

ANNUAL REPORT 2021/22

Adopted at 23 November 2022
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
- 

Contents

INTRODUCTION

Council Contacts	7
Mayor's Message	8
Chief Executive Officer's Report	9
Australia Day Awards	10
Profile of Banana Shire	12
Council Services	14
Shire Statistics	15
Sister Shire	16
Native Title & Aboriginal Cultural Heritage	17

COUNCILLORS

Elected Members	19
Councillor Portfolios	21
Councillor Representation on Committees	22
Councillors' Remuneration and Superannuation	26
Councillors' Expenses Reimbursement	27
Facilities Provided to Councillors	28
Councillors Meeting Attendance	29
Conduct and Performance of Councillors	30

ABOUT US

Administrative Action Complaints	32
Community Grants & Discretionary Funds	35
Councillors Year in Review	36
Employees	43
Corporate Planning	44

CORPORATE STRATEGY 1 – GOVERNANCE

Strategic Direction	46
Governance and Administration	47
Human Resource Management	49
Workforce Statistics	51
Learning and Development	52
Work Health and Safety (WH&S)	53
Records Management	55
Information and Communication Technology	56
Customer Service	57
Financial Services	58
Stores and Procurement	58
Disaster Management	59
Regional Co-operation	62

CORPORATE STRATEGY 2 – SOCIAL WELLBEING

Strategic Direction	64
Community Development	65
Events	70
Arts	74
Focus Magazine	79
Libraries	80
Community Resource Centre (CRC)	84
Regional Arts Development Fund (RADF)	88
HACC – Home and Community Care	89
Parks and Open Spaces	91
Cemeteries	92
Animal Control	92

CORPORATE STRATEGY 3 – ENVIRONMENT

Strategic Direction	95
Environment Health Services	96
Rural Services	98

CORPORATE STRATEGY 4 – ECONOMIC

Strategic Direction	102
Economic Development	103
Tourism	104
Tourism Assets	105

CORPORATE STRATEGY 5 – INFRASTRUCTURE

Strategic Direction	108
Infrastructure	109
Built Environment	111
Infrastructure Services	112
Infrastructure Delivery	113
Waste Management	116
Aerodromes	119
Plant and Fleet Operations	122

OTHER MATTERS

Beneficial Enterprises, Business Activities	124
Commercial Business Units	125
Joint Local Government Activity	125
Invitations to Change Tenders	125
List of Registers	126
Financial Assistance Grants - FAGS	126
Concessions on rates and charges	132
Internal Audit - Report for the Financial Year	132
Competitive Neutrality Complaints	132
Ethics	133

FINANCIAL STATEMENTS

Community Financial Report	135
Valuation of Non-Current Physical Assets	141
Council's Borrowings & Debt	142

FINANCIAL STATEMENTS - ROAD TO RECOVERY

Financial Statements - For the year ended 30 June 2022	144
Financial Statements - Roads to Recovery	185

NOTES	196
--------------	-----

Introduction



Council Contacts

Email: enquiries@banana.qld.gov.au

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

Administration Centre

62 Valentine Plains Road
Biloelwwwa 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

Dog Attacks 0448 701 140

Stock Routes 0427 148 783

OTHER CENTRES

Taroom Office

8.00 am – 5.00 pm ph: 4992 9500

Monday to Friday

18 Yaldwyn Street

Taroom Qld 4420

Moura Office

8.30 am – 12.00 noon ph: 4992 9500

1.00 pm – 4.30 pm

Monday to Friday

34 Gillespie Street

Moura Qld 4718

Community Resource Centre

ph: 4992 7360

fax: 4992 9502

9.00 am – 5.00 pm

Monday to Friday

102 Rainbow Street

Biloela Qld 4715

Biloela Library

ph: 4992 7362

fax: 4992 4725

9.00 am – 5.30 pm Monday to Wednesday

9.00 am – 7.00 pm Thursday

9.00 am – 5.30 pm Friday

9.15 am – 1.00 pm Saturday

Cnr Melton & Grevillea Streets

Biloela Qld 4715

Moura Library

ph/fax: 4997 3197

9.30 am – 5.30 pm

(Closed 12 pm to 1 pm)

Tuesday to Thursday

9.30 am – 12.30 pm Saturday

McArthur Street

Moura Qld 4718

Taroom Library

ph/fax: 4627 3355

9.30 am – 5.00 pm

(Closed 12 pm to 1 pm)

Tuesday, Thursday & Friday

24 Yaldwyn Street

Taroom Qld 4420

Theodore Library

ph/fax: 4993 1229

2.00 pm – 5.00 pm Tuesday

9.00 am – 5.00 pm Thursday

(Closed 12 pm to 1 pm)

The Boulevard

Theodore Qld 4719

Mobile Library

The Banana Shire Mobile Library visits the townships of Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin, & Wowan. It also visits several schools in the Banana Shire. The timetable is on a fortnightly basis. Copies are available at all Shire Libraries and on Council's website.



Mayor's Message

It has been a good year for the Banana Shire, on several levels. Firstly, livestock and commodity prices have risen to an historical high. After a few challenging years for many ratepayers, widespread rain has ensured the dams are full and soils have a good moisture profile.

Secondly, our resident mining companies are receiving record prices for coal and a raft of renewable industries are setting up enterprises throughout the Shire, promising jobs and growth.

And finally, the last financial year has seen a significant improvement in Council's financial performance, returning its first operating surplus in five years and retiring all debt, with no further borrowings planned in the current budget horizon.

Over the course of the last financial year Council has undertaken some major projects, with many underway or slated for the near future. Council has improved roads, waste services and bridges to accommodate our Shire's growth. Flood money from Government Grants has come in and we will be upgrading our gravel roads using local contractors. We have also begun to plan for our future, as we are about to go through a change with many renewable projects coming our way.

We have been lucky to see that our agricultural industries have been thriving and are seeing a generation change with an influx of young people coming back to the Shire to work on family properties. Renewable industries are investing heavily in the Shire, which will bring more jobs and more people. The inland rail from Melbourne to Gladstone is being advocated by Council and politicians which means change is on the horizon.

Over the last year Council has navigated its way out of a pandemic and positioned the community and itself well for the future, financially and strategically. We are working hard to ensure we remain the Shire of Opportunity for generations to come.

Finally, I'd like to thank Council's CEO Tom Upton, who has been instrumental in achieving the positive financial result this year and I would also like to thank the Councillors, Council staff and the community for a great year.

Cr Nev Ferrier
MAYOR

Chief Executive Officer's Report

This last financial year has been a year of renewal following a number of challenging years as good rain across the district has provided some relief from drought for many ratepayers.

Council has seen a significant improvement in our financial performance over the last financial year returning its first operating surplus in five years of \$4,649,612 with a total comprehensive income (including capital items) of \$11,176,874.

Council's net financial position remains sound with net assets of \$859,358,457. Liquidity also improved with net cash holdings increasing from \$29,414,629 in 2021 to \$47,048,036 in 2022.

Council paid the last of its debt in July 2022 to be debt free with no further borrowings planned in the current budget horizon.

Council had a reduced capital program this year and focused more on contract works. Income from recoverable works increased from \$8,446,977 on 2021 to \$14,956,454 in 2022. Recoverable works are important as they reduce the pressure of funding Shire operations from ratepayers.

Council also recognises the important role that the Federal Government's Federal Assistance Grant program is to local government. This program provides \$7,398,149 in untied grants to Banana Shire to assist with funding our operations. This provides a direct benefit to ratepayers by reducing the call on them to fund the Shire operations.

Over the next two years Council's primary focus will be on roads with some \$80 million dollars in flood damage repairs on local roads to be delivered.

Looking forward Council has a large package of recoverable works to deliver over the next five years with scheduled main roads works and the Beef Roads Project providing \$70 million of work.

Council continues to plan for the economic development of the Shire with the Renewable Energy Supply Chain Strategy. The aim of this is to facilitate local businesses participation in new industry supply chains as we transition from carbon-based industries to renewables.

Tom Upton
CHIEF EXECUTIVE OFFICER



Australia Day Awards 2022

Recognising our achievers

Congratulations to the Biloela Community on hosting the 2022 Australia Day celebrations at the Queensland Heritage Park. 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-two nominations were received across nine categories for the Awards.



2022 Citizen of the Year
Robert Price pictured
with Mayor Nev Ferrier



Members of the Rotary Club of Biloela - 2022
Community Group or Team pictured with
Mayor Nev Ferrier



2022 Junior Cultural Award
recipient Lucy Johnston
pictured with Mayor
Nev Ferrier



2022 Junior Sportsperson
Mitchell Hay



2022 Cultural Award
recipient Susan Cook



2022 Sports Coach or
Official Paul Quarmby



2022 Volunteer of the
Year Aileen Trace



2022 Volunteer of the Year
Caitlin Boothby



Organising committee members from the Walking Together with the Star of Taroom - 2022 Community Event of the Year

2022 AUSTRALIA DAY AWARDS

	Robert Price - Winner
Citizen of the Year	Ann Hobson - Nominee
	Jen Gourley - Nominee
Young Citizen of the Year	Caitlin Boothby - Winner
Volunteer of the Year	Aileen Trace - Winner
	Anne Goodland - Nominee
Cultural Award	Susan Cook - Winner
Junior Cultural Award	Lucy Johnston - Winner
Senior Sportsperson	No nominations received
Junior Sportsperson	Mitchell Hay - Winner
	Kobi Symes - Nominee
	Tyler Seagrott - Nominee
	Corey Mellor - Nominee
Sports Coach, Official and/or Administrator	Paul Quarmby - Winner
	Nick Ein - Nominee
	Sheree Adcock - Nominee
Community Group or Team	Rotary Club of Biloela - Winner
	Wowan Sports Club - Nominee
	Twin Valleys Motorcycle Club - Nominee
	Taroom Theatre Restaurant - Nominee
Community Event of the Year	Walking Together with the Star of Taroom - Winner
	Walking Together with the Star of Taroom - Nominee
	Old Bags High Tea - 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 supplementing the contribution of the agricultural sector's contribution to the local economy.

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

Banana Shire is located in Central Queensland, Australia and covers 28,610 square kilometres with a sparsely spread population of 14,513 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 7,038 and is home to the Shire's administration centre. It is the dormitory town for the Callide Power Station, Callide Coal Mine and Teys Bros Meatworks and is the main service centre for the Callide Valley boasting a number of retail, industrial and service businesses.

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

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

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

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



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

Banana Shire provides a variety of recreation, employment, education and lifestyle options. Sport and recreation play a major role in the lifestyle of Banana Shire residents with over 390 community and sporting groups to choose from. See Councils website www.banana.qld.gov.au

Numerous natural and man-made attractions make Banana Shire region an ideal tourist destination.

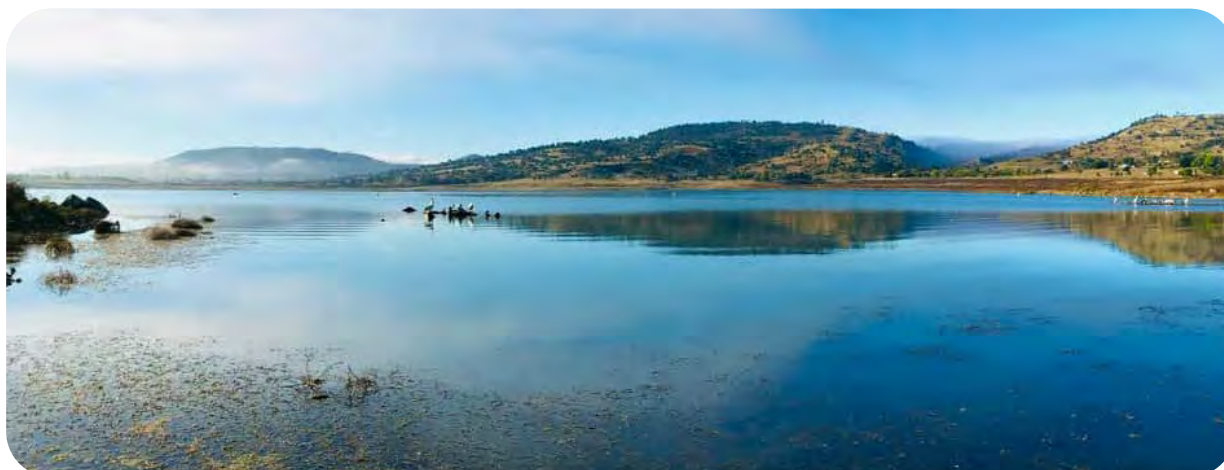
The magnificent gorges and sandstone vistas of the Isla Gorge and Expedition Nation Park, beautifully carved by wind and water are a must see. There is something serenely special about sitting among the palms that line sections of the Dawson River, watching as the water slowly flows north. You cannot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

For everything there is to do in the Banana Shire visit our Sandstone Wonders website 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 1,161 km – Unsealed 2,670 km – Unformed 63 km TOTAL 3,894 km
Aerodromes	Registered & Certified: Thangool, Taroom Certified only: Moura, Theodore, Baralaba Other: Taroom Landing Strip
Water Treatment Plants	Biloela, Moura, Theodore, Baralaba & Taroom
Sewerage Treatment Plants	Biloela, Moura, Theodore & Taroom
Art Gallery	Biloela
Libraries	Biloela, Moura, Theodore & Taroom
Mobile Library	Visits Banana, Baralaba, Cracow, Dululu, Goovigen, Jambin & Wowan
Community Resource Centre	Biloela
Civic Centre	Biloela
Community Centres / Halls	Moura, Theodore, Taroom, Baralaba & Wowan
Public Swimming Pools	Biloela, Moura & Taroom



Shire Statistics

Area

28,610 km²

Population

14,513

Main Administration Centre

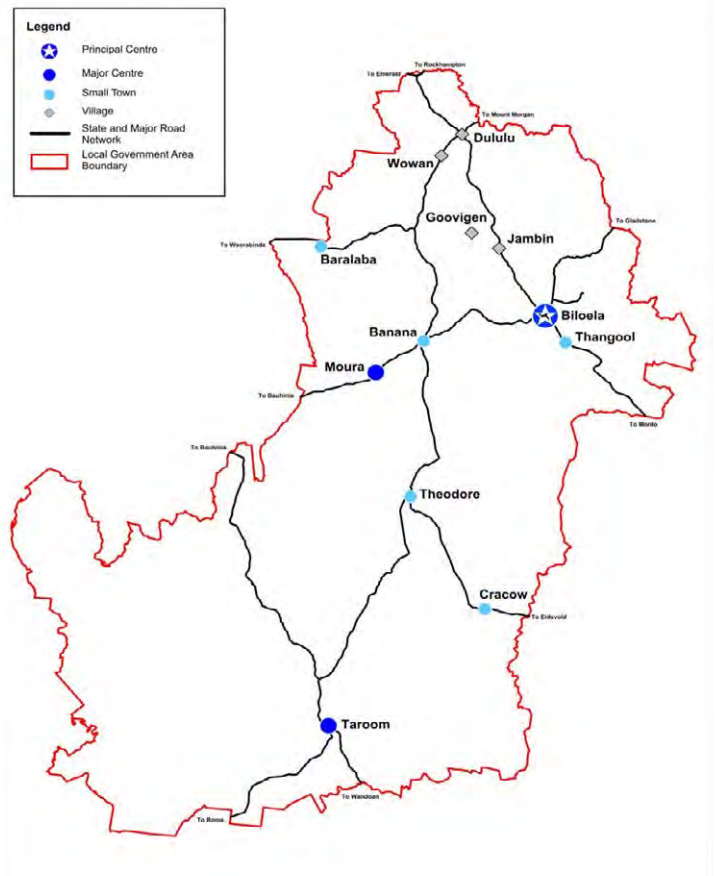
Biloela

Other Towns & Villages

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

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

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



Schools

Banana	Banana State School
Baralaba	Baralaba P-10 State School
Biloela	Biloela State School Biloela State High School Redeemer P-12 School St Joseph's Primary School
Goovigen	Goovigen State School
Jambin	Jambin State School

Moura	Moura State School Moura State High School
Taroom	Taroom P-10 State School
Thangool	Thangool State School
Theodore	Theodore P-10 State School
Wowan	Wowan State School
Rural	Mount Murchison State School Prospect Creek State School

Sister *Shire*

The Sister Shire agreement between Banana Shire and Boulouparis in New Caledonia will reach its 25th Anniversary in 2023, a significant milestone.

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

Boulouparis is 865 square kilometres in area with a population of 3315 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 occurs a little more frequently.





Native Title and Aboriginal *Culture Statistics*

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.

Council is in regular contact with the Gaangalu Nation representatives on cultural heritage matters and will commence negotiation on an ILUA on finalisation of their claim.

The Iman People #4 Claim has been accepted for registration by the NNTT and is split into two parts. As of May 2022, the State was still negotiating recognition of native title rights and interests with the claimants and Council will continue to follow the State's lead in this matter

The Gaangalu People lodged a claim on 20 August 2012 over an area which includes a section of Banana Shire including the towns of Banana, Baralaba, Biloela, Dululu, Goovigen, Jambin, Moura, Rannes, Thangool and Wowan.

This claim 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.

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

Aboriginal Cultural Heritage

Council is 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. It continues to work with indigenous parties to ensure it meets its obligations in this respect.

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 determined by the native title determination. Consequently, Aboriginal Cultural Heritage has been included in the ILUAs with the Iman and Wulli Wulli People with proposed capital projects to be presented to the relevant forums.

It is anticipated negotiations on the same or similar approach will apply to any future discussions on ILUAs.

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



Council Structure/Councillor Portfolios



Councillor Representation on *Committees*

Advisory Committees

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

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

Statutory Committees

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

Council Portfolio Briefings / Working Groups / Workshops

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

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



Community & Other Organisations Committees

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

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
LECC Theodore/Cracow	BSC Local Disaster Management Group	Cr Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Taroom	BSC Local Disaster Management Group	Cr Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Wowan/Dululu	BSC Local Disaster Management Group	Cr Semple <i>Appointment of councillors to LECC groups is not a council appointment.</i>
LECC Baralaba/Rannes	BSC Local Disaster Management Group	Cr Semple <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Magavalis Sports Club Committee	Community	Cr Ramsey
Recovery Sub Group - Economic	BSC Local Disaster Management Group	Cr Leo Cr Casey
Recovery Sub Group – Environmental	BSC Local Disaster Management Group	Cr Casey
Recovery Sub Group – Human Social	BSC Local Disaster Management Group	Cr Pender
Recovery Sub Group – Infrastructure	BSC Local Disaster Management Group	Cr Semple
Taroom Landcare	Dept of Environment & Science	Cr Boyce
Taroom Showgrounds Improvement Committee	Taroom Show Society	Cr 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 2021/22:

Councillor	Remuneration	Superannuation	Total
NG Ferrier	108,221.88	12,986.74	121,208.62
CG Semple	62,434.84	7,492.16	69,927.00
B Leo	31,217.10	3,746.10	34,963.20
TS Boyce	54,109.64	6,493.24	60,602.88
PJ Casey	54,109.64	6,493.24	60,602.88
JF Pender	54,109.64	6,493.24	60,602.88
JC Ramsey	54,109.64	6,493.24	60,602.88

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

Councillors' Expenses

Reimbursement

Copy of Councillor Expenses Reimbursement Resolutions

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

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

Councillor Expenses Incurred and Facilities Provided

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

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

Reimbursements direct to Councillors

Councillor	Internet Allowance	Mobile Phone Allowance	Incidental Allowance	Travel Expenses	Out of Pocket Expenses	Insurance Claim Excess	TOTAL
T Boyce	300.00	300.00					600.00
NG Ferrier	275.00	100.00			311.12		686.12
B Leo	100.00	100.00		1,204.16			1,404.16
C Semple	275.00	275.00		5,536.96			6,086.96
J Ramsey	275.00	275.00		4,011.84			4,561.84
J Pender	300.00	300.00					600.00
P Casey	300.00	300.00		1,143.36			1,743.36
TOTAL	1,825.00	1,650.00		11,896.32	311.12		15,682.44

Facilities provided to *Councillors*

(additional to Remuneration and Expenses Reimbursed)

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

General Ledger Display - GL Year: 2022, GL Month: June - 100% of year elapsed

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

PERIOD ENDING	DEBIT	CREDIT	BALANCE	BUDGET	LAST YEAR
Opening Balance			0.00	0.00	0.00
July 2021			0.00	1,500.00	1,635.36
August 2021	3,795.92		3,795.92	3,000.00	3,118.88
September 2021			3,795.92	4,500.00	4,720.24
October 2021	2,383.36		6,179.28	6,000.00	6,097.88
November 2021	1,694.12		7,873.40	7,500.00	6,097.88
December 2021	1,245.04		9,118.44	9,000.00	8,713.48
January 2022			9,118.44	10,500.00	10,069.52
February 2022	1,560.92		10,679.36	12,000.00	10,069.52
March 2022	1,702.20		12,381.56	13,500.00	12,335.92
April 2022			12,381.56	15,000.00	14,046.20
May 2022	856.64		13,238.20	16,500.00	15,603.84
June 2022	2,444.24		15,682.44	18,000.00	17,452.56

General	Balances	Budgets (yr)	Budgets (mth)	Budgets (jobs)	Fin Rpt	Jobs
Transactions	Actual vs Budget	Commitments	Groups	Audit	Notes	

Account	/	Clsd	Function Description	Balance	Acct Type
1000-0004-0000			Elected Member Support		Sub-Function
1000-1300-00			ELECT MEMB-Miscellaneous Receipts	600.00	Revenue
1000-1300			ELECT MEMB-Miscellaneous Rec-GST Inc		Revenue
1000-1300			ELECT MEMB-Miscellaneous Rec-No GST	600.00	Revenue
1000-2161-00			ELECT MEMB - Reimbursements	15,682.44	Expenditure

Find 1000-2161-

By GL Account

Filter

Report Groups

Exit

Councillors Meeting *Attendance*

Local Government Regulation 2012 Section 186 (c)

The following Local Government meetings were attended by Councillors.

