadly, for some small businesses, the effects that the restrictions had on them will take years to recover from and we look forward to seeing these small businesses prosper again in the future.

Council committed to an ambitious capital works program over the past year thanks to the State and Federal Government funding we received. These projects have included the Dunn Street rehabilitation and widening of Dearne Road and footpath upgrades in Theodore, Moura and Biloela to name a few. Council's capital works program will continue to deliver local jobs through local projects, creating job opportunities particularly where employment in other sectors may have been impacted by COVID-19.

Our community projects included a well overdue extension to the Community Resource Centre which has made a significant impact on the lives of hundreds of people in our Shire. Our historically cherished "Greycliffe Homestead" undertook extensive repairs including the replacement of roof, gutters and flooring to the 150-year-old building thanks to local contractors and tradespeople. In addition to this, the Biloela Civic Centre received a \$150,000 sound system upgrade transforming the community hall into a state-of-the-art entertainment centre.

We are pleased to be opening Stage 3 of the Industrial Estate located in Raedon Street, Biloela and welcome industry leader Novum to our community. The Industrial Estate provides suitable land, close to established transport corridors, water, and power infrastructure for small- to medium-sized industries which is important for the future economic stability of our region.

I am proud of our community and what we have achieved over the past year. We are entering an exciting phase for our Shire and I have absolute confidence that we will prosper as a community as we move forward.

Cr Nev Ferrier
MAYOR

Chief Executive Officer's Report



This is my second report as the Chief Executive Officer of Banana Shire Council and I reflect on an organisation and community in transition.

The last twelve months have been dominated by the continuing response to COVID-19. This has presented a number of challenges in terms of staffing and logistics. I would like to thank all staff for their efforts over the last twelve months. Staff have completed a record capital program and maintained all services while dealing with recruitment shortages and supply delays as a result of shutdowns and border closures.

The year has been a year of change in Council as we work towards improving Council services and outputs to ensure that we are delivering our services efficiently and effectively. Council has commenced a process of reviewing how work is planned and delivered and benchmarking our performance against similar sized Councils to improve outcomes for the community.

Council and the community are beginning to see the start of changes that in many respects will be a societal transformation as we transition from a carbon-based economy. While this will take some time, it will result in changes to how we work and the services we deliver.

Council completed a \$30 million capital works program over the last financial year, a record for a year without flood damage.

Council's financial result for the year reflects the increased capital program and the State and Federal Government's funding programs underpinning this work.

Council also recognises the continued Federal Government support for operations in the form of the ongoing Federal Assistance Grant. This amounts to around \$7.4 million this financial year and is the single largest component of our grant funding.

Council delivered a net result of just over \$5,000,000 for the financial year including capital items and maintains a healthy balance sheet and cash position although we continue to operate with a persistent operating deficit. The operating deficit continues to be the focus of improving Council's financial performance.

Tom Upton
CHIEF EXECUTIVE OFFICER

Australia Day Awards 2021

Recognising our achievers

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

Twenty-five nominations were received across nine categories for the Awards.



2021 Citizen of the Year Francis Moretti pictured with Mayor Nev Ferrier



2021 Young Citizen of the Year Brooke Hay pictured with Mayor Nev Ferrier



2021 AUSTRALIA DAY AWARDS

Citizen of the Year	Francis Moretti - Winner
	John Muller - Nominee
	Judy Mazzer - Nominee
	Kate Mooring - Nominee
Young Citizen of the Year	Brooke Hay - Winner
Volunteer of the Year	Loraine Hellyer - Winner
	David Snell - Nominee
	Francis Moretti - Nominee
	Hilary Coulter - Nominee
	Jessica Weimar - Nominee
Cultural Award	Ashley Cook - Winner
	Alan McTaggart - Nominee
	Rhana Maher - Nominee
Junior Cultural Award	Lilly Smith - Winner
Senior Sports person	Mel Collins - Winner
Junior Sports person	No nominations received
Sports Coach, Official and/or Administrator	Paul Fowkes - Winner
	Britt Nash - Nominee
	Shari Hancox - Nominee
Community Group or Team	Biloela Netball Association Committee - Winner
	Biloela Valleys Football Club - Nominee
	Leichhardt Branch of the Australian Stock Horse Society - Nominee
	Moura Tigers Junior Rugby League Club - Nominee
Community Event of the Year	2020 Brigalow Arts Festival - Winner
	2020 Festival of Small Halls - Wowan - Nominee

Profile of the Banana Shire

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

The region opened 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 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 diluting the region's reliance on the agricultural sector.

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

Banana Shire is located in Central Queensland, Australia and covers 28,577 square kilometres with a sparsely spread population of 14,319 people.

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

Biloela is the largest community, with a population of 5,758 and is home to the Shire's administration centre. It is the dormitory town for the Callide Power Stations, Callide Coal Mine and Tey's Bros Meatworks and is the main service centre for the Callide Valley boasting a number of retail and service businesses.

Moura has a population of 1,786 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 580 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 450, supports a diverse rural community with its main industries being cotton growing and saw milling.

Other centres besides these four significant urban centres include Thangool, population 300 and Baralaba, population 260, Banana, Dululu, Goovigen, Jambin, Wowan and Cracow.

The Shire supports 2559 registered businesses, nine public primary schools, three public P10-schools, two state high schools, one private primary school and one private P-12 school, one Central Queensland University centre, most mainstream Christian churches and their associated groups, five public hospitals, and a number of popular sports. Biloela also has a high standard PCYC complex.



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 redclaw crayfish.

For everything there is to do in the Banana Shire our Sandstone Wonders website provides the full picture, www.sandstonewonders.com. Here you can download our detailed self-drive trails and town maps.

Council Services

Administration Centres	Biloela, Moura, Taroom
Road Network	State 833 km
	Council – Sealed 1,121 km – Unsealed 2,664 km – Unformed 62 km TOTAL 3,847 km
Aerodromes	Registered & Certified: Thangool, Taroom Certified only: Moura, Theodore, Baralaba Other: Taroom Landing Strip
Water Treatment Plants	Biloela, Moura, Theodore, Baralaba & Taroom
Sewerage Treatment Plants	Biloela, Moura, Theodore & Taroom
Art Gallery	Biloela
Libraries	Biloela, Moura, Theodore & Taroom
Mobile Library	Visits Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin & Wowan
Community Resource Centre	Biloela
Civic Centre	Biloela
Community Centres / Halls	Moura, Theodore, Taroom, Baralaba & Wowan
Public Swimming Pools	Biloela, Moura & Taroom

Sister Shire

The Sister Shire agreement between Banana Shire and Boulouparis in New Caledonia reached a significant milestone in March 2018.

The Twinning Agreement celebrated its 20th anniversary and the past two decades have been beneficial for both local government organisations.

The Commune of Boulouparis is located on the island nation of New Caledonia, a French Territory due east of Mackay, about two hours flying time from Brisbane.

Boulouparis is 862 square kilometres in area with a population of 3005 people.

[Source: National Institute of Statistics and Economic Studies France (web), Institute of Statistics and Economic Studies New Caledonia (web)].



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

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

The relationship also gives Banana Shire residents a chance to understand and accept the differences in culture between both countries together with the possibility to exploit trade opportunities as they arise. A recent example is the establishment of a successful deer abattoir that is investigating the opportunity of exporting meat to Australia and importing kangaroo carcasses for processing through the abattoir. Both local governments must remain vigilant to capitalise on unique opportunities like this when they arise.

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

Large solar farms have been constructed in Boulouparis over the past few years and this similar type of development is set to proceed in Banana Shire in the coming years.

A delegation from Banana Shire travels to Boulouparis once every four years, while return trade visits from Boulouparis officials occur a little more frequently.

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 full recognition. These include Gaangalu Nation, Iman People #4, Wadja People and Wulli Wulli People #3 of those claims which have not been determined.

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.

Part A – Overlaps with GNP claim and is programmed for a trial on connection on a date to be advised.

Part B – Does not overlap with other claims but is subject to issues within the Wulli Wulli People and other indigenous respondents. The applicant proposes that an expert conference be converted to attempt to resolve these issues.

Part C – Overlaps with Wadja People claim.

The Iman People #4 claim has been accepted for registration by the NNTT and is split into two parts. On 31 May 2021 the State advised the parties that it was not in a position to indicate its position on connection.

Council is about to recommence negotiations with the Wulli Wulli and Iman Peoples on the update to the current ILUA.



The Gaangulu 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 has not been determined to date, and consequently an ILUA has not been negotiated. The court set this matter down for a contested hearing on the separate questions about connection.

Discussions are soon to recommence with the Gaangulu People regarding formulating an ILUA even though a consent determination has not been finalised. This will assist with the management of a large portion of the shire that the Gaangulu People have a claim over.

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

Aboriginal Cultural Heritage

Council is very conscious of its obligations and responsibilities under the *Aboriginal Cultural Act 2003*. Depending on the level of impact, prior inspection with subsequent identification, clearance, relocation, monitoring or other outcome may be necessary for certain projects.

While this is a completely separate matter to Native Title, the indigenous party to consult with on

Aboriginal Cultural Heritage issues for a specific site is decided 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.



A photograph of four people walking away from the camera through a field of tall, golden grass. The scene is backlit by a low sun, creating a warm, hazy atmosphere. The people are dressed in casual outdoor attire; one man wears a wide-brimmed hat. The background shows a line of trees and distant hills under a soft, orange sky. The image is framed by a white border.

Councillors

Elected Members



Cr Nev Ferrier (Mayor)

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

- Nev resides in Dululu

Represents: Whole of Shire

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

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

Email: mayor@banana.qld.gov.au



Cr John Ramsey

Elected to Council at the 28/03/2020 election

- John resides in the Goovigen area

Represents: Division 1

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

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

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



Cr Judy Pender

Elected to Council at the 28/03/2020 election

- Judy resides in Biloela

Represents: Division 2

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

Phone (m) 0429 922 859

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



Cr Phillip Casey

Elected to Council at the 28/03/2020 election

- Phillip resides in Thangool

Represents: Division 3

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

Phone (m) 0499 043 719

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

Cr Colin Semple (Deputy Mayor)

Elected to Council at the 19/03/2016 election

- Colin resides in the Banana area

Represents: Division 4

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

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

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

**Cr Brooke Leo**

Elected to Council at the 19/03/16 election

- Brooke resides in the Moura area

Represents: Division 5

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

Phone (m) 0438 110 325

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

**Cr Terri Boyce**

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

- Terri resides in Taroom

Represents: Division 6

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

Phone (m) 0427 283 202

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



Councillor Portfolios

Mayor Nev Ferrier
LDMG
Assists all Portfolio Councillors

Chief Executive
Office
Tom Upton

Human Resources
Learning &
Development
WH&S
Cr Casey

Sister Cities
Cr Pender

Executive
Management
Economic
Development
Media / PR
Mayor Ferrier

Governance
& Risk
Cr Leo

Director Corporate &
Community Services
Venkat Peteti

Customer Service
Records
Management
Libraries
Community
Resource Centre
Community
Development
Community
Engagement &
Consultation
Cr Pender

Airports
Fleets
**Cr Semple
Cr Ramsey**

HACC
Cr Boyce

GIS
Information
Technology
Financial
Management
Purchasing /
Stores Rates

Director Council
Services
Chris Welch

Planning
Building
Plumbing
Built Enviroment
Animal Control
Cemeteries /
Funerals
Compliance
Enforcement
Cr Casey

Water
Sewerage
Public Pools
Trade Waste
Solid Waste
Land Tenure
Land Development
Native Title
Cr Boyce

Land Protection
Wash Down
Facilities Saleyards
Clearance Dip
(Taroom)
**Cr Semple
Cr Ramsey**

Director Infrastructure
Services
Chris Whitaker

Roads / Streets
Drainage
Parks
Recreation
Reserves
Contract / Private
Works Quarries
Design
Survey
Quality Assurance
Operational Works
Street Lighting
**Cr Semple
Cr Ramsey**

Disaster
Management
(Including SES)
Cr Casey

Public
Conveniences
Cr Boyce

Councillor Representation on Committees

Advisory Committees

Committee / Group	Council Department	Councillor/s
Banana Shire Community Resource Centre Advisory Committee	Corporate & Community Services	Pender
Economic Development Advisory Committee	Executive Services	Mayor Leo Boyce Casey
RADF - Regional Arts Development Fund	Corporate & Community Services	Leo 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 Casey
Banana Shire Council Audit Committee	Executive Services <i>Local Government Act 2009</i> Section 105	Leo (Chairperson) Boyce

Council Portfolio Briefings / Working Groups / Workshops

Committee / Group	Council Department	Councillor/s
Banana Shire Aerodromes Working Group	Infrastructure Services	Semple Ramsey
BS Tourism & Events Working Group	Community	Leo Boyce Casey
Callide Dam Recreation Area Working Group	Infrastructure Services	Mayor Casey Ramsey Pender
Gladstone Area Water Board Working Group	Executive Services	Mayor Boyce
HACC – Home and Community Care (Taroom)	Corporate & Community Services	Boyce
Native Title & Cultural Heritage Representative	Corporate & Community Services	Boyce
Road Safety Management Reference Group	Infrastructure Services	Semple Ramsey
Wulli Wulli ILUA (5 Council representatives required on the Committees and must include the Mayor & CEO (or their delegate))	Corporate & Community Services	Mayor (or delegate) Semple Boyce ****CEO (or delegate) MGR Relevant Director

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

Community & Other Organisations Committees

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

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 2020/21:

Councillor	Remuneration	Superannuation	Total
NG Ferrier	\$108,169.43	\$12,976.94	\$121,146.37
CG Semple	\$62,404.56	\$7,486.51	\$69,891.07
B Leo	\$54,083.43	\$6,488.34	\$60,571.77
TS Boyce	\$54,083.43	\$6,488.34	\$60,571.77
PJ Casey	\$54,083.43	\$6,488.34	\$60,571.77
JF Pender	\$54,083.43	\$6,488.34	\$60,571.77
JC Ramsey	\$54,083.43	\$6,488.34	\$60,571.77

Councillors' Expenses Reimbursement

Copy of Councillor Expenses Reimbursement Resolutions

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

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

Councillor Expenses Incurred and Facilities Provided

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

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

Reimbursements direct to Councillors

Councillor	Internet Allowance	Mobile Phone Allowance	Incidental Allowance	Travel Expenses	Out of Pocket Expenses	Insurance Claim Excess	TOTAL
T Boyce	300.00	300.00					600.00
NG Ferrier	275.00			523.20			798.20
B Leo	300.00	300.00		3,664.44			4,264.44
C Semple	300.00	300.00		4,975.24			5,575.24
J Ramsey	300.00	300.00		3,987.76			4,587.76
J Pender	300.00	300.00					600.00
P Casey	300.00	300.00		889.12			1,489.12
TOTAL	2,075.00	1,800.00		14,039.76			17,914.76

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 (for Council use only) Mobile phone Tablet computer Mayoral corporate credit card
B Leo	Tablet computer
J Pender	Tablet computer
J Ramsey	Tablet computer
C Semple	Tablet computer



Councillors Meeting Attendance

Local Government Regulation 2012 Section 186 (c)

The following Local Government meetings were attended by Councillors.

Councillor	Ordinary Meetings	Special Meetings	Committee Meetings	Council Workshops
T Boyce	13	1	3	11
NG Ferrier	13	1	22	11
B Leo	13	1	6	11
C Semple	13	1	17	11
P Casey	12	1	8	11
J Pender	13	1	22	11
J Ramsey	12	1	13	11

Overseas Travel – Councillors

Local Government Regulation 2012 Section 188 (1)

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

Conduct and Performance of Councillors

A) Local Government Act 2009 Chapter 5A Local Government Regulation 2012 Section 186

I) Local Government Regulation 2012 Section 186(d)

Unsuitable Meeting Conduct	Local Government Regulation 2012 Section 186 (d) (i)	Orders made under section 150 I (2) of the Local Government Act 2009.	Nil
Inappropriate Conduct	Local Government Regulation 2012 Section 186 (d) (ii)	Orders made under section 150 AH(i) of the Local Government Act 2009.	Nil
Misconduct	Local Government Regulation 2012 Section 186 (d) (iii)	Number of decisions, orders, recommendations made under 5150 AR (i) of the Local Government Act 2009.	Nil

II) Local Government Regulation 2012 Section 186 (e)

(e) (i)	(e) (ii)	(e) (iii)
The name of each Councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made.	A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each Councillor.	A summary of the decision, order or recommendation made for each Councillor.
Nil	Nil	Nil

B) Local Government Regulation 2012 Section 186 (f)

The number of each of the following during the financial year.

	Detail	Number
S186(f)(i)	Complaints referred to the assessor under Section 150 P9(2) (a) of the Act by Local Government entities for the Local Government.	Nil
S186(f)(ii)	Matters, mentioned in Section 150P(3) of the Act, notified to the Act, notified to the Crime and Corruption Commission.	Nil
S186(f)(iii)	Notices given under Section 150R(2) of the Act.	Nil
S186(f)(iv)	Notices given under Section 150S(2)(a) of the Act.	Nil
S186(f)(v)	Notices given under Section 150W (a)(b)(d) of the Act.	Nil
S186(f)(vi)	Referred notices accompanied by a recommendation mentioned in Section 150 AC (3) (a) of the Act.	Nil
S186(f)(vii)	Occasions in formation was given under Section 150AF (4) (a) of the Act.	Nil
S186(f)(viii)	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
S186(f)(ix)	Applications heard by the conduct tribunal about the alleged misconduct of a Councillor.	Nil



A scenic landscape photograph featuring a large, multi-bladed windmill in the upper left. The sky is filled with dramatic, orange and yellow clouds from a sunset or sunrise. The foreground shows a body of water reflecting the sky and the windmill. A line of trees and grassy land separates the water from the windmill. The text "About Us" is overlaid in a white box on the left side.

About Us

Administrative Action Complaints

Administrative Action Complaints Commitment to Dealing Fairly

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

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

Objectives

In regards to complaints, Council has the following Objectives:

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

Principles

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

Fairness and Objectivity

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

Accessibility

The Complaints Management Policy and Procedures are easy to access and can be understood by all people, including those with special needs.

Visibility

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

Confidentiality

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

Client Focus

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

Integration into Business Improvement Processes

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

Openness and Accountability

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

Natural Justice

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

Courtesy to Council Officers

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

Reprisal

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

Commitment

Council commits to:

- A complaints process that is easy to understand and is readily accessible to all;
- A structured process for complaints management to ensure anyone who is dissatisfied about a decision or other action of Council, a Council Officer or a Councillor can easily and simply lodge a complaint;
- An increase in awareness of the complaints process for Council's staff and the community;
- The fair, efficient and consistent treatment of complaints about decisions and other administrative actions of Council;
- Providing complainants with information on the complaints process and, if necessary, assistance to make their complaint;
- Enhancement of the community's confidence in the complaints process and of the reputation of Council as being accountable and transparent;
- Identifying and allocating the management resources needed for an effective Administrative Action Complaints Process;
- The training of officers to deal with complaints and to record and analyse complaints data by building the capacity of staff to effectively manage complaints in an environment of continuous improvement;
- Training Council officers on Good Decision Making in Government;
- Council Officers receiving complaints in a professional manner;
- Detection and rectification, where appropriate, of administrative errors;
- Identification of areas for improvement in Council's administrative practices;
- Welcoming valid feedback as an opportunity for improvement of Council's administrative practices;
- Responding to complaints as quickly as possible and in accordance with the timeframes set out in the complaints procedure;
- Monitoring complaints with a view to continuous improvement of Council's business processes; and
- Providing information to affected people as to their statutory rights of review if they are not satisfied with the outcome of the Administrative Action Complaints Management Process.

Administrative Action Complaints Implementation and Assessment

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

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

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

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

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

Administrative Action Complaints Statistics

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

(a)(i) Number of Administrative Action Complaints made	(a)(ii) Number of Administrative Action Complaints resolved	(a)(iii) Number of Administrative Action Complaints not resolved	(b) Number of Administrative Action Complaints in (a) (iii) made in a previous year and not resolved
2	2	0	0



Community Grants & Discretionary Funds

Grants to Community Organisations

Local Government Regulation 2012 Section 189 (a)

Summary of Grants to Community Organisations

Local Government Regulation 194-195 & Community Grants Policy

Account Number	Name	Amount	Notes
3190-2120-0001	Community Development – Grants to Community Organisations	\$71,988.90	
3190-2120-0002	Community Development – In Kind Assistance	\$1,236.75	
3450-2380-0000	Regional Arts Development Fund – Grants to locals in 2019/2020 & 2020/2021 Financial Year.	\$31,190	This figure includes approved grants from the 2019/2020 & 2020/2021 RADF program as this operates September-September and any open RADF projects.
	TOTAL	\$104,415.65	

Councillors' discretionary funds

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

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

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



Councillors' Year In Review

Deputy Mayor Colin Sample

This time last year COVID-19 was having a huge impact on people's lives both socially and financially. Twelve months later nothing has changed. With the highly contagious Delta variant now rampant in parts of Australia, the short-term outlook for those in lockdown looks bleak. Queensland has been lucky to escape the worst of it and Banana Shire has been very fortunate in never having had a positive case which has allowed us to lead a relatively normal life.

Both Federal and State Governments have continued to provide stimulus funding packages in the last twelve months which has been greatly appreciated and enabled projects to be undertaken which otherwise would not have been possible. COVID-19 led to the cancellation of some events in Division 4 last year, notably The King and Queen of CQ Big Boar Competition in Jambin and The Banana Races. The CQ Big Boar Competition was held this year and the Banana Races are planned to go ahead shortly. Shows also were called off last year but were able to proceed this year. The Festival of Small Halls was held in Goovigen with a large crowd in attendance and was a huge success.

More work was carried out on the riverbank stabilisation at Baralaba, a new toilet block was constructed beside the Baralaba Hall and new playground equipment provided to the Baralaba Community Day Care.



A playground was installed beside the Jambin Hall and a generator was purchased for the Multi-Purpose Centre in Dululu.

Roads are always a priority for rural ratepayers, Council is focused on improving efficiency and has based a grader in Moura which will cut down on travel time. The Queensland Government has changed the guidelines on quarries, and this has enabled Council to be able to source some gravel from roadside pits resulting in increased efficiencies.

I hope this time next year COVID-19 is only a minor annoyance and life has returned to normal.

CR John Ramsey

As Division 1 Councillor, my portfolio is Roads and Infrastructure.

I have been appointed to the:

- Banana Shire Aerodromes Working Group
- Callide Dam Recreation Area Working Group
- Road Safety Management Reference Group
- Bowen Basin Regional Roads and Transport Group
- Magavalis Sports Club Committee
- Biloela Cemetery Advisory Committee

2020-2021 has seen some good projects come together such as:

- a new speaker system and new carpet for the foyer area of the Civic Centre
- the official opening of the Community Resource Centre
- new family-friendly playground equipment installed at Melton Park
- new Pound facility
- continued upkeep of Magavalis netball court surface
- the street sweeping service throughout the shire is appreciated, with extra attention being given to the upkeep of the main street of Biloela, the hub of the Shire
- the need to soften the look of the Biloela town area is ongoing, with cockatoos being painted on power poles, and a flag system in the main precinct
- Council is continuing to explore options to build a water park facility
- roads and bridges throughout the Shire are continually being upgraded, making good use of State and Federal Government Grants



I have thoroughly enjoyed my last 12 months as your elected member of Division 1. The challenging times we face are continually being met head on, with new technologies and a team of Councillors and able staff trying to stay abreast of change.

I would like to take this opportunity to sincerely thank the Mayor and fellow Councillors, Council staff and community members for making Banana Shire such a pleasant place to live.

CR Judy Pender

When I wrote my report last year, I was still very new to my job as a Local Government Councillor in the Banana Shire Council. I have to say I love my portfolio in customer service/community development etc. In this portfolio I have been able to service my community in the Banana Shire well in 2020/2021.

In the last report I wrote about the Banana Shire Community Arts Association and how it was in a financial mess with no money in the bank and outstanding reports to Office of Fair Trade. I am happy to report that the new committee has been able to do a great job of attracting new members, getting a number of grants, with the community garden and footpaths well underway and having regular craft workshops, with plans to do a lot of work on the old house, including painting the outside in the next six months, and removal of large trees in the gardens.

I am now involved with the Banana Shire Historical Society Inc (Greycliffe Homestead), taking on secretary for 2021/2022. There was a renovation already planned and was completed with another excellent outcome.

The Community Resource Centre was opened after a major renovation. This project was underway before it became my portfolio — it was rewarding to see what an excellent job local builder Valley Construction has done under budget.

I attended the community engagement session at the Civic Centre, which I found quite interesting — working with community members who seemed to be all on the same page about what they want to see for our town. I have been to the Civic Centre to try to address some of the complaints which I had received from groups using the centre for functions. I am pleased to report council are doing their best to do repairs which were well overdue.

Our business community has fared very well during COVID-19, and other businesses are struggling to stay afloat. It is really good to see Council buying locally where possible, as feedback from businesses is positive.



My achievements have been working in community groups, encouraging the members to let young members of our community who are interested to join in and mentor them as a lot of the community groups have elderly members and their knowledge should be passed on.

I have had Primary School visits for speaking competitions, and talking to classes about what I do in Council, presenting awards and now working with the Interact Club at the Biloela High School to paint a blue tree for Mental Health Awareness which is one of their goals for 2021/2022 year.

In 2020/2021 I have experienced customer service improving in the organisation. I am happy with the relationships I have with the workforce that I deal with, as it is great to be able to get back to ratepayers in a timely manner.

Thank you to our CEO Tom Upton for his advice and kindness during the last eighteen months. I also would like to knowledge our Mayor Nev Ferrier and my other Councillors for their support.

CR Brooke Leo

2021 sees me well into my second term of Council.

We are ticking off some big wins in our community – the number one has to be the approval of our hospital extension, opening up the aged care facility which has been missing for so long in our town.

I am extremely proud to share that Council has endorsed our vision to build a new Library, Shire office, Museum and Community hub in the railway reserve on Gillespie Street. Council has recently completed the funding application for this structure to be built and if we are successful, hold onto your hat! This will completely transform our main street and offer crucial services to all of our ratepayers and visitors into this brand new complex.

I continue to work with the Moura Retirement Village on the extension of that facility. In the last few days, we have spoken with the Federal candidates about funding the extension – another 6 units within the existing village. The project will be shovel-ready very soon with the Development Application lodged with Council and all plans drawn and ready to go.

My overall focus continues to be around strategies and vision which encourages growth in our towns and delivers improved services and facilities to our communities in an efficient way. There is no reason why our communities should be decreasing in population. Our places provide us with a lifestyle to be envious of and investment in growing our towns through residential, business and industrial investment needs to be realised. Of course a large part of the challenge we have is that many of our workforce lives out of the Shire – something I will continue to try and improve on as much as I can.



I make sure I stay in touch with my community as much as possible – always ensuring I do my best to reflect their ideas. I do not engage or respond to Facebook banter in my role as Councillor – the reality is that I would by and large only reach the trolls. Instead, I sit on many local committees and make myself available for face-to-face meetings as much as I can.

It's great to see so many visitors in our towns – the opening of the viewing platform at Dawson Mine and new tourism signage around the town, our Memorial, the artwork all creates interest in our place and encourages them to stay a bit longer.

There is much to do and still room for improvement in the way Council delivers services. Part of the challenge of running this 'business' is trying to balance so many different community priorities but I am seeing a change in culture within the Council structure and with the way we do business which is sure to benefit all of us into the future.

CR Phillip Casey

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

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

The new planning scheme was approved assisting the attraction of business and industry to the Shire. Council's Director of Council Services, Chris Welch, and his team have done an excellent job putting the scheme together and I congratulate them on a planning document that will put the Shire in a great space for years to come.

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



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

CR Terri Boyce

The 2020/21 financial year has seen a vast improvement in seasonal conditions for our farmers and graziers as well as strong prices for cattle and produce.

The improved season has had a positive flow-on effect to our local communities and local businesses.

Whilst we haven't been affected by COVID-19 directly, the border closures have affected some rural businesses that trade between the states. Tourism increased when the borders were open, which was welcomed by our local shops.

It has been great to see community events proceed this year after having a year off. We are seeing tourists from the Southeast corner keen to get out to many of these events and support small country towns.