Councillor	Ordinary Meetings	Special Meetings	Committee Meetings	Council Workshops
T Boyce	10	1	0	12
NG Ferrier	12	1	34	12
B Leo	3	0	0	3
C Semple	12	1	16	12
P Casey	11	1	12	12
J Pender	12	1	17	12
J Ramsey	12	1	14	12

* Cr Leo took extended leave of absence for family reasons during the year and voluntarily forfeited the salary component of remuneration as well as meeting attendance fees. The Mayor and Cr Semple covered representation of the division during Cr Leo's absence.

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

II) Local Government Regulation 2012 Section 186 (e)

s186(e)(i)	s186(e)(ii)	s186(e)(iii)
The name of each Councillor for whom a decision, order or recommendation mentioned in Section 186 (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.

	Details	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 150AC(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

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
6	5	1	Nil

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

Name	Amount Committed	Notes
Community Development – Grants to Community Organisations	\$93,276.18	\$12,292.50 of this total includes applications that were approved in the financial year; however payments were deferred to the next financial year for various reasons. Reference Community Grants Program List (Page #)
Community Development – In Kind Assistance	\$431.50	All in kind expenses were related to the use of a trailer for waste disposal for events in Taroom: 2022 Taroom Golden Horseshoe Campdraft - \$58.00 2022 Taroom Show - \$217.50 2021 Dawson Jockey Club September & December Race Meets - \$156.00
Regional Arts Development Fund – Grants to locals in 2020/2021 and 2021/2022 Financial Year.	\$34,878.00	Reference detailed list in RADF report (Page #)
TOTAL	\$128,585.68	

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 Semple

With so much rain which fell in the latter part of last year and then again in autumn and winter of this year it has been very difficult to maintain our road network to the standard expected. Not only have the roads been badly damaged by the heavy storms but also the days the graders and crew have been unable to work have been considerable. The maintenance schedule has fallen behind where it normally would be. Banana Shire has been declared to be eligible for disaster funding and will receive significant relief payments for the damage caused to the road network. With this extra money available council crews and contractors will be able to bring roads back to a better standard. It will take time due to the amount of damage, however it will happen and I ask residents on these roads to be patient, especially if the unusually wet weather continues.

Financially Council is in a sound position now being debt free and sewerage and water infrastructure has mostly been upgraded or renewed with a new sewerage station built in Taroom this year. New playground equipment has been installed in several parks in the Shire. Funding was received to build a new museum and library in Moura. I look forward to this coming year with optimism.

Cr Judy Pender

The 2021/2022 financial year has been rewarding for my portfolio, Corporate Community Services. I have had a number of ratepayers contact me about various issues which I have done my best to get the problems sorted for them throughout the year.

Banana Shire Historical Society, Greycliffe

Homestead – The members have been busy tidying up the grounds, painting doors and better block toilets, and busily cataloguing items to preserve our history. The homestead applied for two grants, one from CS Energy and the other from Banana Shire Community Grant Program, to purchase a new whipper snipper and a ride on mower which were both successful.

Banana Shire Community Arts House – This year the Banana Shire Community Arts House has been painted, a disabled toilet fitted, and the community garden beds have been planted with vegetables and flowers. The committee were able to secure a number of grants for workshops etc. Banana Shire Council were able to help have a large tree removed. LCH Lee Crane Hire supplied a crane so a dead tree could be painted blue to help raise suicide awareness.

Banana Shire Brigalow Arts Association - October

2021 saw a very successful Brigalow Art Festival go ahead with members and volunteers working together to achieve a great result, and members of this association helping out with other exhibitions during the year some of which were very different.

Community Resource Centre - This year the CRC has been able to fill some of the positions which were vacant and are now able to deliver services which help children with special needs in our community.

Biloela Dementia Action Alliance - I work closely with this group, as everyone should be aware that Dementia is tipped to be a major health issue in the future. This group needs financial help to keep their office open to serve our community.



Banana Shire LGA Suicide - CQ Rural Health

This year I have been able to attend two functions with CQ Rural Health to help bring training to our communities across the Shire.

Out of the Shadows suicide prevention walk in

September 2021- The walk, now in its third year, continues to gain momentum as people join together to make a difference and raise awareness, remember those lost to suicide and unite in a commitment to prevent further deaths by suicide.

Anglo-American Wellbeing - Moura where we setup a stand to promote training and raising awareness.

Banana Shire Interagency - Helps identify what services are available across the Shire and what is needed.

School visits - I was invited to the Redeemer Lutheran College Biloela and St Joseph's Catholic Primary School Biloela to talk to the students about being a Local Government Councillor. I explained what council looks after and what my role is. I handed out a printout of the divisions and a copy of Sandstone Wonders for each student.

I visited Prospect Primary School to again this year for the speaking competition and end of year awards ceremony.

Australia Day - After not knowing whether Australia Day would go ahead, we approached the Qld Heritage Park Biloela to see if they were interested in having Australia Day there. They decided to go ahead as it was outdoors and Council helped with the Covid Safety. The businesses of our community were very happy to support Australia Day. LCH Lee Crane Hire helped with the fund raising and signage, they also sponsored the motorbikes display.

Biloela Show - I was invited to open the Biloela Show and judge Miss Show Girl 2022. The show was almost cancelled after 90mm to rain over night. The Miss Show Judging went ahead, but the opening was postponed.

Flourish Festival – The Flourish Festival celebrates community and culture through the arts. Integreat Qld organised the Flourish Festival celebrations. Biloela has a diverse multicultural community. We have a diverse and creative program that has something for everyone with large-scale community art projects, cultural fashion parades, dances and performances, art exhibitions and workshops, multicultural food, live music, photography competitions and more.

I would like to sincerely thank the volunteers who work in the communities across the Banana Shire for their commitment to these organisations.

I am looking forward to 2022/2023 year with the support of the Mayor Nev Ferrier, Councillors, CEO Tom Upton, Directors and all the council employees I have the pleasure working with at Council, who are willing to do what it takes to get back to ratepayers with problems.



Cr John Ramsey

Banana Shire can still claim to be the 'Shire of Opportunity', with gas, coal, solar and wind energy, all driving the market. The agricultural sector is enjoying good commodity prices, as well as abundant rain. The inland rail line from Melbourne to Gladstone is being advocated, which will clearly be advantageous for the long-term stability of our region. Our townspeople are getting a reprieve from watering back yard lawns, sports fields etc which is often an expensive exercise to keep things looking schmick.

This year we have all enjoyed more social events throughout the Shire, strengthening relationships and bonds within our community. Biloela hosted the Australia Day festivities for the Shire at The Silo precinct, showcasing its versatility in presentation with a wide variety of activities available for everyone to enjoy. There have been many positive reports and thanks for the day. The NRL Legends of League saw the Rugby League grounds flooded by residents enjoying league at its best, from the youngest to the oldest all working together to promote the game. Multicultural dancing, music, food and dress were showcased at The Flourish Festival by our local residents who've come from varied cultural backgrounds. The Biloela Show went ahead but was somewhat downsized due to rain. People were eager to get out and about, even in the mud.

We all like to see well-kept cemeteries, parks, and gardens around the Shire. Our Civic Centre presents an enticing venue for all the Arts and entertainment. Council is in the process of delivering a much-needed shade structure over the Melton Park playground area for a cooler experience.

Council is allocating more funds and resources to our local roads which have copped a battering from the drizzly winter rain. In March Council received the bridge report indicating there have been major upgrades to thirteen bridges within the Shire, giving confidence and better access to transport vehicles. The Biloela Heavy Vehicle Bypass Project with the upgrade of Dunn Street and Quarrie Road, is helping to alleviate large vehicles driving through town.



For a number of years, we have seen many empty houses in Biloela. This has now changed with most houses being occupied. At the present time, we have workers unable to access accommodation in Biloela and having to travel from Gladstone or elsewhere to work in Biloela. Council is putting together a plan to rectify this. It is a high priority. We want people who wish to work here to be able to live here.

In my role as councillor, I understand the importance of communications between the many stakeholders within the Shire. I avail myself of as many opportunities as possible to liaise and listen to all groups/people. I meet with a diverse range of stakeholders: Local Disaster management group, Pest management groups, Regional Roads groups, Interagency groups relating to health and wellbeing. We are all here to improve our Banana Shire.

As your constituent for Division 1, I am always available by phone or email, so please contact me. I enjoy assisting to gain good outcomes through dialogue and action, to help make Banana Shire a great place to live.



Cr Terri Boyce

The 2021/22 financial year has seen another great season with widespread rain filling in the gaps from the previous year. Dams are full, soils have a good moisture profile, livestock and commodity prices are historically high. Mining companies are also receiving record prices for coal and gold in the Theodore and Cracow districts.

With our area predominately being agriculture based, this good news has flowed support into our local community groups and businesses in the small towns. A generational change has also seen a huge increase in young families in the Taroom and Theodore districts.

All our towns continue to work towards increasing the tourism market which supports our local businesses. To increase this market, we need to improve the attractiveness of tourist attractions and improve access to these areas. The presentation of our towns and facilities is essential to improve tourism numbers throughout our region.

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

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

Our council staff have kept our towns well presented. Taroom and Theodore towns have had improvements made to parks and surrounding areas. Theodore's Centenary footpath project is progressing. The Taroom Waste Transfer Station and recycling facility has opened and is appreciated by the community.

With the constant rainfalls throughout the year, many rural roads are in need of major repairs. Flood Declared Event funding will be used to repair many of these roads over the next two years. Unfortunately, not every road can be done at once.

Main roads funding has been welcomed with improvements being made to the Taroom-Bauhinia Road with bitumen sealing in some sections and replacement of the Sandy Creek Bridge on the Roma Taroom Road.

The cost of improving roads is astronomical and unfortunately there is only so much funding to go around. Our towns have an agricultural base, and we need to ensure people have a reasonable road to truck livestock and travel to town.

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

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

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 role of Economic Development Officer is working well, ensuring local businesses receive every opportunity from proposed new industries.

The big issues for the Shire are the pending closure of the Callide B Power station in 2028, Maintaining Population across the Shire after the closure and into the future, Waste 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.

Although it is slower than I would like, we are moving forward on waste management and this coming year will see positive announcements. The development of tyre and solar panel recycling are big initiatives that will put Banana Shire on the map as a place to set up recycling projects.

Renewables energy projects are on the increase within the Shire, especially wind. I personally



take issue with the short-sighted planning put in place by the State Government which does not consider long-term consequences for the Shire. The Development of renewables is a repeat of the mining industry 50 years ago with no long-term legislation in place to ensure that at the completion of the projects rehabilitation is a requirement. I believe all renewables should not be developed without an Energy Lease that requires an Environmental Rehabilitation Fee 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 Brooke Leo

2022 marks my 6th year as Councillor, Division 5.

I am very excited that our community will soon see the next stage of development in the Gillespie street 'rail precinct' with a new museum, library, and Council office. The Moura Community Progress group continue to be integral to the design together with Council and this build will really enhance the central business area of our town. This is possible largely to the external funding from the Resource Community Infrastructure Fund.

Overall, my focus and vision continues to be around growth in our community. We have a lifestyle to be envious of and investment in our towns through residential, businesses and industrial continues to present opportunities.

Council continues to improve it's delivery of services and efficient use of resources. There are many challenges in all that Council does but there are many great things happening with good people driving them.

I look forward to the next 12 months of representing my community at the Council table and seeing renewed improvement and liveability in our Shire.



Senior Management

Employees Remuneration Packages

Local Government Act 2009 Section 201

Number of remuneration packages payable to senior management

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

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

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

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

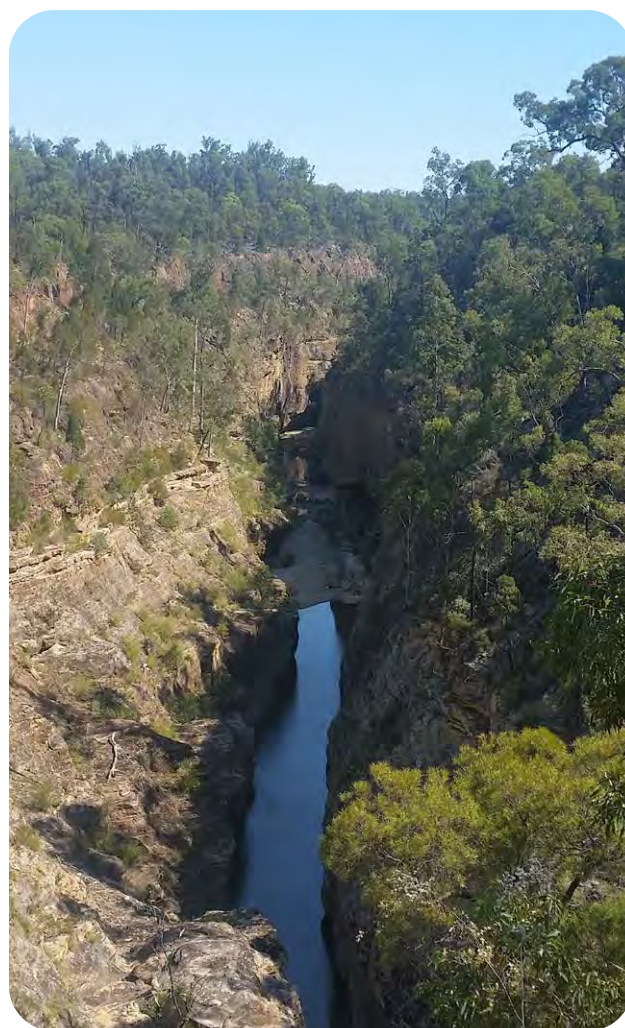
(a) who reports directly to the chief executive officer; and

(b) whose position ordinarily would be 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)

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

Council's Annual Operational Plan and Budget for 2021/22 were prepared to be consistent with the 2021-26 Corporate Plan.

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

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

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



Corporate Strategy 1 *Governance*





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

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

Strategic Direction

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

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

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

- Governance
- Social Wellbeing
- 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.

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:

- Portable and Attractive Items Policy
- Corporate Credit Card Policy
- Employee Gifts and Benefits Policy
- Entertainment and Hospitality – Councillors Policy
- Conferences and Seminars – Councillors Policy
- Sister Shire Policy
- Funeral Wreaths Policy
- Employees Code of Conduct Policy
- Meeting Procedures, Standing Orders & Councillor Conduct Policy
- Advertising Spending Policy
- Council Newsletter Advertising Policy
- Recycled Water Management Policy
- Revenue Statement 2022/23
- Revenue Policy 2022/23
- Debt Policy 2022/23
- Investment Policy 2022/23
- Procurement Policy 2022/23
- Recruitment and Selection Policy
- Employee Assistance Program Policy
- Employee Professional Membership Policy
- Accumulation of Long Service Leave Policy
- Workplace Behaviour Policy
- Corporate Vehicle Policy
- Recycled Water Management Policy

The following new policies were developed:

- CCTV Management Policy
- Regulatory Services Enforcement Policy
- Public Art Policy
- Landscape & Visual Impact Assessment Policy
- Cemetery Management Policy
- Australian Defence Force Reserve Service Leave Policy
- Conflict of Interest Policy

2. Complaints Management System

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

3. Budget Management

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

4. Corporate Plan, Operational Plan and Annual Audit

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

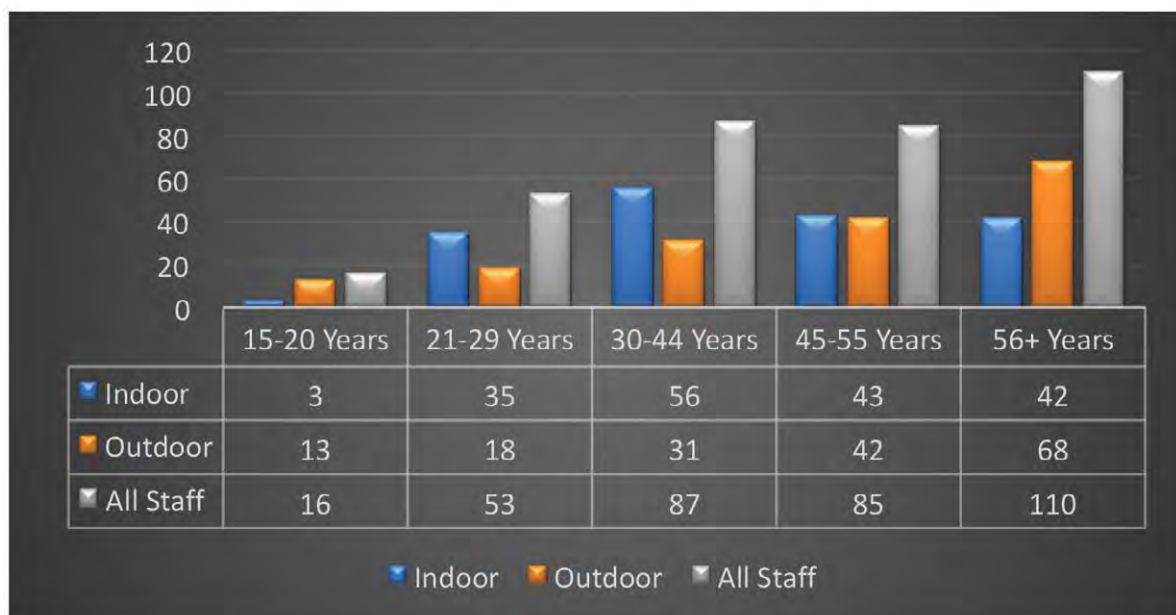


Human Resources *Management*

At the end of the 2021-2022 financial year, Banana Shire Council's workforce comprised of 350 employees with 42 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 do 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. Council are also progressing towards better utilising Social Media campaigns to attract candidates for specialised roles. 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, 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.

We are continuing to use Culture Amp to get a good understanding of the needs and concerns of all Employees. 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 has provided results which are continuing to enable the CEO and Executive Management Team to improve communications. All staff have attended meetings, to advise of the results of the Survey and how the CEO and Executive Management Team are continuing to address their needs and concerns. The next Annual Survey will take place in October of 2022.

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

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

The Enterprise Bargaining negotiations have been finalised and implemented.



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 31 June 2022.

All Staff Excluding Vacant Figures					
		Exec	Corp	Dev	Inf
Male Executive	11	1	5	2	3
Female Executive	2	2	0	0	0
Male Full Time	166	2	17	51	96
Female Full Time	73	10	28	14	21
Male Part Time	2	0	1	1	0
Female Part Time	24	7	13	3	1
Male Max Term	13	0	0	2	11
Female Max Term	14	2	6	2	4
Male Casual	4	0	0	2	2
Female Casual	27	1	22	4	0
Female Trainee	3	0	1	2	0
Male Trainee	7	0	1	1	5
Female Apprentice	0	0	0	0	0
Male Apprentice	3	0	3	0	0
	349	25	97	84	143
Vacant	64	2	16	19	27
Inactive Vacancy	0	0	0	0	0
	413	27	113	103	170

	EXEC	CCS	CS	IS
Full Time	15	50	67	120
Part Time	7	14	4	1
Maximum Term Staff	2	6	4	15
Casual Staff	1	22	6	2
Trainee .Apprentice	0	5	3	5
TOTAL	25	97	84	143

Learning and *Development*

Mandatory training

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

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

Registered Training Organisations (RTO) are utilised by the council to provide nationally accredited training to ensure competency in the operation of plant and equipment used by the council in their daily operations.