The many local community groups and sporting groups continue to support their respective districts by providing events and opportunities for the community to come together and provide entertainment for the community. I attend many of these events throughout the year. I also try to attend all Theodore Chamber and Taroom District Development Association meetings each month.

The Cracow Pub has new owners and a new lease of life which will be an asset to that community. Aeris Resources (Cracow Gold Mine) continues to support the Cracow community, which is very much appreciated.



Our Council staff have kept our towns well presented, and have made further improvements to footpaths, kerb and channelling. There have been many improvements to our rural roads with gravelling resheeting, and I will continue to lobby for all-weather roads for our agriculture base.

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

I'm looking forward to an improved season and prosperity for our respective districts.

Senior Management

Employees Remuneration Packages

Local Government Act 2009 Section 201

Number of remuneration packages payable to senior management - 4

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

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

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

*A **senior executive employee**, of a local government, is an employee of the local government—*

(a) who reports directly to the chief executive officer; and

(b) whose position ordinarily would be 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 2014-2019 Corporate Plan was reviewed, amended and adopted in November 2016 to take effect from 1 July 2017 to 30 June 2019. The Corporate Plan was developed to reflect Council's strategic direction and vision for the future and also the requirements of the Local Government Act 2009 and the Local Government Regulation 2012.

The 2014-2019 Corporate Plan was again reviewed in April 2018 following advice from the Local Government Association of Queensland that the Corporate Plan be aligned with Local Government Elections.

The 2014-2019 Corporate Plan was amended and renamed to the 2016-2021 Corporate Plan and adopted on 28 April 2018 for Banana Shire Council for the five-year period 2016/2021 (1 July 2016 to 30 June 2021).

Council's Annual Operational Plan and Budget for 2019/20 were prepared to be consistent with the 2016-21 Corporate Plan.

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

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

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

A new Corporate Plan for 2021-2026 is currently being developed.



Council's Operations and Performance

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

Other Issues Relevant to Making an Informed Assessment

The social impacts of the drought in particular continue to impact the rural community and consequently Council's operations and budget.

COVID-19 has had both a direct and indirect impact on the Shire from March through to June of this year. Direct impacts of forced business closures during lockdowns have been felt by many hospitality businesses, particularly hotels and cafes.

Resource companies continued operations throughout the COVID-19 lockdowns limiting the direct impact of the pandemic to around 20% of Council's ratepayers.

Both the Federal and State governments have provided additional grant programs over the last twelve months to assist with COVID-19 recovery. The additional grants, together with existing programs have resulted in significant additional capital works on both roads and community infrastructure.

Innovative funding programs, such as the Queensland Government 'Works 4 Queensland Program has, however, enabled Council to fast track a number of projects throughout the Shire.

Council continues to consider and respond to any new funding opportunities where appropriate and affordable.

The attraction and retention of staff continues to be a challenge to Council as it is still difficult to attract staff to rural and regional areas.

Corporate Plan – Key Strategies

A review of the 2014-2019 Corporate Plan was conducted in November 2016 which resulted in an updated Corporate Plan being adopted to take effect from 1 July 2017 to 30 June 2019. The 2014-19 Corporate Plan was again reviewed in April 2018, resulting in it being amended and renamed the 2016–2021 Corporate Plan, which was adopted on 28 April 2018 for Banana Shire Council for the five-year period 2016-2021 (1 July 2016 to 30 June 2021). This is the final year of reporting against this Corporate Plan with Council adopting a new Corporate Plan for the period 2022-2026 in June of 2021.

A new Corporate Plan for 2021-2026 is currently being developed.

Following are the Key Strategies from the 2016-2021 Corporate Plan.

Key Strategies

1. Governance

Strategic Direction

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

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

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

- Governance

- Social Well-being

- Environment

- Economic

- Infrastructure

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

A photograph of a landscape featuring a rocky hillside in the background, partially covered with green trees and shrubs. In the foreground, there is a dense forest of tall, slender, dead trees with white, bleached trunks. The ground is covered with dry, yellowish grass. The sky is blue with some white clouds.

Governance

Governance & Administration

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

Key strategies outlined in the plan include:

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

The key performance indicators for this theme are listed below:

1. Meeting the governance requirements of legislation
2. Financial management that meets the Government's expectations in relation to sustainability ratios
3. Obtaining unqualified audit reports on financial statements

4. Expenditures are managed within the adopted budget
5. Service delivery that reflects Council's standards
6. Employee accident/injury levels and staff turnover at an acceptable level

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

1. Review of Policies and Strategies

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

Policies reviewed over the course of the financial year include:

- Local Law Making Policy
- Rewards and Recognition Policy
- Administrative Action Complaints Policy
- Recovery of Overdue Rates and Charges Policy
- Trade Waste Policy
- Logo Policy
- Family Burial Plots on Properties Policy
- Accumulation of Annual Leave Policy
- Revenue Statement 2021/22
- Revenue Policy 2021/22
- Debt Policy 2021/22
- Investment Policy 2021/22
- Procurement Policy 2021/22

The following new policies were developed:

- Disposal of Assets Policy
- Investigations Councillor Conduct Policy
- Councillor Remuneration Meeting Fees Policy
- Human Rights Policy
- Child and Youth Protection Policy
- Portable and Attractive Items Policy
- Rural Addressing Policy
- Drone Use Around Aerodromes Policy
- Council Owned/Leased Drones Policy
- GPS Tracking of Council Plant Policy
- Environmental Sustainability Policy

2. Complaints Management System

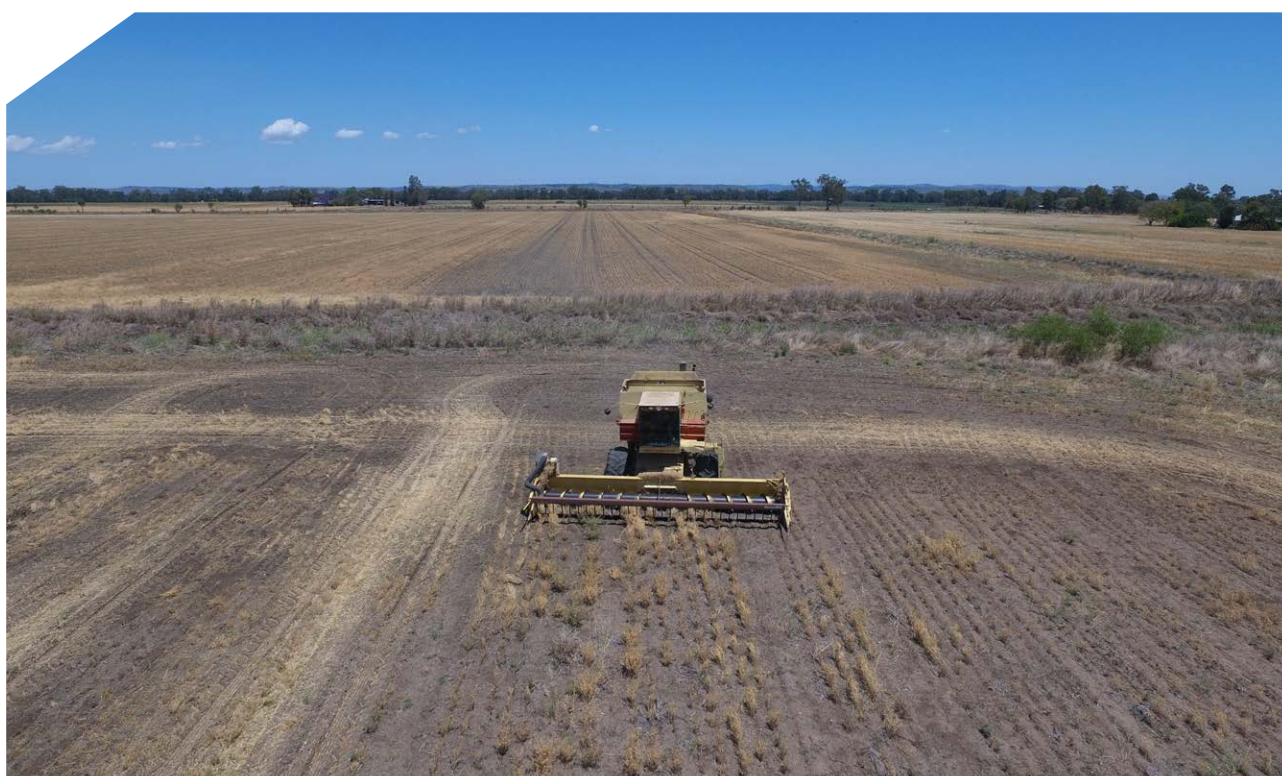
Council reporting and management of complaints over the course of the year. Council has met its principle key performance indicator of 100% legislative compliance and 100% compliance within statutory timeframes. More detail on Complaints Management is provided in the statutory information section of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

3. Budget Management

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

4. Corporate Plan, Operational Plan and Annual Audit

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



Human Resources Management

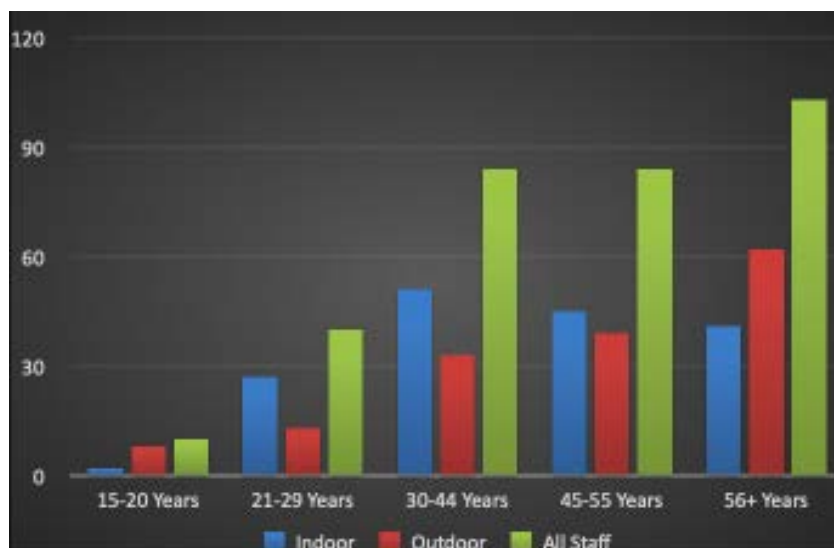


Council's Human Resources function manages key strategies around recruitment, skills management and staff well-being.

At the end of the 2020-2021 financial year, Banana Shire Council's workforce comprised of 321 employees with 50 positions vacant. 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 continues to manage workforce recruitment and retention challenges as other Local Governments and industries; an ageing workforce combined with significant skills shortages across different occupations, and competition with remuneration -v- private industries. It should be noted that the Local Government industry employs several diverse occupations, which remains a recruitment challenge for all Councils. Where possible,

Council continues to review current positions to accommodate and encourage skills development of those personnel available. A corporate focus remains on “growing our own” through increased number of apprenticeships, cadetships and work experience students, and job redesign to provide more flexible and work-friendly practices. Current corporate data provides the following status at the end of this financial year:



The ageing workforce requires our Council to be creative and responsive to implementing changes such as transition to retirement, access to leave, career progression and training, and strategies for maintaining health and wellbeing. Encouraging and enabling younger workers into our Council remains a priority. Other changes include reviews of all positions across Council towards identifying relevant and timely professional development, interventions to support employees, development of relationships with supervisors/managers and encouragement of timely and relevant feedback regarding current operations from all our workers. Strategies so far include the reconvening of the Productivity and Efficiency Working Group to encourage more input from the workforce, and Contact Persons to be available to support individuals during challenging times.

These changes are already included in the HR Strategy to invest in workforce planning, job skills identification and the upskilling of our workforce; in respect of emerging technologies towards a more modern workplace. Covid-19 has presented issues when recruiting staff from interstate, all of which has been responded to through supportive and appropriate measures.

In October 2020, Council purchased and applied ‘Culture Amp’ software as a tool to evaluate employee engagement within the organisation. All staff were given the opportunity to participate

in a survey and provide anonymous feedback on various aspects of their employment and general satisfaction in the workplace. The survey results provided data which enabled the CEO and Executive Management Team to review the need for improved communications. All staff were invited to a Staff Workshop in July, from which responses and feedback were gathered and collated as responses back to the workforce. The next Annual Survey will take place in October of 2021.

Council continues to use the performance appraisal responses to identify and undertake a training needs analysis. This has enabled identification of the most relevant training areas for delivery by Council, and legal requirements to meet job requirements. This process provides data which is applied in preparing the annual training budget – and selecting the most appropriate training courses, programmes and workshops.

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

Council commenced enterprise negotiations with unions in April 2021, in response to the expiration of the current Certified Agreement on 30 June 2021. It is expected to be finalised in late 2021.

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 2021.

Employment Status	Male	Female	Total
Full Time	170	72	242
Part Time	1	22	23
Fixed Term	6	10	16
Casual	3	26	29
Apprentice	0	4	4
Trainee	4	3	7
TOTAL	184	137	321
Unfilled Vacancies			50

Department	Full Time Equival
Executive Services	15.92
Corporate & Community Services	56.14
Council Services	74.4
Infrastructure Services	135.22
TOTAL	281.68

Learning and Development

Mandatory training

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

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

Training of employees in the operation of plant / equipment within the Council fleet is provided by a trainer and assessor from a Registered Training Organisation. The employee, when assessed as being competent, is issued with a nationally Accredited Civil Construction competency.

Regular training provides continuous improvement and allows Council Supervisors to keep well-informed of legislative responsibilities and changes.

Apprenticeships / traineeships / cadets and work experience

Banana Shire Council was successful in obtaining two Traineeships with the State Government's First Start Funding as part of the Skilling Queenslanders for Work initiative who are completing a Cert III in Business Administration.

Priority areas such as water operations, plumbing and diesel fitting were progressed with vacancies filled. A range of employment programs is considered every year across the areas of apprenticeships, traineeships, cadets, graduates and work experience. These are seen as "feeder" roles into vacancies for further long-term employment options. Council has been very successful in retaining a significant portion of these employees long term.

Council is currently upskilling workers in a Certificate III in Civil Construction (Road Maintenance) Traineeships. Other upskilling areas have been in Water Operations, Plumbing Apprenticeships and Plant Technician (Diesel Fitter) Apprenticeships.

Banana Shire Council can access State Government User Choice funding for Trainees and Apprentices. This is paid by the Government directly to the Registered Training Organisation for identified "skills shortage areas" such as plumbing. Council has one Civil Engineer, and one Environmental Cadet working full time at the Biloela Office whilst studying part-time through CQ University.

Professional Development

Banana Shire Council recognises that training, learning, and development are a continual and progressive process, and that new opportunities and methods must constantly be sought to ensure that Council is offering the most efficient and applicable training, learning and development program.

In addition to training opportunities, Council encourages the development of employees by providing financial assistance for professional association membership. This is designed to expose employees to networking opportunities and industry information.

Fleet Training

Learning and Development coordinates and monitors internal and external training requirements relating to plant operations.

External training providers are sourced if the training is outside the scope of qualifications of staff. Training for specialist or high risk equipment is also outsourced to a "Registered Training Organisation".

Any employee who is a current Plant Operator within the Council undertakes a verification of competency every three years. This VOC consists of the theory component obtained from the accredited training packages purchased by Council. These employees are then assessed on location by demonstrating the operation of the plant / equipment. Coordinators with the Enterprise Trainer and Assessor Skill set perform these assessments.

Disaster Management Training

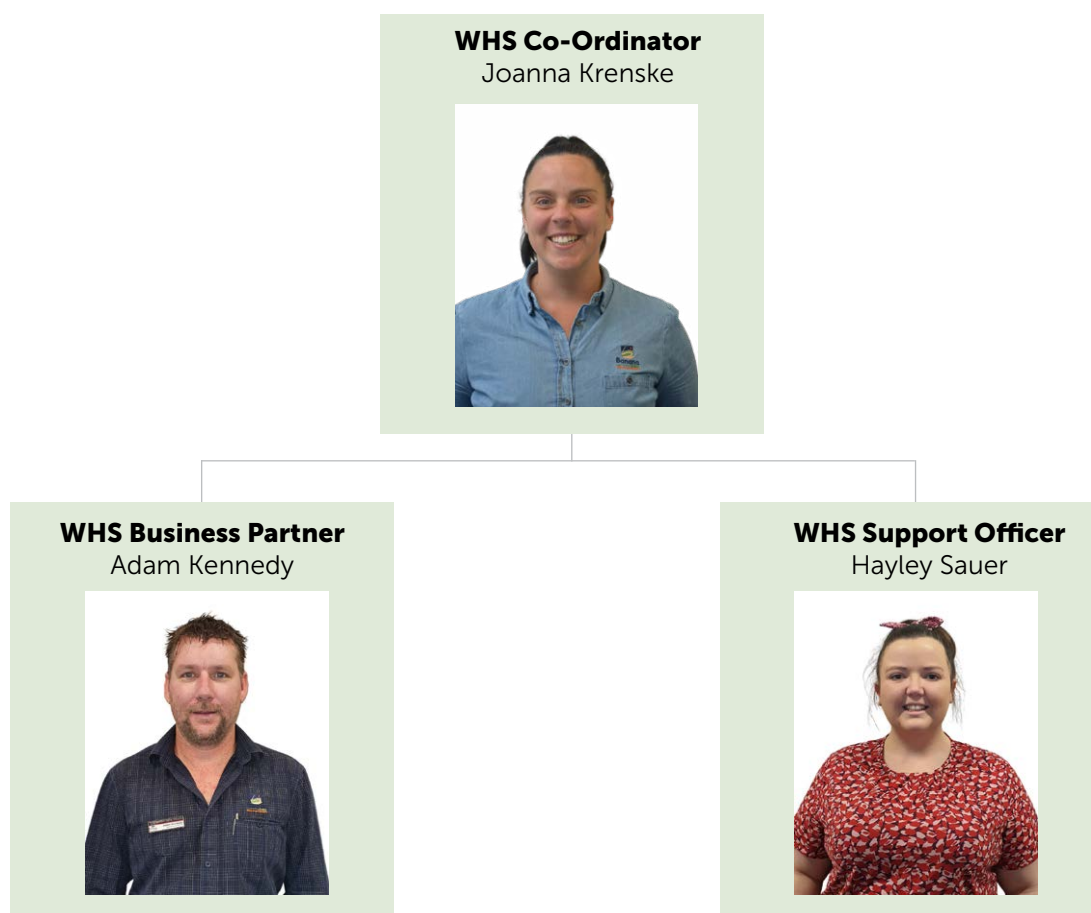
Disaster Management training continues as a priority to assist Council staff who work in the Banana Shire Local Disaster Coordination Centre. The training covers QITPlus Guardian Incident Management System, QLD Disaster Management Framework Modules, and Roles and Responsibility training for those with designated positions.

A training needs analysis for the Local Disaster Coordination Centre is conducted annually by Learning and Development in consultation with the Disaster Management Coordinator. Gap training and refresher courses are provided to staff for continuous improvement ensuring the Disaster Coordination Centre has the capability and capacity to respond should a disaster situation occur within the Banana Shire.



Work Health and Safety (WH&S)

Supporting Council in the provision of advice and assistance in WH&S is the team below:



WHS – The year in review included:

- WHS Intranet to be 100% populated with relevant and compliant documents.
- Promote awareness for safety in design at all levels within Council, including at the initial stages of all projects and significant purchases.
- Assist with and promote innovation in WHS.
- Develop strategies to incorporate automation in WHS activities to enhance lives of our workers.
- Actively promote and support our rewards and recognition program (particularly in safety) for staff who demonstrate safety leadership in daily activities.
- Assist and contribute to Council's Wellness program.

WHS - Planned for the next year:

- Continual rectification, organising, development, and training for internal staff in Myosh.
- Complete internal surveillance tools as requested by LGW through leasing with internal stakeholders as required.
- Procedural review in accordance with the NAT with the inclusion of the development of an internal audit program.
- Develop and deliver training packages in the following areas/ topics;
 - **Due Diligence**
 - **WHS responsibilities**
 - **Notifiable incidents and industrial manslaughter**
 - **Silica and Asbestosis**
- Gap analysis for BSC current processes and alliance with ISO45003 Management of Psychological Risk

Our staff help us by active contribution:

- Being proactive in reporting hazards, incidents, injuries and near misses.
- Discussing with their manager if a gap in a WHS procedure or risk assessment is identified and follow up with WHS team.
- Proactive communication and consultation with the WHS Team, via the safety committee and other avenues.

Our goal is to:

- Improve the quality of life for our communities through the delivery of efficient, effective and sustainable services and facilities.
- Promote safety by example - Employees are prepared to stop a workmate from getting injured.

Records Management

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

The volume of incoming and outgoing correspondence registered into Council's recordkeeping system, MagiQ has increased by 2% over the 2020/21 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.

In February 2021, 150 boxes of archives housed in the Taroom Office were transported to the Biloela Office for processing. Some of these records dated back to the 1960s. Of the 150 boxes brought to Biloela, 53 were sent to Grace Records to be retained permanently and 97 were sentenced for destruction in line with the Retention and Disposal Schedules issued by Queensland State Archives. The project was finalised in April 2021.

One Right to Information application was received and finalised during the year. One application from the previous financial year was finalised in July 2020. These applications were processed within the legislative timeframes.



Archives from Taroom, ready for processing.

Information and Communication Technology

The Information and Communication Technology Section (ICT) completed numerous projects and upgrades throughout the year in an effort to meet the rapidly growing resource requirements of the organisation.

ICT staff continued to source cost effective and relevant corporate technologies which will ensure the needs of the users are met now and in the future. Core network and corporate applications were available for more than ninety-nine per cent of work hours throughout the year. 1027 logged user support requests were completed during the year.

Some projects completed and made operational during the year included:

- Installation of new and upgraded CCTV to multiple sites.
- Implementation of cloud-based email archiving solution.
- Microsoft Office 365 deployed to administration users.
- Public and private Wi-Fi deployed to 13 locations.
- Network speed upgrades delivered to numerous locations across the region.
- Programmed PC and Smart Phone replacement.

COVID-19 resulted in a continued high level of ICT resource requirements to deliver remote work arrangements to several employees at short notice throughout the year.

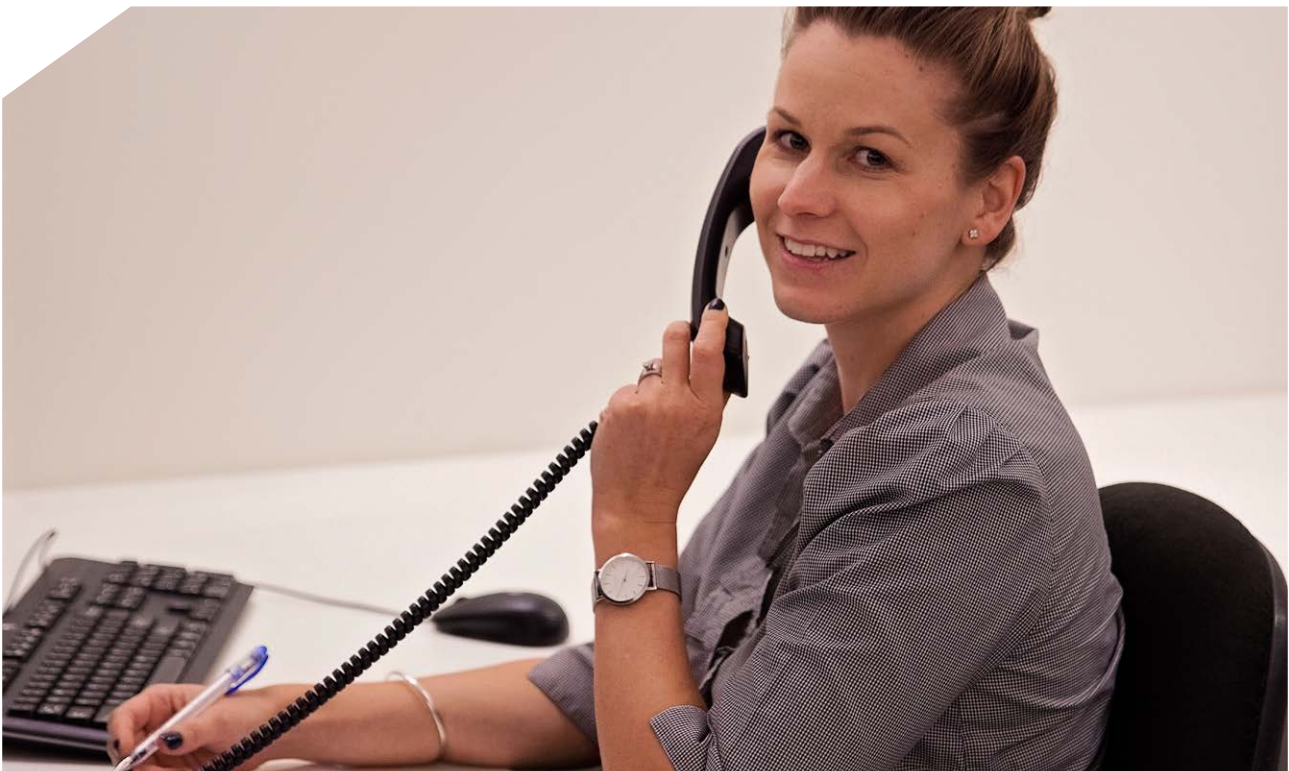


Customer Service

Customer Service Officers answered approximately 21,086 calls, which equates to approximately 87 calls per workday and approximately 3466 per Customer Service Officer annually. These statistics include calls made to the Moura and Taroom offices and do not include direct calls made to internal numbers or mobiles. Call statistics will continue to be monitored to ensure an efficient and effective service is provided to ratepayers.

Resident visitation to Banana Shire Administration Buildings this financial year is 10,533 face-to-face customers; Biloela Office attended to 5002 external and 1063 internal customers. Moura 1341 external, 339 internal and 226 tourists. Taroom 1948 external and 614 internal. Counter statistics will continue to be monitored to ensure an efficient and effective service is provided to ratepayers.

Our teams issued 4532 receipts. The receipts from the Biloela Administration Office 2900, Moura Customer Service Centre 943 and Taroom Customer Service Office 689



Financial Services

Operational and capital financial reports were presented to the Council on a monthly basis 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 long-term Asset Management Plans remains a high priority within the Financial Services section of Council.

Council's 2020/2021 Financial Statements have been audited without qualification and all other statutory reports were completed in accordance with relevant legislation.

Staff conducted their yearly review of Council's Procurement Policy and Procedures with some minor changes to reflect Council's everyday requirements. This has allowed internal staff a better understanding of their obligations and adherence to Local Government legislation and Council's Procurement Policy and Procedures.

Procurement continues to monitor stock levels and regularly discuss with other departments on any new procurement processes and stock levels. COVID-19 still has impacted our stock levels, but as Council and Australia have adapted to the pandemic, staff are able to keep reassessing stock levels and keep levels at an acceptable level which has kept disruptions to a minimum.

Stores and Procurement

Taroom Stores is in the process of having a major overhaul and is replacing shelving and reassessing stock levels.

Training sessions for all new employees has continued and allowed new staff a healthier understanding of their obligations and adherence to Local Government legislation and Council's Procurement Policy and Procedures.



Disaster Management

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

Banana Shire Local Disaster Management Group consists of Banana Shire Council Mayor as chairperson of the group, a senior officer of Council appointed as 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. The LDMG Executive Team comprises the Local Disaster Management Group Chairperson, Deputy Chairperson and Local Disaster Coordinator with each of these positions having legislated functions under the Disaster Management Act.

Basic Approaches to Disaster Management

Australia has adopted a comprehensive and integrated approach to the development of its arrangements and programs for the effective management of disasters and emergencies.

Comprehensive – in encompassing all hazards and recognising that dealing with the risks to community safety, which such hazards create, requires a range of prevention/mitigation, preparedness, response and recovery (PPRR) programs and risk management treatments; and

Integrated – in ensuring that the efforts of governments, all relevant organisations and agencies, and the community, are coordinated in such programs.

Ultimately, the goal of all such arrangements and programs is to contribute to the development and maintenance of a safer, sustainable community.