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

Apprenticeships / Traineeships / Cadetships and Work Experience

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

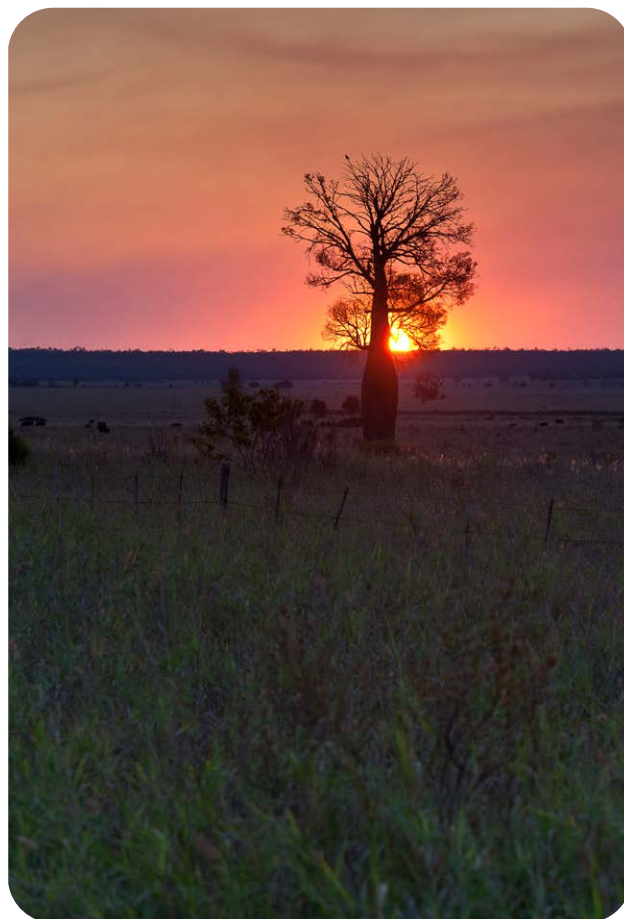
Traineeships, Apprenticeships, and Cadetships are advertised when positions are available throughout Council with priority to Water Operations, Infrastructure, and Heavy and Light Vehicle Mechanical. Council supports all Secondary Schools within the shire with their Work Experience programs by hosting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

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

Professional Development

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

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



Work Health and *Safety*

I. Priority Plan 2021/2022

The WHS Team are working towards the current Priority Plan for financial year 2021-2022 including 6 phases, listed below

- **Compliant, simplified, and relevant safety management system (SMS)**
 - WHS roles and responsibilities
 - Controlled goods and licencing
 - Procurement/contractor engagement
 - LGW SMS review, gap analysis and implementation/adoption
- **Innovation in WHS practices**
 - Management change of procedure
 - Take 5's
 - Training
 - Safety culture
- **Injury prevention and early intervention**
 - Fitness for work
 - Mental health & wellbeing
 - Sexual harassment, occupational violence, workplace bullying and domestic violence
- **Design in WHS**
 - Safety in design
 - Hazards identification
 - Risk assessment
 - Risk reduction
- **Rewards and recognition in WHS**
 - Health and safety recognition
 - Reward for health and safety achievements
- **Wellness and organisational development**
 - Health and wellbeing program
 - Employee Assistant Program
 - Vaccination program

This will be successful by setting goals within the team to achieve a maximum outcome with reasonable time frames and deliverables to produce continual improvement on our current WHS systems.

II. Culture building

The WHS Team are continuously improving the culture around safety in Banana Shire Council (BSC), by an increase of safety presence in the workplace, training, and interaction with staff members. When attending BSC work sites, this enables workers to interact and become familiar with the WHS Team, encouraging employees to be able to communicate and report any concerns, incidents, near misses, hazards, or general questions.

Toolbox Talks

Currently the WHS Team are attending all work areas/teams every 6 weeks to present an extended toolbox talk topic. Presenting a face-to-face toolbox talk has allowed the WHS Team to get to know BSC employees and vice versa, this will continue to build morale and positive change within the dynamic and perception around safety at BSC. This is in conjunction with the toolbox talks that are distributed every week to all teams.

Training

There is ongoing training being provided by the WHS Team that will upskill employees or reiterate roles, duties, obligations, and responsibilities. BSC are required under the Work Health Safety Act 2011 to provide employees with a safe working environment. To achieve this, employees are expected to attend mandatory training. The training being rolled out for this financial year and currently includes:

- Due Diligence
- Industrial manslaughter
- Manual Handling
- WHS Obligation
- MyOsh



III. Future Plan for WHS & Development of Safety Management System

Future planning for WHS Team includes supporting and assisting in all WHS related matters within the BSC by providing advice and guidance in an approachable manner for employee.

The WHS Team are dedicated to upskilling and advancing in the department to ensure the legislations and requirements provided have been achieved.

WHS are in the process of reviewing and updating the Safety Management system (SMS) that is currently being utilized at BSC. The new SMS that will implement across BSC has been provided by LGW and will align with the NAT and the ISO 45001 Element.

IV. Rehabilitation & Return to Work

A return to work coordinator is someone with expert training, knowledge and skills that support workers to return or remain at work after being sick or injured. Return to work coordinators play a key role in workplace rehabilitation, including, finding appropriate employment opportunities, development of Suitable Duties Plans in consultation with the treating practitioner, injured worker and Supervisor. This aids in the timely recovery while the injured worker remains in work until able to return to pre injury duties.

V. Overall Close Out

The WHS Team continues to improve the safety culture at BSC and our systems process's. The team has implemented strategies and deadlines to ensure targets and goals are achieved. Accomplishing our team goals and targets will allow the team to work toward completing and improving the Priority Plan for FY 2021-2022.

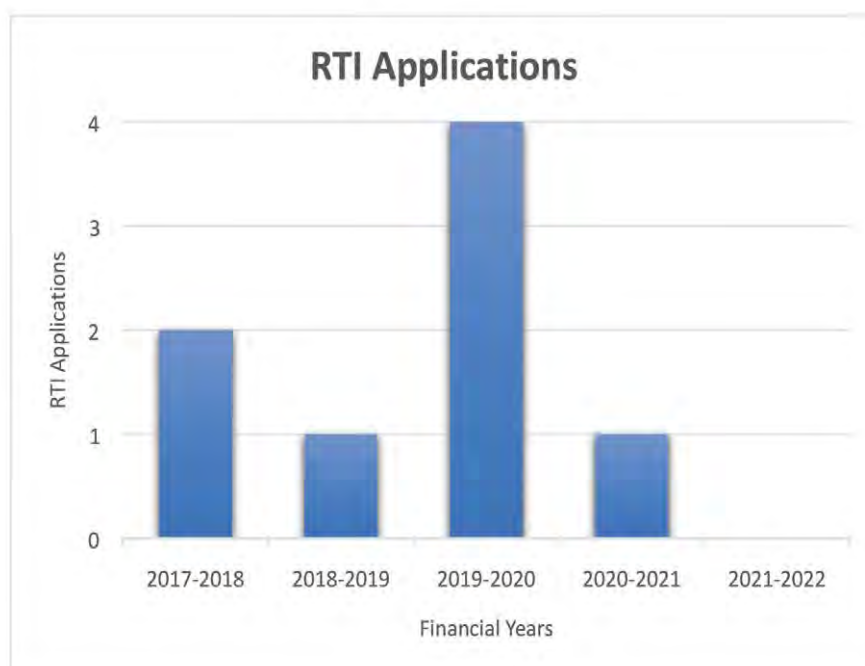
Records *Management*

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 20% over the 2021/2022 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.

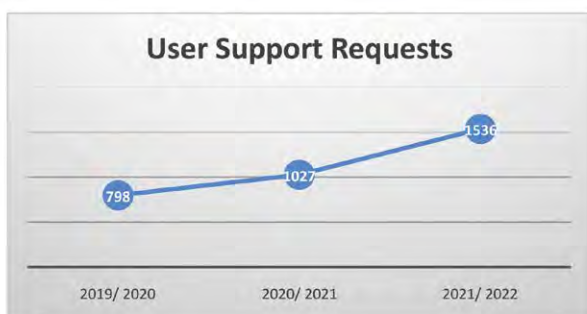
No Right to Information applications were received during the 2021/2022 financial year.



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 99 per cent of work hours throughout the year. A figure of 1,536 people logged user support requests and were completed during the year, an increasing trend due to staff numbers and higher levels of ICT utilisation within the workplace.



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

- Sourcing a new ERP for Banana Shire Council.
- Cloud based phone system including interactive voice response system.
- New CCTV implemented at six remote Waste Transfer Stations and the Biloela Pound.
- Completed Microsoft Office 365 deployment to all staff.
- Core network switches and microwave links upgraded and network extended.

- Programmed laptop, desktop and smart phone replacement completed.
- Hardware upgrades to migrate from 3g to 4g telecommunications at numerous remote sites.
- Implementation of cloud-based antivirus solution.



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*

Banana Shire Council Customer Service Officers answered approximately 21,300 calls across three customer service centres within the Shire. This equated to approximately 82 calls per day and 5,052 calls annually per Customer Service Officer. These statistics do not include direct calls made to internal numbers and mobile numbers. Customer Service continues to monitor call volumes to ensure that set KPI's are met and ensure efficient and effective service is being provided to the Shire's ratepayers, in line with the Customer Service Charter.

Resident visitation to the customer service centres, for the financial year, is somewhat lower than the previous year. Although lower, customer service

counter visitation will continue to be monitored to ensure efficient and effective service is being provided to the Shire's ratepayers.

The Customer Service team issued a total of 5,342 receipts for the financial year. Receipts from the Biloela Administration Office totalled 3,500, Moura Customer Service Office 1,044 and Taroom Customer Service Office 798.

A new telephone system introduced in 2021/2022 to eliminate the call dropouts and enhance customer experience when they call Banana Shire Council.

Financial *Services*

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

Council's 2021/2022 Financial Statements have been audited without qualification and all other statutory reports were completed in accordance with relevant legislation.

Stores/ *Procurement*

Council has introduced advertising request for quotations over \$5,000 open for public via Council website in 2021-22. This initiative improves transparency in the procurement and supports local business by sharing with them the supplies Council needs.

Council has piloted the VendorPanel solution in 2021-22 and will be implementing the system in 2022-23 for request for quotations to enable easy access to local business on request for quotations. Using this system Council could also access strategic data that could be provided to local business on further opportunities to do business with the Council.

Taroom Stores had a major overhaul and after regular meetings with relevant staff, the stock levels have been reassessed. Overall, the outcome has been a success as Taroom staff are able to get access to stock readily.

Procurement continued to monitor stock levels and regularly discussed with other departments new procurement processes and stock requirements. COVID-19 had a slight impact our stock levels, but staff continued to reassess and now maintain at an acceptable level.



Disaster *Management*

Local Disaster Management Group

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

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

Council has also formed an LDMG Executive Management Team to oversee, promote and ensure the implementation of Council's disaster management programmes and responsibilities across all functions and departments of Council. The LDMG Executive Team comprises the Local Disaster Management Group Chairperson, Deputy Chairperson and Local Disaster Coordinator with each of these positions having legislated functions under the Disaster Management Act.

Local Disaster Coordinator (LDC)

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

A local disaster coordinator is responsible for the functions of-

- a) Coordinating disaster operations for the local group; and
- b) Reporting regularly to the local group about disaster operations; and
- c) Ensuring, as far as practicable, that any strategic decisions of the local group about disaster operations are implemented.

Planning

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

The Local Disaster Management Plan is subject to annual review by the Office of the Inspector General Emergency Management Queensland.

Business continuity planning undertaken by Council and LDMG member agencies is also crucial to ensuring their disaster management and critical business functions can continue to be delivered during a disaster event.

Disaster Resilience

In the context of disaster management, resilience can be referred to as a system or community's ability to rapidly accommodate and recover from the impacts of hazards, restore essential structures and desired functionality, and adapt to new circumstances.

Resilience is a shared responsibility that depends on the collective efforts of individuals, communities, businesses, as well as all level of governments.



Education and Information

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

Council in conjunction with partner agencies provides community awareness and information activities via local community events, its disaster dashboard website, and the Get Ready Queensland funding programme coordinated by the State government.

LDMG Activations

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

Council maintains responsibility as the Primary Agency at the local level for leading the response to and recovery from events such as flood, cyclone, storm, earthquake, tornado, and landslip and has implemented event specific planning relevant to these responsibilities.

Local Disaster Coordination Centre (LDCC)

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

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

Training

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

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

Council supports this training through coordination and development of an annual training calendar and the provision of training facilities.

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

Exercises

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

Rain and River Gauges

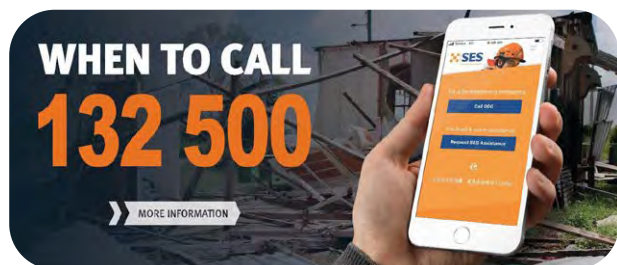
Council maintains a significant rain and river gauge network throughout the Dawson River and Callide Valley catchments, to ensure the Local Disaster Management Group's access to "real time" rain and river height data and situational intelligence in relation to flood events. This network was funded by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



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.



Regional *Co-operation*

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

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

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

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

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

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



Corporate Strategy 2

Social Wellbeing





Strategic Direction

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

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

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

Community *Development*

Services Coordination

Council's Community Development Advisor continued to be actively involved in the planning and delivery of several community projects and initiatives.

Coordination of the quarterly interagency meetings in Biloela and Moura continued due to popular demand from service providers. These meetings provide an opportunity for both Council and the community to receive regular updates on services available and general community information. Attendees are offered the opportunity to participate in meetings either in person or via video conferencing.

Council's Community Services team, along with Cr Judy Pender, continued to participate as members of both the CQ Suicide Prevention Banana Leadership Group and the Biloela Dementia Action Alliance.

The Suicide Prevention Leadership Group delivered a successful campaign as part of Mental Health Week in October 2021 which saw 5000 stickers distributed on take away coffee cups from participating cafes in Biloela. The stickers featured a variety of messages to raise awareness about services and resources available locally to support mental health and promote self-care. Following the success of the campaign the group have commenced planning to run it again in 2022 with hopes to extend further across the Shire.



Members of Council's Corporate and Community Services team supporting the campaign with hot drinks purchased from local businesses during Mental Health Week;



Mayor Nev Ferrier and Tasha Brennan, Project Officer – CQ Suicide Prevention Plan, CQ Rural Health at the launch of the campaign

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.

Banana Community Directory+Diary

2021-22 Stats

14% increase in listings this year

908 total Directory listings

77 searches every day

10 Diary events listed each month

July 2021 - June 2022

Banana Community Directory

Connecting - **1,290** people each month!

(On average)



Top 10 in the Banana Region

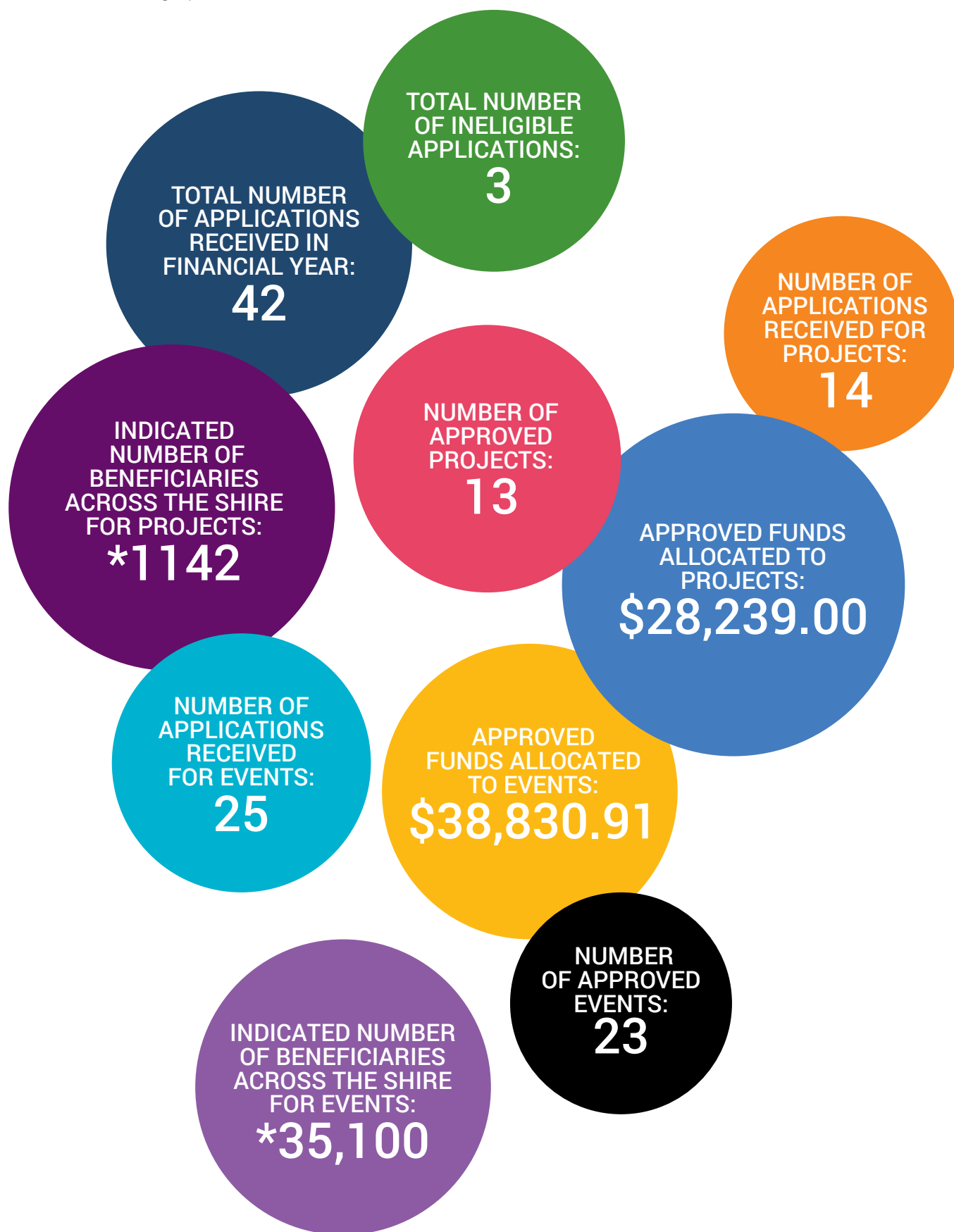
What are people searching for? These are the Top 10 viewed categories for the **Banana Community Directory**

Rank	Category	Listing Views	Results Views	PDF Views	Emails Sent	Website Views
1.	Sport	2,575	5,289	0	13	39
2.	Community Clubs & Interest Groups	1,993	7,715	0	19	50
3.	Health Services	1,663	4,121	0	8	67
4.	Crisis & Emergency Services	847	1,072	0	1	47
5.	Communication & Information	760	830	0	6	11
6.	Religion & Philosophy	670	1,030	0	3	4
7.	Education	474	1,213	0	1	61
8.	Information & Counselling	427	200	0	5	0
9.	Ageing Services	415	768	0	2	14
10.	Employment & Training	330	189	0	4	5

July 2021 - June 2022

Community Grants Program

Please create infographics for:



* **Note:** many applicants indicated that their project/event would benefit the whole community, so this was not captured in this figure



Community Engagement

The Community Development section provided tools and guidance throughout the year across the organisation for the community engagement component of a variety of projects including:

- Moura Basketball Courts
- Biloela's Big Cockatoo
- Town Entry Signage (ongoing project staged over several financial years for the staggered replacement of all town entry signs across the Shire)
- Shire Entry Signage
- Lawrence Street Biloela Shared Pathway Project
- Banners in Callide and Kariboe Streets Biloela

As part of Council's ongoing commitment to effective and appropriate community engagement a variety of staff, including the Executive Management team, attended agricultural shows across the Shire during May 2022.



Pictured are Banana Shire Council staff at the Council stall at the Callide Valley Show

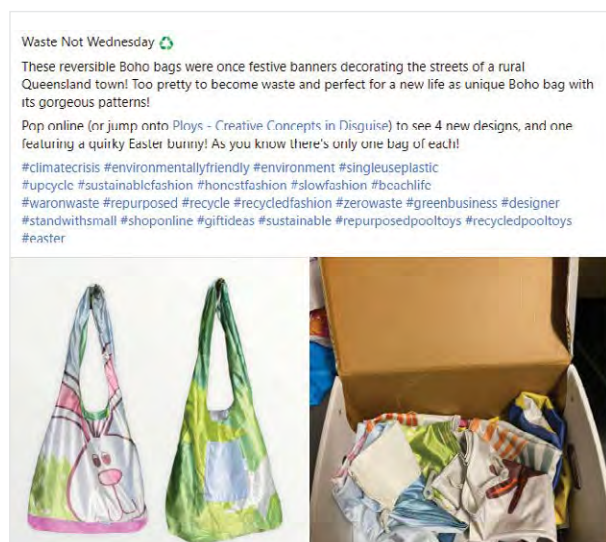


As a result of engagement with Callide Dawson Chamber of Commerce and Biloela Enterprise, Council installed 12 new banner systems in the CBD area of Callide and Kariboe Streets Biloela. These banner systems are made available for hire to not-for-profit organisations in the community to promote events and initiatives. Council will continue to use these banners to promote significant events including ANZAC Day, Australia Day and Christmas; and to promote our own Sandstone Wonders tourism brand and the Banana Shire Regional Art Gallery.



Pictured is one of the new ANZAC Day banners in the Biloela CBD.

A further good news outcome of this project saw 50 of the old banners, that were damaged and no longer fit for purpose, sent to a company who are all about recycling. The banners have been given a new lease of life as tote bags. Pictured is an example of one of the banners from its original form to a new tote bag.



Events

NAIDOC Week

Council ran the Banana Shire Primary Schools NAIDOC Week Colouring-In Competition in July 2021 for the third consecutive year. Three hundred and twelve entries were received from schools in the region and prizes were awarded to one student across each year level from Prep to Grade 6. In 2021 a Major Prize Winner category was added for one entrant across all grades. Artworks were provided by local artists Wayne Martin and Susan Cook. Judges Susan Cook and Mayor Nev Ferrier had a tough time again deciding on the winners. Where possible prizes were presented on school parades by the Mayor or local Councillor.

Seniors Luncheon

To celebrate Queensland Seniors Month, Council hosted the biennial luncheon in Taroom on Tuesday 19 October. Over 50 seniors from the Taroom, Theodore and Wandoan communities were treated to a morning of fun, food and entertainment whilst also being provided with an opportunity to catch up with friends and hear from some engaging guest speakers including a dietician, diversional therapist and representative from Qld Fire and Emergency Services. Students from Taroom State School also showcased their talents performing a selection of songs for the attendees. This event was supported with funding from the Queensland Government.



Pictured are attendees at the Taroom Seniors Luncheon listening to performances by Taroom State School students.



Pictured is Claire Purcell - Major Prize Winner for 2021.



Pictured is Kelly Brouhaha performing at the Festival of Small Halls in Thangool.

Festival of Small Halls

Banana Shire hosted our fourth Festival of Small Halls Spring Tour at the Thangool Recreation Reserve on Sunday 24 October. The sold-out event featured artists Darren Hanlon and Kelly Brouhaha. Gympie based Darren delighted the crowd with his candid and charming music and storytelling. Tour-mate Kelly Brouhaha is an award-winning songwriter whose unique style simply cannot be put into a box. Kelly's performance was a highlight for all who attended.

Thangool 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 the tour again attracted devout followers from Gladstone who have travelled to Banana Shire for the last three years to enjoy the Festival of Small Halls events.



Garage Sale Trail

In November 2021, Banana Shire participated in Garage Sale Trail for the sixth year, with ten sales registered across the Shire. Garage Sale Trail is a nationwide ten-week waste education campaign that culminates in two weekends of garage sales. A total of 407 residents in Banana Shire participated as either shoppers, sellers or attended a Trail Tutorial. Over 11,500 items were listed for sale locally with 83% of participants identifying that the event helped them reduce waste to landfill. A total of \$2,567 was generated from the collective garage sales.

Australia Day

The 2022 Australia Day celebrations were hosted by the Biloela Community at the Queensland Heritage Park. Planning for this event commences six months prior each year and significant financial and staffing resources are invested in this event. Council coordinates the official ceremony, which includes administering the awards program, and oversee the planning and delivery of the event to ensure compliance with all necessary rules and regulations. Significant effort to navigate the changing Covid environment brought many challenges again this year however all involved were able to deliver a much needed Covid safe event for the Shire.

Pictured are singer/songwriter Ashley Cook entertaining the crowd



John Hodda reciting a poem at the 2022 Australia Day Poet's Breakfast.



Australia Day cake 2022

The volunteer working group, made up of members of the community, sacrificed many hours to successfully deliver a fun filled family day out that catered for everyone. Without the dedication of these volunteers across the Shire each year this event would not be possible.

The event attracted over 1000 people through the gates, the highest ever attendance recorded at our annual celebrations. Stand out attractions included freestyle motocross demonstrations, tractor pull, car and bike show and shine, kids rides and water slide, poet's breakfast and a lamington eating competition. Due to unforeseen circumstances, there was no citizenship ceremony held in 2022. This event was supported with funding from the National Australia Day Council.

Legends of League

On the 6 and 7 May 2022 Banana Shire Council sponsored the International Legends of League visit to Biloela. The Legends attended coaching clinics at our schools, a bowls day with sponsors, a ticketed dinner event open for all to attend at the Biloela Civic Centre and an inspirational lunch for tradies at the Biloela Hotel. The visit culminated in the feature rugby league event at the Biloela Panthers Rugby League Field where Banana Shire Council presented the Sinalli Sports International Legends of League game between the Mining Skills Australia Aussie Legends and the Rebel Sports Callide Valley All Stars.

Mayor Nev Ferrier reported that the tradies lunch was one of the highlights of the visit, where players talked openly about personal struggles and mental health battles they deal with every day, including

during their successful football careers. They captivated the room full of tradies with their honest and heartfelt stories which left a huge impact on all who attended. The tradies lunch was made possible through funding from the Queensland Government through the Mental Health and Wellbeing Localised Mental Health Initiatives.

Flourish in Biloela

Integreat Qld facilitated the second Flourish in Biloela Festival on Saturday 11 June at the Biloela Civic Centre. Flourish in Biloela is a free multicultural event, to celebrate culture and diversity through art. Banana Shire Council supported the inaugural event in 2021 as a member of the organising committee and through resource and financial contributions. In 2022 Council again supported the event through significant financial and resourcing contributions.

The 2022 event attracted over 1000 people with 14 different cultural groups represented. The event was also a celebration and welcome home ceremony for the Nadesalingam family who had been forcibly removed from the community over four years earlier.

Flourish in Biloela posted the following commentary on their facebook page post event: "Our Flourish Festival is about creating the opportunity for people to celebrate who they are, connect with others, and with the beautiful country we all call home. Connection to culture is very important for many migrants and refugees, as well as for our first Australians and for everyone that lives in this great country. The events over the last 24hrs not only show the Biloela community and the rest of the country how diverse our culture is, it also shows how we live in a community with many multicultural facets, and a community that most of all comes together and celebrates their love for family, friends, and each other".

Grant Writing Workshops

Council provided free grant writing workshops to the community in late June. The workshops were delivered by Prue Saxby from Indigo Gold. Nine people registered for the online workshop that was offered via zoom and seventeen were registered for the in-person workshop at the Biloela Civic Centre. Feedback from one attendee was that the workshop was "Very informative. Did a workshop with Prue a couple of years ago. Picked up a few more ideas today, thank you."



Pictured are some of the Legends of League players at the Tradies Lunch in Biloela.



Flourish in Biloela



Pictured are some of the attendees from the grant writing workshop held in Biloela.

Note from the Arts & Cultural Advisor

As every cultural institute within Queensland faced many challenges at the beginning of the financial year, it is remarkable to see the resilience and dedication of those who have contributed their time and effort to maintain and grow Banana Shire Regional Art Gallery.

I am so pleased with the dedication of the public, volunteer team, the arts community and continuous assistance from Banana Shire Council, that have weathered this storm and have demonstrated the power of art and the hopeful message it can bring to all. As the financial year progressed, numbers swelled with attendance and a new peak in interest for the arts, as well an interest in the gallery, has begun to grow and we will continue to further this momentum.

As always, we continue with our vision to bring the community together and make the gallery, the art works and people involved an entirely new experience.

Robert S Connell
Arts & Culture Advisor
Banana Shire Regional Art Gallery

Who We Are:

The Banana Shire Regional Gallery (BSRAG) is an arts and culture initiative operated by the Banana Shire Council. The gallery is free to the public and displays local, Central Queensland artists, as well as national touring exhibitions. The gallery features two exhibition spaces where displays are changed every 6-8 weeks, and is host to creative workshops.

What we Do:

Banana Shire Regional Art gallery continues to promote and encourage the development of art and culture, working together with local artists, as well as bringing new artist and experiences into the gallery to expand and promote new contemporary visions whilst maintaining its cultural rural roots.



Maintaining relationships with Cultural Museums across the shire and advising on preservations of their collections. Continuing the interaction with the indigenous first people of the land, that Banana Shire Council is upon, and preserving their historical stories, cultural significance and heritage to the land.

The Collection:

BSRAG collection is a fingerprint of the changing arts and culture acquired by the gallery. These works have been obtained either through artistic awards and festivals, donations by other arts and cultural parties, or gifted for preservation. The preservation is due to its cultural significance and is required to be maintained to museum / gallery quality standard for future generations.

The collection is host to over 400 pieces from local and nationally recognised artists and continues to grow annually.

Our Vision:

The BSRAG continues to deliver a shared future and cultural vision and to grow as a cultural body to inspire, preserve and curate meaningful exhibitions for the public. The gallery will continue to evolve exhibiting contemporary ideas, as well as remembering its historical heritage, and the works gained, creating cultural experiences to educate the public of our growing artistic connections throughout the Shire.

Volunteers

Volunteer dedication plays such an important part for BSRAG. These volunteers gave their time so generously, to assist in many of the day-to-day roles of the gallery. Sharing their knowledge and love of the arts with our vision as they provide an irreplaceable service. BSRAG and Banana Shire Council would like to acknowledge and thank the volunteer team – we appreciate your contribution and dedication to this gallery.

Exhibitions 2021/2022

- **EVOLVE –**
Group Exhibition by Biloela Area Visual Artists (BAVA)
- **My Life in Stitches –**
Solo Exhibition by Bronwyn Bates
- **2021 Brigalow Arts Festival –**
Annual Banana Shire Council Arts Award and Exhibition
- **Lionel's Place –**
Traveling Exhibition from Maitland Regional Art Gallery
- **Discarded Symphonies –**
Solo Exhibition by Nora Hanasy
- **The Long Way Home –**
Collaborative Exhibition with Home to Bilo Campaign, Local & National Artists, and Banana Shire Regional Art Gallery



Statistics



- Total Attendance:	2414	Increase by 207%
- Group Visits:	13	Increase by 1300%
- Educational visits:	6	Increase by 600%
- Number of Public Programs:	5	Decrease by 45%
- Public program attendees:	170	Decrease by 65%



- Number of Weekends:	20	Increase by 200%
- Weekend hours Attendance:	55 hrs	Increase by 55.7%



- Number of Volunteers:	18	Increase by 20%
- Volunteer Hours contributed:	135 hrs	Increase by 5.4%



Public Programs:

At BSRAG we encourage the artistic community to coordinate workshops for the public to gain insight on their unique artistic process.

We have always encouraged the participation of our local schools, teachers and students, to incorporate these programs in their curriculum.



Symbol to identify
as Public Programs /
Workshops

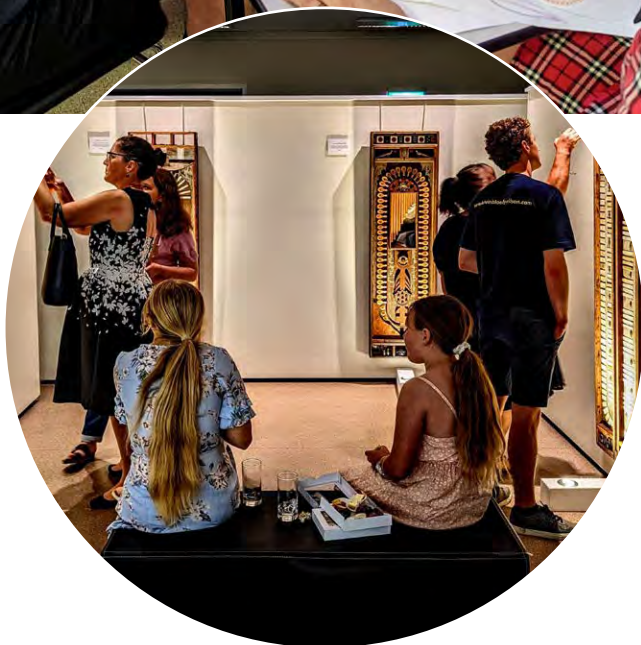
Couch Art with Tracey Hewitt

In correlation with EVOLVE exhibition, Tracey Hewitt, member of the BAVA and exhibiting artist, held a one-day workshop designed for beginners, for lovers of arts and crafts, to create at home. This workshop taught the skills and techniques using pen, watercolour, and paint pens on paper, as well as different fabrics, to explore shapes patterns, colours and ideas to express the mundane in life, into creative artwork. This workshop relied heavily on Hewitt's own practice, which was explored over the day, and viewed in retrospect in the gallery at the conclusion of the workshop.

PCYC Small School Program

Small Schools is a valuable developmental experience for children who attend 'small schools' from grades prep to 6 in the Callide Valley. The aim of the program is to teach youth from outlying areas and smaller schools, skills needed to increase opportunities and awareness, with the inclusion of visiting the Banana Shire Regional Art Gallery, that assists in providing students with an opportunity to understand and appreciate the arts. This also allows for the students to develop their own artistic skills and experiences. These schools include Mount Murchison State School, Prospect Creek State School, Goovigen State School, Jambin State School and Wowan State School. The Small Schools Program aligns with the last week of each school term totalling four times a year.





The workshop allowed for participants to enjoy refreshments as well as nibbles as they progressed through the night.

The workshop taught aspects of creating art through a social environment, engaging with water colour and mixed media while being instructed by Evett's, exploring her techniques within her practice.

Exhibition Highlights

As we have had an overall high calibre of exhibitions this financial year, BSRAG would like to take the time to highlight some of the exhibits the public took considerable recognition of.



Discarded with Nora Hanasy

Exhibiting artist Nora Hanasy held a meet and greet workshop and exploration into her practice in the gallery. Taking people through her process of discarded objects and explored the principles of pattern, rhythm, and balance through the art of assemblage.

The one-day workshop allowed for students and adults to communicate with the works around them whilst creating their own unique pieces guided by Hanasy for the day.

The works created in the workshop were then displayed within the gallery alongside Hanasy's work for the remaining of the exhibit.

Paint and Sip with Gwen Evetts

At the conclusion of The Long Way Home exhibit, exhibiting artist Gwen Evetts held a final send-off hosting Banana Shire Regional Art Gallery's first Paint & Sip evening.

EVOLVE – Group Exhibition by Biloela Area Visual

The Biloela Area Visual Artists (BAVA) are a newly reformed group of professional and amateur artists whose experience levels range from mid-career artist to emerging artists and students who are looking to the arts industry as a possible career path.

The group met bimonthly where they learnt new skills, enjoyed new friendships and worked towards a common goal of the exhibition Evolve. For many in the group this was a major milestone in their art practice and by having such an exhibition they gained skills and confidence to take their art to the next level.

Evolve was chosen as it describes the group perfectly – we grow and evolve.



Lionel's Place: Lionel Lindsay – From the Maitland Regional Art Gallery Collection

BSRAG received a unique and specialised travelling show from the Maitland Regional Art Gallery Collection. As BSRAG collection consists of select works of Lionel Lindsay's works, this travelling show expressed a large collection of over 130 artworks, featuring examples of Lindsay's finest etchings, wood engravings and watercolours.

This exhibit drew in considerable visitors due to the nature of the work, the works connection to culture and country to the land as well as it's reminiscent style to well-known Biloela's local iconic artist Ruby Campbell.



The Long Way Home – Collaborative Exhibition with Home to Bilo Campaign, Local & National Artists and the Banana Shire Regional Art Gallery

This collaborative exhibition between Home to Bilo, Local and National Artists and the Banana Shire Regional Art Gallery, shines a light upon the love, courage, and endurance in the life of the Nadesalingam family and their journey to freedom over the last 4 years.

The continuous struggle and heartache that has encapsulated a nation exhibited in Biloela for all to retrace the steps of the family, capturing their milestones and endurance, along with those who have worked so hard to bring them home.

Each artist's work intrinsically linked to the timeline of the family's story, allowing for reflection, and understanding the gravity of the situation.

The Exhibition itself aligned with the 2021 Election and the Flourish Festival landing BSRAG with its highest attendance, breaking it's 2017/2018 record for highest attendance for a single exhibition, whilst attracting National and International News Coverage.

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

2021/2022 Revenue and Expenditure

Revenue	\$19,495
Expense	\$105,851
Net Cost	\$ 86,356



Focus Magazine

Council's Focus community magazine is the only community printed publication distributed to every resident in the Banana Shire via Australia Post. Originally a quarterly publication, the newsletter increased its size from 12 to 20 pages and frequency to eight times per year in January 2022.

Focus Magazine is one of the ways that Council shares important information and news to the residents of the Banana Shire. In addition, the magazine showcases upcoming events and reports on other events that take place in the Shire.

Community members are encouraged to share stories or events to be featured in Focus Magazine. The Magazine utilises a What's On section where community organisations or groups are encouraged to share and promote events to the wider Banana Shire Community.

Focus Magazine is distributed eight times per year via Australia Post to approximately nearly 6000 residents in each of the towns in the Banana Shire. It 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.

Focus can also be read in digital form and is available to read online via the Banana Shire Council Website, along with past issues of the magazine. Focus has increased in distribution and readership, thanks to professional publishing, and remains the only printed community news publication in the Banana and plays a vital role in communicating to the significant number of residents of the Banana Shire who shun social media.



Libraries

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

Branch opening hours are:

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

Library Service Highlights

Blue Gum Farm TV

Banana Shire Council Libraries hosted The Jillaroo entertainers from the group Blue Gum Farm TV. They entertained children and adults in Moura, Theodore and Biloela. The statistics speak for themselves. Hundreds of children participated over the three days. The show was so popular that some children and parents attended shows at all three libraries.

Multicultural Story time in the Park

Council celebrated the multicultural demographics of Biloela by having international themes for our biggest story times.

There were four sessions held with stories from China, South Africa, India and Philippines. All these story sessions are conducted with the help of locals from multi cultural communities.





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 – proves to be very popular.
- Story Time – at all library locations and is very popular.
- Toddler Time – Biloela Library only.
- Classic Movies – Fridays at Biloela Library. This is predominately for our senior community members, but all are welcome.

Grants

Recurring:

- Public Libraries Grant received for 2021/2022 was \$81,265 (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 \$13,420 (GST exempt) was allocated for the 2021/2022 financial year to enable the local delivery of this program through the library service.

Applied for by SL & ISA:

- First 5 Forever Project Grant, 2021 – June 2022; awarded \$29,890 for a Multi-Cultural Outreach Storytime session.

Programs

Attendance numbers for programs (all branches for a full-year) are below.
An Increase of 10% from pre-Covid.

Programs/Activities	Attendance
Story Time	Adults and children: Biloela 656, Moura 329, Taroom 158, Theodore 115. Total = 1258
Baby Bounce	Biloela 656, Moura 16, Taroom 21, Theodore 28. Total = 721
School Holiday Activities	Children: Biloela 210, Theodore 41, Moura 32, Taroom 26. Total = 309
Movies for Senior Burgers	Biloela 102
Mental Health Session	Biloela 1
Book Club	Biloela 20, Taroom 3. Total = 23
Family History Sessions	Biloela 2, Taroom 3. Total = 5
Kindy Visits	Biloela 103, Taroom 88. Total = 191
Santa Visit	48 Children, 27 Adults. Total = 75
Craft	Biloela 364, Moura 73, Taroom 10, Theodore 102. Total = 549
Total	3,234



Statistics

Comparative statistics 2020/2021 to 2021/2022 provide evidence that membership throughout the Shire has increased, as have visits to the libraries, and loans. Some months have surpassed statistical records set in July 2018.

Breakdown of Statistics

	Physical Loans (not including e-books, e-audio)		User visits (p.a.)		Membership (June 2021)	
	2020/2021	2021/2022	2020/2021	2021/2022	2020/2021	2021/2022
Biloela	40,197	43,273	33,611	39,454	2,526	2,610
Mobile	6,951	7,820	1,876	2,978	268	279
Moura	10,400	11,640	4,183	4,784	675	682
Theodore	1,666	2,801	469	3,432	176	221
Taroom	6,088	6,121	2,592	2,681	343	352
Total	65,302	71,619	42,731	53,329	3,988	4,144

2021/2022 Revenue and Expenditure

Revenue	\$111,143.11
Expense	\$1,061,822.19
Net Cost	\$950,679.08

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 by providing a range of services.

Resource Library

During this period 1,887 items were borrowed, representing loans throughout the Shire including 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.

THE CRC LIBRARY
CURRENTLY HOLDS
5,301
CATALOGUED
RESOURCES, INCLUDING
131
NEW RESOURCES
ACCESSIONED DURING
THE 2021/2022
FINANCIAL YEAR.

DURING
THIS PERIOD
1,887
ITEMS WERE
BORROWED

Representing loans throughout the Shire including 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

SDSS is a State Government funded program designed to enhance access to and participation in the curriculum and as a result, enhance educational outcomes for eligible children with disabilities in schools. Support and intervention programs were requested by 14 schools in 2021/2022 who indicated overwhelmingly that they were satisfied with the CRC's engagement with their school and students, the capability of CRC staff, and overall delivery of services. School feedback also indicated that services provided by CRC were beneficial to students and that all schools would be likely to recommend CRC to another school with similar student needs. The CRC is funded in 2 program areas: School Support Services and Specialised Equipment.

BSC / SDSS (NSO) Partnership:

31 YEARS 78 PROJECTS \$6,150,000

School Support Services Program

Therapy services provided to 14 schools across Banana Shire were delivered by a Speech Therapist, Physiotherapist, Occupational Therapist Educators and Allied Health Assistants. Programs involved face-to-face therapy, mentoring, consultative and advisory interactions and provision of resources and specialised equipment, facilitating 79 separate programs to support 90 students. This was achieved through 2,469 separate occasions of service. The program targets areas such as social skills, gross and fine motor skill development and community engagement to aid educational programs and lifelong learning and to support students with disabilities to participate in educational activities on the same basis as their peers.

PROGRAMS
DELIVERED TO
SCHOOLS
79

NUMBER OF
SCHOOLS
SUPPORTED
14

NUMBER OF
STUDENTS
SUPPORTED
90

OCCASIONS
OF SERVICE
TO SCHOOLS
2469

Proudly supported by the
Department of Education



**Queensland
Government**





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 bring well known psychologist, Dr Justin Coulson to Biloela to deliver 4 workshops to approximately 400 students, teachers, families, therapists and care workers.

BSC / CDSNSG Partnership:

16 YEARS **13** PROJECTS **\$300,000**

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.