LDMG Activations

Timely activation of the LDMG is critical for an effective response to a disaster event. The decision to activate is dependent upon a number of factors including the perceived level of threat. The LDMG Chairperson has responsibility for activating local disaster management arrangements and determining the stage of activation required.

The Banana Shire Local Disaster Management Group (LDMG) was activated on 17 March 2020 in response to the COVID-19 Pandemic, in order to support Queensland Health as the Primary Agency for responding to this event.

The LDMG currently remains at "Alert" level of activation due to the ongoing pandemic.

Training

Disaster Management training is an essential means through which 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.

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

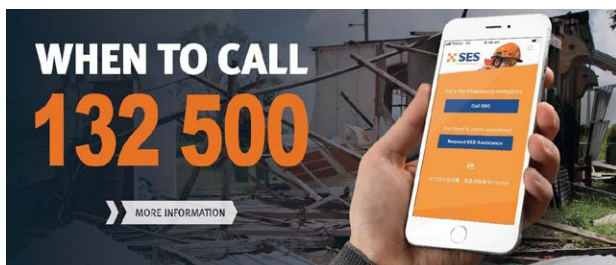
Council maintains a significant rain and river gauge network throughout the Dawson River and Callide Valley catchments to ensure the Local Disaster Management Group's access to "real time" rain and river height data and situational intelligence in relation to flood events.



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 of SES facilities, vehicles and relevant equipment.





Social Wellbeing

Strategic Direction

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

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

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

Community Development

Services Coordination

Council coordinated quarterly interagency meetings in Biloela, Moura and Taroom as a tool for both Council and the community to receive regular updates on services available and general community information. The Community Development Advisor also attended similar community meetings in Theodore which are coordinated by Theodore Community Link.

The Community Development Advisor was actively involved in the planning and delivery of several community projects and initiatives including the The Banana Shire Suicide LGA Prevention Leadership Group and the Biloela Dementia Action Alliance. In March the Alliance assisted at the Active Aging Biloela Easter Egg-stravaganza at Golden Park Retreat in Goovigen. The main goal of the Alliance is to raise awareness to create a Dementia Friendly Community in Biloela.



Above: Members of the Biloela Dementia Action Alliance at the Easter Egg-stravaganza at Golden Park Retreat in Goovigen.

Online Services

The Community Development section provides tools for the community to assist in promotion and connectivity.

The Community Events Calendar on Council's website is promoted as a one-stop-shop to advertise events across the Shire with an online form enabling community groups to submit local event information for inclusion.

Council pays an annual subscription to provide the Banana Shire Community Directory and Diary to the community via Council's website and as a mobile app. My Community Directory is the premier source of connection between Government, community organisations, and the public. The Directory lists services and organisations across the community and is categorised for easy navigation. The Directory is free for organisations to list their services and upon registration are given log-in details to maintain the currency of their information. Between July 2020 to June 2021 over 11,000 community listings and events were viewed across the Banana Shire Community Directory and Diary.

Top 10 Searches in Banana Shire

Rank	Category	Listing Views	Results Views	PDF Views	Emails Sent	Website Views
1.	Sport	2,703	5,447	0	25	36
2.	Community Clubs & Interest Groups	2,179	7,473	0	12	41
3.	Health Services	1,240	2,721	2	7	98
4.	Crisis & Emergency Services	786	1,434	0	4	41
5.	Religion & Philosophy	705	739	0	6	7
6.	Education	536	1,348	0	1	76
7.	Communication & Information	509	759	0	7	0
8.	Information & Counselling	467	214	0	6	4
9.	Ageing Services	405	827	0	2	20
10.	Recreation & Leisure	306	515	0	3	3

July 20221 to June 2021

Community Grants Program

Council approved a total of \$73,225.65 in grants to community groups across the Shire in the 2020/2021 financial year. The below table details approved applications, along with additional Annual Contributions and Council Resolutions Contributions.

Applicant	Project/Event	Financial Contribution	Committed In Kind Assistance Contribution
Annual Contributions			
RACQ Capricorn Helicopter Rescue Service	Annual contribution for this financial year only - Council minute OM004800	\$7,500.00	
Child Safety Handbook	Book delivered to Year 6 students at Banana Shire Schools - Annual contribution - subject to request - processed operationally as per Community Grants Procedures	\$440.00	
Chaplaincy Vehicle	Annual budget for maintenance - Council minute OM004799 - approved contribution to 30/06/2024	\$3,000.00	
Special Children's Xmas Party	Annual contribution for Rockhampton Xmas Party - Banana Shire children with special needs invited - subject to request - processed operationally as per Community Grants Procedures	\$250.00	
Theodore Pool	Management of public access to swimming pool. Contribution for 2020/2021 FY only – Council minute OM004858 (increase to include Covid cleaning costs and actual costs for training etc). No further agreement for future years.	\$24,899.50	

Applicant	Project/Event	Financial Contribution	Committed In Kind Assistance Contribution
Grants Applications			
Taroom Show Society	Taroom Show	\$1,207.00	
Biloela Eisteddfod Society	Cancelled 2020 events refund	-\$1,500.00	
Taroom Swimming Club	Shortened season due to Covid-19	-\$747.50	
Moura Fish Stocking Group	Cancelled 2020 events refund	-\$1,500.00	
Rotary Biloela	Cancelled 2020 high tea refund	-\$1,500.00	
Leichhardt Branch Australian Stockhorse Society	Fit out of mobile office	\$2,500.00	
Biloela Dementia Action Alliance	Enabling EDIE Training Course	\$3,000.00	
Central Queensland Rural Health	Connective Community Expo	\$2,500.00	
Endeavour Foundation	Cent Sale Fundraiser	\$1,340.00	
Theodore Community Link	Upgrade of gym flooring	\$2,398.75	
PCYC Biloela	Upgrade security entrance for gym	\$2,500.00	
Banana Shire Art Gallery Association	Brigalow Arts Festival	\$1,111.50	
St Joseph's Kindergarten	Installation of water pump	\$1,298.90	
Rotary Club of Biloela	Seniors luncheon	\$2,985.00	
Taroom Tennis Club	Child-proof fencing	\$2,500.00	
Taroom Amateurs Swimming Club	Pool hire fees	\$2,261.00	
CVAPS	Public seating upgrade	\$2,500.00	
Theodore Community Link	Eat Street	\$1,500.00	
Goovigen State School	Defib	\$2,500.00	
C&K Co-Inda Community Kindergarten	Installation of ceiling fans inside	\$2,500.00	
St Vincent de Paul's Society Biloela	Solar panels	\$2,500.00	

Applicant	Project/Event	Financial Contribution	Committed In Kind Assistance Contribution
Australian Brangus Cattle Association	Brangus Youth Camp	\$1,500.00	
Moura's Mens Shed	Sewage Connection	\$2,500.00	
Rotary Biloela	Rotary High Tea	\$1,500.00	
Theodore Early Childhood Centre	Replacement storage	\$1,800.00	
Moura Fish Stocking Assoc	Muddy Water Competition	\$1,500.00	
Banana Shire Community Arts Assoc	Electrical Upgrade	\$2,500.00	
Biloela Junior Rugby League	Website/Social media development	\$2,300.00	
Biloela Community Kindergarten	Magic Monday's Program	\$2,000.00	
Goovigen Pony Club	Alice Hurley Dressage Clinic	\$1,500.00	
Callide Valley Ag & Pastoral Society Inc	Callide Valley Show	\$1,500.00	
Theodore Council on the Aging	Shade Sail	\$2,500.00	
Banana Shire Emergency Accommodation and Support Centre Inc	Office Refurbishment	\$2,500.00	
Golden Horseshoe Campdraft Assoc	Taroom Golden Horse-shoe Camp Draft	\$1,256.25	\$243.75
Sporting Shooters Assoc	Gas Fridge	\$2,478.00	
Integreat QLD	Flourish Multicultural Society	\$4,300.00	\$700.00
Biloela Eisteddfod Society	Biloela Eisteddfod	\$3,000.00	
Callide Valley BMX Club	Biloela BMX Bash	\$1,500.00	
Banana Sports Committee	Community Unity	\$2,500.00	
Moura Coal and Country Festival Assoc	Moura Coal and Country Festival	\$1,500.00	

Community Project Support

Sixteen letters of support were provided throughout the period for a variety of community groups to strengthen their applications for funding from external sources.

Events and Activities

Online Courses for Community Development

Banana Shire residents were provided with free access to three online courses for the duration of the financial year. Forty-seven residents used this opportunity to learn how to improve their participation in community organisations and to learn the essentials needed to be a board member, staff member or volunteer of a not-for-profit organisation. Participants were all able to obtain a certificate from the Institute of Community Directors acknowledging completion of these courses.

Grant Writing Workshops

Three grant writing workshops were delivered by Prue Saxby from Indigo Gold in April. Twenty-eight people attended across two workshops in Biloela and seven attended the Theodore workshop.

Queensland Youth Week

The Community Development Advisor, along with several of Council's trainees assisted, Anglicare Central Qld to deliver a skate competition at the Biloela Skate Park as part of Queensland Youth Week in May. The event was postponed earlier in the year due to Covid restrictions but was well supported by several agencies including Biloela PCYC and Callide Valley Chaplaincy. Youth of Biloela and surrounds enjoyed the opportunity to show off their skills and compete for prizes donated by local businesses and major cash prizes from Lee Crane Hire.

Seniors Week

Seniors Week was held in August 2020 and went virtual for the first time due to Covid limitations and risks. Council launched an 'Activity Pack' as part of Seniors Week which included access to free cooking sessions through Jamie's Ministry of Food, virtual tours such as the Australian War Memorial, details of local museums, galleries, walk and drive trails, live-streamed ballet classes from Qld Ballet, information on how to volunteer locally and some great recipes and crosswords to keep minds active and engaged.



Participants at the Biloela Grant Writing Workshop

NAIDOC Week

Council ran the Banana Shire Primary Schools NAIDOC Week Colouring-In Competition in 2020 and received an overwhelming response. 555 entries were received from schools in the region and prizes were awarded to one student across each year level from Prep to Grade 6. Artworks were provided by local artists Wayne Martin and Susan Cook who also helped judge alongside Mayor Nev Ferrier. Prize packs were delivered to schools as we were unable to attend parades to do presentations due to Covid-19.

Festival of Small Halls

The third Festival of Small Halls Spring Tour was held at the Wowan RSL Hall on October 30. A crowd of 102 people enjoyed the entertainment provided by Shellie Morris and Hussy Hicks and local talent the Olsson Sisters. The Wowan and District Progress and Cultural Society Inc hosted the event as a fundraiser for the community and an opportunity for people to come together to enjoy a unique cultural experience. People travelled from across the Shire and even as far as Gladstone as the event was one of few that were happening at the time due to Covid restrictions.



The Wowan RSL Hall provided the perfect back drop for the first Festival of Small Halls outdoor event.



Artists Susan Cook and Wayne Martin pictured with the winning entries for NAIDOC Week

Garage Sale Trail

In 2020, Banana Shire participated in Garage Sale Trail for the fifth year, with eight sales registered across the Shire. Garage Sale Trail is a nationwide ten-week waste education campaign that culminates in a weekend of garage sales. 351 residents in Banana Shire participated as either shoppers, sellers or attended a Trail Tutorial. 91% of sellers and 96% of shoppers advised that they would participate again. A total of \$8,420 was generated from the collective garage sales. 84% of participants said they were more likely to reduce waste after holding a garage sale and 27% are more likely to buy second-hand in future.

Flourish Multicultural Festival

Banana Shire Council supported Integreat Qld to deliver the inaugural Flourish in Biloela Multicultural Festival on Saturday 26 June. The event included a multicultural fashion parade which was a highlight, photo competition, workshops and multicultural arts and crafts display. Eateries in Kariboe Street were supported by a selection of food stalls and all reported huge sales throughout the event with some even selling out completely. The event was supported by several local organisations and businesses and was a huge success for all involved. One of the goals of the event was to help build networks and relationships for the extensive multicultural community that calls Biloela home. Planning is already underway for the 2022 event.



Samoan dancers entertaining the crowd at the Flourish Multicultural Festival.

Arts

Banana Shire Regional Art Gallery

The Banana Shire Regional Gallery (BSRAG) is an initiative operated by the Banana Shire Council and sits alongside the Banana Shire Council Administration Centre in Biloela. The gallery is free to the public and displays local, Central Queensland artists, and works from beyond through touring exhibitions. The gallery has two exhibition spaces where displays are changed around every 6-8 weeks, and workshop facilities.

Banana Shire Regional Art Gallery was affected by the global COVID-19 pandemic, under public health directions. This affected visitation, public programs and the exhibition schedule.

Exhibitions

Jabu Birriny, Land and Sea - Yarrabah

This is me, Carers Queensland

2020 Brigalow Arts Festival

BSC Collection Show

Artistic Endeavour, Botanical Artist Society of Queensland

CQ Shopfront Artist Residency

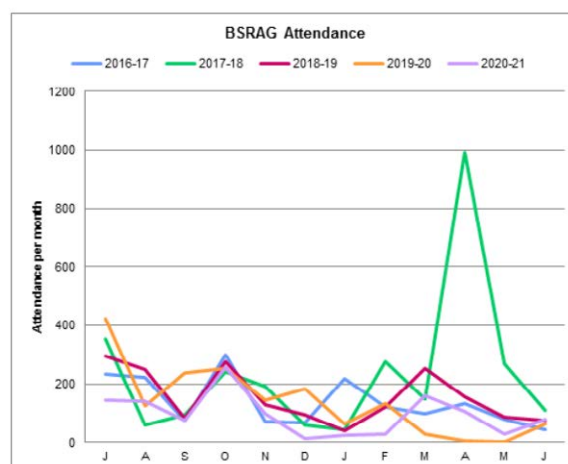
Sun, CQCA

Little Bird Postcard Project

Volunteer support continues to play a major role in the success of the gallery with a significant number of hours contributed by the community. Banana Shire Regional Art Gallery and Council would like to acknowledge this contribution and thank the volunteer team for their time and dedication.

Total Attendance 1164

Adults	1106
Children (18 & U)	58
Number of Group Visits	1
Number of Educational Visits	1
Number of Public Programs	11
Number of Weekends Open	10
Public Programs Attendance	279
Weekend Hours Attendance	35
Outreach Program Attendance	6
Number of volunteers	15
Volunteer hours contributed	128



Shanna Muston resigned from the role of Council's Arts & Culture Advisor in May 2021 after nearly seven years in the role. Shanna had a tremendous impact within the Banana Shire communities driving interest in the arts and delivering professional services. Shanna was offered the opportunity to work as the Exhibition and Production Team Leader at the Rockhampton Museum of Art and her fellow team members wish her every success in her new role.

Banana Shire Art Collection

The Banana Shire Art Collection comprises of 366 works.



Myella Farm Art Retreat



Art Mix 2019



Shanna Muston Council's former Arts & Culture Advisor

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

2020-2021 Revenue and Expenditure

Revenue	\$6,875.10
Expense	\$(104,010.84)
Net Cost	\$(97,135.74)

Focus

Council's *Focus on the Banana Shire* newsletter was circulated quarterly. The newsletter is one of the ways that Council shares news and information to the Shire. Stories showcase events that have happened across the Shire and also informs residents of important Council information.

The newsletter is mailed to all mailing addresses within the Banana Shire (approximately 4,000) and is also available from Shire Offices and Libraries (including the Mobile Library), the Community Resource Centre, as well as Visitor Information Centres, Lake Callide Retreat and the Thangool Airport. It is also available to view on Council's website, along with past issues.

The newsletter can also be emailed. It will still arrive in the mailbox but an email can be forwarded to family and friends, so it is a convenient way of sharing our Shire's news. To have an email address added to our newsletter sharing list you can email enquiries@banana.qld.gov.au.

Focus on the Banana Shire newsletter always includes a Community Calendar of Events. Items from the Community Calendar of Events can be viewed on Council's website by accessing the Community Calendar menu on the front page. All clubs and organisations within the Shire seeking publicity for their event in Focus can do so by emailing enquiries@banana.qld.gov.au.



FOCUS

ON THE BANANA SHIRE

CONTACT COUNCIL
P (07) 4992 9600 | F (07) 4992 3493
E enquiries@banana.qld.gov.au
Postal Address:
PO Box 412, Biola QLD 4715
Bam to 5pm Mon-Fri

CUSTOMER SERVICE CENTRES

Biola
Shire Chambers
62 Valerie Parris Road
Biola QLD 4715
Bam to 5pm Mon-Fri

Moura
Administration Office
Gillies Street
Moura QLD 4718
8.30am to 4.30pm Mon-Fri

Taroom
Administration Office
Valley Street
Taroom QLD 4420
Bam to 5pm Mon-Fri
For after hours emergencies visit
www.banana.qld.gov.au/contact-us

ADVERTISING ENQUIRIES
Contact Michael at interactivem@banana.qld.gov.au
07 3334 8200

Contact your Councillor

Mayor Nev Ferrier	0468 011 814
Division 1 Cr John Ramsey	0478 198 499
Division 2 Cr Judy Pender	0429 922 859
Division 3 Cr Phillip Casey	0499 043 719
Division 4 Cr Colin Semple	0437 740 189
Division 5 Cr Brooke Leo	0438 110 325
Division 6 Cr Terri Boyce	0427 283 202

CEO's Column

THE COVID-19 PANDEMIC HAS CERTAINLY CHANGED THE WAY WE ALL CONDUCT BUSINESS AND IT HAS PLACED SIGNIFICANT STRAIN ON MANY LOCAL BUSINESSES AND AS A RESULT THE LOCAL ECONOMY.

When setting its 2020/21 budget in June, Council was extremely mindful of the impact the pandemic has had on local residents and after a lot of deliberation was able to keep the increase in the general rate down to about 1% on commercial and residential properties.

It was an extremely challenging exercise, ensuring the increase was kept to a minimum, without impacting on the delivery of essential services to our ratepayers. Equipment, materials and services used by Council regularly increase in price, usually in line with CPI. So a lot of work was done to ensure the increase this year was not reflected in our rates.

With the recent increase in COVID-19 cases in south-west Queensland, Council has resumed holding weekly briefing sessions with our senior management team to ensure that all the correct safeguards are implemented to reduce the possibility of the virus reaching our Shire and to ensure, in the unlikely event that it does reach it, that we are prepared to respond to it as quickly as possible.

Earlier this year Council benefited from a \$1 million grant from the Federal Government's Drought Fund Project. Parts of this Shire suffered through an extended dry period and when identifying projects that this money could assist,

Council wanted to ensure all communities across the Callide Shire shared in the funding and that the communities get maximum benefit from the projects.

These projects include: bitumen access road at the Biola Showgrounds, a new shade structure in Moura's CBD, a generator for the Women Multi-purpose Centre, pipes to assist with roadworks, stabilisation of the riverbank at the Biola picnic area, mobile disabled access to stages within shire-managed halls, investigation into ground water irrigation for Biola sporting clubs, water upgrades in Dulaka, boy and bar upgrades at the Kanga Hall in Moura, roof repairs and insulation to Banana Hall, electrical signage at the Biola Civic Centre, ground and hall upgrades at Goolgong, solar power installation at Moura and Biola swimming pool complex, safety modifications to the cattle yards in Taroom and arena resurfacing at the Theodore Sport and Recreation Grounds.

Council also received \$1,360,000 from the Queensland Government's Works for Queensland COVID recovery program. This funding will be used to install CCTV cameras at landfills in the Shire, upgrade entry lighting at Thangool Airport, upgrade sound and lighting at Biola Civic Centre, new pound facilities in Biola, new amenities block at Gleebe Vale, security improvements at Taroom Showgrounds, Moura leash-free dog park, amenities block at the Biola RSL Hall, improvements at Moura Lions Park, footpaths in Theodore and Thangool, stabilisation of the Don riverbank and replacement of damaged playground equipment in Malton Park Biola.

Banana Shire Council is extremely grateful to the Federal and State Governments for the funding it has received from these programs. They will allow Council to upgrade several important community facilities and vital pieces of Council infrastructure, which, without this funding, may not have been able to proceed.

Tom Upton | CHIEF EXECUTIVE OFFICER

CS Energy

A \$60 MILLION OVERHAUL PROGRAM IS RUNNING AT CALLIDE POWER STATION FROM JUNE TO NOVEMBER 2020, CREATING WORK FOR ABOUT 140 QUEENSLAND CONTRACTORS AND \$10 MILLION IN FLOW-ON BENEFITS TO BIOLOLA.

Energy Minister Dr Anthony Lynham said the overhaul will create jobs for electricians, boilermakers, riggers, welders, scaffolders and crane operators, as well as interstate specialist weld and generator circuit breaker (GCB) contractors.

"The overhaul will create jobs for electricians, boilermakers, riggers, welders, scaffolders and crane operators, as well as interstate specialist weld and generator circuit breaker (GCB) contractors," Dr Lynham said.

"The overhaul workforce will take up rooms in our local accommodation across the Banana Shire, eat in local restaurants and spend their days off relaxing and supporting cafes, restaurants, pubs, clubs and other businesses.

"That's extra customers and dollars coming through the doors until the overhaul ends on 30 November, supporting local jobs."

Banana Shire Director of Corporate and Community Services Verne Patel said Council had put together a welcome pack for the contractors.

"Council reached out to the Chambers of Commerce and Progress Associations across the Shire and asked them to supply business and tourism promotional material for their communities. The material, along with some Shire promotional brochures, were packaged up and handed to the contractors.

"The aim was to showcase what our communities have to offer and encourage the contractors to visit our region and support our local businesses during their stay here."

CS Energy is overhauling the B1 and C4 generating units at Callide Power Station to ensure they operate safely and reliably, particularly over the summer peak demand period.

Power station shutdown boost to local economy

SPECIAL FOCUS
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3 CS Energy Overhaul
5 Heavy Vehicle Bypass
8 Food Safety and COVID-19
11 2020/21 Budget

Biola | Moura | Taroom | Banana | Baralaba | Dulaka | Goolgong | Jambin | Thangool | Theodore | Wogan | Cracow

rounds each financial year for projects that we believe will have a lasting positive impact on the community. In the last financial year, CS Energy provided more than \$108,000 in sponsorships in the Banana Shire to worthy recipients such as local kindergartens, schools and sporting clubs.

2. How many staff are working in Biola? What type of work are they doing?
More than 250 people work at Callide Power Station in a variety of trades, technical and professional roles. A power station is a complex industrial site so you need everyone, from the people who operate and maintain the plant to people who work in functional support roles like mine and in fields such as environment, chemistry and finance.

3. When did the shutdown commence and how long does it run for?
The overhaul is running from June to November 2020. This overhaul is longer than previous shutdowns to accommodate the necessary COVID-19 controls to keep power station workers and the community safe.

4. What are some of the COVID-19 controls for the overhaul?
Since earlier this year, CS Energy measures such as a dedicated Hygiene Management Plan, additional hygiene stations, limits for the number of people in this, crib rooms and work spaces; and all workers being required to sign a COVID-19 declaration before entering site. There is also a specific induction for the construction work and the COVID-19 controls.

We have also appointed a Hygiene Facilitator for this overhaul to ensure the required COVID-19 controls are in place and working.

5. How many contractors will be involved in the overhaul, and what type of contractors are involved?
Where do they come from?
There will be up to 200 temporary contractors working on the Callide overhaul, with most of them coming from Queensland. An overhaul requires a large variety of trades, including electricians, boilermakers, riggers, fitters, welders, scaffolders, crane drivers, weld testers and generator circuit breaker technicians.

6. Are any special events held for the benefit of the contractors?
It's a pretty jam-packed work schedule, but CS Energy and our Alliance Partner Downer do make time for periodic barbecues on site to recognise the hard work everyone is doing on the overhaul.

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

Mobile Library Service

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

Home Library Service

The Home Library Service caters to housebound community members and residents at Wahroonga fortnightly, on a Tuesday. Items delivered include: books, magazines, CDs, DVDs and audiobooks. Library staff enjoy quick chats with housebound community members as they do their pick-up and delivery. The service has beneficial health effects for those with limited mobility and opportunities to socialise.



Library Community Programs

Baby Bounce – very popular.

Story Time – at all library locations – very popular.

Toddler Time – Biloela Library.

Classic Movies – Fridays Biloela Library for our senior community members but all are welcome.

COVID-19 – restrictions

State Government directive allows all the libraries to be open to the public – however, all patrons were requested to sign in using the Government QR sign-in code or complete a form. At times patrons were restricted as per government guidelines and correct signage was on display at all the libraries – including the Mobile Library.

Staffing

Johan Wiesner (Senior Library Services Coordinator) started on the 24th of May 2021. We also appointed a permanent friendly face at Theodore – Alicia Balbour (Library Assistant) – she started on 24 of May 2021. Tegan Pratt reduced her hours with 12.5 hours per fortnight from 7 December 2020 – We do have a vacancy (budgeted for as at June 2021) valued at 12.5 hours a fortnight.



Grants

Recurring:

- Public Libraries Grant received for 2020-2021 was \$78,298 (GST exempt). This grant (recurring) is allocated to Council and is based on a number of factors including population, location and number of library branches and is for the purchasing of items for the library collection, e.g. books, DVDs, CDs, magazines, etc.
- First 5 Forever grant of \$12,333 (GST exempt) was allocated for the 2020-2021 financial year to enable the local delivery of this program through the library service.

Applied for by SL & ISA:

- First 5 Forever Project Grant, May 2020 – April 2021; awarded \$29,890 for a Multi-Cultural Outreach Storytime session.
- Public Library Strategic Priorities Grant, June 2020 - \$25,000 awarded to purchase a Hublet; a docking station with six iPads for in-library use.

Programs

Attendance numbers for programs (all branches, full-year) are below.

Programs/Activities	Attendance
Story Time	Adults and children: Biloela 456; Moura 229; Taroom 128; Theodore 15 Total = 828
Baby Bounce	Biloela 626; Moura 6; Taroom 16 Total = 648
School Holiday Activities	Children: Biloela 110; Theodore 2; Moura 11; Taroom 23 Total = 146
Dementia Support Session	Biloela 11
Mental Health Session	Biloela 1
Book Club	Biloela 10 Taroom 2 Total = 12
Family History Sessions	Biloela 1 Taroom 5 Total = 6
Kindy Visits	Taroom 88 and 23 Adults Total = 111
Santa visit	30 Children 25 Adults Total = 55
Craft Packs	Biloela 344 Taroom 3 Theodore 3 Total = 350
Total	2,168

Statistics

Comparative statistics 2019-2020 to 2020-2021 provide evidence that membership throughout the Shire has decreased, as have visits to the library (except for the Mobile Library - where the statistics show an increase). This is largely due to the COVID-19 restrictions and the implementation of a new process of monitoring membership and culling non-users (not borrowed in the past two years) every six months. According to these statistics loans are down, however, these statistics do not include e-borrowings which have increased.

Breakdown of Statistics

	Physical Loans (not including e-books, e-audio)		User visits (p.a.)		Membership (June 2021)	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
Biloela	31,867	40,197	36,357	33,611	2,234	2,526
Mobile	4,777	6,951	1,324	1,876	259	268
Moura	8,705	10,400	6,462	4,183	610	675
Theodore	1,879	1,666	789	469	161	176
Taroom	4,899	6,088	3,197	2,592	283	343
Total	52,127	65,302	48,129	42,731	3,547	3,988

2020-2021 Revenue and Expenditure

Revenue	\$129,569.80
Expense	\$1,008,066.12
Net Cost	\$968,360.10

Community Resource Centre (CRC)

The Community Resource Centre (CRC) provides access to services and resources to support and empower individuals and families in Banana Shire to meet their needs. This is achieved through provision of a range of services.

Resource Library

The CRC Library currently holds 5,482 catalogued resources, including 92 new resources accessioned during the 2020/2021 financial year. During this period 1,377 items were borrowed. These statistics represent borrowings throughout the Shire and include toys and games, classroom and therapy resources and specialised equipment. This community-wide support is testament to the value placed on the CRC by the residents of Banana Shire.

CRC Programs

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

CRC – Specialist Disability Services to Schools (SDSS) Programs

These funded programs are designed to enhance access to and participation in the curriculum and, as a result, enhance educational outcomes for eligible children with disabilities in schools. Programs are accessed by schools via a request for service.

School Support Services Program

Therapy services provided included Speech-Language Pathology, Physiotherapy, Educators and Allied Health Assistant to schools across Banana Shire. Services included a range of delivery models including face-to-face therapy, mentoring, consultative and advisory interactions and provision of resources and specialised equipment. The program targets areas such as social skills, gross and fine motor skill development and community engagement to support educational programs and lifelong learning, to support students with disabilities to participate in educational activities on the same basis as their peers.

Specialised Equipment Program

This program continues to lend a range of specialised equipment to students in Banana Shire to assist access to learning opportunities and community activities. Acquisitions during the 2020/2021 year included a classroom soundfield system which was trialled in three schools.

CRC – Fee for Service

The CRC renewed registration with the NDIS Commission is to provide therapeutic and early childhood services under the National Disability Insurance Scheme (NDIS). This year has seen ongoing delivery of Speech Therapy services.

CRC Extension Project

CRC staff and clients are delighted with the result of the CRC Extension and Alterations Project funded by the federal Community Development Grants Program and wish to acknowledge the support of Mr Ken O'Dowd MP, BSC Councillors and staff, architect, builder and the Project Management Committee who collaborated to complete the project on time and under budget.

The project involved:

- reconfiguration of existing workspace to improve work environment ensuring efficiency, security and reduction of overcrowding;
- additional space to provide therapy services to meet community need;
- increased Resource Library storage;
- improved flow of people and resources through the building;
- installation of a solar system to reduce future electricity costs.

The project ran from July to November, during which time the CRC staff and resources relocated to the Civic Centre Supper Room.

CRC - Callide Dawson Special Needs Support Group Inc.

The Callide Dawson Special Needs Support Group Inc. (CDSNSG) continues to provide the CRC with wonderful support and resources through their advocacy, successful funding applications and community donations. This year CDSNSG worked closely with council to support the CRC Extension and Alterations Project.

Programs Run by other Organisations at the CRC

Outreach and local organisations access resources and facilities to enhance and support the delivery of services to people in our community. While the CRC plays a vital role in facilitating services into the Banana Shire, this aspect of our service was more limited this financial year – COVID restrictions limited outreach visits and the CRC Extension Project meant that rooms were unavailable for hire between June and December 2020.

Allied Health services for residents of Banana Shire were provided at the CRC by a number of organisations, including speech pathology, occupational therapy and psychology. Speech therapy was provided by Dr Amanda Heit Speech Pathologist, occupational therapy was provided by the CQU student outreach program and psychology services by Jaime Parnell.

Roseberry House and Endeavour provided outreach services to Banana Shire from the CRC premises. Other services to utilise the CRC to provide services included the employment arm of APM, MAXX Employment, Callide Valley Chaplaincy, and Central Queensland Rural Health.

CRC Volunteers

Volunteer contributions to the CRC are priceless. Our volunteers accession and process returned resources and review and update the collection and its management systems under the guidance of CRC staff and therapists.

Statistics collected by the Banana Shire Council (BSC) in their Volunteer Database show that volunteers contributed 784 hours of their time to CRC in the 2020/2021 year — the equivalent of 0.5 of a full-time position.

2020-2021 Revenue and Expenditure

Revenue	\$450,579.25
Expense	\$(845,384.56)
Net Cost	\$394,805.31

Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and the Banana Shire Council to support local arts and culture in regional Queensland. RADF promotes the role and value of arts, culture and heritage as key drivers of diverse and inclusive communities and strong regions. RADF invests in local arts and cultural priorities as determined by local communities.

The Banana Shire RADF Program includes Council initiatives and a Community / Individual Grants Program. The Program operates September-September, reporting includes information from the 2019-2020 and 2020-2021 programs.

RADF GRANTS APPROVED IN 2019-2020 & 2020-2021			
Program	Applicant	Project	Grant
2019-20	Taroom District Development Association	The Annual Taroom Art Show	\$2,500
	Biloela Dementia Action Alliance	Biloela Active Ageing – Drumming for Seniors	\$1,717
	Banana Shire Council	CQ RASN Tough & Tender	\$2,000
2020-21	Banana Shire Art Gallery Association	Brigalow Arts Festival Workshop	\$1,030
	Queensland Music Teachers Association	Voice and V's (violin, viola, violincello)	\$1,800
	Banana Shire Community Arts Association	A Creative Adventure	\$3,000
	PCYC Biloela	Foyer Artwork Mural	\$2,800
	Biloela Community Kindergarten	Meerkat Productions – Theatre for Children	\$3,000
	Taroom District Development Association	Dawson River Festival Art Show	\$1,668
	Maggie McMahon	Once Upon a Time	\$3,000
	Taroom District Development Association	Theatre Restaurant	\$4,300
	Taroom Kindergarten Association	Musical Instruments	\$3,000
	Banana Shire Art Gallery Association	Brigalow Arts Festival Painting with Poetic Landscape Workshop	\$1,375

HACC – Home and Community Care

HACC provides basic support services so that frail older people and people with a disability can continue to live in their community. These services provide eligible people with help at home, support in getting out into the community, and a break for carers. Home Care Packages are included in the delivery of services. Transport services are available to eligible people under Queensland Community Care.

HACC services provided at home may 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.
- The cleaning of outside windows.
- Community nursing - includes wound dressing and continence advice.
- Social Support – includes help with attending appointments.
- Transport – services to enable clients being able to attend their commitments.
- In home Respite Care – the provision of support for carer's.

Council continued to provide HACC services to the towns of Taroom, Wandoan and surrounding areas as per funding agreements. Services are being delivered in line with funding service agreements for both the Commonwealth Home Support Program and the State Queensland Community Care Program. Both programs are meeting their financial and governance targets. This service is of great benefit to these communities where other providers are not available. Home Care Packages are being delivered to eligible clients.

Since January 2020, COVID has presented additional challenges to deliver HACC services. Council followed a COVID Safe Plan to ensure the safety and wellbeing of its clients and compliant with the Queensland and Australian Government directions.

2020-2021 Revenue and Expenditure

Revenue	\$444,316.36
Expense	\$(402,367.74)
Net Cost	\$41,948.62



Parks and Open Spaces

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

Jambin

Creation of a new park area in Jambin, including the purchase and installation of playground equipment; value \$30,000



Moura

Purchase and installation of new playground equipment for Lions Park Moura; value \$61,000



Baralaba

Installation of steel retaining wall along Baralaba River bank; value \$169,000



Baralaba Riverbank Before Construction



Baralaba Riverbank After Construction

Cemeteries

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

Throughout the 2020/2021 financial year, Council undertook a total of 64 burials, 31 ashes interments, 44 reservations and processed 55 applications for the installation of headstones or monuments.

Unfortunately, the current drought in the Banana Shire impacted on presentation of the cemeteries, limiting the amount of water able to be used in the maintenance and landscaping of the grounds. However, Council continued routine maintenance where possible to ensure the cemeteries were kept clean and tidy for residents visiting their loved ones.

The following improvement works were undertaken during the 2020/21 financial year, in accordance with the adopted strategy:

- Installation of an undercover area within the Moura Cemetery including the removal of a Moreton Bay fig due to invasive root system penetrating grave sites;
- Routine maintenance including spraying of weeds, top dressing and sunken grave restoration.

Animal Control

Responsible pet ownership and Council's local law requirements for animal control continued to be promoted and enforced throughout the year. As at the end of 2020/21, Council has a total of 2509 dogs registered, with 1682 of these dogs both desexed and microchipped.

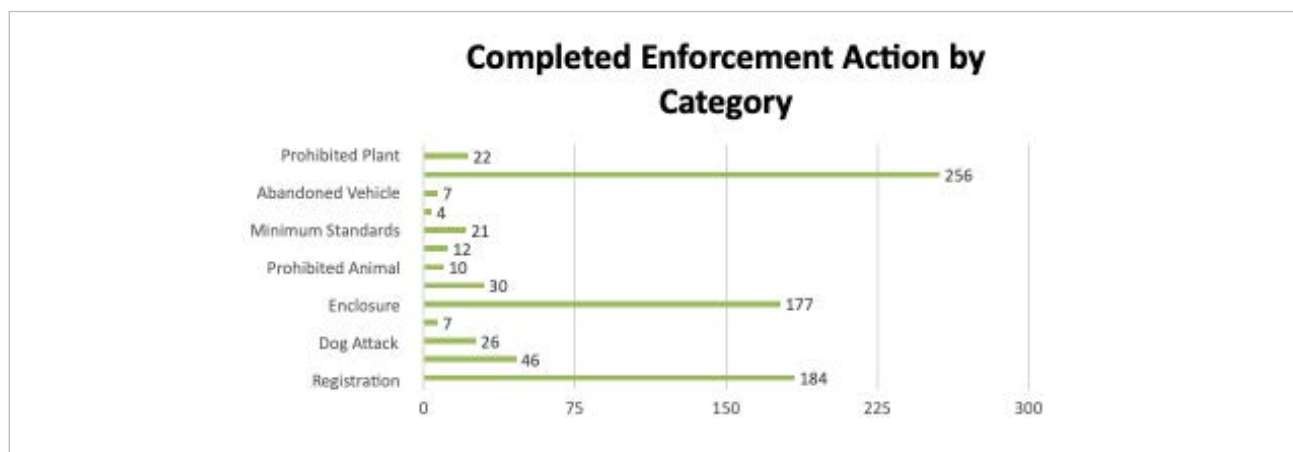
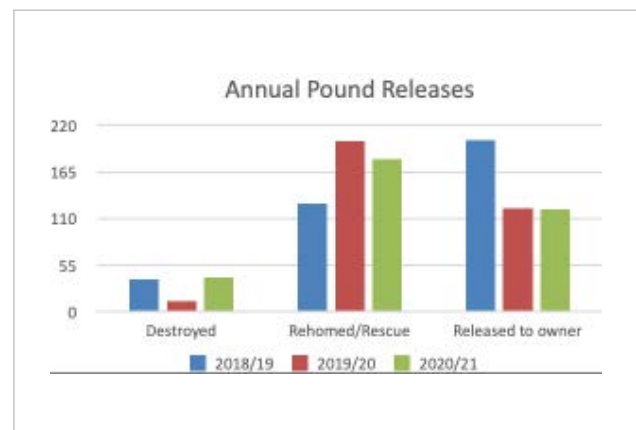
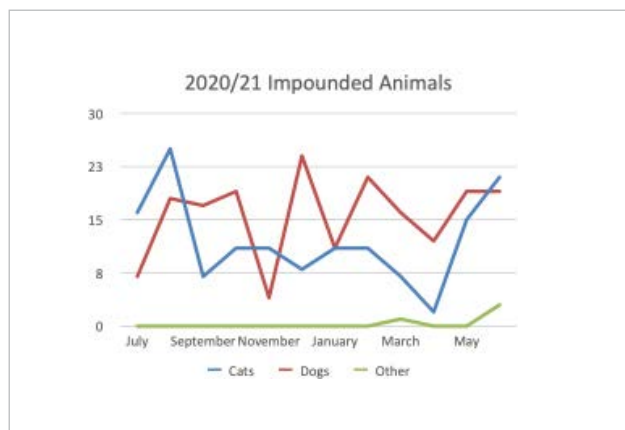
Due to a change in workflow management reporting an increase of dog attacks were captured for reporting during the financial year. Of the 26 dog attacks, only three resulted in a menacing declaration for the animal and no dangerous declarations were made. All other attacks were able to be finalised by way of warning notices.

To encourage responsible pet ownership, Council continued to offer reduced registration fees for dogs which are both desexed and microchipped.

Pound Operations

Unfortunately, the Christmas and New Year Period once again saw an increase in the number of animals impounded. However, Compliance Officers continued building and maintaining positive relationships with rescue organisations within the Central Queensland region leading to 82% of impounded animals being rehomed.

Throughout 2020/21, Council undertook successful cat trapping programs in Biloela, Theodore, Taroom, Wowan, Thangool and Jambin to reduce the number of stray and feral cats in the area. Most of these cats were not desexed or microchipped, however were advertised as lost on the Council website to try to locate an owner prior to rehoming.



Environment



Strategic Direction

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

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



Environment Health Services

Vector and Vermin Control

Council continued to be proactive in reducing the public health and safety threats posed by vermin by identifying overgrown allotments throughout Shire townships, responding to complaints, issuing notices where appropriate, and undertaking enter-and-clear action where necessary.

With higher rainfall over the year increased mosquito control activities were undertaken, with these involving the application of larvicide to potential breeding sites as required.

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

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

Mosquito Monitoring Pilot Project

During January, Council undertook a pilot project in conjunction with a graduate from the University of Central Queensland. The aim of the pilot project was to undertake surveillance and monitoring to gather and provide current information regarding distribution and abundance of important mosquito species. In particular, key vector species including *Aedes aegypti*, a primary vector of Dengue Fever and *Culex annulirostris*, a competent vector of Ross River Virus. The data collected was invaluable to better understand mosquito-borne disease risk to the community and in aiding the design and implementation of an effective and relevant mosquito management plan capable of being deployed throughout the Shire.

Resulting from this pilot project, Council visited over 62 houses and monitored eight mosquito traps positioned in various sites throughout the Biloela township. Of the 62 houses visited, 33 houses were inspected for the purpose of identifying any domestic containers breeding mosquitos or having the potential for breeding mosquitos. Of the 33 houses inspected, 14 (42%) had containers with live mosquito larvae and 29 of the houses inspected (88%) were identified as potential breeding grounds.

A variety of mosquito species were identified throughout the monitoring period, however, of notable interest was the identification of the *Anopheles* species, a primary vector of malaria.

Flying Fox and Magpie Management

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

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

Council received a number of 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 with no relocations undertaken.

Public Health, Environmental and Local Law Nuisance

Council officers continued to respond to complaints in relation to environmental nuisances, littering, water pollution and public health risks, issuing directions or notices where appropriate in an effort to protect the environment and the quality of life for the community.

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

Various public health promotion activities were undertaken during the year including participating in a display at the Callide Valley Show, providing a food safety presentation to a local service club, promoting Food Safety Week and Asbestos Awareness Week, and providing regular email updates to food businesses on the upcoming state-wide single use plastic ban and changes to COVID requirements.

Free Online Food Safety Training – I'M ALERT

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



Licensing

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

The number of facilities/businesses that held licenses by the end of the 2020/2021 financial year was as follows:

Food business license	111
Temporary food business licence (commercial)	12
Environmental registration	0
Shared accommodation permit	1
Caravan park operator permit	8
Higher risk personal appearance service	1
Footpath permit	35
Commercial activity permit	3

Sharps Disposal Program

Council's sharps disposal program continued throughout the year in conjunction with the State Government's Queensland Needle and Syringe program (QNSP). This program aims to promote appropriate disposal of sharps, in order to reduce the risk of needle stick and other such injury to the community and Council staff. It involves the provision of sharps disposal containers in various public toilets for use by the public and a sharps disposal container exchange program, involving the provision of new containers and an avenue for disposal of filled containers, free of charge to diabetics or those with similar health needs, through a number of locations within the Shire. More information about the QNSP can be found on the Queensland Health website.

Rural Services

Vector and Vermin Control

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 as well as pest plants.

Invasive Pest Control

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

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	342	261	603
Fox	26	21	47
Feral Cat	51	37	88

Council also undertook a number of trapping programs to reduce feral cat numbers within the Shire. 1080 baits were also deposited on properties around the Shire in order to reduce the wild dog and feral pig populations.

Stock and Stock Route Management

Due to improved weather and market conditions Council saw a 97% decrease in Stock Route Grazing applications with only 8 applications (384 head) received for the year and a 31% decrease in travel permits with 1 application consisting of 1980 head received.



Wash Down Bays

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

Tick Clearing Yards

Maintenance of the Taroom tick clearing yards and dip was ongoing. The number of head processed in the yards has increased by 18% while the number of times dipped has increased by 34% with 50% more cattle being quarantined this year.

Quarter	No. of head through the yards	No. of head dipped	No. of head quarantined
Quarter 1	11,188	18,062	5,400
Quarter 2	10,839	19,383	5,941
Quarter 3	6,816	11,988	3,614
Quarter 4	13,038	28,318	7,506
Annual Total	41,881	77,751	22,461

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

Development Applications

All Development Permit Applications are processed in accordance with the Planning Act 2016 and are assessed against the Banana Shire Planning Scheme 2005 or the Taroom Shire Planning Scheme 2006.

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

Development Permit Type	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Material Change of Use	23	9	12	13	8	7	13	13
Reconfiguration of a Lot	9	6	7	8	8	4	12	11
Combined (i.e. both Material Change of Use and Reconfiguration of a Lot)	2	3	1	0	2	3	1	0
Concurrence agency	0	0	2	1	1	0	1	1
Total	34	18	20	21	18	14	26	25

**21 Building Application Concurrence Agency Responses were also issued in the 2020/21 period, a slight increase over the previous year.*

Town Planning Certificates

The total number of certificates increased slightly.

Certificate Type	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Limited	26	19	15	30	21	8	15	29
Standard	3	1	0	2	1	18	15	4
Full	2	0	1	0	0	3	1	0
Total	31	20	16	32	22	29	31	33

Exemption Certificates

The total number of certificates increased slightly.

Certificate Type	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Total	N/A	N/A	N/A	N/A	3	1	9	10

Plumbing

The number of Plumbing Approvals is increasing significantly.

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Plumbing Approvals	42	53	63	50	43	33	32	49

Building

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

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Building Approvals	171	155	175	138	144	124	142	173
Council Certified Approvals	45	58	81	85	97	80	100	111
Privately Certified Approvals	126	97	94	53	47	44	42	62

Swimming Pool Safety Certification

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Certificates Issued	4	9	17	15	18	21	23	27

Strategic Planning - New Planning Scheme

The new Planning Scheme was adopted at the Council Meeting of 23 June 2021 and was gazetted on 25 June 2021. The Planning Scheme commenced operation from 1 July 2021.



Economic

Strategic Direction

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

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



Economic Development

Broad Direction

Council continued to support the four pillar economic development strategy for the Shire based on:

- Tourism
- Agriculture
- Resources
- Construction

To foster development in these areas, Council has taken the following approach:

- Communication and engagement with economic development and community organisations, industry and government
- Promote a positive framework to support development and facilitate an enabling environment for business and industry growth
- Preparation of strategies to enable long-term aspirations and economic goals for the Banana Shire local government area

Economic Development Management

The Economic Development function is a key area of focus for Banana Shire Council.

The Economic Development operational function within Council is managed by the Development and Environmental Services area as this role is closely aligned with the Development and Planning functions. Regular engagement with business and economic development groups along with advocacy and leadership and development facilitation have formed part of the department's activities. As applicable Council has disseminated business and industry-related information to the public.

The Economic Development Strategy (EDS) to highlight strategic policies that will support a strong, forward moving economy and long-term economic prosperity was adopted by Council in October 2017. The EDS provides the policy basis for the development of action plans for each town/district by individual commerce chambers or progress associations.

Council formed an Economic Development Advisory Group this year and has engaged consultants to investigate opportunities for the Shire.

Future Intentions and Projects

- Continue engagement with key local, regional, state and federal stakeholders.
- Advance new planning scheme to further facilitate development within the Shire.

Tourism Development

The Banana Shire Tourism and Events Working Group is comprised of representatives from Biloela, Moura, Theodore, Baralaba, Wowan, Cracow, Outback Queensland Tourism Association, Tourism and Events Queensland and Banana Shire Council. The group held three meetings during the financial year: August 2020 at the Council Chambers; November 2020 and April 2021 in Theodore.

The meetings discussed future directions and priorities for tourism in our Shire, with reference to the Council's three pillar tourism strategy developed by the Director of Corporate and Community Services. The Working Group discussed various tourism projects, provided updates for the next edition of the Sandstone Wonders Tourist Guide and collaborated on a shire-wide events list.

Outback Queensland Tourism Association (OQTA) CEO, Denise Brown, and Administration Manager, Kelly Hensley, presented to the group at the April 2021 meeting, providing information about Council's OQTA membership and suggestions for future tourism projects.

Council's Administration Officer (Community & Tourism) attended two OQTA events in Brisbane, including the "Outback Muster" season launch and tourism conference in February and National

4X4 Outdoors Expo at the RNA Showgrounds in March. The season launch was a sold-out event, with travel agents from the South East Queensland region visiting exhibitors' stands, collecting brochures and information about the Sandstone Wonders for their clients. The Outdoors Expo at the showgrounds saw thousands of visitors through the gates, with high demand for brochures and information about travel in Outback Queensland.

Visitor Information Centres (VICs) and progress associations received annual funding, as per Council's Tourism Support Policy and Budgetary Procedure. These included: Moura Progress Association, Biloela Visitor Information Centre, Rural Hinterland Visitor Information Centre, Taroom District Development Association, Theodore Visitor Information Centre and Baralaba Progress Association.

Statistical information continues to be collected via WiFi ports at one Visitor Information Centre and the Biloela Library. Council regularly monitors usage and sites with low WiFi usage are disconnected. VICs also record numbers of visitors and their postcodes, which enables targeted marketing.

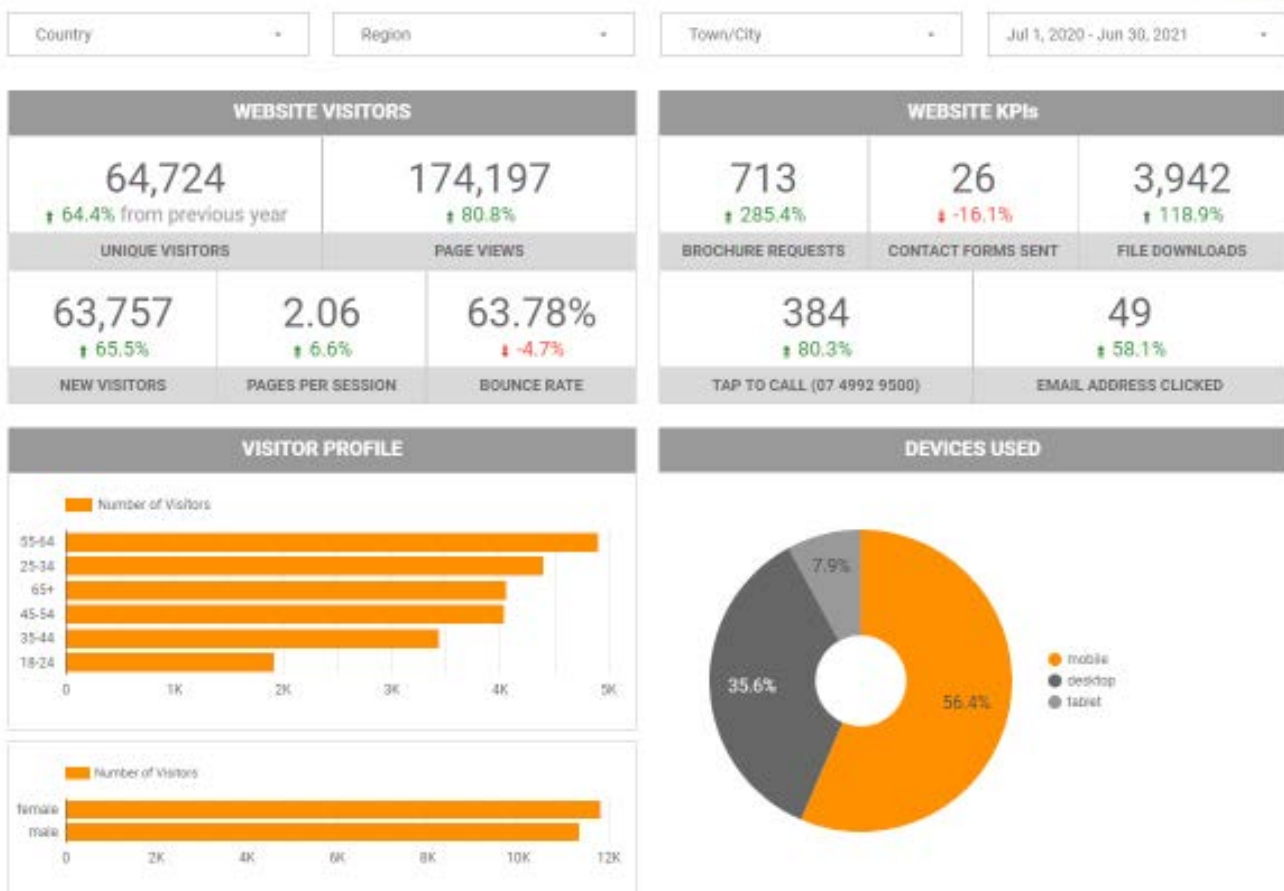
VIC	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Biloela	366	389	370	Closed			48	99	157	158	272	308
Heritage Park	2478	3456	2470	1775	1006	716	569	851	1162	2161	3267	3684
Moura	28	21	34	16	8	12	7	3	4	11	17	27
Taroom	139	131	134	109	40	20	16	25	37	26	43	125
Theodore	333	358	314	116	Closed						71	217
Total:	3344	4355	3322	2016	1054	748	640	978	1360	2356	3670	4361

Overall, a total of 28,204 people visited our VICs across the Shire in 2020/2021. Additionally, Moura Progress Association recorded 265 visitors in the Moura Museum Visitors book and advised that approximately 600 Moura guides had been distributed during the year.

Sandstone Wonders Website:

- Website visitors are up 64.4% from 2019/2020 financial year
- Page Views are up 80.8% from 2019/2020 financial year
- New Visitors are up 65.5% from 2019/2020 financial year

INSIGHTS DASHBOARD: sandstonewonders.com



Council has organised access to the Localis Dashboard, as a direct result of attending the OQTA's 'Outback Muster' in February 2021. Localis is a location analytics company, based in Brisbane and specialising in the tourism space.

The dashboard is an excellent resource, as it provides insights about accommodation within the Shire and allows comparisons with historical data. Accommodation insights contained in the dashboard are provided by websites including Booking.com, Airbnb, Stayz and Tripadvisor. This is therefore a limitation, as it excludes providers not listed on websites.

Occupancy is calculated by comparing the number of occupied rooms with the total number of available rooms.

ADR = Average Daily Rate: the average rental income per paid occupied room. This should be increasing year on year.

Reservation Window = period of time between when a booking is made until the arrival at the accommodation.

Supply = number of rentable properties in the region.