Comparative Room booking statistics CRC Meeting Rooms –

Year	Number of bookings	Total Hours
2018 / 19	501	2489.5
2019 / 20	352	1335.5
2020 / 21	116	684
2021 / 22	359	1607.25

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 2021/2022 year included Framerrunners, a walking frame and a standing frame, all of which assist students with limited mobility to build strength, stamina, move more independently and join in more learning and recreational opportunities with their peers.

CRC – Fee for Service

The CRC is registered with the NDIS Commission 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 Volunteers

Our volunteers are vital to the services provided by the CRC. Their work is often unseen by visitors, but critical to ensuring that resources are in good shape and ready for borrowing. In 2021/2022, the CRC's volunteers contributed 1,323 hours of their time to CRC - the equivalent of 4 days each week. Not only does their contribution boost what we are able to achieve, but our volunteers bring humour and a different community perspective to our team. If you are interested in a volunteer role with the CRC, please contact our team on 4992 7360.

Two of our long-standing volunteers are Gaye Ziebell and Glenis Russell who have volunteered at the Community Resource Centre since 2011 and make a formidable team.

Together, Gaye and Glenis work daily to manage the Centre's collection of educational resources and specialised equipment. This involves counting and cleaning every piece of Lego and replacing or fixing lost or broken pieces to ensure that all kits are complete and ready for borrowing before being returned to the storage shelves. Glenis and Gaye also take responsibility to make new items available for borrowing quickly and packaged so that they will travel well around the Shire and be easily packed and unpacked in classrooms and homes.

Their contribution to Banana Shire is enormous. Glenis and Gaye take pride in ensuring that resources are kept in tip top condition and both enjoy the freedom to choose working hours, meeting and interacting with the community, witnessing clients' enjoyment and successes and the variety of tasks they do. They are an integral part of the CRC team.

2021/2022 Revenue and Expenditure

Revenue	\$111,143.11
Expense	\$1,061,822.19
Net Cost	\$950,679.08



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 2020/2021 and 2021/2022 programs.

RADF GRANTS APPROVED IN 2020-2021&2021-22			
Program	Applicant	Project	Grant
2020/2021	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
2021/2022	Dawson River Festival	Dawson River Festival – ART SHOW	1,688
	Taroom Kindergarten Association Inc	Musical Instruments	3,000



Queensland
Government



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

HACC - Home and Community Care (*now CHSP*)

that frail, elderly people can continue to live in their own home within the community.

These services provide eligible people with help to continue to live safely, stay socially connected, maintain their health and mobility and give respite for carers.

Home Care Packages are included in the delivery of services. These are offered as Levels 1, 2, 3, and 4 and enable clients with increased care needs to continue to be cared for in their own home.

Transport services are available to eligible people, under age 65, through Queensland Community Care funding.

HACC (CHSP) 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, cleaning of outside windows
- Community nursing – includes health checks, basic observations, wound dressings, continence assessment and advice
- Social support – includes visiting, assistance with understanding paperwork, help with attending appointments, shopping, and keeping socially connected.
- Transport – services to enable clients being able to attend to their commitments
- In home respite care – the provision of support for carer's





Home Care Packages are being delivered to eligible clients

- These are offered to client's following assessment by the Aged Care Assessment Team (ACAT).
- Clients are offered funding specifically allocated to them for the provision of services as their needs increase.
- Four levels of funding are provided – Levels 1, 2, 3, and 4 – so that as needs increase so does the level of funding to enable the delivery of more services.

Council continues to provide home support services, through our three programs, to the towns of Taroom, Wandoan and surrounding areas as per funding agreements. Services are being delivered in line with funding service agreements for the Commonwealth Home Support Program, My Aged Care Home Support Services (Packages) and the State Queensland Community Care Program. These programs are meeting their financial and governance targets. This service is of great benefit to these communities, as it is locally operated

and managed, and ensures staff and services are reliable and orientated to local needs, especially when other providers are not available or managed from afar.

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 compliance with the Queensland and Australian Government directions.

2020-2021 Revenue and Expenditure

Revenue	\$510,507.92
Expense	\$492,948.04
Net Cost (surplus)	\$17,559.88

** Surplus is not generally available to fund other activities, surplus is retained to fund future HACC activities.*

Parks and Open Spaces

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

Theodore

Creation of a new play area in Theodore Junction Park including Installation of new play equipment funded by W4Q funding; value \$56,000

Goovigen

Creation of a new play area in Goovigen recreational ground including Installation of new play equipment funded by W4Q funding; value \$46,000

Operationally Council maintains 62 parks within the shire with the breakdown of the expense of this being:

Town	Number of Parks	Total Cost for the year
Baralaba	3 parks + Town open areas/streets	\$150,000
Biloela/Callide Dam/Goovigen / Jambin/ Thangool	32 parks + Town open areas/streets in each town	\$1,200,000
Banana / Moura	12 parks + Town open areas/streets in each town	\$400,000
Taroom	7 parks + Town open areas/streets	\$290,000
Theodore / Cracow	5 parks + Town open areas/streets in each town	\$275,000
Wowan / Dululu	5 parks + Town open areas/streets in each town	\$83,000

Council maintains an additional 30 public toilets outside of a park setting at a cost of \$173,000.

Street cleaning was undertaken by contractors on all of the streets each town over 3 visits at a cost of \$158,000

Pathway repairs (based on customer complaints) for the entire shire (estimated 200m) was completed at a cost of \$34,000

Maintenance and cleaning of the Taroom Showgrounds was completed at a cost of \$120,000 and \$10,000 was paid to the Theodore Show Committee for maintenance of the Theodore Showgrounds.



Cemeteries

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

Throughout the 2021/2022 financial year, Council undertook a total of 58 burials, 16 ashes interments, 29 reservations and processed 46 applications for the installation of headstones or monuments.

Capital Expenditure for 2022 Year was as follows:

Moura Shade Shelter – Cemetery - \$15,000.00

Operating Expenses for 2022 Year was as follows: \$279,261.07

Council is currently undertaking consultation with stakeholders and reviews of all cemeteries to prepare a scope of capital works for the 2022/2023 year.

This is expected to be ready to quote on by middle of September 2022.

Animal Control

Responsible pet ownership and Council's local law requirements for animal control continued to be educated and enforced throughout the year. As at the end of 2021/22, Council has a total of 2592 dogs registered, with 1728 of these being desexed, which is slightly higher than last financial year.

This year reported a very similar amount of dog attacks, 26 were reported in the 2020-2021 financial year with 28 reported in 2021-22. Only 3 were declared dangerous dogs under the Animal Management (Cats and Dogs) Act 2008, while there was no menacing declaration. The majority of cases were minor offences, which resulted in the issuing of compliance notices and or infringement notices.

This financial year we commenced the enforcement of the prohibited plant, *Leucaena*, under the Banana Shire Council Local Laws. The response from the public regarding the invasive plant was astounding, which revealed the need for a larger working force to investigate the complaints. Over 90 compliance notices were issued across the shire, before any enforcement action was taken.



To encourage responsible pet ownership, Council continued to offer "lifetime" registration for dogs which are both desexed and microchipped, once the initial \$15 sign up registration fee was paid. As this was the first year of said fee, there were mixed responses from the public, however all were managed effectively by the management team.

As presented in the graph in appendix 3, there is a significant rise in compliance enforcement required throughout the Shire. The explanation for this influx in compliance breaches is unknown, this may be due to the high turnover in the rental market. The compliance team continues to strive to meet demand throughout employment struggles.

Due to changes in the pound facility, impounded animal numbers had to be managed slightly differently to accommodate for the facility transition period. This has led to low priority impounds being returned to their owner where possible. Our typical rise of impounded animals over the December/ holiday season were unexpectedly low. However, November 2021 and January 2022 both saw a dramatic rise in impounded numbers. It is believed this may have been due to COVID-19 restricting travelling during the holiday period.

Proactive trapping programs were conducted throughout the shire, and we saw higher numbers of sick, and feral animals impounded, leading to a slightly higher euthanasia rate. Fortunately, Compliance Officers continued building and maintaining positive relationships with rescue organisations, leading to 82% (same percentage as 2020-21 period) successfully being rehomed or released to their owners. Overall, the facility saw just over 5% increase in impounds.

This financial year saw compliance move into the new Banana Shire wCouncil Animal Management Facility at State Farm Road, Biloela. The new facility boasts better living condition for all cats, dogs and 'barnyard' animals that come into our care. The new facility features 10 dual sided dog cages, creating an inside and outside area in each, 3 individual run/exercise areas with plans to extend this to 5 areas in the near future, 8 ventilated cat enclosures, with a fully cat proof play area and new cat and dog friendly isolation area.

Animal Control Operational Budget

Revenue (Actual)	\$79,740.98
------------------	-------------

Revenue (Budget)	\$74,000.00
------------------	-------------

Expense (Actual)	\$437,458.99
------------------	--------------

Expense (Budget)	\$460,000.00
------------------	--------------

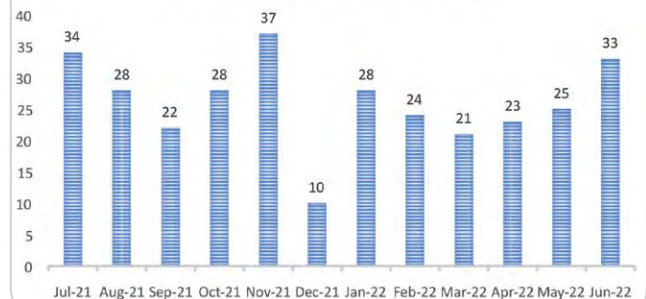
Animal Control Capital Budget

Expense	\$373,933.40
---------	--------------

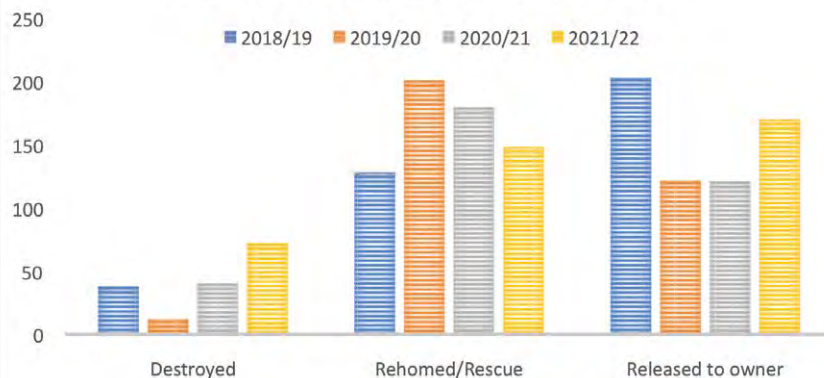
COMPLIANCE INVESTIGATIONS BY CATEGORY



IMPOUNDS BY MONTH



ANNUAL POUND RELEASES



Corporate Strategy 3

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*

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 2021/2022 financial year was as follows:

Food business license	122
Shared accommodation permit	1
Caravan Park operator permit	9
Higher risk personal appearance service	2
Footpath permit	39
Commercial activity permit	5

Public Health Risks and Environmental Nuisance

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

A total of 89 complaint investigations were undertaken by Council's Environmental Health Officers during the year.

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

Various public health promotion activities were undertaken during the year including participating in a display at the Moura Coal and Country Festival

in August, promotion of Food Safety Week in November, and providing food safety information packs to local food businesses.

Mosquito Management

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

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

Between November and December, 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.

In June, mosquito egg samples were taken from Ovitrap traps placed at four (4) locations within Biloela as part of a study associated with Queensland Health to identify DNA differences in *Aedes notoscriptus* species.

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

Flying Fox and Magpie Management

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

Reports of flying foxes in the Shire during the year were addressed in accordance with Council's

Flying Fox Roost Management Plan. Council intervention included monitoring and providing advice in relation to an established roost in Wowan.

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

Council received several reports of magpies swooping during their nesting season of July to December. Warning signs were erected where necessary, along with updating hotspot locations on the Council's website. Several complaints of dangerous birds were investigated with 1 magpie relocation undertaken in accordance with a damage mitigation permit issued by the Department of Environment and Science.

Free Online Food Safety Training – I'M ALERT

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

Sharps Disposal Program

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

However, a review of this program during the year identified risks to Council staff and the duplication of the disposal system in locations serviced by the Queensland Needle and Syringe Program. As a result of this review, planning for the streamlining of the program commenced in order to reduce risk to Council staff.

Operating Budget Information

HEALTH & ENVIRONMENT	
2021/22 Revenue	\$104,674.78
2021/22 Expenditure	\$582,719.78



Rural Services

Banana Shire Council's Rural Services team aims to promote and manage the unique natural resources of Banana Shire through the management of a number of issues in the Shire including the management of Stock Routes, wandering stock, pest animals 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	249	183	432
Fox	38	33	71
Feral Cat	93	46	139

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 37.5% decrease in Stock Route Grazing applications with only 5 applications (670 head) received for the year, and a 100% increase in travel permits with 2 applications consisting of 1950 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 144% while the number of times dipped has increased by 96% with 83% more cattle being quarantined this year.

Quarter	No. of head through the yards	No. of head dipped	No. of head quarantined
Quarter 1	15,912	24,322	6,851
Quarter 2	9,705	13,830	3,427
Quarter 3	25,617	38,152	10,278
Quarter 4	51,234	76,304	20,556
Annual Total	102,468	152,608	41,112

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

Taroom Saleyards

Revenue (Actual)	\$196,240.39
Expense (Actual)	\$100,821.00

Rural Services

Revenue (Actual)	\$119,340.69
Expense (Actual)	\$717,867.92

Taroom Saleyards Project

Expense	\$67,138.43
---------	-------------

Washdown Bay Payment Project

Expense	\$92,851.82
---------	-------------

Development Applications

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

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

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

**22 Building Application Concurrence Agency Responses were also issued in the 2021/22 period, a slight increase over the previous year.*

Town Planning Certificates

The total number of certificates increased slightly.

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

Exemption Certificates

The total number of certificates decreased significantly.

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

Plumbing

The number of Plumbing Approvals is decreasing slightly.

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

Building

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

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

Swimming Pool Safety Certification

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

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.

Building & Plumbing Applications	
Revenue	\$199,164.06
Operating Expenses	\$ 31,895.32
Planning Applications	
Revenue (including Infrastructure Contributions)	\$211,508.19
Operating Expenses	\$ 16,455.06



Corporate Strategy 4

Economic





Strategic Direction

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

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

Economic *Development*

The year 2022 represented a milestone in the history of the Banana region, with the Banana Shire Council launching a series of strategies and initiatives to stimulate and diversify its economy, seeking to secure jobs and attract investment in the coming decade.

In June, Council launched a forward-looking renewable energy supply chain strategy and delivered a highly successful industry forum to showcase future renewable energy opportunities and directly connect project proponents to Banana's capable local supply chain. The forum attracted 94 registrations from a diverse mix of businesses from agriculture businesses to passenger transport, quarries to crane hire, manufacturing to plumbers and electricians.

Thirteen renewable energy projects, a combination of solar & wind and a new online business directory were announced at the industry event. The online business directory will enable investors to seamlessly connect with local suppliers and contribute to buying local within region's economic zone.

The strong interest in the region is what Banana Shire Council has been targeting for and is now strategically working to ensure all of our business sectors can position now to be competitive on a national and global level.

Strengthening the Four Pillars

Council continues to play a proactive role in economic development, as facilitator, partner, promoter, information provider and advocate to create a resilient, sustainable, and prosperous local economy.

The Economic Development Strategy has four key pillars to guide the future economic development initiatives.

The four pillars include:

- Resources
- Agriculture to food production and processing
- Construction
- Tourism

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

- Briefings for local businesses on future opportunities.
- Connecting local business stakeholders with existing industry, new developers and state and federal government representatives to share information and build networks.
- Broaden the local content knowledge base of developers, investors, existing industry and state and federal government agencies.
- Support local business supply chains and buy local initiatives.
- Support initiatives to grow circular economy businesses.
- Ensure availability of appropriate land for business and industry as well as residential development.

Future initiatives:

- Deliver a Supply Chain Capability Building program
- Council to adopt a Local Content Policy
- Deliver Industry Forums for the Agriculture and Tourism sectors

Tourism

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

As a part of Banana Shire's Tourism, Council is a member of Outback Queensland Tourism Association, Drive Inland Promotions Association and Gladstone Area Promotions and Development Limited, who support the Banana Shire's Tourism Brand, Sandstone Wonders in marketing and promotion as a visitor destination via various digital and traditional media.

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

- build capacity within the Banana Shire's existing Tourism Industry,
- support to align with Outback Queensland's Destination hero experiences of Heritage and Locals, Outback Adventures and Timeless Landscapes and Endless Skies,
- ATDW listings (Queensland.com), and
- to extend and build a positive visitor experience of place within marketing collateral.

Drive Inland Promotions Association (Drive Inland) supports promotion of destinations that are accessible via the Leichhardt Highway, Australia's Country Way and Rural Getaway, a one stop shop for those embarking on the great Australian drive inland holiday from the south coast up to Central Queensland. A highlight for the past year was Drive Inland's video campaign supporting inland Australia's legendary hospitality highlighting destinations and their food experiences.

#tastebiloela focused on 6 experience's including local businesses and other tourism assets within Biloela and surrounds enticing visitors to buy local with the aim to extend the visitor economy. The video's have been shared extensively via social media channels and promote Biloela as a friendly town full of diverse experiences for the driving visitor.

Banana Shire's renewed membership with Gladstone Area Promotions Development Limited (GAPDL) sees representatives from the organisation join the Tourism and Events Working Group and extends the Banana Shire's tourism network within Central Queensland.



Tourism *Assets*

The Banana Shire's Visitor Information Centre's are a great source of information and inspiration, providing visitors with quality service and reliable insight on what experiences and products are on offer within the destination. Offering on-ground promotion opportunities with local extensive knowledge on attractions, activities, events and other local businesses. Locations include Biloela, Theodore, Taroom and Moura.

1
ACCREDITED
VISITOR
INFORMATION
CENTRE



3
NON-ACCREDITED
VISITOR
INFORMATION
CENTRE'S



82
LOCAL VOLUNTEERS
OFFERING LOCAL
KNOWLEDGE ALONG
WITH WELL STOCKED
TOURIST INFORMATION,
MAPS, AND BROCHURES
TO HELP VISITORS
PLAN THEIR VISIT.

To support the Banana Shire Tourism stakeholders, Annual Tourism Funding is available for Visitor Information Centre's and other relevant organisations who provide in person promotion of the Banana Shire to visitors.

5
ORGANISATIONS
RECEIVED
\$28,416
FROM COUNCIL'S
TOURISM
SUPPORT FUNDING
PROGRAM.

Visitor Numbers

Due to the ongoing COVID-19 impacts and restrictions, the Visitor Information Centre's reported a decrease in their visitor numbers compared to last financial year.

The table below illustrates the visitor numbers and variance over the past three financial years.

18,665
2019/2020

28,204
2020/2021

21,970
2021/2022

Tourism and Events Working Group

Council maintains a Tourism and Events Working Group for the Banana Shire with a view that a working group is vital to engage widely across all towns and localities with the aim of understanding the breadth of events and experiences available to our visitor markets along with future directions. The Tourism and Events Working Group is comprised of representatives from across the Shire who meet 3 times a year to highlight issues, discuss solutions and provide support to Council's Tourism program.

Tourism Marketing and Promotion Activity

Sandstone Wonders is the Banana Shire's destination brand that identifies the tourism assets and strengths, building a story from these and running this narrative consistently through all marketing communications.

Aligning with Tourism and Events Queensland's destination 'Hero Experiences' – Outback Queensland, Heritage and Locals, Outback Adventures and Timeless Landscapes and Endless Sky, these elements are largely part of the Sandstone Wonders promotion with representative images and text.

Marketing and media activities included:

- Sandstone Website which includes shire wide events calendar
- Sandstone Wonders Social Media channels, Facebook and Instagram
- Sandstone Wonders brochure available in both a print and downloadable version
- Newly developed media asset Storytowns podcast
- Advertising activity with Leisure and Travel Guide, Grey Nomads, Greg Grainger TV and Caravanning Australia

Drive Inland Promotions Association Inc

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

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

2020-2021 Revenue and Expenditure

Revenue	\$11,246
Expense	\$105,282
Net Cost (surplus)	(\$94,036)



Corporate Strategy 5

Infrastructure



Strategic Direction

Plan and deliver effective and efficient infrastructure services.

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



Infrastructure

Water Supply and Sewerage

The 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*.

\$9.786 million was spent on operating and maintaining Council's water supply schemes. Operational efficiencies continue to be pursued for all water supply and sewerage schemes, and there is a continued focus on replacement/refurbishment of ageing infrastructure to assist in the reduction of maintenance costs and repair costs, particularly the replacement of old pipelines and infrastructure that are no longer serviceable.

During the 2021/22 financial year \$3.164 million was expended on capital works. Ongoing focus remained on asset replacement/refurbishment,

necessitated by the deterioration with age, of Council's water supply scheme infrastructure.

These capital works included but are not limited to:

- Water main replacement in Biloela and Baralaba
- Water meter replacement program (all schemes)
- Continued implementation of Automated Meter Reading hardware at Biloela, Moura, Banana,
- Callide Dam and Thangool.
- Duplication of filtration process at Baralaba WTP increasing security of supply.
- Contract awarded and installation work commenced for Moura Clarifier 2 upgrade and filter replacement.
- Completion of Theodore Water Tower Roof Replacement and associated works.
- Completion of design for upgrade of Theodore reticulation (fire fighting capacity upgrades) sawmill area
- Contract awarded for replacement of switch boards in Main pump station in Biloela.