INSIGHTS DASHBOARD: sandstonewonders.com



Country ▾	Region ▾	Town/City ▾	Jul 1, 2020 - Jun 30, 2021 ▾
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TOP VISITED PAGES			
Page URL	Views	% of Total	Avg. Time on Page
/	11,103	6.37%	00:01:04
/towns/biloela/	10,753	6.17%	00:02:28
/camping/	9,706	5.57%	00:01:36
/towns/cracow/	5,628	3.23%	00:03:12
/towns/taroom/	4,798	2.75%	00:02:28
/towns/moura/	4,633	2.66%	00:02:52
/towns/theodore/	4,510	2.59%	00:02:30
/discover/kroombit-tops/	4,461	2.56%	00:03:03
/towns/banana/	4,149	2.38%	00:02:06
/discover/expedition/	4,133	2.37%	00:03:30
/discover/camping-junction-park/	3,844	2.21%	00:02:09
/discover/camping-qld-heritage-park/	3,633	2.09%	00:02:43
/discover/isla-gorge/	3,428	1.97%	00:03:07
/discover/camping-neville-hewitt-weir-baralaba/	3,306	1.9%	00:01:59
/discover/camping-apex-park/	3,241	1.86%	00:02:31
/discover/camping-glebe-weir/	3,238	1.86%	00:02:53
/fishing-the-sandstone-wonders/	3,229	1.85%	00:04:36
/discover/camping-cracow-beach/	3,201	1.84%	00:02:15
/discover/camping-theodore-showgrounds/	2,900	1.66%	00:02:39
/town-maps/	2,567	1.47%	00:01:23

INSIGHTS DASHBOARD: sandstonewonders.com



Country ▾	Region ▾	Town/City ▾	Jul 1, 2020 - Jun 30, 2021 ▾
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SEARCH TERMS USED, WHERE THE WEBSITE APPEARED IN GOOGLE SEARCH RESULTS						
Query	Impressions ▴	% Δ	Clicks	% Δ	Site CTR	% Δ
biloela	156,691	452.0% ▴	3,410	442.1% ▴	2.18%	-1.8% ▴
theodore	39,424	342.6% ▴	1,037	685.6% ▴	2.63%	77.5% ▴
cracow	36,061	445.4% ▴	1,200	650.0% ▴	3.33%	37.5% ▴
moura	33,610	368.6% ▴	972	515.2% ▴	2.89%	31.3% ▴
taroom	29,002	518.5% ▴	1,493	604.2% ▴	5.15%	13.9% ▴
kroombit tops	16,166	381.3% ▴	730	534.8% ▴	4.51%	31.9% ▴
baralaba	14,435	391.2% ▴	683	377.6% ▴	4.73%	-2.8% ▴
moura qld	12,945	375.7% ▴	745	496.0% ▴	5.76%	25.3% ▴
theodore qld	10,044	515.8% ▴	322	685.4% ▴	3.21%	27.5% ▴
banana qld	9,173	401.0% ▴	616	498.1% ▴	6.72%	19.4% ▴
callide	9,093	1,632.0% ▴	1	-	0.01%	-
wowan	8,505	328.2% ▴	382	470.1% ▴	4.49%	33.1% ▴
banana shire council	7,812	4,577.8% ▴	28	-	0.36%	-
biloela qld	7,641	195.5% ▴	177	108.2% ▴	2.32%	-29.5% ▴
callide dam	7,528	787.7% ▴	114	375.0% ▴	1.51%	-46.5% ▴
banana	7,099	1,200.2% ▴	3	-	0.04%	-
camping	6,676	464.8% ▴	2	-	0.03%	-
isla gorge	6,389	529.5% ▴	335	272.2% ▴	5.24%	-40.9% ▴
thangool	6,032	320.9% ▴	177	284.8% ▴	2.93%	-8.6% ▴
taroom qld	6,026	338.6% ▴	452	472.2% ▴	7.5%	30.5% ▴

INSIGHTS DASHBOARD: sandstonewonders.com



Country -

Region -

Town/City -

Jul 1, 2020 - Jun 30, 2021 -

TOP REFERRAL SOURCES						
Medium	Source	Sessions	% New Sessions	Avg. Time on Page	Bounce Rate	Pages/Session
organic	google	62,534	73.96%	00:02:16	62.33%	2.1
(none)	(direct)	13,551	81.91%	00:01:50	71.09%	1.75
referral	m.facebook.com	2,547	90.77%	00:01:27	76.68%	1.61
organic	bing	1,625	70.28%	00:01:54	50.89%	3.06
referral	queensland.com	595	75.13%	00:01:39	59.66%	2.28
referral	banana.qld.gov.au	484	58.06%	00:01:18	29.75%	3.69
referral	l.facebook.com	305	58.36%	00:02:02	58.69%	2.28
referral	driveinland.com.au	266	37.31%	00:01:45	41.42%	2.91
referral	lakecallideretreat.com	262	64.5%	00:01:27	54.2%	2.57
organic	baidu	255	99.22%	00:01:03	99.61%	1.05
referral	outbackqueensland.com.au	221	64.71%	00:01:39	61.09%	2.3
organic	yahoo	221	78.28%	00:02:23	61.99%	1.93
referral	facebook.com	215	84.65%	00:02:06	73.81%	1.76
organic	duckduckgo	208	78.85%	00:02:07	58.17%	2.49
referral	google.com	205	98.54%	00:02:16	99.02%	1.01
referral	parks.des.qld.gov.au	137	61.31%	00:01:41	20.44%	4.97
referral	health.qld.gov.au	59	86.44%	00:02:28	83.05%	1.24
referral	au.search.yahoo.com	58	77.59%	00:02:11	29.31%	4.34
referral	baidu.com	57	100%	null	100%	1
referral	nortonsafe.search.ask.com	50	88%	00:01:21	50%	3.98

INSIGHTS DASHBOARD: sandstonewonders.com



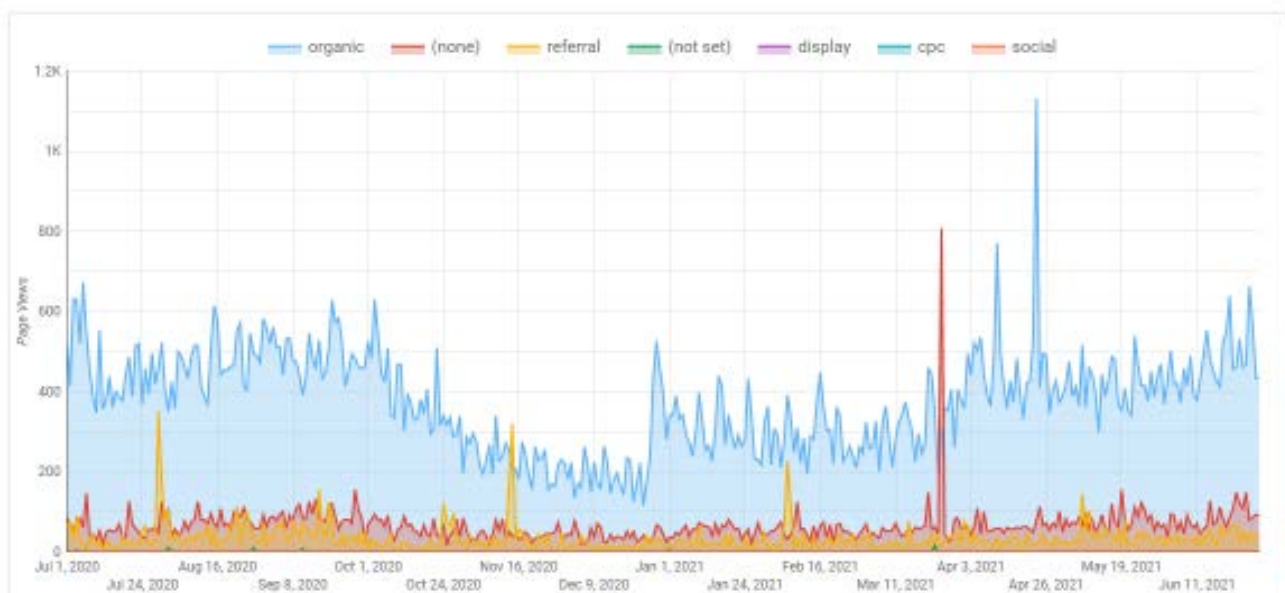
Country -

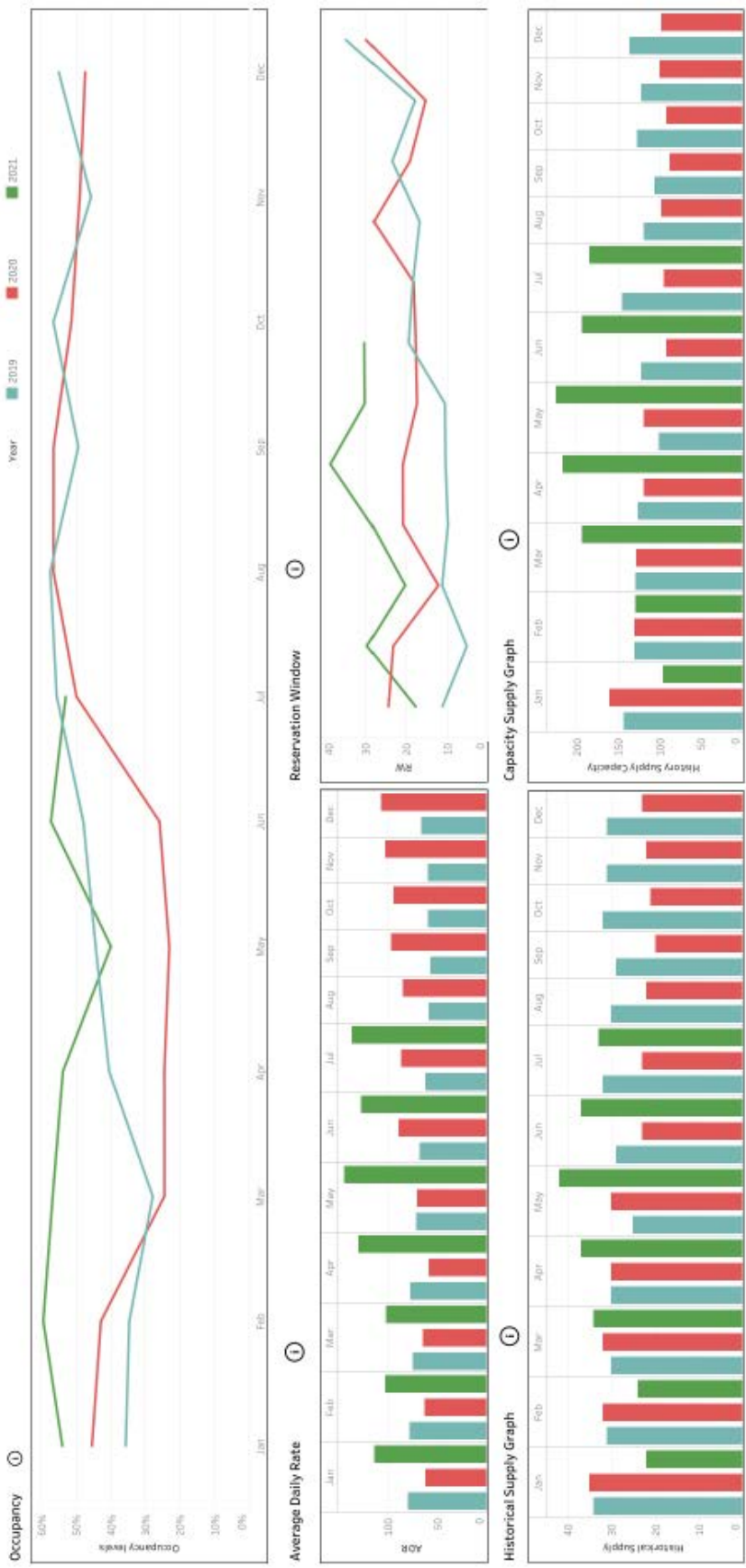
Region -

Town/City -

Jul 1, 2020 - Jun 30, 2021 -

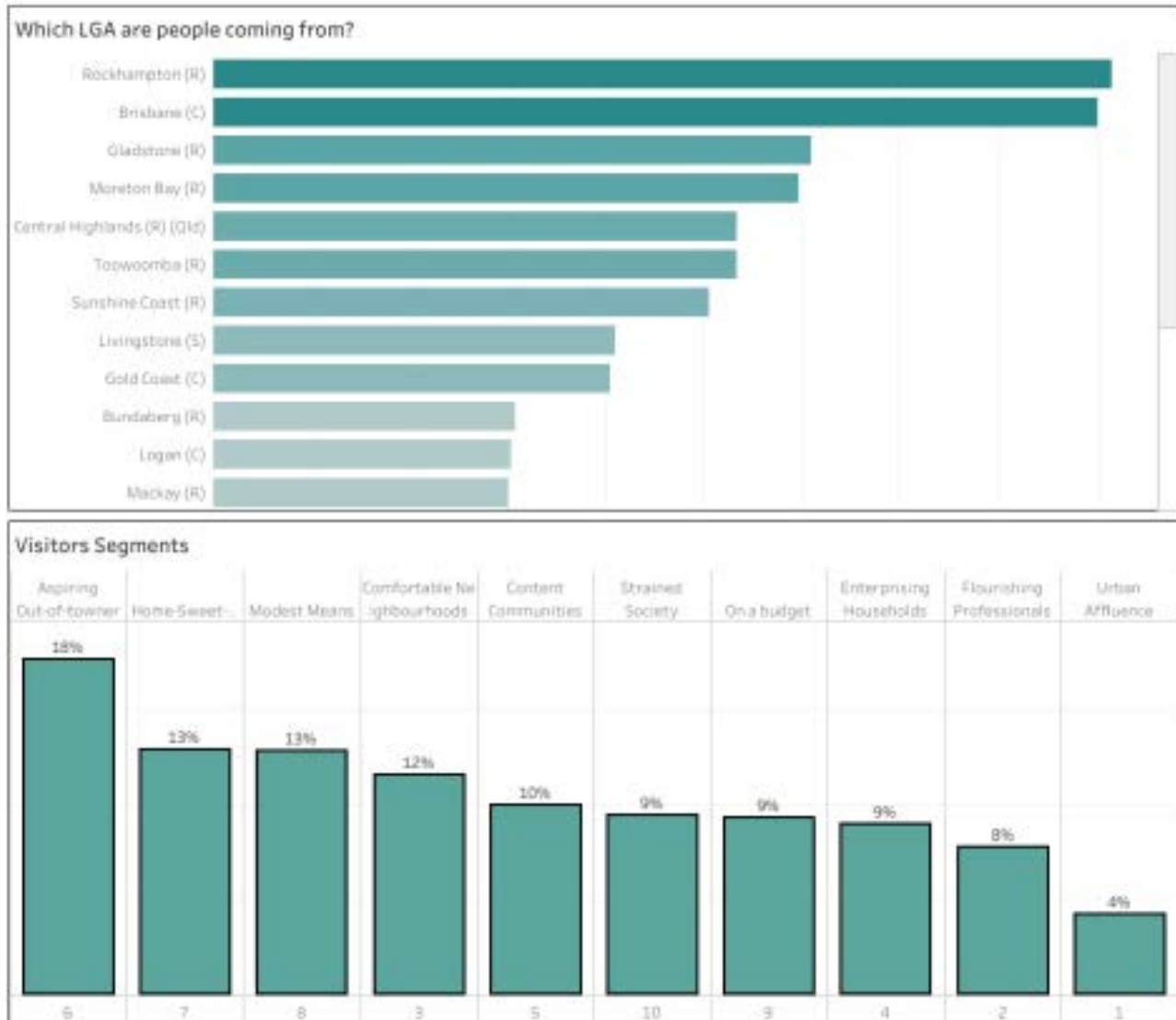
NUMBER OF UNIQUE VISITORS, BY SOURCE			
49,163 ↑ 65.6%	11,136 ↑ 71.9%	5,075 ↑ 37.8%	-
ORGANIC	NOT SPECIFIED	REFERRAL	EMAIL

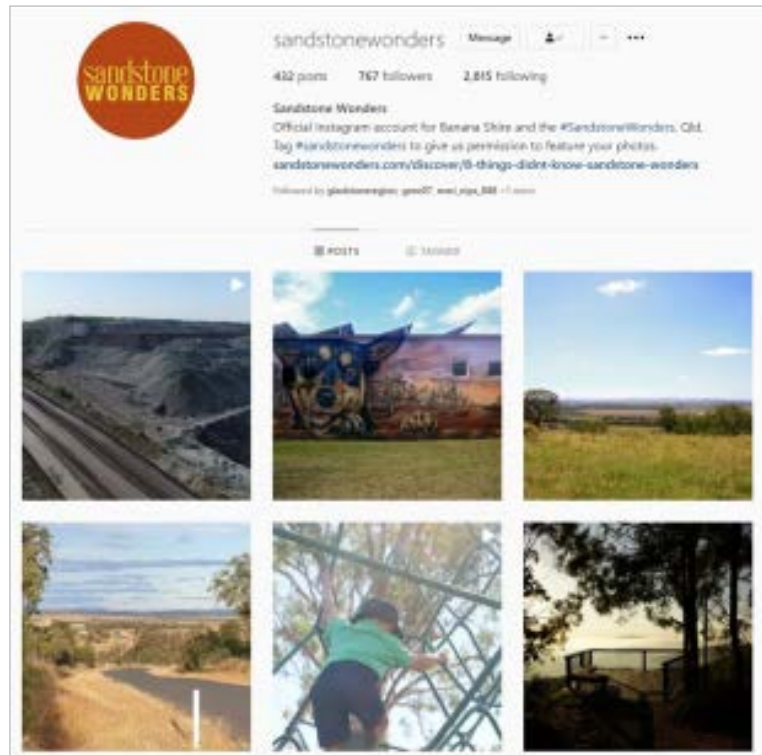




Mobility insights are provided by mobile phone data, specifically the location information from various apps. The data to the left is useful as it provides information about which LGA visitors are coming from, which then allows campaigns to be targeted to those areas.

'Visitors Segments' provides socio-economic information about travellers, with 1 "Urban Affluence" being the most affluent segment and 10 "Strained Society" being the least affluent. These segments are based on CAMEO Australia's consumer intelligence system and support anecdotal evidence from tourism operators and visitor information centres regarding Shire visitors (grey nomads and families on a budget).





Instagram:

The use of Instagram for Sandstone Wonders promotions has continued throughout the year, with the number of followers and engagement increasing month over month.

Signage:













- Moura and Biloela were given 'RV Friendly Town' status by the Caravan and Motorhome Club of Australia (CMCA) in July 2020, after meeting certain criteria, including access to low-cost overnight parking and free drinkable water.
- Signage was installed in Junction Park, Theodore and assistance to install a Theodore Business Directory in public toilets was provided by Council.
- Council installed information signage for Anglo American at the Dawson Mine Viewing Platform

Advertising and TV Coverage:

- Outback Queensland TV Special for Travel Oz Channel 7 (link)
- One Road Reef to River Channel 7 (link)
- The Offroad Adventure Show Channel 10 (link)
- Channel 7 Creek to Coast (link)
- Caravanning Australia Winter Edition
- Grey Nomads newsletters

Sandstone Wonders Brochure:

- 10,000 copies were printed in September 2020
- High demand for brochures from Visitor Information Centres around the state was experienced throughout the year with the increase in domestic tourism

	Mount Scoria - a musical mountain...	Boost Post	July 23, 2020 at 6:50 AM	1,406 People Reached	242 Post Engagements	72 Reactions	17 Comments	10 Shares
	Coming Soon. Mours Banana ...	Boost Unavailable	August 18, 2020 at 7:55 PM	1,311 People Reached	139 Post Engagements	28 Reactions	11 Comments	2 Shares
	Free camping at Neville Hewitt ...	Boost Unavailable	September 9, 2020 at 8:18 AM	959 People Reached	82 Post Engagements	24 Reactions	7 Comments	0 Shares
	Good Morning! Did you know there ...	Boost Post	October 12, 2020 at 7:00 AM	518 People Reached	31 Post Engagements	22 Reactions	0 Comments	3 Shares
	Did you know Koombit Tops National ...	Boost Post	November 8, 2020 at 9:30 AM	2,946 People Reached	402 Post Engagements	98 Reactions	27 Comments	18 Shares
	Check out everything you need to kno...	Boost Post	December 3, 2020 at 7:00 AM	1,331 People Reached	141 Post Engagements	40 Reactions	5 Comments	7 Shares
	Did you know the town of Banana was ...	Boost Post	January 22, 2021 at 5:00 PM	471 People Reached	33 Post Engagements	10 Reactions	1 Comments	2 Shares
	Do you have a hankering for a summer...	Boost Post	February 4, 2021 at 4:33 PM	3,948 People Reached	399 Post Engagements	203 Reactions	14 Comments	25 Shares
	Top Water Sports Spot #6: Nun's Cros...	Boost Post	March 26, 2021 at 5:41 PM	6,783 People Reached	1,085 Post Engagements	166 Reactions	90 Comments	23 Shares
	School holidays are in full swing! Why ...	Boost Post	April 8, 2021 at 10:28 AM	3,284 People Reached	273 Post Engagements	36 Reactions	14 Comments	14 Shares
	Take a look at one of the historic bridg...	Boost Post	May 6, 2021 at 4:19 PM	9,746 People Reached	379 Post Engagements	69 Reactions	12 Comments	4 Shares
	This Saturday at 8.30am on 7TWD is t...	Boost Post	June 1, 2021 at 4:45 PM	4,734 People Reached	1,175 Post Engagements	178 Reactions	25 Comments	21 Shares

Facebook Top Posts July 2020 to June 2021

The posts above are the top-performing posts for each month during the year.

Overall, the post with the largest reach was an image of a historic bridge, with 9,746 people reached; and the post with the highest engagement was a promotion for the Travel Oz TV show, featuring the Shire.

There has been a pleasing trend in 2021 of top monthly posts reach being above 3,200, as well as an increase in post engagements.

All social media posts throughout the year were unpaid, therefore attracting 'organic' growth, except for one Facebook advertisement, which ran for 2 weeks in September 2020 (result: reach of 6,060, 376 page likes; cost \$97.99).

Over the year, Facebook followers have increased from 9,631 to 10,067.

Reach: the number of people who saw the post once

Engagement: the number of reactions, comments, shares and clicks on the post

Infrastructure



Strategic Direction

Plan and deliver effective and efficient infrastructure services.

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



Water Supply and Sewerage

Water Supply

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

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

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 2020/21 financial year, 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 (Biloela, Taroom and Theodore)
- Water meter replacement program (all schemes)
- Continued implementation of Automated Meter Reading hardware at Biloela, Moura, Banana, Callide Dam and Thangool.
- Installation of water conditioner at Wowan Bore.
- Duplication of filtration process at Baralaba WTP.
- Contract awarded and design work commenced for Moura Clarifier 2 upgrade.
- Completion of Theodore Water Tower Roof Replacement and associated works.

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

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

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

Sewerage:

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

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

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.

During the 2020/21 financial year, ongoing focus remained on asset replacement, necessitated by the deterioration with age, of Council's sewerage scheme infrastructure.

These capital works included but were not limited to: -

- Construction of Raedon Street Sewage Pump Station (Biloela Industrial Estate). This project was jointly funded by Council and the Queensland State Government under the 'Building Our Regions' program.
- Commencement of Taroom STP upgrade. This project is jointly funded by Council and the Queensland Government under the Local Government Grants and Subsidies program with construction scheduled for completion by December 2021.
- Sewer manhole refurbishment (various schemes).
- Unplanned house connection repairs (various schemes)
- Clarifier refurbishment (Biloela STP)



Raedon Street SPS



Wowan bore water conditioner

Built Environment

Water Supply

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

Last financial year works were undertaken throughout the Shire under the Works for Queensland Covid Program (W4Q), Drought Communities Funded Programs and Capital Works.

This work included:

- **Drought funding Program Round 1**
Banana Sutherland Hall - Roof Repairs & Installation, Moura CBD - Shade Structures Gillespie St, Biloela Civic Centre - Electrical upgrade, Goovigen Recreation Grounds & Hall – Upgrade;
- **Drought funding Program Round 2**
Taroom Swimming Pool Amenities Building, Taroom Museum - Indigenous Display Shed, Lake Callide Park Playground - Shade and Irrigation, Aerodrome Fire Suppression Water Tank;

- **W4Q Covid**

Baralaba Community Day Care Playground, New Pound Facilities Biloela, Glebe Weir Amenities Block, Taroom Showground's Hall Security Improvements, Moura Leash Free Dog Park, Baralaba RSL Hall Public Amenities.

95% of funded and capital projects were completed and are at an 88% close out rate for building maintenance across the Shire.

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

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



Infrastructure Services

Infrastructure Services has two primary functions:

1. Infrastructure Technology (Infrastructure planning and design)
2. Infrastructure Delivery (Project delivery and infrastructure maintenance)

Infrastructure Technology

The Infrastructure Technology section provides Council with a strategic framework for roads, bridges, drainage, parks and associated public infrastructure.

The Infrastructure Technology section's core functions are:

- Surveys and designs for capital improvements to the Shire's road, stormwater and pathway networks;
- Strategic planning for parklands, road safety, urban parking, heavy vehicle management, development projects and street lighting;
- Operational works assessment, compliance and development advice to the town planning section of Council.

The Infrastructure Technology team also perform other technical duties including bridge inspections, flood modelling and National Heavy Vehicle Regulator road use consent.

Survey and Design

Survey and Design are required to accurately and efficiently construct and maintain Council assets. Surveyors provide detailed measurements for civil engineers to design the most efficient structures to Council and Australian standards and guidelines. Surveyors and engineers then provide survey control and technical advice to infrastructure delivery crews.

In 2020/21 staff movements and increased advanced design expectations provided a challenge to the design team, additional resourcing was difficult to source and this had a direct effect on design inventory. In addition to detailed design the design team participated in road safety audits, bridge inspections, project management and attended to numerous customer requests. Survey requirements increased with the design and project delivery support, the increased survey demand has been met through a combination of utilising multi-skilled engineers, targeted contractor engagement and machine guidance technology.

Strategic Planning

Technical staff collate information including population growth predictions, traffic counts, future development opportunities and asset condition to develop strategic direction for maintenance and construction activities within the Shire.

In 2020/21 the Infrastructure Technology team were heavily involved with the planning and construction of the Biloela Industrial Estate Stage 3 development. The scheduled traffic count placement recommenced following the 2020 COVID-19 restrictions.

Operational Works

Operational Works assessment is a service undertaken by the technical team. Operational Works vary from power pole replacement to shopping centre construction.

Major Operational Works assessment and monitoring in 2020/21 included the Biloela Shopping World development renewal.

Infrastructure Delivery

Project Delivery

Capital Works

Banana Shire Council's Infrastructure Services department completed an Infrastructure Capital Program in excess of \$17M for 2020/21 — this was a record for Banana Shire Council. Highlights for the year included:

- Continuation of the Biloela Heavy Vehicle Bypass Project with the upgrading of Dunn Street and Quarrie Road; value \$610,000
- Banana Shire unsealed roads – approximately 80km of gravel resheeting across various roads; value \$4,500,000
- Resealing of various rural and urban road within the shire; value \$727,000
- Theodore-Moura/Kianga Road – Upgrading of the intersection; value \$350,000
- Three Chain Road (Gibihi Road) – 2.2km pavement rehabilitation, widening and seal; value \$1,500,000
- Deearne Road, Taroom – 2.94km pavement reconstruction, culvert upgrade and bitumen seal; value \$1,040,000
- Dixalee Doreen Road – pavement rehabilitation and seal; value \$380,000
- Banana Baralaba Road – edge and drainage repair at various locations along the full length of the road; value \$178,000
- Biloela Industrial Estate stage 3 and 4 – completion of stage 3 lots, services and roads and commencement of construction of stage 4 lots, services and roads; value \$1,735,000
- Gogango Bridge (Wowan Westwood Road) – full replacement of the bridge; value \$835,000
- Glenmoral Roundstone Road – concrete overlay of floodway; value \$136,000
- Terrencevale Road – replacement and extension of existing floodway; value \$90,000
- Goovigen Rannes Road - replacement and extension of existing floodway; value \$89,000
- Dawson Highway, Biloela – replacement of kerb and channel and concrete footpath between Grevillea Street and Kroombit Street, value \$129,000
- Upgrading of stormwater infrastructure and road seal within the Thangool township at various locations; value \$700,000
- Installation of concrete pathways at Theodore (Ninth Avenue and Dawson Avenue) and on Winston Street in Thangool; value \$179,000
- Installation of 3 water bores, with storage, at various locations for use in road maintenance (Cracow Road Taroom, Flagstaff Road and Crowsdale Camboon Road); value \$169,000

Ghinghinda Road Gravel Resheeting



Before Construction



After Construction

Alberta Road Gravel Resheeting



During Construction



After Construction

Gibihi Road Rehab, Widen and Seal



During Construction



After Construction

Deearne Road Pavement Reconstruction and Seal



During Construction



Nearing Completion

Banana Baralaba Road Drainage Repair



Before Construction



After Construction



Dawson Highway Footpath and Kerb and Channel Replacement



Water Bores/Storage



Winston Street (Thangool) Pathway

Waste Management

Banana Shire Council provides a wheelie bin collection service to 4161 residential properties and 541 non-residential properties in 11 towns within the Shire, collecting a total of 2951.39 tonnes of waste over the 2020/21 year. Council also operates nine transfer stations and two landfills for the disposal of waste and collection of recyclable materials.

Council is committed to identifying and developing recycling initiatives to decrease the amount of waste going into landfill. In addition to the recycling stockpiles located at each of the transfer stations, Council rolled out a kerbside cardboard recycling service to all properties with an existing kerbside service. This new service commenced on 3 May 2021.