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.

\$4.157 million was spent on operating and maintaining Council's sewerage schemes. Operational efficiencies continue to be pursued for all water supply and sewerage schemes, and there is a continued focus on replacement/refurbishment of ageing infrastructure to assist in the reduction of maintenance costs and repair costs, particularly the replacement of old pipelines, manholes and infrastructure that are no longer serviceable.

\$2.861 million was expended on capital works for sewerage. During the 2021/22 financial year, ongoing focus remained on asset replacement, necessitated by the deterioration with age, of Council's sewerage scheme infrastructure.

These capital works included but were not limited to:

- Sewer manhole refurbishment (various schemes).
- Continued Taroom STP upgrade. This project is jointly funded by Council and the Queensland Government under the Local Government Grants and Subsidies program with construction scheduled for completion by December 2021. The project experienced delays due to Covid and the Contractor went into liquidation prior to project completion. The STP is operational and in use, but there are various works still to be completed.
- Clarifier refurbishment (Biloela STP)
- Contract awarded for replacement of Dee Street sewer pump station rising main and a septage receipt station in Biloela.

Built Environment

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

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

W4Q Program projects commenced this year:

- Rainbow Street Sports Complex Amenities \$106,913.78
- Moura Pool Amenities & Shade Sail \$23,477.56

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

Insurance works included:

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

70% of funded and capital projects were completed this year. This was due to Covid resources supply problems, lack of contractor availability, change in management and last-minute changes made in the last quarter for projects. Built Environment are at an 88% close-out rate for building maintenance across the Shire.

Completed projects:

- Biloela Administration Building – Customer area improvements \$5,736.64
- Seamless flooring in public toilets – Shire wide \$44,817.20
- Moura Aerodrome Emergency Services shelter \$13,063.63
- Council rental houses refurbishment \$69,540.74
- Magavalis Bore Project \$38,291.90
- Theodore Depot House Refurbishment \$124,162.59
- Biloela Civic Centre foyer carpet replacement \$17,066.82

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

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

Budget and Expenditure

	Budget 2021/2022	Actual 2021/2022
Built Environment Revenue	\$11,000.00	\$11,205.09
Building Maintenance & Operations	\$1,122,000.00	\$1,088,049.31
Capital Works program	\$1,292,213.00	\$679,917.02

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 construct and maintain Council assets accurately and efficiently. 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 2021/22 council committed to rebuilding the design team and outsourcing additional design capacity, this has seen an increase in detailed designs 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 2021/22 the Infrastructure Technology team were heavily involved with the planning and construction of the Gogango Creek and Aerodrome Road bridge replacements.

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 2021/22 included the Banana Solar Farm construction.

The breakdown for the cost of the activities undertaken by the Tech Services department is shown below:

Activity	Actual 2021/2022
Survey – Consultant – 100% of all survey for Capital projects	\$200,000
Design – Council Staff – approximately 50% of design for Capital Projects	\$350,000
Design – Consultant - approximately 50% of design for Capital Projects	\$400,000
Design/Survey equipment Upgrade/Replacement	\$36,000
NHVR applications	\$80,000
Strategic Planning – Council Staff – including budgeting, asset condition assessment, traffic counts, etc.	\$200,000
Strategic Planning – Consultant – Management Plans and Models	\$140,000
Development Applications assessment – Including Operational Works	\$100,000
Audits/Inspections/Customer Requests – Council Staff	\$150,000

Infrastructure *Delivery*

Project Delivery

Capital Works

Banana Shire Council's Infrastructure Services department completed an Infrastructure Capital Program in excess of \$12M for 2021/22, this was a record for Banana Shire Council. Highlights for the year include:

- **Bikeways and Pathways** – Installation of approximately 800m of new concrete/asphalt pathways and installation of solar lighting along 1km of existing pathway; value \$550,000
- **Bridges** – Replacement/Repair of 5 bridges on various roads within the shire; value \$2,100,000
- **Gravel Resheeting** - approximately 8km of various roads within the shire; value \$525,000
- **Parks and Gardens** – Installation of 2 new playgrounds (Theodore and Goovigen); value \$100,000
- **Resealing** – approximately 40km of various rural and urban road within the shire; value \$1,530,000
- **Rural Construction** – approximately 13.5km of rehab and/or widening of various sealed rural roads within the shire; value \$4,140,000
- **Rural Drainage** – Replacement/overlay of 12 floodway's on various roads within the shire; value \$1,280,000
- **Urban Construction** – Upgrading of 0.6km of urban road from unsealed to sealed; value \$165,000
- **Urban Construction** – Upgrading/widening 3 intersections in Biloela as part of the heavy vehicle bypass; value \$980,000
- **Urban Drainage** – Replacement of approximately 200m of kerb and channel and 6 stormwater gully pits; value \$270,000
- **Urban Drainage** – Installation of approximately 500m of stormwater culverts and concrete lined swale drains; value \$440,000



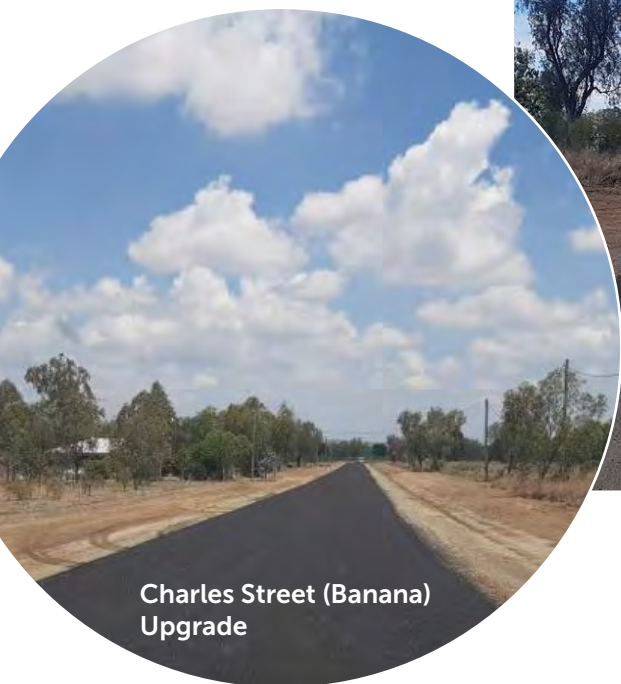
Banana Mungi Rd Floodway



Dixalea Deeford Road Upgrade



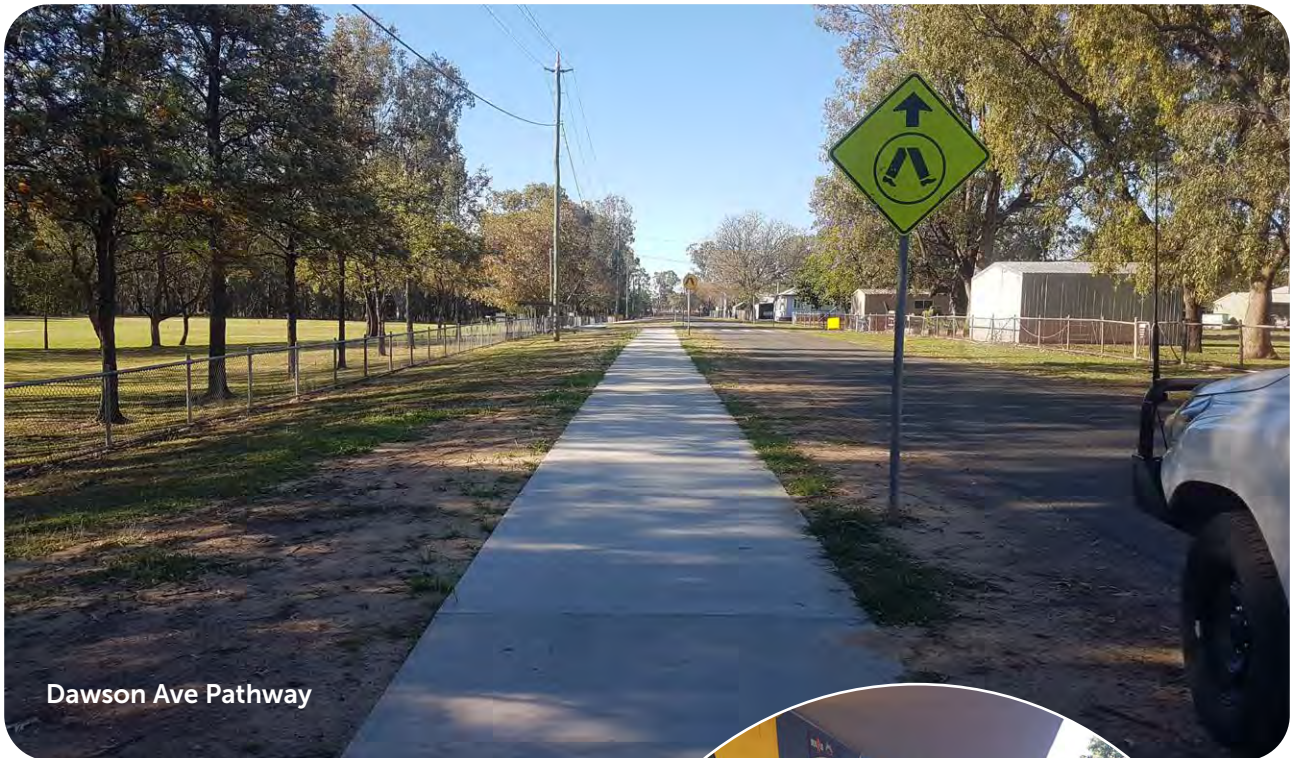
Glenmoral Roundstone Road
Floodway



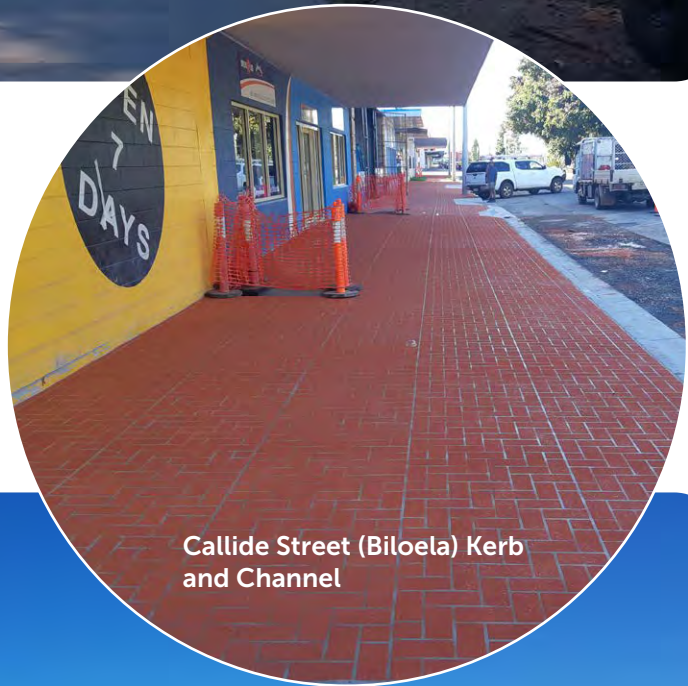
Charles Street (Banana)
Upgrade



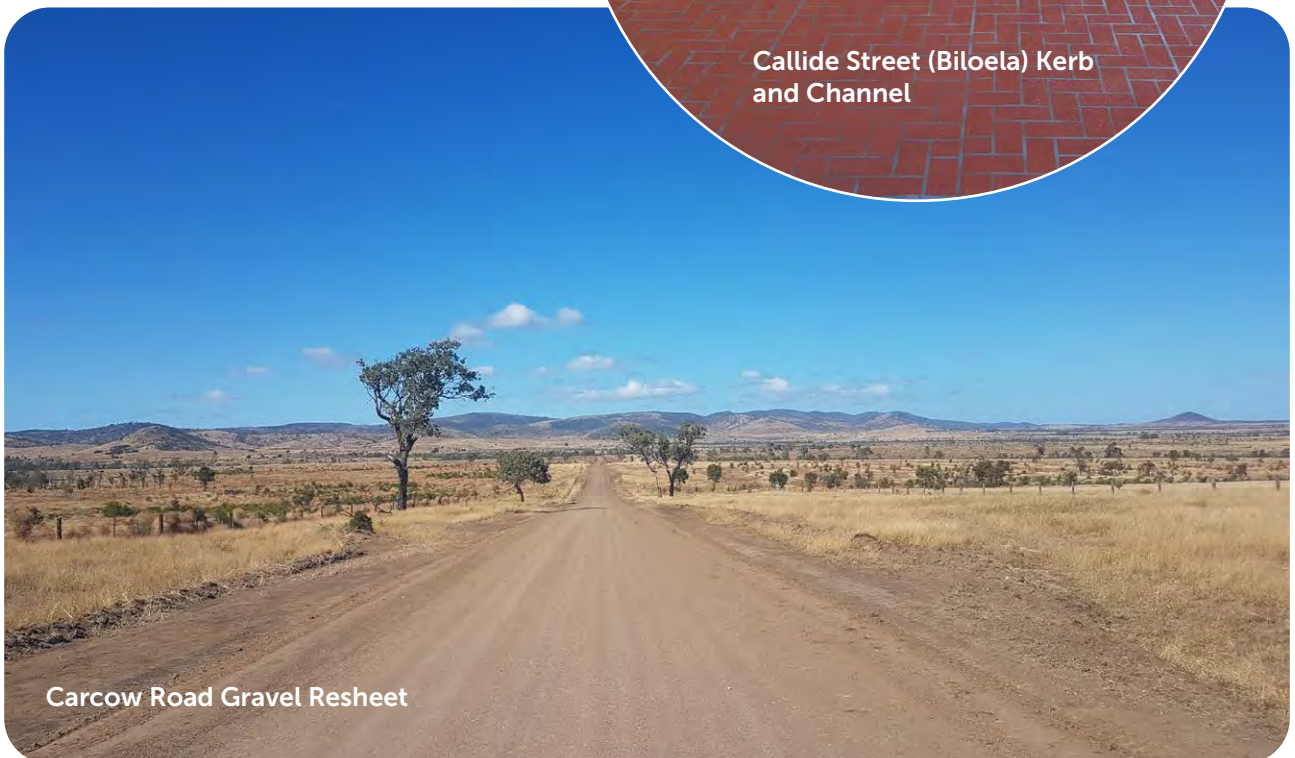
Theodore Moura Road
Shoulder Widening



Dawson Ave Pathway



Callide Street (Biloela) Kerb and Channel



Carcow Road Gravel Resheet

Waste *Management*

Banana Shire Council provides a wheelie bin collection service to 4,155 residential properties and 810 non-residential properties in 11 towns within the Shire. Council has collected a total of 2,754 tonnes of waste over the 2021/22 year, compared to 2,954 tonnes in 20/21. Council also operates nine transfer stations and two landfills for the disposal of waste and collection of recyclable materials.

In Australia, Waste Reduction and Recycling are a fast growing multi-billion-dollar economic industry. Regionally, in central Queensland actions are happening to create economies of scale solutions. Locally, communities and business are creating Treasure from Trash which is already having significant economic benefits to the local community.

Containers for change in Biloela has recycled nearly 5,000,000 containers a year at 10 cents per container which equals \$500,000.00 that is going back into the local community.

At a fundamental level separating the waste and the recycling is the most important aspect of any waste reduction strategy. In the kitchen, in the garage and in the backyard once wastes are mixed with the recyclables everything gets harder, if not impossible.

If it's plastic in the green waste or nappies in the cardboard once it's mixed, then it becomes waste, and the potential economic benefit is lost. The correct separation of waste and recoverables continues to be an issue that must be addressed at the household level?

The single use plastic ban is a recent example of how legislation is being used to reduce plastic contamination of recyclables.

In this plan, three strategies for improving waste reduction and recycling have been identified:

- Leadership – A grass roots, collaborative approach in which Council and other agencies to provide local relevant examples.
- Infrastructure – Developing waste reduction technology and facilities that will increase the opportunity for recycling to occur.
- Waste Reduction Management - Creating the means for monitoring performance so that progress can be measured and assessed.

These strategies have been developed into actions that will assist Council meet its obligations to reduce waste and improve recycling.

During 2021/22 Council undertook the following improvements and activities at transfer stations and landfills within the Shire:

- Rollout of automatic gates with PIN entry at Jambin, Baralaba, Theodore, Cracow, 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.
- Planning is advanced for Installation of Automatic Gates at Thangool, Theodore and Taroom.
- Planning and part installation has been completed for installation of a Leachate Pumping System at Trap Gully Landfill.
- First shipment of compacted cardboard has been sent to Visy for recycling.
- Updates of Council Waste Operational Plans and Waste Reduction and Recycling Management Plan has been completed.



Taroom Waste Transfer Station



Wowan Waste Transfer Station



Estimated Recycling Totals for 2021/22

FACILITY	GREEN WASTE m3	CARDBOARD Tonnes	BATTERIES Tonnes	ALUMINIUM Tonnes	COPPER Tonnes	STEEL Tonnes
BANANA	150	n/a	n/a	n/a	n/a	50
BARALABA	250	n/a	n/a	n/a	n/a	63
BILOELA	4,000	532	18	25	4.9	237
JAMBIN	n/a	0.37	n/a	n/a	n/a	44.6
MOURA	2,500	10	5	0.5	0.5	80
THANGOOL	300	n/a	n/a	n/a	n/a	n/a
THEODORE	400	n/a	n/a	n/a	n/a	120
WOWAN	500	0.2	n/a	n/a	n/a	30
CRACOW	n/a	n/a	n/a	n/a	n/a	52
TAROOM	940	40	n/a	n/a	n/a	129
TRAP GULLY	n/a	n/a	n/a	n/a	n/a	87
TOTAL	9040	582.57	23	25.5	5.4	892.6

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 has continued to issue numerous warning notices and infringement notices.

Budget information

Waste Capital Budget:	
Actual	Budget
\$724,314.49	\$532,647.00

Waste Operating Budget:			
Revenue		Revenue	
Actual	Budget	Actual	Budget
\$3,421,278.34	\$3,334,000.00	\$2,726,851.62	\$3,551,000.00

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, Link Air has reduced their flights to three a week Monday morning, Thursday and Friday afternoons, 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.

On the 10 May 2022, six students from the Thangool State School Gardening Group assisted, Sandy Oram, Thangool Aerodrome ARO, in rejuvenating the very tired looking front garden of the Aerodrome.

We would like to congratulate the Thangool School for doing such a great job beautifying our first garden at the Thangool Aerodrome. This garden has created a welcoming and aesthetically pleasing entrance for our travellers and locals to enjoy.

A big thanks to the Thangool School Gardening Group for their efforts. We hope to continue creating lovely gardens with the students in the future to provide them with experience and the opportunity to give back to their local community.



Thangool ARO Sandy Oram with the Thangool State School Gardening Group

2021/2022 Capital Projects

- Theodore Windsock Upgrade - \$16,500
- Taroom Runway re-sheeting - \$47,000

The total capital spent on Aerodromes in 2021-22 is \$63,500

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

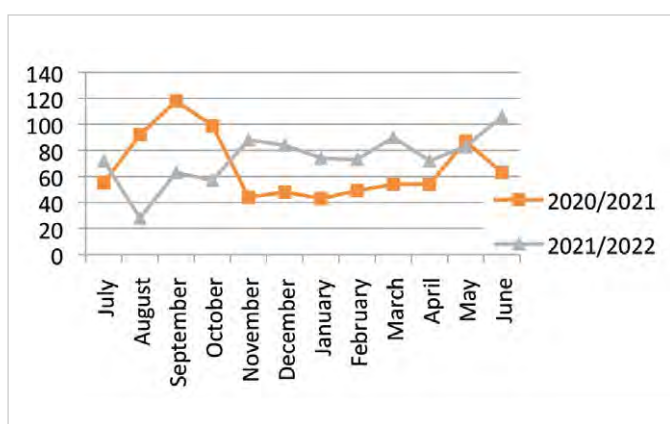
- Baralaba (YBAB)
- Moura (YMOU)

Electrical Inspection

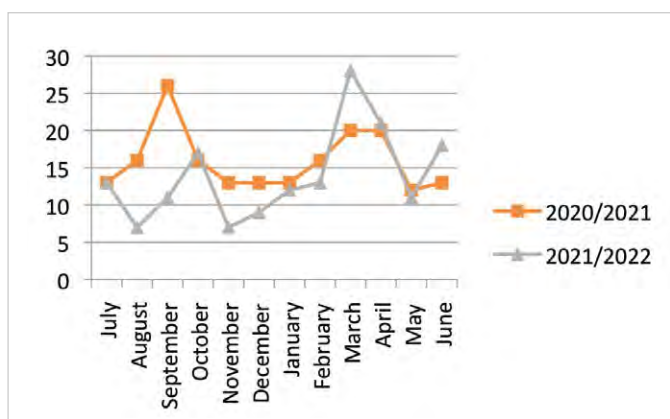
- Thangool Aerodrome (YTNG)
- Taroom Aerodrome (YTAM)
- Moura (YMOU)

Aerodrome Usage Comparison (Flights)

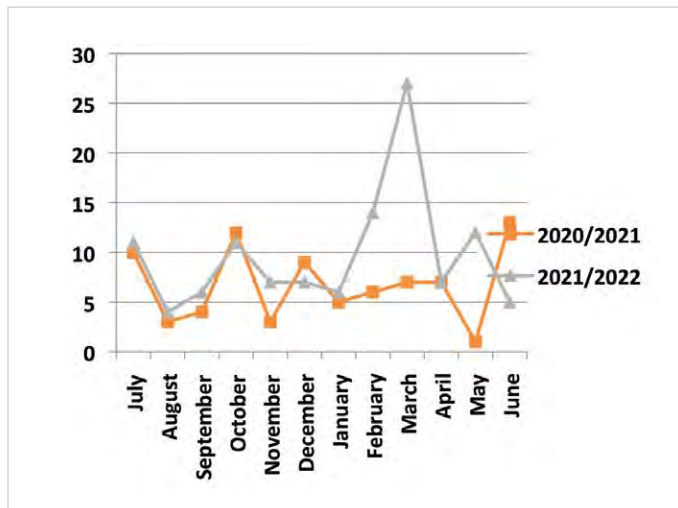
THANGOOL	FLIGHTS 2020/2021	FLIGHTS 2022/2022
July	55	72
August	92	28
September	118	63
October	99	57
November	44	88
December	48	84
January	43	74
February	49	73
March	54	90
April	54	72
May	87	83
June	63	106
Total	806	890



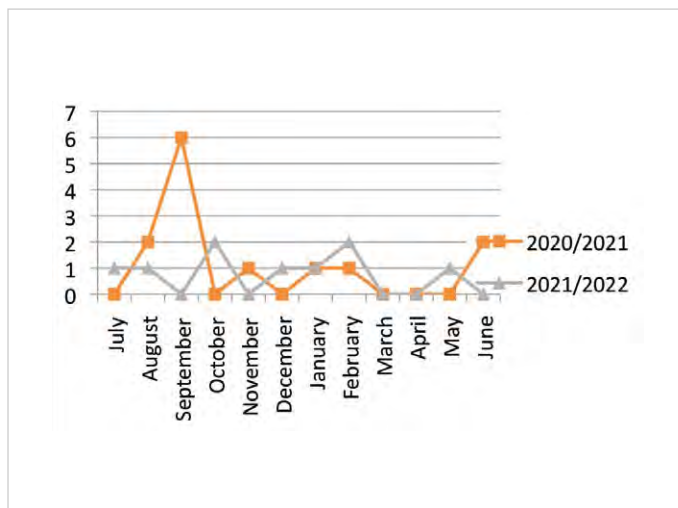
TAROOM	FLIGHTS 2020/2021	FLIGHTS 2022/2022
July	13	13
August	16	7
September	26	11
October	16	17
November	13	7
December	13	9
January	13	12
February	16	13
March	20	28
April	20	21
May	12	11
June	13	18
Total	191	167



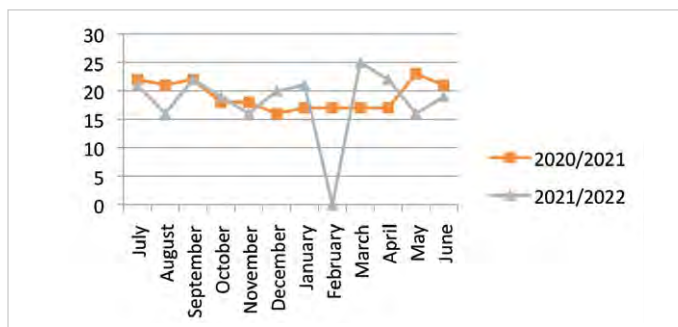
MOURA	FLIGHTS 2020/2021	FLIGHTS 2022/2022
July	10	11
August	3	4
September	4	6
October	12	11
November	3	7
December	9	7
January	5	6
February	6	14
March	7	27
April	7	7
May	1	12
June	13	5
Total	80	117



BARALABA	FLIGHTS 2020/2021	FLIGHTS 2022/2022
July	0	0
August	2	0
September	6	0
October	0	0
November	1	0
December	0	0
January	1	0
February	1	0
March	0	0
April	0	0
May	0	0
June	2	0
Total	13	0



THEODORE	FLIGHTS 2020/2021	FLIGHTS 2022/2022
July	22	21
August	21	16
September	22	22
October	18	19
November	18	16
December	16	20
January	17	21
February	17	0
March	17	25
April	17	22
May	23	16
June	21	19
Total	229	217



2020-2021 Revenue and Expenditure

Revenue	\$296,317
Expense	\$1,105,248
Net Cost	\$808,931

Plant and Fleet Operations

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

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

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

Councils fleet and workshop department supports 11 permanent staff which includes three office staff, highly trained diesel fitters and apprentices. Council also works with local high schools and has a school-based apprentice program with the capacity for more opportunities for apprentices and qualified personnel.

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

Current Banana Shire Council Fleet

- Heavy plant (including commercial mowers) - 97
- Heavy vehicle (including heavy trailers) - 105
- Light vehicles - 145
- Small plant (including light trailers) - 475

In total Council spent \$2,247,541 in 2021/22 on the purchase of the plant items.

2021/22 Operational costs

Revenue (internal charges)	\$ 7,416,925
Expense	\$5,511,192
Net surplus from the operations	\$1,905,733



Other *Matters*



Beneficial Enterprises

Local Government Act 2009 Section 41

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

Business Activities

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

Schedule of business activities conducted during the financial year -

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

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

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

Commercial Business Unit – Annual Operational Reports

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

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

Commercial Business Unit – Information to Allow Informed Assessment

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

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

Joint Local Government Activity

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

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

Invitations to Change Tenders

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

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

Section 228 (7) If—

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

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

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

Change	Number
Changed the specifications	4
Extended the closing date	3
Clarified queries	3
Maps inadvertently missed in original documents	1

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



List of Registers

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

Council keeps the following registers:

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

Financial Assistance Grants - 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	\$4,734,428
Identified Road Grant	\$2,663,721
Total	\$7,398,149



The Identified Road Grant component of \$2,663,721 has been utilised as a contribution to capital road works totalling of \$13.25 million on the following roads:

Project	Expenditure
Aerodrome Road – Kariboe Creek	1,306,280
Alberta Road	50,513
Argoon Kilburnie Road	253,436
Baileys Lane	23,685
Banana Holdings Road	18
Banana Mungi Road	130,004
Biloela Centenary Play W4Q	445
Biloela Depot Upgrade	32,203
Biloela Industrial Estate	309
Biloela Long Distance Bus Shelter	8,254
Bindaree Harcourt Road	8,707
Britten Street – Culvert Erosion	1,499
Buneru Road	4,531
Callide Street – Kerb and Channel	371,378
Callide Street, Biloela	3,700
Callistemon/Dawson, Biloela	47,783
Calvale Road – Drain and Edge Repair	120,228
Cania Street, Biloela	23,748
Caroline Street, Wowan	11,077
Chambers Road	50
Charles Street, Banana	165,241
CNLGGP – Lawrence Street Path, Biloela	213,371
Cockatoo Road	230,695
Collins Street, Biloela	103,004
Cracow Road	92,516

Project	Expenditure
Crowsdale/Camboon Road	305,513
Deearne Road	36,938
Defence Road	183,009
Defence Road – Ten Mile Creek	56,512
Defence Road – Cracow Creek	186,291
Defence Road – Six Mile Creek	96,147
Disabled Car Park – Kariboe Street	462
Dixalee Deeford Road	132,618
Dixalee Doreen Road	1,089
Don Street Biloela	129,823
Dunn Street/Dawson Highway	122,436
Dunn Street/Raedon Street Intersection, Biloela	141,669
Exhibition Avenue/Dawson Highway	53,464
Flagstaff Road	12,648
Ghinghinda Road (Tualka Creek) Bridge	182,051
Gibber Gunyah Con Road	64,572
Gibihi Road	1,585,179
Glenhaughton Road	7,460
Glenmoral R/Stone Road	257,514
Goovigen Bore Access Road	25,057
Goovigen Playground W4Q	45,681
Halliday Road	3,925
Halls Road	6,278
Hutton Street, Taroom	8,424
Ian Healy Drive, Biloela	10,490
Jambin Dakenba – Callide Creek Bridge	124,695
Junction Park, Theodore W4Q	55,843
Kariboe Lane, Biloela	6,185

Project	Expenditure
Lions Park, Taroom (Stage 1A)	24,916
Lions Park, Taroom W4Q	913
Ludwig Drive, Taroom	28,901
Maloneys Road	625
Melcers Road	28,575
Moura Bindaree Road	234,978
Moura Depot Fencing	3,000
Moura High School Bus Stop	3,933
Moura Long Distance Bus Shelter	5,769
Moura Rec Reserve	8,018
Moura Rotary Park	14,820
Moura SES Access	40,220
Moura Weir East Access	18,062
Mullers Road, Thangool	7,757
Ninth Avenue, Theodore	21,392
Nobbs Street, Moura	14,070
Paines Road/Quarrie Road Intersection, Biloela	632,989
Prospect Creek, Goovigen	32,358
PTIIP Lions Park, Taroom Upgrade	20,077
Raedon Street/Exhibition Avenue Intersection, Biloela	448,347
Shire Dust Seals – Blackmans Yard Road	8,923
Shire Dust Seals – Cracow Road	21,446
Shire Dust Seals – Davis Road	6,626
Shire Dust Seals – Dudarkos Road	21,766
Shire Dust Seals – Eichmanns Road	3,233
Shire Dust Seals – Hintons Lane	13,537
Shire Dust Seals – Lookerbie Circle Road	5,748
Shire Dust Seals – Nathan Road	6,929

Project	Expenditure
Shire Dust Seals – Ponty Pool Road	10,258
Shire Dust Seals – Tarana Crossing Road	16,808
Shire Dust Seals – Thangool Lookerbie Road	8,169
Shire Dust Seals – Woolthorpe Road	20,762
Shire Dust Seals – Ziebarths Road	3,067
Shire Parks Upgrade – Moura Dog Park	9,806
Shire Parks Upgrade – Taroom RSL Park	26,642
Shire Pit Upgrade – Cania Street	9,428
Shire Pit Upgrade – Don Street	19,334
Shire Pit Upgrade – Joe Kooyman Drive	45,516
Shire Pit Upgrade – Prospect Street	7,746
Shire Roads – Bundalba Road	11,511
Shire Roads – Crowsdale Camboon Road	69,341
Shire Roads – Gardiner Street	40,427
Shire Roads – Halliday Road	8,630
Shire Roads – Latimer Street	26,081
Shire Roads – Letchford Road	13,097
Shire Roads – Romers Road	3,747
Shire Roads – Walkers Road	15,953
Shire Roads – Watsons Road	13,125
Shire Roads – Woolthorpe Road	43,263
Shire Tourist Signs Renew – Alteration of Ergon Services	99,179
Shire Tourist Signs Renew – Biloela Town Signs	8,990
Shire Tourist Signs Renew – Dululu Town Signs	5,642
Shire Tourist Signs Renew – Kariboe Street Banner Mounts	5,576
Shire Tourist Signs Renew – TMR Network	500
Shire Tourist Signs Renew – Wowan Town Signs	4,360
Shire Town Aesthetics	31,976

Project	Expenditure
Stopford Street, Baralaba	5,476
Stopford Street, Baralaba	43,700
Taroom Aerodrome Runway Resheeting	46,719
Thangool Drainage Stage 2	100
The Bend Road-Dawson River	513,196
Theodore Moura Road	2,290,008
Theodore Path (Stage 3)	145,359
Theodore Pathway W4Q	49,013
Theodore School Stop Drop Go	4,376
Tollemaches Road	72,320
Tourist Sign TRM – Shire	2,077
Valentine Plains Path Upgrade	88,633
Valentine Plains Road	279,638
Valentine Plans Road - Solar	31,025
Valentine Plains Road	8,519
Woolthorpe Road	101,979
Wowan Depot Fencing	3,000
Wowan School Bus Shelter	192,269
Yaldwyn Street, Taroom	233
Yeovil Road	73,353

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	\$211,958.48	Plus water consumption and general rates on applicable parcels
Council Pensioner Rebate	\$187,929.00	
Rates Based Financial Assistance	\$138,013.90	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 have no ratepayers eligible for this concession
Total Council Concessions	\$537,901.38	
State Government Pension Rebate	\$123,458.69	

Internal Audit - Report for the Financial Year

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

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

The internal Audit Plan for the year involved engagement of an external party to assist in the review of Delegation of Authority processes and the process of depreciation.

Competitive Neutrality Complaints

Summary of Investigation Notices

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

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

Council's Response

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

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

Ethics

Public Sector Ethics Act 1994 Section 23

Implementation Statement

Detailing action taken to comply with:

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

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

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

All employees and other relevant persons have ready access to the ethics principles and values and the standards of conduct stated in Council's Code of Conduct on Council's web site and its

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

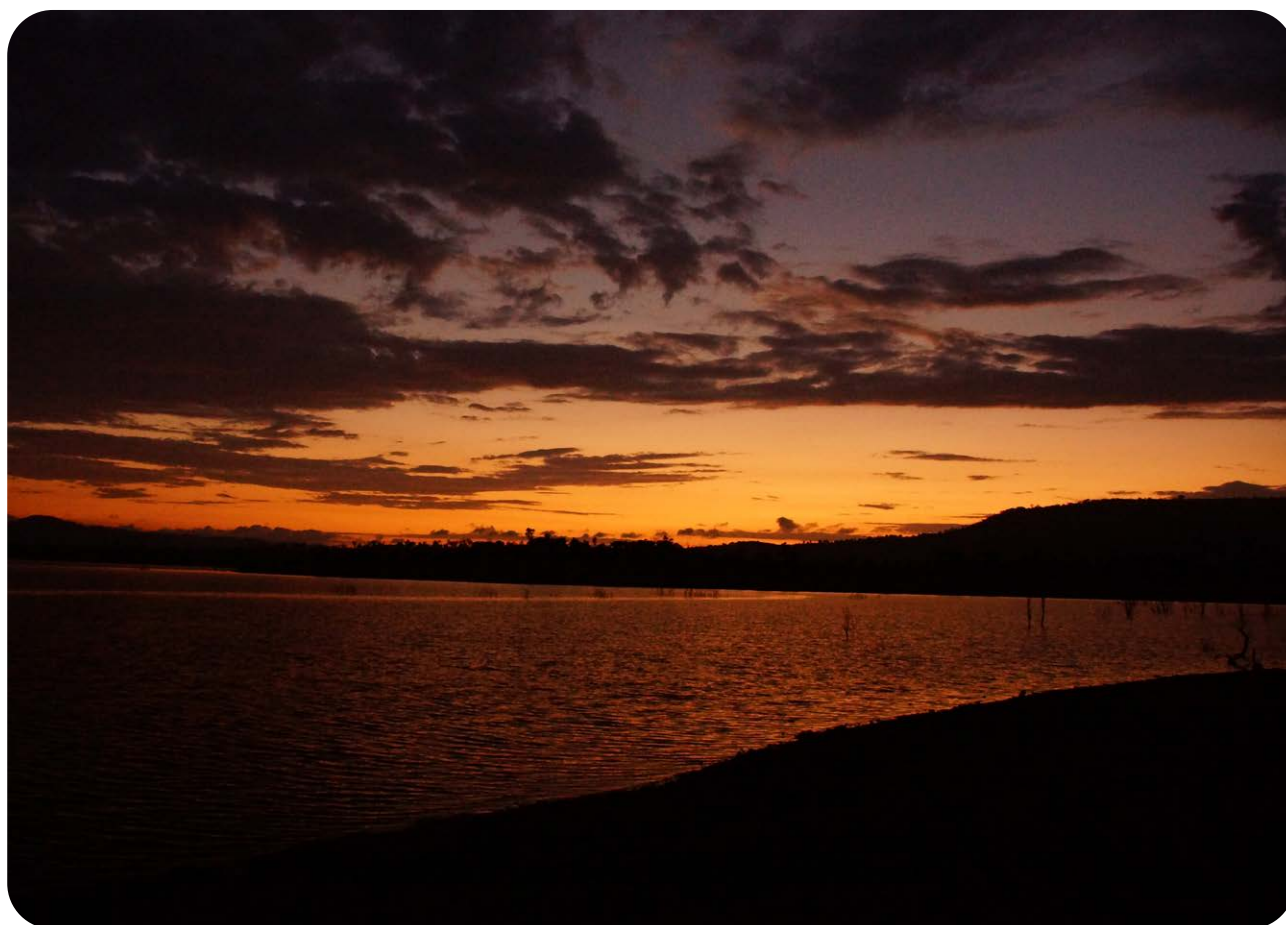
A Code of Conduct for Councillors in Queensland was implemented by the Minister of Local Government effective from 3 December 2018.

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

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

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

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



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 2022.

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 2021/22 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2022 are included with this Annual Report and can be found in the 2021/22 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 2021/22

For the 2021/22 financial year, Council's had a \$5,474,093 net surplus. This includes capital income and expenses.

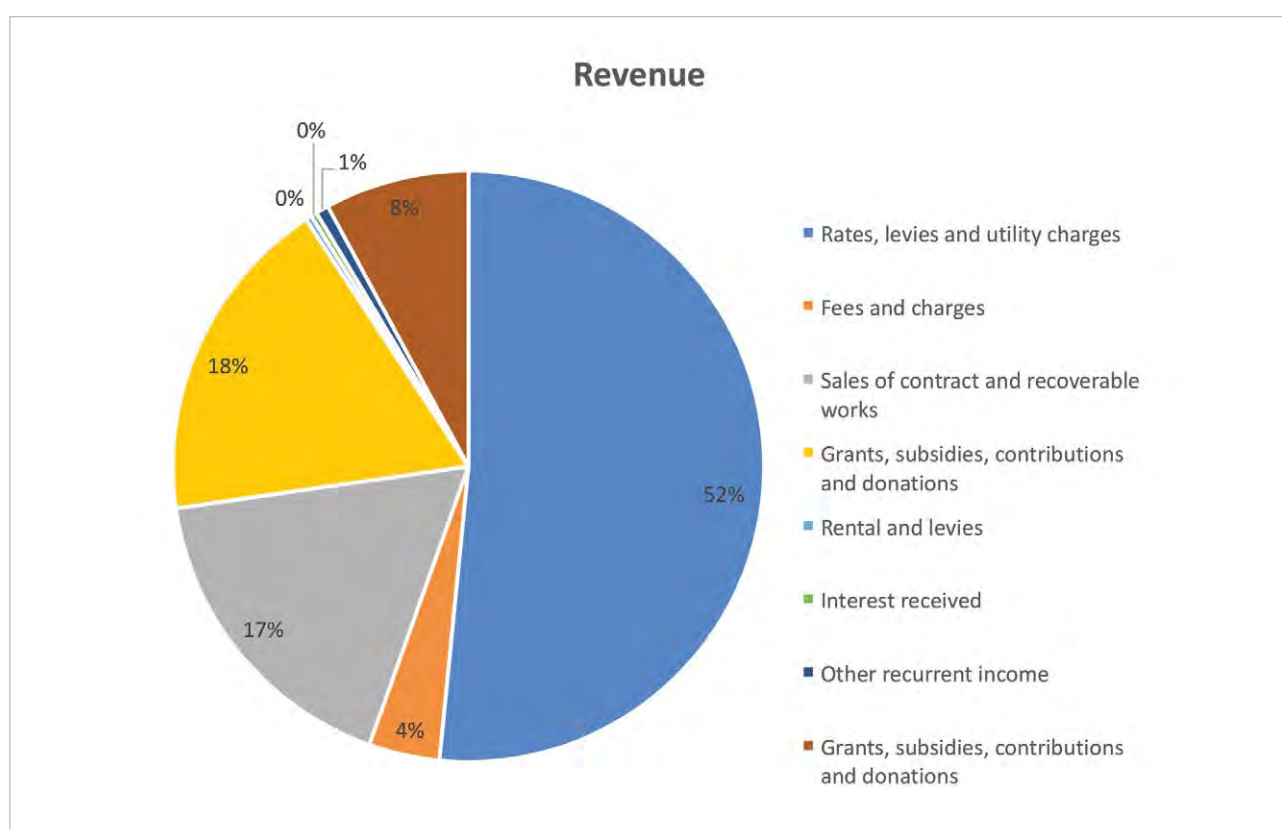
Council's Operating Result

	Actual 2022	Original Budget 2022	Actual 2021
Expenditure (excl. capital expenses)	(71,835,095)	(71,159,166)	(63,901,930)
Revenues (excl. capital income)	76,484,707	72,387,119	58,495,207
Operating Surplus/ (Deficit) for the period	4,649,612	1,227,953	(5,406,723)