The diversion of waste from landfill through recycling and reprocessing activities provides both economic and environmental benefits to the Shire. The following quantities of material were diverted from landfill in 2020/21:

Waste Type	Quantities diverted
Green waste	3,597.27 tonnes
Scrap metal	59.98 tonnes
Cardboard	622.45 tonnes
Tyres	1441 tyres
Waste Oil	33.57 tonnes

The following waste streams were also diverted from landfill:

- Car batteries, waste paint collected for recycling at Biloela and Moura Transfer Stations;
- eWaste collected at Biloela and Moura Transfer Stations;
- Biloela Transfer Station operates a tip shop to divert any reusable goods from landfill;
- Concrete waste stockpiled at various locations ready for crushing and reuse;
- Council supports and promotes the ChemClear and DrumMuster programs for management of unwanted chemicals and collection of empty chemical containers;
- In addition to drop off points at both Moura and Biloela Transfer Stations, Council provided a limited cardboard collection service to a number of Shire schools and community facilities;
- Council supports and promotes the Containers for Change scheme for the collection of recycling of glass and plastic bottles and aluminium cans.

During 2020/21 Council undertook the following improvements and activities at transfer stations and landfills within the Shire:

- Continuous gas and groundwater monitoring at Trap Gully Landfill, which assists in identifying areas which require rehabilitation to reduce emissions;
- The second stage of the new Taroom Waste Transfer Station construction has been completed, with the transfer station ready to be opened once power supply is sufficient, signage is erected and staff secured;
- Historic landfill sites are currently being rehabilitated with the previous Biloela Landfill site completed, ensuring that rehabilitation works are compliant with the conditions set out by Council's Environmental Authority;
- Rollout of automatic gates with PIN entry at Wowan Transfer Station in order to implement restricted access for Banana Shire residents only and number plate cameras to deter illegal dumping and littering at all waste facilities.

Misuse of waste facilities, such as incorrect disposal, disposal of hazardous material or lighting of fires, can be both costly and hazardous to the public and Council staff. As many of Council's waste facilities are unmanned, Council relies on the use of security cameras to monitor the use of these facilities for both maintenance and enforcement. With the assistance of these cameras, Council issued numerous warning notices and infringement notices.

Council received a payment of \$518,607.00 from the Department of Environment and Science for the purpose of ensuring that costs associated with the Waste Levy were not passed on to householders.



PIN access at Wowan Transfer Station

Aerodromes

Banana Shire 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.

Due to Covid, Fly Corporate has reduced its flights from seven to four weekly commercial flights between Thangool and Brisbane.

We also receive five freight flights per week.

Taroom, Thangool and Theodore Aerodrome 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.

2020/2021 Capital Projects

- Runway lighting upgrade (cable and pits)
- Thangool helipad design and investigation
- Taroom runway design



Compliance Projects

Review and update our current aerodrome manuals to the new MOS139 for the following certified aerodromes:

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

Technical Inspections

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

Compliance Inspection

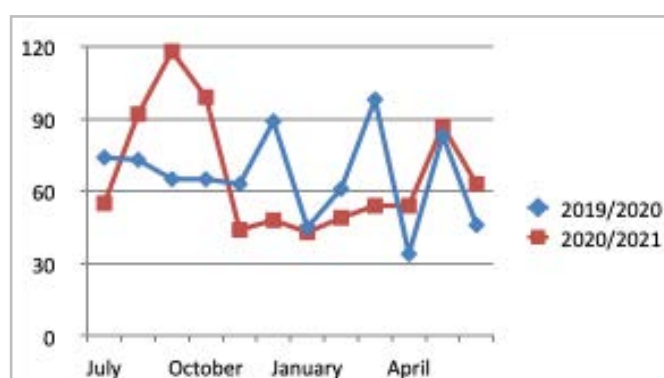
- Baralaba (YBAB)
- Moura (YMOU)

Electrical Inspection

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

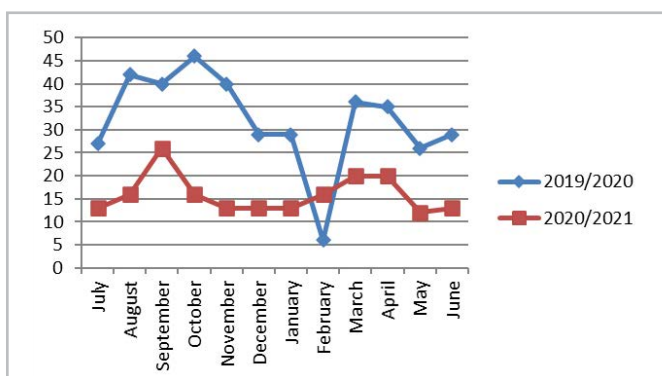
Aerodrome Usage Comparison (Flights)

THANGOOL	FLIGHTS 2019/2020	FLIGHTS 2020/2021
July	74	55
August	73	92
September	65	118
October	65	99
November	63	44
December	89	48
January	45	43
February	61	49
March	98	54
April	34	54
May	83	87
June	46	63

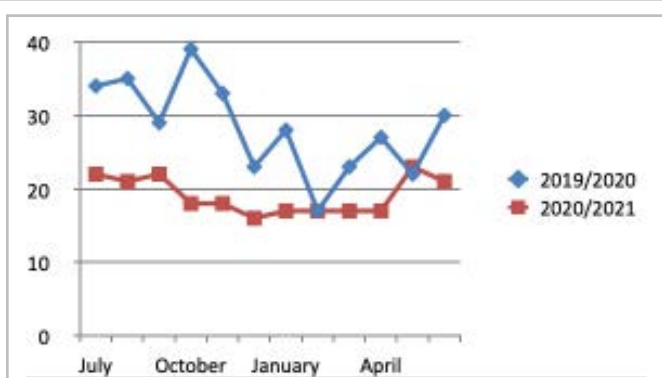


Aerodrome Usage Comparison (Flights)

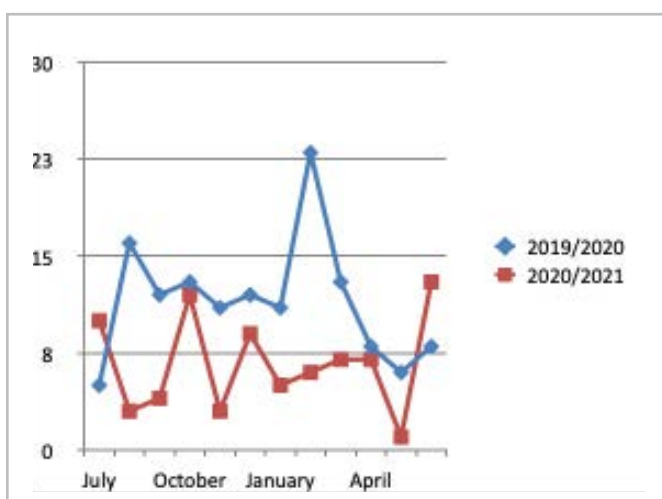
TAROOM	FLIGHTS 2019/2020	FLIGHTS 2020/2021
July	27	13
August	42	16
September	40	26
October	46	16
November	40	13
December	29	13
January	29	13
February	6	16
March	36	20
April	35	20
May	26	12
June	29	13



THEODORE	FLIGHTS 2019/2020	FLIGHTS 2020/2021
July	34	22
August	35	21
September	29	22
October	39	18
November	33	18
December	23	16
January	28	17
February	17	17
March	23	17
April	27	17
May	22	23
June	30	21



MOURA	FLIGHTS 2019/2020	FLIGHTS 2020/2021
July	5	10
August	16	3
September	12	4
October	13	12
November	11	3
December	12	9
January	11	5
February	23	6
March	13	7
April	8	7
May	6	1
June	8	13



Plant and Fleet Operations

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

The Biloela workshop services the plant and fleet in Wowan, Moura, Theodore and Baralaba using two fully equipped service vehicles. Taroom's plant and fleet is currently maintained by local businesses. Council provides a fleet maintenance, replacement and acquisition program for its fleet, ensuring Council maintains its responsibility for safe fleet, balanced with efficient cost management.

The workshop supports several office staff, highly trained diesel fitters and apprentices. Council also works with the local high schools and has a school-based apprentice program with the capacity for more opportunities for apprentices and qualified personnel.

Council fleet and workshop operations are active in supporting local businesses from buying oils, parts and consumables to buying new fleet and equipment.





Other Matters

Beneficial Enterprises

Local Government Act 2009 Section 41

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

Business Activities

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

Schedule of business activities conducted during the financial year -

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

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

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

Commercial Business Unit – Annual Operational Reports

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

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

Commercial Business Unit – Information to Allow Informed Assessment

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

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

Joint Local Government Activity

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

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

Invitations to Change Tenders

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

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

Section 228 (7) If—

(a) an invitation to tender under subsection (4) or (6) 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 specifications	0
Extended the closing date	2
Clarified queries	14
Attached plan inadvertently missed in original documents	1
CAD and Contour Report Supplied	1
Drone Imagery Supplied	1

Council advised by email and via Notices to all parties that had requested tender documents of the changes in the tender specifications.

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 - FAGS

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	\$4,823,213
Identified Road Grant	\$2,573,149
Total	\$7,396,362



The Identified Road Grant component of \$2,573,149 has been utilised as a contribution to capital road works totalling of \$24.78 million on the following roads:

Project	Expenditure	Project	Expenditure
20/21 Linemarking/ Cracksealing	48,609	Barrett St Cycleway - B/Way 20/21	67,292
Aerodrome Rd- Kariboe Ck-RD19/20	54,899	Baths Road	23,099
Aerodrome Rd- Kariboe Ck-RD20/21	410,511	Beckers Road	152,376
Alberta Rd RC Grvl Pvmt 20/21	372,092	Behrendorffs Rd	68,843
Alberta Road	6,594	Bell Street, Biloela	20,812
Alterations to Ergon Services	25,184	Biloela Industrial Estate 19/20	1,734,910
Anglo Coal contributed asset Three Chain RD and Memorial Dv	6,956,900	Biloela Pavers	40,579
Annamaroo Road	1,543	Bindaree Harcourt	163
Baileys Lane	488	Bindaree Harcourt	17,799
Banana Baralaba Rd - RC 20/21	177,636	Britten St Culvert Erosion	14,004
Banana Holdings Road	56,810	Broadmere Road	121,499
Baralaba R/Bank Stabilise 20/21	23,100	Burnett Highway, Biloela	12,614
Baralaba River Bank 19/20	145,842	Burnside McClellan	28,347
Barfield Road	223,384	Callide Creek Bridge	4,408
Barrett St	1,504	Callide Street Drainage	9,111
Callide Street, Biloela	15,970	Dawson Hwy Cycle Path 20/21	28,642
Callistemon/Dawson Bilo 20/21	22,288	Deearne Rd-RC Seal 20/21	1,040,226
Callistemon/Raedon Intersection, Biloela	95,569	Defence Road	167,498
Calvale Rd Bus Turnaround 20/21	71,002	Denby Road	1,771
CCTV Inspection	2,162	Disabled C/Park- Kariboe St 20/21	27,338
Chambers Road	146,872	Dixalee Doreen Road	45,266
Chilton Street Moura	27,332	Dixalee Doreen Road	379,187

Project	Expenditure	Project	Expenditure
Clarke Close Drainage repair	21,435	Dooney Smith Road	32,221
Clean Stormwater	18,043	Dudarko Road - RD 19/20	17,594
Cockatoo Road	87,295	Dunn St Biloela UC 19/20	31,614
Cockatoo Road Rural Reseal 20/21	84,923	Dunn/Dawson - UC 20/21	84,989
Cocks Millard Road	10,240	Dunn/Raedon Intersection, Biloela	203,068
Collins Street Banana UR 20/21	6,939	Edwards Road	885
Colombo Road	20,658	Exhibition/Dawson 20/21	2,050
Colombo Road	154,048	Fifth Avenue (Cracow) UR 20/21	18,314
Community Sign renewal - Biloela	9,700	Flagstaff Road	116,640
Community Sign renewal - Jambin	5,858	Forest Hills Road	15,380
Community Sign renewal - Taroom	15,071	Freemans Road (west)	18,180
Coolum Rd (Floodway) RD 20/21	20,177	Geigers Rd (Floodway) RD 20/21	17,062
Cracow Rd RC-FRVI Pvmnt-21/22	472	Gerard Street Drainage	13,692
Cracow Road	2,494	Ghinghinda Road	110,975
Cracow Road	122,765	Ghinghinda Road	157,232
Crowsdale Camboon Road	203,496	Ghinghinda Road (Tualka Creek)	23,427
Dawson Avenue, Theodore 20/21	73,572	Ghinghinda Road RC Grvl 20/21	112,516
Dawson Highway Biloela	3,177	Gibihi Road	1,535,011
Dawson Highway, Biloela	128,995	Gillespie St Carpk Shade 19/20	89,766
Gillespie St Domed Pits	1,510	Leslie Street Thangool	290
Glenbar Road	18,182	Lindleys Road	41,114
Glenbarwig Road	948	Lloyd Street, Thangool	222
Glenhaughton Rd Rc Grvl 20/21	634,366	Lookerbie Circle	19,039
Glenmoral Roundstone Road	19,720	Malakoff Road	20,944

Project	Expenditure	Project	Expenditure
Glenmoral Roundstone Road	136,089	McCabes Rd (Floodway) RD 20/21	16,099
Goolara Heinekes Road	5,944	McCanns Rd RR 19/20	28,004
Goovigen Rannes Road	88,546	Meissners Road RC 20/21	90,467
Grantleigh Pheasant Ck Rd RC 20/21	79,947	Moura Bindaree	27,560
Gully Pits	85,243	Moura Bindaree Road	50,200
Harcourt Road	12,976	Moura Swimming Pool	328
Harrison Road	2,074	Moura, Pavers 20/21	32,214
Hinemoa Road	6,363	Mullers Rd (Thangool) RC 20/21	88,166
Hutton Street, Taroom	1,444	Mullers Rd (Wowan) RC 20/21	82,706
Injune RD Floodway RD 19/20	5,374	Murray Street, Thangool UR 20/21	7,967
Injune Road	1,862	Paine/Quarrie Intersection, Biloela	23,406
Injune Road Floodway	2,429	Prospect Ck Goovigen	1,756
Inverness Road	66,478	Prospect Ck Goovigen Rd Rc 20/21	167,252
Isla Delusion Road	5,628	Quarrie Rd Biloela-Stge 219/20	287,421
Isla Delusion Road	33,370	Quarrie Rd, Biloela-Stge 3 19/20	119,768
Jambin Dakenba	1,162	Racecourse Lane	107,865
Jambin Dakenba RC Seal 19/20	320,421	Raedon/Exhibition Intersection, Biloela	27,898
Jambin Goovigen Road	70,715	Rhyddings Road	28,246
Kariboe Lane Biloela UR 19/20	1,111	Rideouts Road	62,163
Knaggs St Pathway - FP19/20	500	River Road, Baralaba	4,525
Kokotungo Don Road	55,697	Rose Road	42,117
Kokotungo Wandoo Road	99,942	Scotts Road	46,422
Kroombit Street, Biloela	17,552	Semples Road	12,972
L Andersons Road	77,214	Sewells Walloon Road	48,451
Lawrence St Drainage	177	Shean Street, Thangool UR 20/21	7,439
Leslie St Lines & Signs	1,451	Smiths Road	100,028

Project	Expenditure	Project	Expenditure
Stanley St Thangool	5,791	Tourist sign renewal - Baralaba	9,911
Stanley Street, Thangool	184,836	Tourist sign renewal - Biloela	15,634
State Farm	2,796	Tourist sign renewal - Shire	8,632
Survey Consultants	889	Tourist sign renewal - Shire	10,117
Survey Cost	611	Tourist sign renewal - Thangool	9,887
Taroom Aero Runway Resheeting	14,719	Twelve Mile Rd	954
Taroom Showgrounds	1,568	Uncle Toms Rd	14,090
Taroom Waste Transfer Station	579,157	Valentine Plans Rd - Solar P/W 20/21	14,711
Terrencevale Road	89,829	Valley View Dr - Bus Stop-20/21	34,373
Thangool Lookerbie Road	17,457	Water Bores 19/20 Cracow Rd	13,143
Thangool Reseal - Stanley Street	96,534	Water Bores 20/21 (Covid) Crowsdale Camboon	49,031
Thangool UD 19/20 (Stage 2)	512,886	Water Bores 20/21 Flagstaff Rd	58,513
The Bend Rd-Dawson Rvr-RD20/21	13,122	Whites Road	46,078
The Bend Road	4,096	Wide Water Parking Area 20/21	25,943
Theodore Moura Rd -R/C-LCS 19/20	752,844	Winston St Pathway 20/21	63,900
Theodore Moura Rd RC Seal 19/20	646,766	Wowan School Bus Shelter SS20/21	18,297
Theodore Moura Road	35,311	Wowan Westwood Gogango Ck Bridge 18/19	835,317
Theodore Pathways 20/21	41,088	Wowan Westwood Rd RC Grvl 20/21	98,899
Theodore Moura Rd Int-RCSeal 20/21	357,281	Yaldwyn St Taroom UD 19/20	1,084
Third Avenue Carpark Cracow UR 20/21	9,442	Yaldwyn St, Taroom K&C UD 19/20	23,047
Three Chain	4,130	Yaldwyn Street Taroom	49,853
Tomlins Road	55,682	Yeovil Rd	7,299
Tourist sign renewal - Banana	17,660		

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	\$432,585.49	Plus water consumption and general rates on applicable parcels
Council Pensioner Rebate	\$191,170.87	
Rates Based Financial Assistance	\$120,754.82	Sporting & Community Groups
Approved Subdivider Vacant Land – Utility Concession (not for Land Valuation Act Subdivision 3 – discounting Valuation for subdivided land not yet developed)	\$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 has no ratepayers eligible for this concession
Total Council Concessions	\$744,511.18	
State Government Pension Rebate	\$125,633.30	

Internal Audit - Report for the Financial Year

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

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

The Internal Audit Plan for the year involved engagement of an external party to assist in the review of internal controls with IT Infrastructure and Conflict of Interest.

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 4 March 2015 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. As well, hard copies are readily available for those requiring this medium. Training sessions have been held for staff and the Code of Conduct is part of the induction process for all new employees.

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

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

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

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

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



Financial Statements

General purpose financial statement

Local Government Regulation 2012 Section 183 (a)

See Attached Documents (At end of Annual Report)

Current year financial sustainability statement

Local Government Regulation 2012 Section 183 (b)

See Attached Document (Included in the Financial Statements)

Long term financial sustainability statement

Local Government Regulation 2012 Section 183 (c)

See Attached Document (Included in the Financial Statements)

Auditor General's report about the general purpose financial statement

Local Government Regulation 2012 Section 183 (d)

See Attached Document
(Included in the Financial Statements)

Community Financial Report

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 2021.

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 2020/21 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2021 are included with this Annual Report and can be found in the 2020/21 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 2020/21

Council's result for the 2020/21 year was a \$5,406,723 deficit. This includes capital income and expenses.

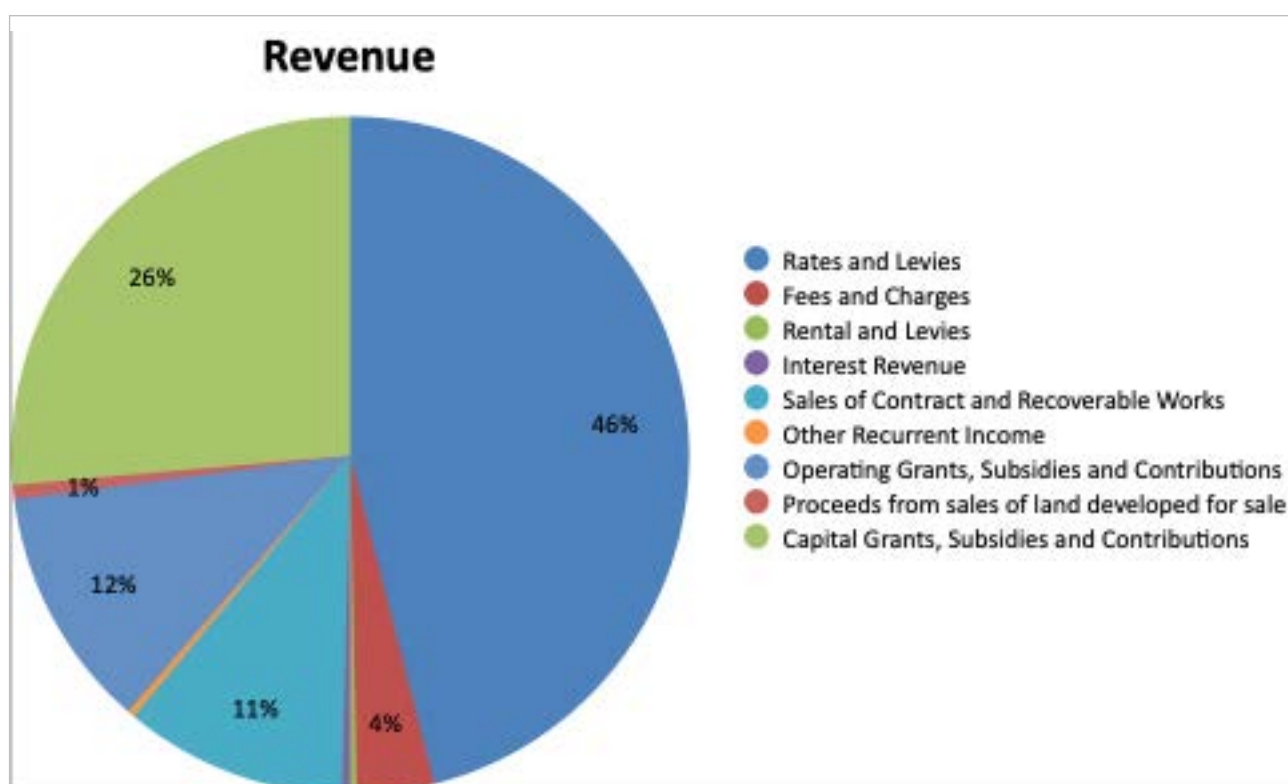
Council's Operating Result

\$	Actual 2021	Original Budget 2021	Actual 2020
Expenditure (excl. capital expenses)	(63,901,930)	(62,164,315)	(66,309,617)
Revenues (excl. capital income)	58,495,207	60,421,443	61,868,398
Operating Surplus/ (Deficit) for the period	(5,406,723)	(1,742,872)	(4,441,249)

The operational deficit for the year represents a shortfall between annual operating income after annual operating expenses have been met.

Council's Revenue Sources for the 2020/21 year

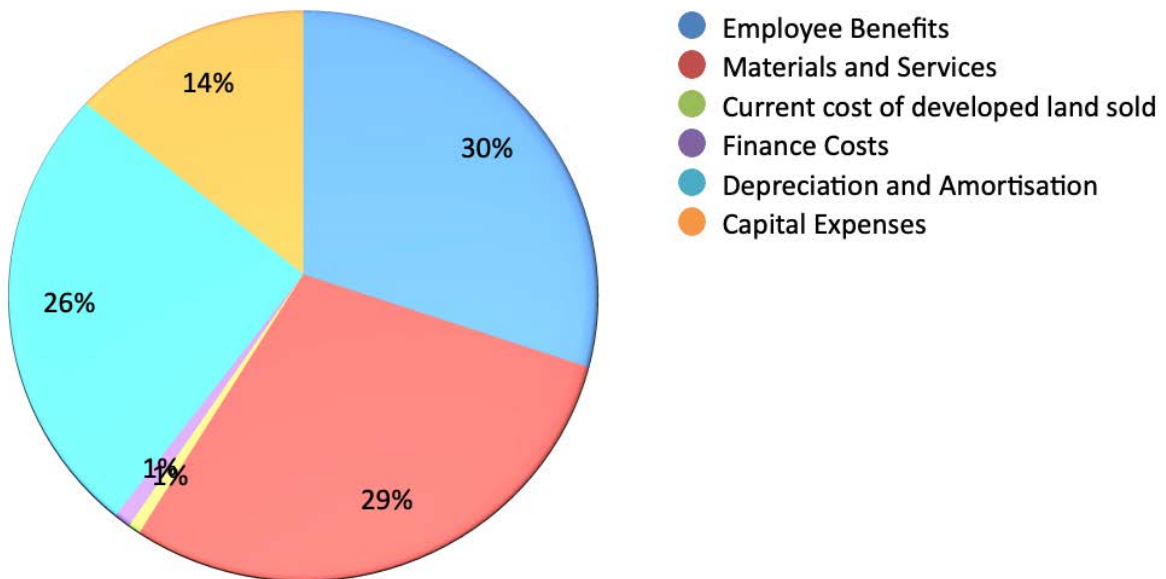
The chart below summarises where Council's revenue came from:



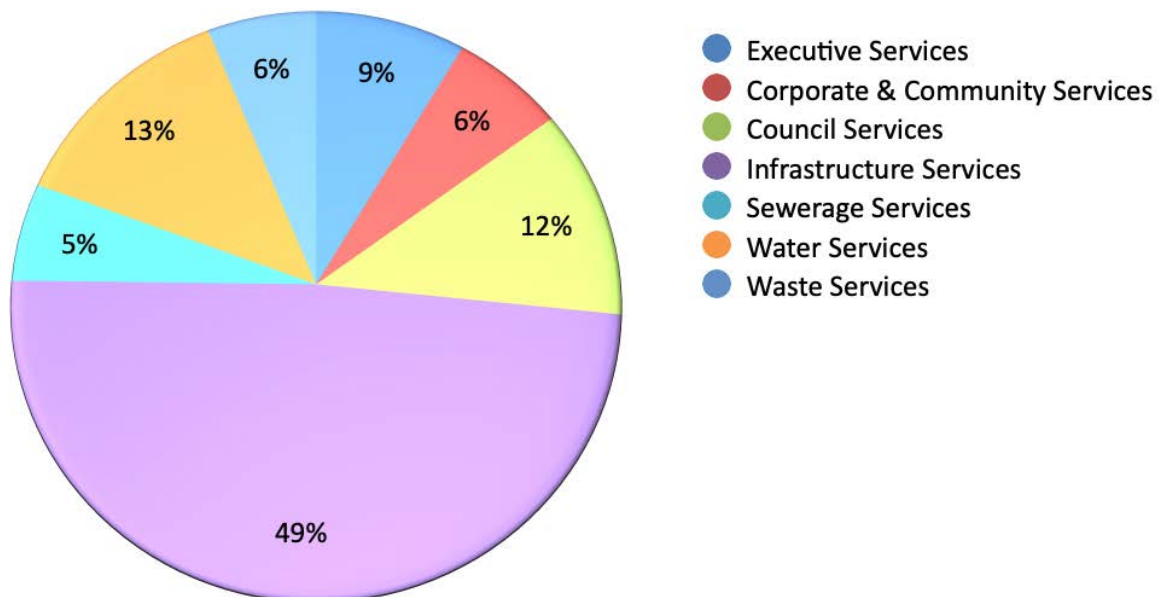
Council's Expenditure for the 2020/21 year

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

Expenses by Nature



Expenses by Function



2.2 Councils Statement of Financial Position (Balance Sheet) for 2020/21

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 2021 was \$848,165,299 (\$835,608,876 at 30 June 2020).

The major items that make up Council's Wealth include the following assets:	Actual 2021	Actual 2020
Available Cash & Investments	14,672,922	15,497,744
Cash & Investments "restricted" for future funding purposes	14,741,788	11,383,047
Trade Debtors	1,861,151	1,151,771
Infrastructure, Property Plant and Equipment	838,365,570	830,203,777
Council has funded some of its operations and assets by the following liabilities:		
Loans & Borrowings	4,060,498	5,365,114
Provisions for Restoration of Refuse and Quarry sites	11,372,647	13,603,530

3. Financial Sustainability Measures

(Sec 169(5) Local Government Regulation 2012)

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

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

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

Operating Surplus Ratio - Net Result divided by Total Operating Revenue

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

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

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

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

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

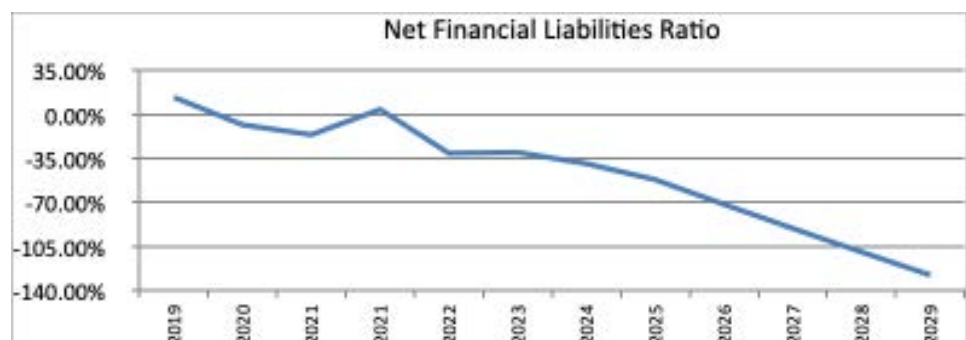
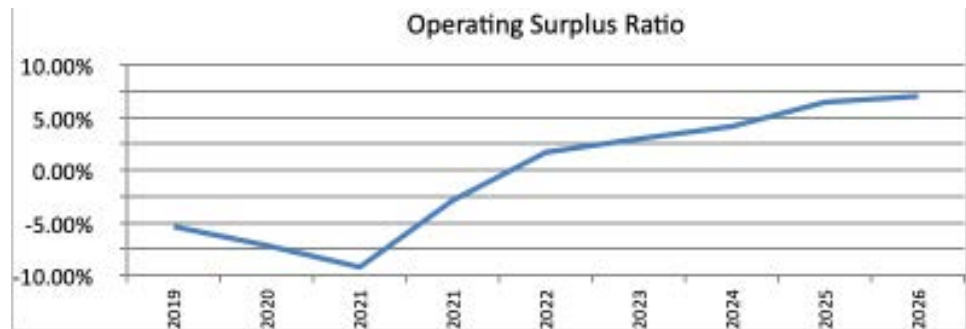
This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.

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

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



Ratio	Target	Actual 2019	Actual 2020	Actual 2021	BUDGET 2021	Long Term Financial Plan Projections								
						Yr. 2 2022	Yr. 3 2023	Yr. 4 2024	Yr. 5 2025	Yr. 6 2026	Yr. 7 2027	Yr. 8 2028	Yr. 9 2029	
Operating Surplus Ratio	0 - 10%	-5.38%	-7.18%	-9.24%	-2.88%	1.70%	2.98%	4.16%	6.46%	7.03%	7.61%	8.19%	8.78%	
Asset Sustainability Ratio	> 90%	67.22%	83.39%	90.24%	109.30%	111.34%	147.19%	106.51%	101.62%	92.08%	92.96%	93.85%	94.74%	
Net Financial Liabilities Ratio	< 60%	13.57%	-8.41%	-16.22%	3.87%	-30.99%	-30.31%	-39.25%	-52.00%	-71.59%	-90.75%	109.52%	127.90%	



Valuation of Non-Current Physical Assets

Valuation of Non-Current Physical Assets

Local Government Regulation 2012 Section 185 (b)

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

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

The following policies of Council applied for the financial year:

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

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



Council's Borrowings & Debt

Debt, Interest and Redemption by Fund and Function

FOR THE YEAR TO 30 JUNE 2021

Banana Shire Council's loan portfolio is raised solely with the Queensland Treasury Corporation. The current repayment terms to the individual loan accounts are as follows:

	A	B	C	D	A + B + C - D
FUNCTION DESCRIPTION	BOOK DEBT	QTC INTEREST ACCRUED	QTC LOAN CHARGES AND ADJUSTMENTS	QTC REPAYMENTS	BOOK DEBT
	BALANCE 30/06/2020 \$	\$	\$	(BORROWINGS) \$	BALANCE 30/06/2021 \$
GENERAL FUNCTIONS					
Consolidated Account	5,379,958	322,376	5,556	1,304,615	4,403,275
TOTAL	5,379,958	322,376	5,556	1,304,615	4,403,275

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

New borrowings will lengthen the term of our debt pool unless taken as a separate loan account. This will allow the term of the loan to better match the repayment structure of the asset being funded.

The total repayment amounts for the 2020/21 financial year are indicated in the table above.

Loan Description	Debt Pool	Approximate Remaining Term
Consolidated Account	8 years	2 years 9 months



Financial Statements - For the year ended 30 June 2021

BANANA SHIRE COUNCIL**Financial Statements****For the year ended 30 June 2021****Table of Contents****Note**

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Addendum to the financial statements

Long-term Measures of Financial Sustainability

BANANA SHIRE COUNCIL**Statement of Comprehensive Income**
For the year ended 30 June 2021

		2021	2020
	Note	\$	\$
Income			
Recurrent revenue			
Rates, levies and utility charges	3 (a)	36,553,164	36,605,251
Fees and charges	3 (b)	2,932,698	2,743,032
Sales of contract and recoverable works	3 (d)	8,446,977	10,684,295
Grants, subsidies, contributions and donations	4 (i)	9,180,514	10,442,191
Total recurrent revenue		<u>57,113,353</u>	<u>61,868,398</u>
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	20,971,086	10,561,765
Total Capital revenue		<u>20,971,086</u>	<u>10,561,765</u>
Rental and levies		245,569	232,010
Interest received	3 (c)	315,494	536,057
Other recurrent income		279,427	625,562
Proceeds from sales of land developed for sale	5	541,364	-
Total income	2 (b)	<u>79,466,293</u>	<u>72,430,163</u>
Expenses			
Recurrent expenses			
Employee benefits	7	(22,456,619)	(22,422,118)
Materials and services	8	(21,257,516)	(24,246,219)
Current cost of developed land sold	5	(473,390)	-
Finance costs	9	(648,312)	(792,021)
Depreciation and Amortisation			
(a) Depreciation of Property, Plant & Equipment	17	(19,066,093)	(18,794,070)
(b) Amortisation of intangible assets		-	(55,219)
Total operating expenses		<u>(63,901,930)</u>	<u>(66,309,647)</u>
Capital expenses			
Capital expenses	10	(10,510,150)	(6,190,100)
Total expenses	2 (b)	<u>(74,412,080)</u>	<u>(72,499,747)</u>
Net result		<u>5,054,213</u>	<u>(69,584)</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	24	6,849,778	15,209,835
Total other comprehensive income for the year		<u>6,849,778</u>	<u>15,209,835</u>
Total comprehensive income for the year		<u>11,903,991</u>	<u>15,140,251</u>

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

BANANA SHIRE COUNCIL

Statement of Financial Position
As at 30 June 2021

	Note	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	12	29,414,629	28,792,367
Receivables	13 (a)	2,915,710	2,884,221
Inventories	14	3,446,439	2,465,851
Contract assets	22(a)	625,735	812,591
Other assets	16	2,268,627	2,574,154
		<u>38,671,140</u>	<u>37,529,184</u>
Non-current assets held for sale		164,444	160,000
Total current assets		<u>38,835,584</u>	<u>37,689,184</u>
Non-current assets			
Receivables	13 (b)	-	56,818
Property, plant and equipment	17	838,365,570	830,203,777
Intangible assets		144,053	144,053
Total non-current assets		<u>838,509,623</u>	<u>830,404,648</u>
TOTAL ASSETS		<u>877,345,207</u>	<u>868,093,832</u>
Current liabilities			
Trade and other payables	19	6,042,961	7,196,125
Provisions	20	4,846,193	5,945,129
Borrowings	21	1,391,602	1,301,016
Contract liabilities	22(b)	1,765,734	338,609
Other	23	1,091,875	1,037,532
Total current liabilities		<u>15,138,365</u>	<u>15,818,411</u>
Non-current liabilities			
Provisions	20	11,372,647	12,602,447
Borrowings	21	2,668,896	4,064,098
Total non-current liabilities		<u>14,041,543</u>	<u>16,666,545</u>
TOTAL LIABILITIES		<u>29,179,908</u>	<u>32,484,956</u>
NET COMMUNITY ASSETS		<u>848,165,299</u>	<u>835,608,876</u>
Community equity			
Council capital -			
Retained surplus		194,495,114	192,147,210
Asset revaluation surplus	24	638,928,397	632,078,619
Reserves		14,741,788	11,383,047
TOTAL COMMUNITY EQUITY		<u>848,165,299</u>	<u>835,608,876</u>

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

BANANA SHIRE COUNCIL

Statement of Changes in Equity
For the year ended 30 June 2021

	Note	Total		Retained surplus Note 25		Reserves		Asset revaluation surplus Note 24	
		2021	2020	2021	2020	2021	2020	2021	2020
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at beginning of the year		835,608,876	819,833,208	192,147,210	187,590,775	11,383,047	15,373,649	632,078,619	616,868,784
Error correction to opening balance	29	652,432	-	652,432	-	-	-	-	-
Adjustment on initial application of AASB 15 / AASB 1059		-	635,417	-	635,417	-	-	-	-
Restated opening balances		836,261,308	820,468,625	192,799,642	188,226,192	11,383,047	15,373,649	632,078,619	616,868,784
Net result		5,054,213	(69,584)	5,054,213	(69,584)	-	-	-	-
Other comprehensive income for the year									
Revaluations:									
Property, plant & equipment	17	4,557,218	560,967	-	-	-	-	4,557,218	560,967
Change in value of future rehabilitation costs		2,292,560	14,648,868	-	-	-	-	2,292,560	14,648,868
Total comprehensive income for the year		11,903,991	15,140,251	5,054,213	(69,584)	-	-	6,849,778	15,209,835
Transfers (to) from retained earnings and recurrent reserves		-	-	189,169	(278,388)	(189,169)	278,388	-	-
Transfers (to) from retained earnings and capital reserves		-	-	(3,547,910)	4,268,990	3,547,910	(4,268,990)	-	-
Balance at end of the year		848,165,299	835,608,876	194,495,114	192,147,210	14,741,788	11,383,047	638,928,397	632,078,619

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 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts			
General rates and utility charges		36,657,248	36,758,036
Rental and levies, fees and charges		3,178,267	2,975,042
Other income		9,051,279	15,454,383
GST received		4,686,260	4,114,558
Receipts from customers		53,573,054	59,302,019
Operating grants, subsidies and contributions		9,180,514	11,141,929
Interest received		321,330	615,383
Proceeds from sales of land developed for sale		541,364	-
Payments			
Payments for materials and services		(22,693,912)	(23,454,600)
Payment to employees		(22,250,913)	(22,182,992)
Costs incurred on inventory land held for sale		(1,497,835)	-
GST paid		(4,544,629)	(4,325,119)
Payments to suppliers and employees		(50,987,289)	(49,962,711)
Interest expense		(325,975)	(409,229)
Net cash inflow (outflow) from operating activities	28	12,302,998	20,687,391
Cash flows from investing activities			
Commonwealth government grants		7,976,541	8,128,965
State government subsidies and grants arising from contract assets and liabilities		1,613,981	(538,303)
State government subsidies and grants		5,665,398	2,333,206
Other non-government subsidies		33,641	5,843
Capital contributions		30,665	32,751
Payments for property, plant and equipment		(25,570,409)	(26,693,260)
Payments for site rehabilitation		(385,285)	(789,621)
Proceeds from sale of property, plant and equipment	6	302,420	776,978
Net movement in loans to community organisations		(43,072)	-
Net cash inflow (outflow) from investing activities		(10,376,120)	(16,743,441)
Cash flows from financing activities			
Repayment of borrowings	21	(1,304,616)	(1,216,326)
Net cash inflow (outflow) from financing activities		(1,304,616)	(1,216,326)
Net increase (decrease) in cash and cash equivalents held		622,262	2,727,624
Cash and cash equivalents at beginning of the financial year		28,792,367	26,064,743
Cash and cash equivalents at end of the financial year	12	29,414,629	28,792,367

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 2021

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 2020 to 30 June 2021 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

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

These financial statements have been prepared under the historical cost convention, except for the following:

- financial assets and liabilities, certain classes of property, plant and equipment and investment property which are measured at fair value

Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income.

Capital revenue includes grants, subsidies and contributions received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

The following transactions, when reported in the Statement of Comprehensive Income, are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- disposal and write-off of non-current assets
- discount rate and valuation adjustments to restoration provisions
- revaluations and impairments of investment property and property, plant and equipment
- revaluation of QTC loan arising from a loan restructure or early loan redemption

All other revenue and expenses have been classified as "recurrent".

1. 2 Statement of compliance

As 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 2020, none of the standards had a material impact on reported position, performance and cash flows.

1. 4 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Council expects that there will be no material impact on the adoption of these standards.

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021****1 Information about these financial statements****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:

Valuation and depreciation of property, plant and equipment - notes 17 and 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 31.

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 2021

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).

Executive Services

The objective of executive services is for Council to be open, accountable, transparent and deliver value for money community outcomes. The function includes strategic and operational planning, risk management, internal audit, corporate governance and administrative support. The Mayor, Councillors and Chief Executive Officer are included in Executive Services.

Corporate & Community Services

The objective of Corporate & Community Services to provide professional finance, plant, aerodrome and community services across council and the shire. This function includes: customer service, financial management and services, records management, stores and procurement, information technology, library and education services, community development, plant management, aerodrome planning and maintenance, asset management and geographic information systems and mapping

Council Services

This function facilitates the shire growth and prosperity through well planned and quality development. The objective of planning and development is to ensure that Banana Shire Council is well designed and efficient yet also preserves the character and natural environment on the shire. This function includes: services related to the environmental health, public building maintenance, animal control, planning and management of the developmental approval processes.

Infrastructure Services

The objective of the infrastructure services is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network; parks; public toilets; technical services; disaster management and SES support.

Sewerage Services

This function protects and supports the health of our community by sustainably managing sewerage infrastructure.

Water Services

The goal of this program is to support a healthy, safe community through sustainable water services. This function includes all activities relating to managing Council's water infrastructure.

Waste Services

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

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		Other		2021	2020					2021	2020
	Grants	Other	Grants	Other										
	2021	2020	2021	2020										
Executive Services	85,211	157,900	-	-	-	243,111	(6,366,123)	-	(6,366,123)	(6,123,012)	(6,123,012)	43,072		
Corporate & Community Services	5,791,540	23,697,553	312,221	-	-	29,801,314	(4,776,566)	9,100	(4,767,466)	24,712,527	25,033,848	49,892,660		
Council Services	85,775	1,078,391	1,184,302	338,606	-	2,687,074	(7,899,523)	(777,460)	(8,676,983)	(6,735,357)	(5,989,909)	83,208,269		
Infrastructure Services	2,828,566	8,413,188	11,314,007	6,966,900	-	29,522,661	(27,013,414)	(9,136,920)	(36,150,334)	(15,771,660)	(6,627,673)	606,143,969		
Sewerage Services	-	3,735,536	553,409	-	-	4,288,945	(3,959,457)	(93,912)	(4,053,369)	(223,921)	235,576	44,240,716		
Water Services	17,500	8,074,411	278,000	23,641	-	8,393,552	(9,275,842)	(510,958)	(9,786,800)	(1,183,931)	(1,393,248)	92,102,956		
Waste Services	214,515	4,315,121	-	-	-	4,529,636	(4,611,005)	-	(4,611,005)	(81,369)	(81,369)	1,713,566		
Total	9,023,107	49,472,100	13,641,939	7,329,147	-	79,466,293	(63,901,930)	(10,510,150)	(74,412,080)	(5,406,723)	5,054,213	877,345,207		

For the year ended 30 June 2020

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		Other	2020		2020	Capital				
	Grants	Other	Grants	Other									
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Executive Services	78,198	55,121	-	-	-	133,319	(6,214,398)	-	(6,214,398)	(6,081,079)	(6,081,079)	-	
Corporate & Community Services	5,863,878	23,885,498	3,253,500	1,000	-	33,003,876	(5,965,927)	(237,941)	(6,203,868)	23,783,449	26,800,008	48,016,400	
Council Services	133,000	870,016	515,223	98,594	-	1,616,833	(8,406,285)	(2,618,594)	(11,024,879)	(7,403,269)	(9,408,046)	82,263,149	
Infrastructure Services	4,344,943	10,611,887	6,197,072	-	-	21,153,902	(30,390,471)	(3,014,947)	(33,405,418)	(15,433,641)	(12,251,516)	598,145,563	
Sewerage Services	-	3,761,356	96,591	-	-	3,857,947	(3,395,092)	(97,122)	(3,492,214)	366,264	365,733	43,738,889	
Water Services	17,500	8,349,544	50,000	-	-	8,417,044	(7,888,812)	(191,351)	(8,080,163)	478,232	336,881	93,660,159	
Waste Services	4,672	3,892,785	349,785	-	-	4,247,422	(4,048,662)	(30,145)	(4,078,807)	(151,205)	168,435	2,169,673	
Total	10,442,191	51,426,207	10,462,171	99,594	-	72,430,163	(66,309,647)	(6,190,100)	(72,499,747)	(14,441,249)	(69,584)	868,093,832	

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
3 Revenue			
(a) Rates, levies and utility charges			
Rates and annual 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		25,351,231	25,340,333
Water		7,904,516	8,068,281
Sewerage		3,951,198	3,931,776
Environmental Levy		727,391	731,521
Garbage charges		2,726,980	2,710,252
Rates and utility charge revenue		40,661,316	40,782,163
Less: Discounts		(3,482,547)	(3,631,621)
Less: Pensioner remissions		(625,605)	(545,291)
		<u>36,553,164</u>	<u>36,605,251</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 over the term of the licence.

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

Statutory fees and charges include			
Development Application Fees		116,057	73,625
Building fees & charges		174,189	105,622
Animal Registrations		66,979	50,682
Fines and infringements		27,652	13,279
Saleyard fees		205,825	116,979
Disposal fees		1,047,051	730,006
Other statutory fees		178,660	269,061
User fees and charges		1,116,285	1,383,778
		<u>2,932,698</u>	<u>2,743,032</u>

(c) Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

Interest received from financial institutions	183,845	388,675
Over due rates and utility charges	131,649	147,382
	<u>315,494</u>	<u>536,057</u>

(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 contract 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	6,694,595	10,067,733
Private works	1,705,405	549,967
Other	46,977	66,595
	<u>8,446,977</u>	<u>10,684,295</u>

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
4 Grants, subsidies, contributions and donations			
Grant income under AASB 15			
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.			
Performance obligations vary in each agreement but include the provision of contracted services and other milestones as specified in the grants. 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 relative to the total costs of the project.			
Grant income under AASB 1058			
Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received			
Capital grants			
Where council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.			
For construction projects, this is generally as the construction progresses in accordance with costs incurred.			
Donations and contributions			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the council.			
Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.			
(i) Operating			
General purpose grants		7,083,728	7,647,423
Commonwealth subsidies and grants		461,096	295,000
State government subsidies and grants		1,478,283	1,139,371
NDRRA flood damage grants for operational repairs		-	1,360,397
Donations		157,407	-
Total recurrent revenue		9,180,514	10,442,191
In June 2021, Council was paid \$3,674,643 of its 2021-22 Financial Assistance Grant.			
(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.			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		7,976,541	8,128,965
State government subsidies and grants		5,665,398	2,333,206
Other non-government subsidies		33,641	5,843
Cash contributions		30,665	32,751
		13,706,245	10,500,765
(b) Non-monetary revenue received:			
Donations from third parties at fair value		7,264,841	61,000
		7,264,841	61,000
Total capital revenue		20,971,086	10,561,765
5 Gain (loss) on the disposal of inventory land developed for sale			
Proceeds from sales of land developed for sale		541,364	-
Current cost of developed land sold	15	(473,390)	-
		67,974	-

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
6 Gain (loss) on the disposal of capital assets			
(a) Proceeds from the sale of plant and equipment		298,006	335,838
Less book value of plant and equipment sold		(288,906)	(573,780)
		9,100	(237,942)
(b) Proceeds from the sale of land and buildings		4,414	441,140
Less book value of land and buildings sold		(15,004)	(2,993,967)
		(10,590)	(2,552,827)
Total gain (loss) on the disposal of capital assets	10	(1,490)	(2,790,769)
7 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		17,771,886	17,413,352
Councillors' remuneration		472,540	480,879
Annual, sick and long service leave entitlements		3,957,259	3,892,706
Superannuation	27	2,363,872	2,285,523
		24,565,557	24,072,460
Other employee related expenses		1,461,918	1,239,464
		26,027,475	25,311,924
Less capitalised employee expenses		(3,570,856)	(2,889,806)
		22,456,619	22,422,118
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at 30 June 2021		2021	2020
Elected members		7	7
Administration staff		109	128
Depot and outdoors staff		172	140
Total full time equivalent employees		288	275
8 Materials and services			
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Audit of annual financial statements by the Auditor-General of Queensland		102,000	79,375
Internal Audit		28,785	17,675
Council Road Maintenance		4,896,235	6,967,544
Contractors and Private Works		7,374,905	8,691,686
Donations and Contributions Paid		118,154	156,810
Grant Audits		4,890	-
Public Liability Insurance		198,654	351,053
Assets contributed to third parties		474,933	-
Telephone and IT		315,781	262,210
Electricity		1,252,680	1,409,265
Maintenance (non Roads & Plant)		2,090,526	1,249,092
Contractors (non Works)		994,658	1,259,434
Counter Disaster Operations		8,585	-
Flood Restorations		1,538	-
Other material and services		3,395,192	3,802,075
		21,257,516	24,246,219
9 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		325,975	409,229
Bank charges		111,442	91,465
Impairment of receivables and bad debts written-off		38,332	69,018
Refuse sites - unwinding of discount rate on provision		166,865	201,365
Quarry sites - unwinding of discount rate on provision		5,698	20,944
		648,312	792,021
10 Capital expenses			
Loss on the sale of capital assets	6	1,490	2,790,769
Loss on write-off of capital assets	11	10,508,660	3,399,331
Total capital expenses		10,510,150	6,190,100

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
11 Loss on write-off of capital assets			
Site improvements		-	30,145
Buildings		766,870	65,767
Roads, drainage & runway network		9,136,920	3,014,947
Water		510,958	191,351
Sewerage		93,912	97,122
Computer software		-	(1)
	10	10,508,660	3,399,331

Council's capital renewal program identifies assets in need of renewal. The renewal treatments are targeted at specific assets and specific components within those assets (e.g. road segment pavement, building roof, water or sewerage main segment). Once the works are completed the original component is obsolete and the renewed component is capitalised at its construction cost. Finally, the written down value of the original component is written off.

12 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Cash and deposits at call are held in the following banks: National Australia Bank, Bendigo Bank, and Queensland Treasury.

Cash at bank and on hand	1,742,515	468,624
Deposits at call	27,672,114	28,323,743
Balance per statement of financial position and cash flows	29,414,629	28,792,367
Total cash assets	29,414,629	28,792,367

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	508	111,762
Contract liabilities - revenue received in advance	1,765,734	338,609
Unspent developer contributions	2,184,708	2,535,065
Total unspent external restricted cash held in reserves	3,950,950	2,985,436

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	15,889,664	23,547,526
Total cash held to contribute to identified funding commitments	19,840,614	26,532,963

Trust funds

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Trust funds held for outside parties

Security deposits	172,100	315,639
	172,100	315,639

13 Receivables

Receivables, loans and advances are amounts owed to council at year end and are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
13 Receivables (continued)			
(a) Current			
Rateable revenue and utility charges		1,175,293	1,870,091
Less: Impairment provision		(165,101)	(154,026)
		1,010,192	1,716,065
Accrued interest		11,848	17,684
Other debtors		1,861,151	1,151,771
Less allowance for expected credit losses		(10,553)	(1,299)
Loan to related party - CQROC		43,072	-
		1,905,518	1,168,156
		2,915,710	2,884,221
(b) Non-current			
Deferred debtors		-	56,818
		-	56,818

For the financial year ended 30 June 2021, interest was charged on outstanding rates at a rate of 8.53% 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.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

The Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Grants, Other Debtors.

The Council distinguishes between disputed invoices and impaired debts. If a customer is disputing the validity of an invoice, council assesses whether the invoice was correctly raised. If the receivable was incorrectly raised, this is not an impairment, the amount is reversed against the original revenue account, rather than through impairment. If Council believes the invoice is correct, the receivable is included in the impairment calculations.

Rates and Charges: Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Property rates and utility charges are processed using a stand alone ERP (enterprise resource planning) system. Council also employs a dedicated team whose responsibilities include rates and utilities collections. Aging of rateable revenue is not a consideration for calculating ECL (expected credit loss). As a statutory receivable AASB 2016-8 does not prescribe calculation of ECL. Banana Shire Council has previously reviewed its historical rates and utility charges data and identified 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)

Balance at beginning of the year	155,325	168,812
Changes in the credit loss allowances in the year	20,329	(13,487)
Balance at end of the year	175,654	155,325

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
14 Inventories			
Stores, raw materials and water held for resale are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.			
Inventories held for distribution are:			
- goods to be supplied at nil or nominal charge and			
- goods to be used for the provision of services at nil or nominal charge.			
These goods are valued at cost, adjusted, when applicable, for any loss of service potential.			
Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.			
Inventories for internal use-			
Quarry and road materials		164,044	225,225
Stores and materials		963,786	946,462
		<u>1,127,830</u>	<u>1,171,687</u>
Valued at cost, adjusted when applicable for any loss of service potential.			
Land purchased for development and sale	15	2,318,609	1,294,164
Total inventories		<u>3,446,439</u>	<u>2,465,851</u>
15 Land purchased for development and sale			
Balance at beginning of the year		1,294,164	1,294,164
Development costs		1,497,835	-
Less cost of developed land sold		(473,390)	-
Balance at end of the year		<u>2,318,609</u>	<u>1,294,164</u>
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
16 Other assets			
GST recoverable		168,828	310,459
Water charges yet to be levied		1,672,447	1,911,576
Prepayments		427,352	352,119
		<u>2,268,627</u>	<u>2,574,154</u>
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 <i>Land Act 1994</i> or <i>Land Title Act 1994</i> 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.			

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
17 Property, plant and equipment (continued)			
17 (c) Valuation			
Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. Other plant and equipment and work in progress are measured at cost.			
Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3-5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.			
In the intervening years, on an asset class rotational basis, Council may engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.			
Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.			
On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.			
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.			
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.			
17 (g) Land under roads			
Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a financial lease over the asset. The Banana Shire Council currently does not have any such land holdings.			
Land under the road network within the Council area that has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 is not controlled by council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.			

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

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 2021	Valuation Level 3 2021	Valuation Level 3 2021	Cost 2021	Valuation Level 3 2021	Valuation Level 3 2021	Valuation Level 3 2021	Valuation Level 3 2021	Cost 2021	2021
Asset values	\$ 5,998,193	\$ 6,576,366	\$ 108,958,405	\$ 25,927,785	\$ 726,478,351	\$ 140,888,344	\$ 83,723,437	\$ 412,263	\$ 22,505,158	\$ 1,121,468,302
Opening gross value as at 1 July 2020	-	-	-	-	862,815	-	-	-	-	862,815
Minor correction to opening balance	-	-	-	-	11,988,174	-	198,923	-	1,485,102	16,903,576
Addition of renewal assets	-	-	2,222,277	-	3,610,540	500,746	936,397	1,010	-	8,662,389
Addition of other assets	-	-	1,403,595	2,210,101	6,956,900	-	-	-	-	7,264,841
Contributed assets at valuation	-	-	307,941	-	-	-	-	-	-	-
Internal transfers from work in progress	-	42,792	1,499,390	-	11,651,393	5,182,126	825,763	-	(19,201,464)	-
Disposals	(15,004)	-	-	(757,172)	-	-	-	-	-	(772,176)
Write-offs	-	-	(2,305,627)	-	(13,637,553)	(1,474,833)	(366,837)	-	-	(17,784,850)
Revaluation adjustment to other comprehensive income	-	(1,747,988)	-	-	1,495,821	487,687	301,974	-	-	537,494
Closing gross value as at 30 June 2021	5,983,189	4,871,170	112,085,981	27,380,714	749,406,441	146,593,170	85,619,657	413,273	4,788,796	1,137,142,391
Accumulated depreciation and impairment	-	4,104,750	34,829,391	13,783,025	142,796,478	54,665,511	41,085,370	-	-	291,264,525
Opening balance as at 1 July 2020	-	-	(78)	-	210,461	-	-	-	-	210,383
Minor correction to opening balance	-	-	-	-	9,767,965	3,201,339	1,657,404	-	-	19,066,093
Depreciation expense	-	495,921	2,683,346	1,260,118	-	-	-	-	-	(468,266)
Depreciation on disposals	-	-	-	(468,266)	-	-	-	-	-	(7,276,190)
Depreciation on write-offs	-	-	(1,538,757)	-	(4,500,633)	(963,875)	(272,975)	-	-	-
Revaluation adjustment to other comprehensive income	-	(1,443,067)	-	-	(2,955,494)	211,030	167,807	-	-	(4,019,724)
Accumulated depreciation as at 30 June 2021	-	3,157,604	35,973,902	14,574,877	145,318,777	57,114,005	42,637,656	-	-	298,776,821
Total written down value as at 30 June 2021	5,983,189	1,713,566	76,112,079	12,805,837	604,087,664	89,479,165	42,982,001	413,273	4,788,796	838,365,570
Range of estimated useful life in years	Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200	-	-

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Accumulated depreciation and impairment

Opening balance as at 1 July 2020
Minor correction to opening balance
Depreciation expense
Depreciation on disposals
Depreciation on write-offs
Revaluation adjustment to other comprehensive income
Accumulated depreciation as at 30 June 2021

Total written down value as at 30 June 2021
Range of estimated useful life in years

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

17 Property, plant and equipment - prior year

Land	Site improvements	Buildings	Plant and equipment	Roads, drainage & runway network	Water	Sewerage	Airwork	Works in progress	Total plant and
Valuation Level 2	Valuation Level 3	Valuation Level 3	Cost	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5,833,861	5,456,564	108,261,116	24,723,761	731,778,959	137,256,532	80,989,754	294,392	16,891,195	1,111,506,134
744,572	87,594	3,042,203	2,867,111	2,192,701	872,754	172,565	2,262	16,711,498	26,693,260
-	-	60,000	-	-	-	-	1,000	-	61,000
(600,240)	1,110,186	469,785	-	8,092,505	281,575	1,143,484	-	(11,097,535)	-
-	(77,978)	(2,552,089)	(1,663,087)	(6,291,291)	(720,663)	(452,565)	-	-	(4,815,416)
-	-	(322,610)	-	(9,294,523)	3,198,146	1,870,199	114,609	-	(7,865,107)
5,998,193	6,576,366	108,958,405	25,927,785	726,478,351	140,883,344	83,723,437	412,263	22,505,158	1,121,468,302
Accumulated depreciation and impairment									
-	3,800,331	32,558,688	13,649,622	142,836,107	51,059,185	38,952,502	-	-	282,856,435
-	352,252	2,685,908	1,222,710	9,993,037	2,935,184	1,604,979	-	-	18,794,070
-	-	(158,362)	(1,089,307)	-	-	-	-	-	(1,247,669)
-	(47,833)	(256,843)	-	(3,276,344)	(529,312)	(355,443)	-	-	(4,465,775)
-	-	-	-	(6,756,322)	1,200,454	883,332	-	-	(4,672,536)
-	4,104,750	34,829,391	13,783,025	142,796,478	54,665,511	41,085,370	-	-	291,264,525
5,998,193	2,471,616	74,129,014	12,144,760	583,681,873	86,222,833	42,638,067	412,763	22,505,158	830,203,777
Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200		

BANANA SHIRE COUNCIL**Notes to the Financial Statements**
For the year ended 30 June 2021**18. Fair Value Measurements****(a) Recognised fair value measurements**

Council measures and recognises the following assets at fair value on a recurring basis:

Property, plant and equipment

- Land
- Site improvements
- Buildings and other structures
- Roads, drainage, and runway network
- Water
- Sewerage
- Artwork

Council does not measure any liabilities at fair value on a recurring basis.

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 19 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows at balance date (level 2).

The carrying amounts of trade receivables and trade payables are, due to their short-term nature, assumed to approximate their fair value.

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These assets comprise land that was previously used as an administration centre. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading "Land (level 2)".

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 2021.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

18. Fair Value Measurements - continued									
Recurring fair value measurement									
Category	Note	Level 2 (Significant other observable inputs) \$		Level 3 (Significant unobservable inputs) \$		Total			
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Land	17	5,983,189	5,998,193	-	-	5,983,189	5,998,193		
Site Improvements	17	-	-	1,713,566	2,471,616	1,713,566	2,471,616		
Buildings and other structures	17	-	-	76,112,079	74,129,014	76,112,079	74,129,014		
Road, drainage and runway network	17	-	-	604,087,664	583,681,873	604,087,664	583,681,873		
Water	17	-	-	89,479,165	86,222,833	89,479,165	86,222,833		
Sewerage	17	-	-	42,982,001	42,638,067	42,982,001	42,638,067		
Artwork	17	-	-	413,273	412,263	413,273	412,263		
		5,983,189	5,998,193	814,787,748	789,555,666	820,770,937	795,553,859		
Non-recurring fair value									
Non-current assets classified as held for sale		164,444	160,000	-	-	164,444	160,000		

The revaluation of Land assets resulted in the fair value of this class having predominantly observable inputs (level 2). This table reflects that assessment.

BANANA SHIRE COUNCIL**Notes to the Financial Statements**
For the year ended 30 June 2021**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, Site Improvements, Buildings and Other Structures

Opteon Property Group Pty Ltd conducted a full revaluation of Council's land, buildings and other structures for the year ending 30th June 2018.

Council has considered the following when deciding on movements in fair value for the 2020/21 financial year:

Land

- Department of Resources land valuations of the previous 12 months indicated little change in urban land valuations throughout the shire.
- Local observations.

Buildings and Site Improvements

The LGAQ Council Cost Index (CCI) for Queensland local government is calculated as a weighted average of three indexes published by the Australian Bureau of Statistics. These indexes and the relevant weightings used in the calculation of the CCI are detailed below:

- The Public and Private Sector Wage Price Index for Queensland (Series ID - A2636859L) – 50%
- The Road and Bridge Construction Index for Queensland – (Series ID - A2333727L) – 30%
- The All-Groups Consumer Price Index for Brisbane (Series ID A2325816R) – 20%

Note: To smooth the impacts of the volatility evident in the Road and Bridge Construction Index, a five-year moving average of the published index is applied in the calculation of the CCI

The CCI considers own source construction of Roads and the movement in consumer goods and is considered not relevant to the building industry.

On balance, Council therefore considers that it is reasonable not to apply indexation to land and building assets for the 2020/2021 financial year.

Infrastructure assets (Level 3)

All Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full-service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the council's planning horizon.

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.

BANANA SHIRE COUNCIL**Notes to the Financial Statements**
For the year ended 30 June 2021**18. Fair Value Measurements - continued****Roads, Drainage and Runway Infrastructure**

An external comprehensive revaluation of Council's Roads, Drainage and Runway assets was last undertaken as of 30 June 2019 and included the full development of unit rates and useful lives that reflected Council's conditions.

Council has adopted the Cost approach to valuation when deciding on movements in fair value for the 2020/21 financial year, and considered:

- Banana Shire Council EBA wage increase of 2.5% for 12 months to 30 June 2021,
- The Annual Road & Bridge construction Queensland index to March 2021 of -1.0%,
- Approximate Proportion of Wages (0.33), Plant (0.33), and Materials & Services (0.33) in Council's cost base,

Council has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +0.2% indexation is reasonable and should be applied to Council's Roads, Drainage and Runway assets.

This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

Water and Sewerage Infrastructure

A fair value assessment of Council's active and passive water and sewerage assets was last undertaken in the 2016-17 financial year.

Passive Assets:

An external revaluation of Council's passive water and sewerage assets was last undertaken as at 30 June 2017. The next full revaluation will be undertaken in the 2022-23 financial year.

Council has adopted the Cost approach to valuation when deciding on movements in fair value for the 2020/21 financial year, and considered:

- Banana Shire Council EBA wage increase of 2.5% for 12 months to 30 June 2021,
- The Annual Engineering Construction Queensland index to March 2021 of -0.4%,
- Approximate Proportion of Wages (0.35), Engineering Construction (0.65) in Council's cost base,

Council has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +0.6% indexation is reasonable and should be applied to Council's Passive water and sewerage assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

Active Assets:

An external revaluation of Council's passive water and sewerage assets was last undertaken as of 30 June 2017. The next full revaluation will be undertaken in the 2022-23 financial year.

Council has adopted the Cost approach to valuation when deciding on movements in fair value for the 2020-21 financial year, and considered:

- Banana Shire Council EBA wage increase of 2.5% for 12 months to 30 June 2021,
- The Engineering Construction Queensland index for the 12 months to March 2021 of -0.40%,
- The Asset Revaluation Index for Machinery and Plant, Queensland, for the 12 months to March 2021 of -0.50%
- Approximate Proportion of Wages (0.10), Engineering Construction (0.45) and, Machinery and Plant (0.45) in Council's cost base,

The indexation value produced from the above consideration results in a negative value of -0.20.

Council has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that no indexation should be applied to Council's Active water and sewerage assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
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		5,648,738	6,281,567
Creditors		62,844	612,339
Salary, wages and related accruals		140,125	82,231
Other entitlements		191,254	219,988
		<u>6,042,961</u>	<u>7,196,125</u>

20 Provisions**Employee entitlements**

Liabilities are recognised for employee benefits such as wages and salaries, 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.

Quarry rehabilitation provision represents the present value of the anticipated future costs associated with the closure of the quarries, refilling the basin, and reclamation and rehabilitation of these sites.

Quarries are situated on Council controlled land and are classified as land and improvement assets. The provision for restoration is, therefore, included in the cost of the land improvements and amortised over the expected useful life of the quarry. Changes in the provision not arising from the passing of time are added to or deducted from the asset revaluation surplus for land and improvements. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases (if any). Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

The provision recognised for is reviewed at least annually and updated based on the facts and circumstances available at the time.

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
20 Provisions (continued)			
Current			
Annual leave		2,051,292	2,018,742
Long service leave		2,794,901	2,632,840
Property restoration -			
(i) Refuse sites		-	1,293,547
		4,846,193	5,945,129
Non-Current			
Long service leave		274,399	292,464
Property restoration			
(i) Refuse sites		11,098,248	10,121,402
(ii) Quarry sites		-	2,188,581
		11,372,647	12,602,447

Details of movements in provisions

(i) Refuse sites		
Balance at beginning of the year	11,414,949	26,683,159
Increase due to change in time	166,865	201,365
Increase (decrease) due to change in discount rate	1,834,985	741,641
Amount expended in year	(385,285)	(789,621)
Increase (decrease) in estimate of future cost	(1,933,266)	(15,421,595)
Balance at end of the year	11,098,248	11,414,949
Current portion	-	1,293,547
Non-current portion	11,098,248	10,121,402
	11,098,248	11,414,949

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 projected cost of restoration is \$9,578,390 and this is expected to be incurred from 2021 to 2040.

Cash funds committed to meet this liability at the reporting date are	4,402,610	3,920,783
(ii) Quarry sites		
Balance at beginning of the year	2,188,581	2,136,551
Increase due to change in time	5,698	20,944
Increase (decrease) due to change in discount rate	5,676	31,086
Increase (decrease) in estimate of future cost	(2,199,955)	-
Balance at end of the year	-	2,188,581
Current portion	-	-
Non-current portion	-	2,188,581
	-	2,188,581

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).

Expected final repayment date is March 2024

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.

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
21 Borrowings (continued)			
Borrowings at balance date are			
Queensland Treasury Corporation			
Balance at beginning of the year		5,365,114	6,581,440
Principal repayments - cash movement		(1,304,616)	(1,216,326)
Balance at end of the year		4,060,498	5,365,114
Classified as			
Current		1,391,602	1,301,016
Non-current		2,668,896	4,064,098
		4,060,498	5,365,114

The QTC loan market value at the reporting date was \$4,460,882. At 30 June 2020, the loan market value was \$6,045,705

This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government.

The following sets out the liquidity risk in relation to the above borrowings and represents the remaining contractual cash flows (principal and interest) at the end of the reporting period.

0 to 1 year	1,628,465	1,301,016
1 to 5 years	2,853,832	4,060,565
Total contractual outflows	4,482,297	5,361,581
Carrying amount	4,060,498	5,365,114

The contractual outflows are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated.

Reconciliation of liabilities arising from finance activities

Loans		
Balance at beginning of the year	5,365,114	6,581,440
Cash flows during the period	(1,304,616)	(1,216,326)
Balance at end of the year	4,060,498	5,365,114

Council does not believe that any of the leases in place are individually material.

22 Contract balances

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

(a) Contract assets

Contract assets represents capital construction costs incurred to date for a Council asset to be funded by a capital grant paid in arrears but no receivable has arisen since the invoicing milestone has not yet been met.

Contracts for capital assets	625,735	812,591
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(b) Contract liabilities

Funds received upfront to construct Council controlled assets	1,765,734	338,609
Current	1,765,734	338,609

(c) Significant changes in contract balances

The contract assets and liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously the revenue was recognised on receipt and therefore there was no effect on the statement of financial position.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
23 Other liabilities			
Current			
Unearned revenue		1,091,367	925,770
Waste levy refund received in advance		508	111,762
		<u>1,091,875</u>	<u>1,037,532</u>

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

Site improvements	24,580,153	22,592,514
Buildings	29,564,554	29,564,554
Roads, drainage & runway network	492,885,417	488,434,102
Water	57,317,934	57,041,277
Sewerage	33,275,963	33,141,796
Artwork	1,304,376	1,304,376
	<u>638,928,397</u>	<u>632,078,619</u>

25 Commitments for expenditure**Operational**

Biloela Civic Centre	84,998	81,933
Magavalis Sports Complex	25,341	24,282
	<u>110,339</u>	<u>106,215</u>

Capital commitment for the construction of the following assets contracted for at end of the financial year but not recognised as liabilities.

Infrastructure Services (Roads, Bridges, Drainage, Streetscaping)	1,555,487	2,651,175
Water & Sewerage Infrastructure	2,762,896	1,387,604
Buildings, Parks, Pools and Other	175,852	465,698
	<u>4,494,235</u>	<u>4,504,477</u>

These expenditures are payable
Within one year

	<u>4,494,235</u>	<u>4,504,477</u>
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26 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 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

27 Superannuation - Regional Defined Benefit Fund

Council contributes to the LGLASuper 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 LGLASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*.

The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGLASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
27 Superannuation - Regional Defined Benefit Fund (continued)			
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 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.			
No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.			
The next triennial actuarial review is not due until 1 July 2021.			
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		74,198	86,926
Other superannuation contributions for employees		2,289,674	2,198,597
		<u>2,363,872</u>	<u>2,285,523</u>
Contributions council expects to make to the Regional Defined Benefits Fund for 2021 - 2022		<u>76,053</u>	
28 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		5,054,213	(69,584)
Non-cash operating items			
Impairment of receivables and bad debts written-off	9	38,332	69,018
Depreciation and amortisation	17	19,066,093	18,849,289
Current cost of developed land sold	15	473,390	-
Change in restoration provisions expensed to finance costs		172,563	222,309
		<u>19,750,378</u>	<u>19,140,616</u>
Investing and development activities			
Capital grants, subsidies and contributions	4	(20,971,086)	(10,561,765)
Capital expenses	10	10,510,150	6,190,100
Payment for land for sale and development costs in the year	15	(1,497,835)	-
		<u>(11,958,771)</u>	<u>(4,371,665)</u>
Changes in operating assets and liabilities			
(Increase) decrease in receivables		30,069	4,275,174
(Increase) decrease in inventories (excluding land)		43,857	306,913
(Increase) decrease in other operating assets		305,527	(865)
(Increase) decrease in operating contract assets		-	699,738
Increase (decrease) in payables		(2,024,092)	917,592
Increase (decrease) in provisions		176,546	187,754
Increase (decrease) in other liabilities		925,271	(398,282)
		<u>(542,822)</u>	<u>5,988,024</u>
Net cash inflow from operating activities		<u>12,302,998</u>	<u>20,687,391</u>

BANANA SHIRE COUNCIL**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
29 Minor correction for assets not previously recognised			
During the financial year Council became aware of some assets in property plant and equipment that were not previously recognised as well as some assets previously recognised that should not have been recognised.			
Summary details of assets not previously recognised are as follows			
Gross value of property, plant and equipment		862,815	-
Less accumulated depreciation		(210,383)	-
Gain from assets not previously recognised	17	652,432	-

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2021

30 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
- interest rate risk

Risk management framework

The Banana Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's risk committee approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk. The council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The council aims to manage volatility to minimise potential adverse effects on the financial performance of the council.

The council's audit committee oversees how management monitors compliance with the council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the council. The council audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

The Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/commonwealth bodies or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982.

No collateral is held as security relating to the financial assets held by the Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period.

	Note	2021 \$	2020 \$
Financial assets			
Cash at bank and on hand	12	1,742,515	468,624
Cash investments held with - QTC	12	27,672,114	28,323,743
Receivables - rates and utility charges		1,010,192	1,716,065
Community organisations		43,072	-
Receivables - other		1,862,446	1,151,771
Total		32,330,339	31,660,203

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

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2021

30 Financial instruments - continued

The Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

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.

2021

Financial assets and liabilities that are held at variable interest rates total

	Net carrying amount	Change in profit & (loss) from		Change in equity from	
	\$	1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
QTC cash funds	27,672,114	276,721	(276,721)	276,721	(276,721)
Other investments	-	-	-	-	-
Loans - QTC at fixed and generic *	(4,060,498)	-	-	-	-
Loans - QTC at variable **	-	-	-	-	-
Loans - Other	-	-	-	-	-
Net total	23,611,616	276,721	(276,721)	276,721	(276,721)

2020

QTC cash funds	28,323,743	283,237	(283,237)	283,237	(283,237)
Other investments	-	-	-	-	-
Loans - QTC at fixed and generic *	(5,365,114)	-	-	-	-
Loans - QTC at variable **	-	-	-	-	-
Loans - Other	-	-	-	-	-
Net total	22,958,629	283,237	(283,237)	283,237	(283,237)

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**Notes to the Financial Statements
For the year ended 30 June 2021****31 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
	2021	2021	2021	2021	2021
	\$	\$	\$	\$	\$
Revenue for services provided to the Council	8,112,412	-	-	-	-
Revenue for services provided to external clients	-	6,694,595	8,276,953	3,858,244	4,751,035
* Community service obligations	-	-	6,300,000	900,000	300,000
	8,112,412	6,694,595	14,576,953	4,758,244	5,051,035
Less: Expenditure	-	7,156,497	14,562,775	4,673,474	5,044,662
Surplus (deficiency)	8,112,412	(461,902)	14,178	84,770	6,373

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

Activities	CSO description	Actual
Water Services	Cost of Water Services	6,300,000
Sewerage Services	Cost of Sewerage Services	900,000
Waste Management	Cost of Waste Services	300,000

BANANA SHIRE COUNCIL**Financial Statements****For the year ended 30 June 2021****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 2020/21, comprises:

Nature of Compensation	2021	2020
	\$	\$
Short-term employee benefits	1,519,540	1,476,226
Long-term benefits	-	63,645
Post-employment benefits	171,348	181,171
Termination benefits	-	144,849
	<u>1,690,888</u>	<u>1,865,891</u>

Detailed remuneration disclosures are provided in the 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	2021	2020
	\$	\$
Employee expenses for close family members of key management personnel (wages and superannuation) (i)	96,488	63,407
Purchase of materials and services from entities controlled by key management personnel (ii)	2,572	466,409
Key management personnel services provided by a related entity (iii)	20,458	27,964
Loan to related entity (iv)	43,072	-
	<u>162,590</u>	<u>557,780</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 281 FTE staff of which only 2 are close family members of key management personnel.

(ii) Materials and Services purchased from entities controlled by key management personnel were at arms length and in the normal course of Council's operations.

(iii) These payments represent a range of activities, including:

- reimbursement of monies paid by key management personnel and related parties for legitimate Council expenditure.
- allowances payable to Councillors under Council Policy

(iv) Council has taken over secretariat and some administrative support responsibilities for a new regional organisation of Councils CQROC P/L.

(d) Outstanding balances

At 30 June 2021, related parties owed Council the following:

- Individuals: \$59
- CQROC: \$43,072

2020 Outstanding Balance: 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 Councils public swimming pool after paying the normal fee
- Dog registration
- Borrowing books from a council library

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

BANANA SHIRE COUNCIL**FINANCIAL STATEMENTS****For the year ended 30 June 2021**

MANAGEMENT CERTIFICATE

For the year ended 30 June 2021

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 31, 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: 26 / 10 / 21**Chief Executive Officer****Name: Mr Thomas Upton**Date: 26 / 10 / 21



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 Council).

In my opinion, the financial report:

- a) gives a true and fair view of the Council's financial position as at 30 June 2021, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2021 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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



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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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Better public services

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

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the Council's transactions and account balances to enable the preparation of a true and fair financial report.



Philip Airey
as delegate of the Auditor-General

28 October 2021

Queensland Audit Office
Brisbane

BANANA SHIRE COUNCIL**For the year ended 30 June 2021**

Current Year Financial Sustainability Statement**Certificate of Accuracy - for the Current Year Financial Sustainability Statement****Independent Auditor's Report (Current Year Financial Sustainability Statement)**

BANANA SHIRE COUNCIL**Current-year Financial Sustainability Statement
For the year ended 30 June 2021****Measures of financial sustainability****(i) Operating surplus ratio**

Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue).

(ii) Asset sustainability ratio

Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.

(iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2021 against key financial ratios:

	Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target	between 0% and 10%	greater than 90%	not greater than 60%
Actual	-9.24%	90.24%	-16.22%

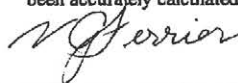
Note 1 - Basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2021.

Certificate of Accuracy
For the year ended 30 June 2021

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: 26 / 10 / 21



Chief Executive Officer

Name: Mr Thomas Upton

Date: 26 / 10 / 21

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 (the Council) for the year ended 30 June 2021, 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 2021 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2021 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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



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

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

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

Responsibilities of the councillors for the current-year financial sustainability statement

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

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

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

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

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

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

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Audit Office**

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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.



Philip Airey
as delegate of the Auditor-General

28 October 2021

Queensland Audit Office
Brisbane

BANANA SHIRE COUNCIL

Long-Term Financial Sustainability Statement
Prepared as at 30 June 2021

UNAUDITED

Measures of financial sustainability

(i) Operating surplus ratio

Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue).

(ii) Asset sustainability ratio

Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets.

(iii) Net financial liabilities ratio

Total liabilities less current assets divided by total operating revenue.

Council's performance at 30 June 2021 against key financial ratios:

		Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target		between 0% and 10%	greater than 90%	not greater than 60%
Actuals at 30 June 2021		-9.24%	90.24%	-16.22%
Projected for the years ended	30 June 2022	3.18%	153.05%	-10.82%
	30 June 2023	2.08%	106.22%	-12.79%
	30 June 2024	2.11%	106.13%	-14.77%
	30 June 2025	2.15%	106.10%	-16.79%
	30 June 2026	2.11%	103.98%	-18.77%
	30 June 2027	2.16%	103.96%	-20.79%
	30 June 2028	2.21%	103.93%	-22.87%
	30 June 2029	2.28%	103.90%	-25.00%
	30 June 2030	2.34%	103.87%	-27.20%

Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2021

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

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



Mayor

Name: Cr Neville Ferrier

Date: 26 / 10 / 21



Chief Executive Officer

Name: Mr Thomas Upton

Date: 26 / 10 / 21

A photograph of a field of tall, feathery grasses at sunset. The sun is a bright, glowing orb low on the horizon, partially obscured by the grass. The sky is a clear, deep blue. The grasses are silhouetted against the bright light of the sun, creating a warm, golden glow. The overall mood is peaceful and contemplative.

Financial Statements - Roads to Recovery



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

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 2020-21.

[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]
3	2,712,200	2,712,203	2,661,062	51,141

The own source expenditure on roads for Banana Shire Council in 2020-21 was: \$4,278,006

(signature of Chief Executive Officer/General Manager)

13 / 10 / 2021

Tom Upton

(name of Chief Executive Officer/General Manager)

Auditor's report

(Conditions cl.6.2(b))

In my opinion:

- (i) the financial statement above is based on proper accounts and records;
and



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- (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)

..... / / 2021

..... (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.



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PART 2 - STATEMENT OF ACCOUNTABILITY BY CHIEF EXECUTIVE OFFICER

(see subclauses 6.3(a), (c) and (d) of the funding conditions)

I, Tom Upton, Chief Executive Officer or General Manager, of
Banana Shire Council, hereby certify, in accordance with the conditions
determined under section 90 of the *National Land Transport ACT 2014* (the Funding Conditions),
that:

- ☒ (a) Roads to Recovery funds received by Banana Shire Council during the year 2020-21 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)

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PART 3 – STATEMENT ON EXPENDITURE MAINTENANCE BY CHIEF EXECUTIVE OFFICER

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

I, Tom Upton, Chief Executive Officer/General Manager, of
Banana Shire Council, state that, in accordance with the funding
conditions determined under section 90 of the *National Land Transport ACT 2014* :

- 1(a) expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own sources funds in the year to which this report refers was \$4,278,006.
- 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 \$6,965,082.
- 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 \$5,621,544.

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 \$3,322,015.
- 3(b) the average of expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own source funds for the year to which this report refers and the previous two years was \$4,855,034.

(signature of Chief Executive Officer/General Manager)

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PART 4

STATEMENT OF EXPECTATIONS RELATING TO ROAD SAFETY

The following projects completed year ending 30 June 2021 have been formally evaluated as per the work schedule:

Work Schedule Id	1	Project Name	Theodore Moura Road (Rural Road) - Theodore Moura Road 23.980km-25.650km measured from the Leichhard
Comments	The project goal was achieved - The road was widened, horizontal/vertical alignment, pavement strength and drainage improved/repaired.		
Work Schedule Id	3	Project Name	Jambin Dakenba Road (Rural Road) - Jambin Dakenba Road CH14500-15200 measured from Burnett Highway
Comments	The road drainage upgrade is complete and the road surface has been repaired, potholes and depressions have been removed, this has contributed to increased road user comfort and safety.		
Work Schedule Id	16	Project Name	Defence Road (Rural Road) - 27.3km to 32.3km measured from the Eidsvold Theodore Road
Comments	The project has improved the road safety for this segment of road		

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 2020-21:

The Road to Recovery Program, 2020-21, has enabled Banana Shire Council to provide benefit to the local community/motorists by improving road conditions through elimination of road traffic interaction and road infrastructure hazards.

Key outcomes

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



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1. Road Safety	25
2. Regional economic development	0
3. Achievement of asset maintenance strategy	15
4. Improved access for heavy vehicles	25
5. Promotion of tourism	0
6. Improvements of school bus routes	25
7. Access to remote communities	10
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

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(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 (the 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 2021 is based on proper accounts and records
- (b) the financial statement for the year ended 30 June 2021 is in agreement with proper accounts and records
- (c) the amount reported as expended during the year ended 30 June 2021 has been on the construction and/or maintenance of roads
- (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 2021 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 2021. The financial statement has been prepared using the accrual basis of accounting.

Basis for opinion

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

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

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



Emphasis of matter – basis of accounting

I draw attention to sub-clause 6.2(a) of the Funding Conditions, which describes the basis of accounting. The financial statement has been prepared to fulfil the Chief Executive Officer's financial reporting responsibilities to the Commonwealth Department of Infrastructure, Transport, Regional Development and Communications 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 Chief Executive Officer for the financial statement

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of preparation described in the Funding Conditions and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statement

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

My opinion does not provide assurance in relation to any of the following statements prepared under clause 6.3 of the Funding Conditions:

- Part 2 – Statement of Accountability by Chief Executive Officer
- Part 3 – Statement on Expenditure Maintenance by Chief Executive Officer
- Part 4 – Statement of Expectations Relating to Road Safety and Statement of Outcomes by Chief Executive Officer.

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

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

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- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with 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.

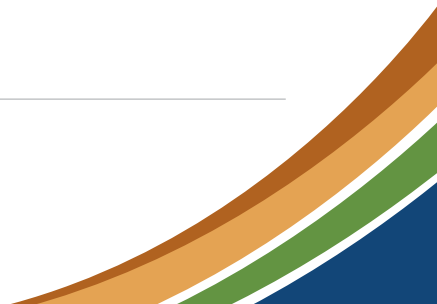


Philip Airey
as delegate of the Auditor-General

28 October 2021

Queensland Audit Office
Brisbane

Notes





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