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

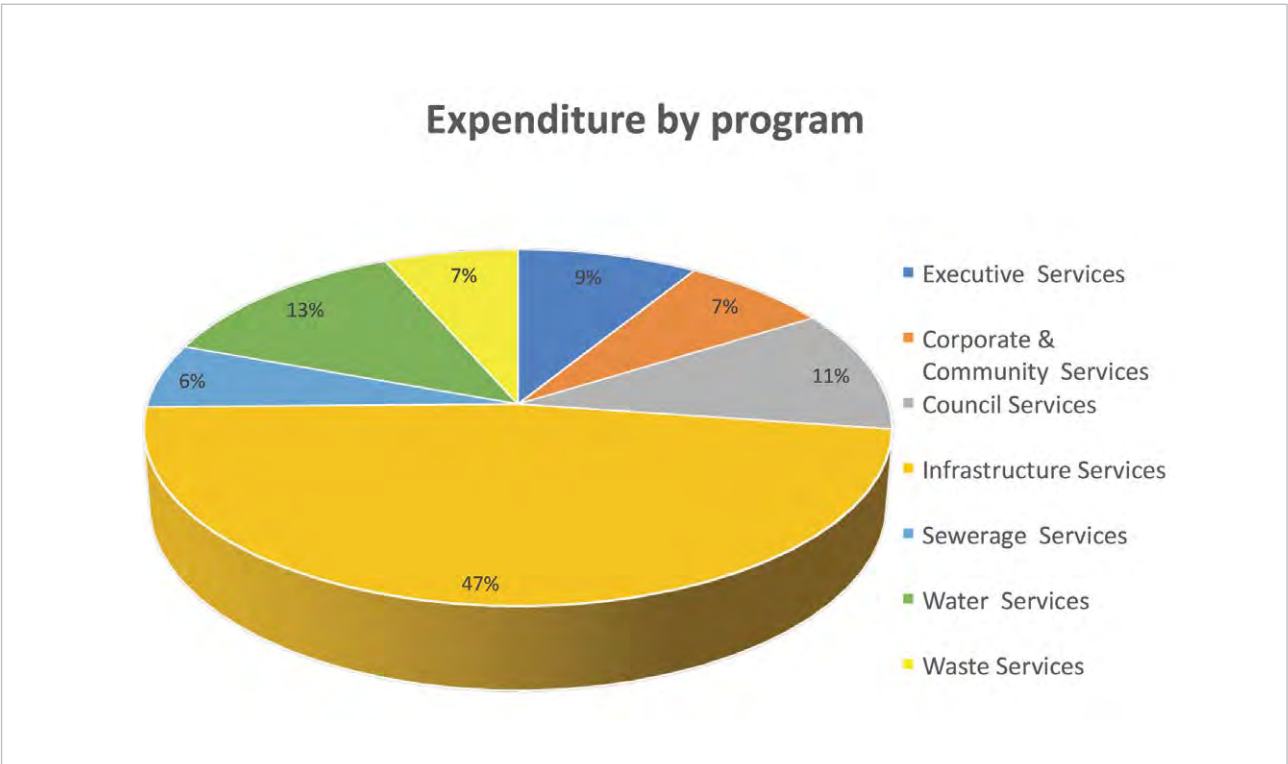
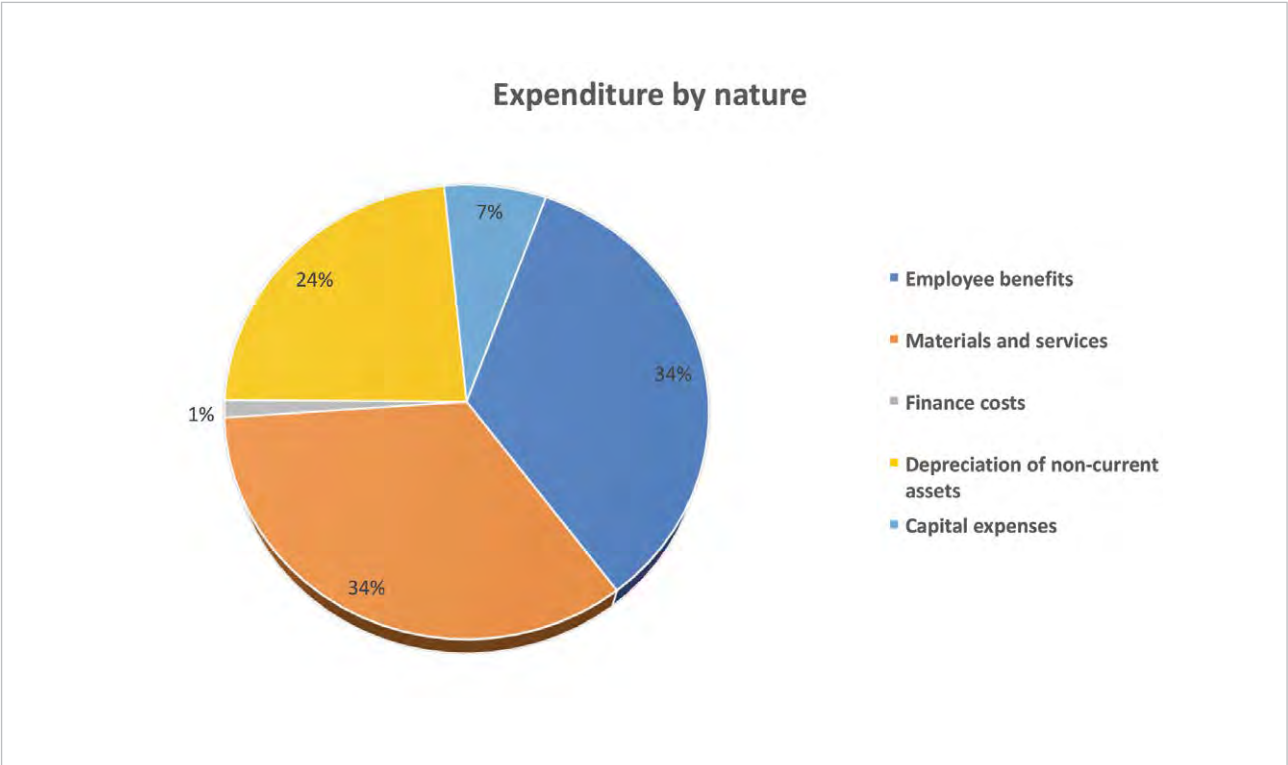
Council's Revenue Sources for the 2021/22 year

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:



2.2 Councils Statement of Financial Position (Balance Sheet) for 2021/22

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 2022 was \$848,165,299 at 30 June 2021.

The major items that make up Council's Wealth include the following assets:	Actual 2022	Actual 2021
Available Cash & Investments	27,412,208	14,672,922
Cash & Investments "restricted" for future funding purposes	19,635,828	14,741,788
Trade Debtors	4,944,950	1,861,151
Infrastructure, Property Plant and Equipment	842,085,860	838,365,570
Council has funded some of its operations and assets by the following liabilities:		
Loans & Borrowings	2,679,890	4,060,498
Provisions for Restoration of Refuse sites	12,605,709	11,372,647



3. Financial Sustainability Measures

(Sec 169(5) Local Government Regulation 2012)

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

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

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

Operating Surplus Ratio - Net Result divided by Total Operating Revenue

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

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

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

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

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

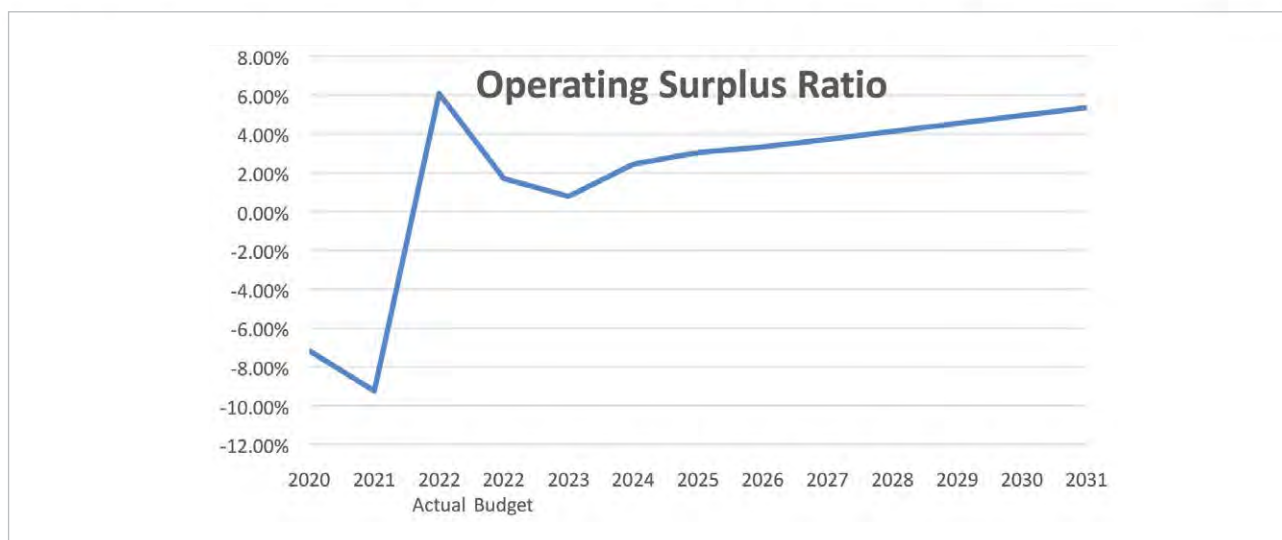
This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.

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

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

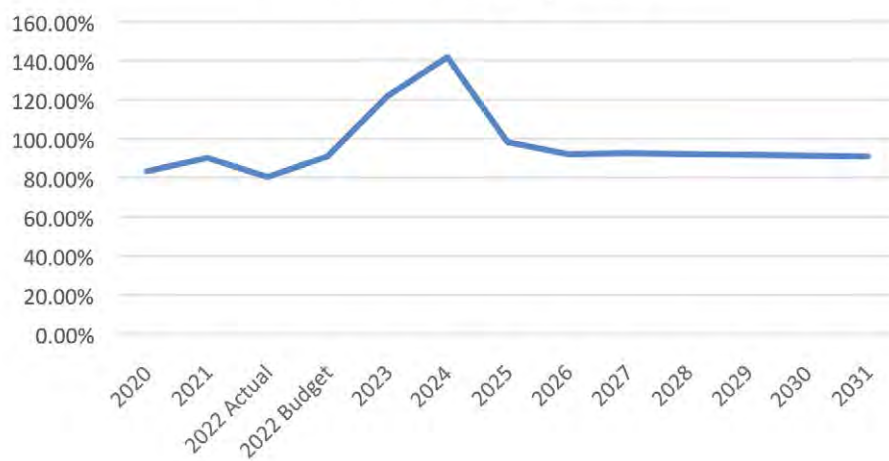
Financial Sustainability Indicators for the year ended 30 June 2022

		Actual	Actual	Actual	BUDG ET	Long Term Financial Plan Projections									
						Yr. 2	Yr. 3	Yr. 4	Yr. 5	Yr. 6	Yr. 7	Yr. 8	Yr. 9	Yr. 10	
Ratio	Target	2020	2021	2022	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Operating Surplus Ratio	0 - 10%	-7.18%	-9.24%	6.08%	1.70%	0.78%	2.44%	3.04%	3.33%	3.72%	4.13%	4.54%	4.95%	5.35%	
Asset Sustainability Ratio	> 90%	83.39%	90.24%	80.43%	90.95%	121.87%	141.82%	98.31%	92.19%	92.64%	92.23%	91.82%	91.42%	91.03%	
Net Financial Liabilities Ratio	< 60%	-8.41%	-16.22%	-22.39%	-22.96	-25.35	-16.31	38.07%	-54.36%	-71.57%	-88.38%	104.82%	120.58%	136.58%	

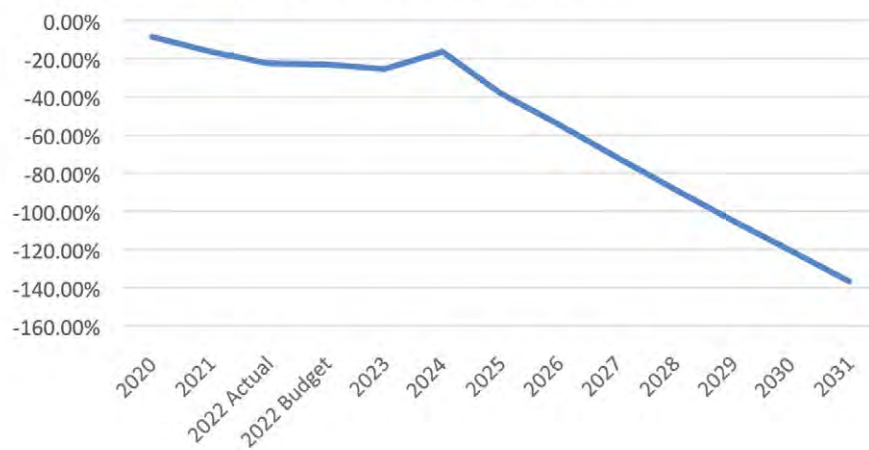




Asset Sustainability Ratio



Net Financial Liabilities Ratio



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 2022

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 30/06/2021 \$	\$	\$	(BORROWINGS) \$	BALANCE 30/06/2022 \$
GENERAL FUNCTIONS					
Consolidated Account	4,075,343	233,077	4,017	1,632,547	2,679,890
TOTAL	4,075,343	233,077	4,017	1,632,547	2,679,890

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.

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

The total repayment amounts for the 2021/22 financial year are indicated in the table above.

Loan Description	Debt Pool	Approximate Remaining Term
Consolidated Account	8 years	1 years 9 months

Financial *Statements*



General purpose financial statement

Local Government Regulation 2012 Section 183 (a)

See Attached Documents (At end of Annual Report)

Long term financial sustainability statement

Local Government Regulation 2012 Section 183 (c)

See Attached Document (Included in the Financial Statements)

Current year financial sustainability statement

Local Government Regulation 2012 Section 183 (b)

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)



BANANA SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2022

Table of Contents

Note		Page No.
	Statement of Comprehensive Income	1
	Statement of Financial Position	2
	Statement of Changes in Equity	3
	Statement of Cash Flows	4
	Notes to the Financial Statements	
1	Information about these financial statements	5
2	Analysis of results by function	6
3	Revenue	8
4	Grants, subsidies, contributions and donations	9
5	Gain (loss) on the disposal of inventory land developed for sale	9
6	Gain (loss) on the disposal of capital assets	10
7	Employee benefits	10
8	Materials and services	10
9	Finance costs	10
10	Capital expenses	11
11	Loss on write-off of capital assets	11
12	Cash and cash equivalents	11
13	Receivables	12
14	Inventories	13
15	Land purchased for development and sale	13
16	Other assets	13
17	Property, plant and equipment	13
18	Fair Value Measurements	17
19	Trade and other payables	21
20	Provisions	21
21	Borrowings	22
22	Contract balances	23
23	Other liabilities	23
24	Asset revaluation surplus	23
25	Retained surplus	24
26	Commitments for expenditure	24
27	Events after the reporting period	24
28	Contingent liabilities	24
29	Superannuation - Regional Defined Benefit Fund	25
30	Reconciliation of net result for the year to net cash from operating activities	25
31	Minor correction for assets not previously recognised	26
32	Financial instruments and financial risk management	27
33	National competition policy	29
34	Transactions with related parties	30
	Management Certificate	
	Independent Auditor's Report	
	Current Year Measures of Financial Sustainability	
	Independent Auditor's Report on Current Year Measures of Financial Sustainability	

Addendum to the financial statements

Long-term Measures of Financial Sustainability

BANANA SHIRE COUNCIL

Statement of Comprehensive Income

For the year ended 30 June 2022

		2022	2021
	Note	\$	\$
Income			
Recurrent revenue			
Rates, levies and utility charges	3 (a)	42,824,001	36,553,164
Fees and charges	3 (b)	3,219,196	2,932,698
Sales of contract and recoverable works	3 (d)	14,347,846	8,446,977
Grants, subsidies, contributions and donations	4 (i)	14,956,454	13,763,609
Total recurrent revenue		<u>75,347,497</u>	<u>61,696,448</u>
Other income			
Rental and levies		272,256	245,569
Interest received	3 (c)	279,579	315,494
Other income		585,375	279,427
Proceeds from sales of land developed for sale	5	-	541,364
Total other income		<u>1,137,210</u>	<u>1,381,854</u>
Total operating revenue		<u>76,484,707</u>	<u>63,078,302</u>
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	6,553,137	16,387,991
Total Capital revenue		<u>6,553,137</u>	<u>16,387,991</u>
Total income		<u>83,037,844</u>	<u>79,466,293</u>
Expenses			
Recurrent expenses			
Employee benefits	7	(26,482,962)	(22,456,619)
Materials and services	8	(26,360,867)	(21,257,516)
Current cost of developed land sold	5	-	(473,390)
Finance costs	9	(952,865)	(648,312)
Depreciation of non-current assets		(18,038,401)	(19,066,093)
Total operating expenses		<u>(71,835,095)</u>	<u>(63,901,930)</u>
Capital expenses			
Other capital expenses	10	(5,500,596)	(10,510,150)
Total expenses		<u>(77,335,691)</u>	<u>(74,412,080)</u>
Net result		<u>5,702,153</u>	<u>5,054,213</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus		5,474,721	6,849,778
Total other comprehensive income for the year		<u>5,474,721</u>	<u>6,849,778</u>
Total comprehensive income for the year		<u>11,176,874</u>	<u>11,903,991</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 2022

	Note	2022 \$	2021 \$
Current assets			
Cash and cash equivalents	12	47,048,036	29,414,629
Receivables	13	4,944,550	2,915,710
Inventories	14	3,467,246	3,446,439
Contract assets	22(a)	1,803,813	625,735
Other assets	16	2,277,888	2,268,627
		<u>59,541,533</u>	<u>38,671,140</u>
Non-current assets held for sale		-	164,444
Total current assets		<u>59,541,533</u>	<u>38,835,584</u>
Non-current assets			
Property, plant and equipment	17	842,085,860	838,365,570
Intangible assets		144,053	144,053
Total non-current assets		<u>842,229,913</u>	<u>838,509,623</u>
TOTAL ASSETS		<u>901,771,446</u>	<u>877,345,207</u>
Current liabilities			
Trade and other payables	19	9,066,650	6,042,961
Provisions	20	5,412,332	4,846,193
Borrowings	21	2,679,890	1,391,602
Contract liabilities	22(b)	7,855,144	1,765,734
Other	23	3,279,481	1,091,875
Total current liabilities		<u>28,293,497</u>	<u>15,138,365</u>
Non-current liabilities			
Provisions	20	12,605,709	11,372,647
Borrowings	21	-	2,668,896
Other	23	1,513,783	-
Total non-current liabilities		<u>14,119,492</u>	<u>14,041,543</u>
TOTAL LIABILITIES		<u>42,412,989</u>	<u>29,179,908</u>
NET COMMUNITY ASSETS		<u>859,358,457</u>	<u>848,165,299</u>
Community equity			
Asset revaluation surplus	24	644,403,118	638,928,397
Retained surplus	25	195,319,511	194,495,113
Reserves	26	19,635,828	14,741,789
TOTAL COMMUNITY EQUITY		<u>859,358,457</u>	<u>848,165,299</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 2022**

	Note	Total		Retained surplus Note 25		Reserves Note 26		Asset revaluation surplus Note 24	
		2022	2021	2022	2021	2022	2021	2022	2021
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at beginning of the year		848,165,299	835,608,876	194,495,113	192,147,210	14,741,789	11,383,047	638,928,397	632,078,619
Minor correction to opening balance	31	16,285	652,432	16,285	652,432				
Restated opening balances		848,181,584	836,261,308	194,511,398	192,799,642	14,741,789	11,383,047		
Net result		5,702,152	5,054,213	5,702,152	5,054,213				
Other comprehensive income for the year									
Revaluations:									
Property, plant & equipment	17	6,528,869	4,557,218	-	-			6,528,869	4,557,218
Change in value of future rehabilitation costs		(1,054,148)	2,292,560	-	-			(1,054,148)	2,292,560
Total comprehensive income for the year		11,176,873	11,903,991	5,702,152	5,054,213			5,474,721	6,849,778
Transfers (to) from retained earnings and recurrent reserves	25	-	-	(2,112,003)	189,169	2,112,003	(189,169)		
Transfers (to) from retained earnings and capital reserves	25	-	-	(2,782,036)	(3,547,910)	2,782,036	3,547,910		
Balance at end of the year		859,358,457	848,165,299	195,319,511	194,495,113	19,635,828	14,741,789	644,403,118	638,928,397

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 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts			
Receipts from customers		62,030,907	48,886,794
Operating grants, subsidies and contributions		14,956,454	13,763,609
GST received		3,773,518	4,686,260
Interest received		291,427	321,330
Proceeds from sales of land developed for sale		-	541,364
Payments			
Interest expense		(244,322)	(325,975)
Payments to suppliers and employees		(48,911,397)	(46,442,660)
GST paid		(3,917,061)	(4,544,629)
Net cash inflow (outflow) from operating activities	29	<u>27,979,526</u>	<u>16,886,093</u>
Cash flows from investing activities			
Commonwealth government grants		4,169,333	5,264,341
State government subsidies and grants arising from contract assets and liabilities		4,911,332	1,613,981
State government subsidies and grants		2,243,970	3,794,503
Other non-government subsidies		10,000	33,641
Capital contributions		129,834	30,665
Payments for property, plant and equipment		(20,797,575)	(25,570,409)
Payments for site rehabilitation		(8,363)	(385,285)
Proceeds from sale of property, plant and equipment	6	192,886	302,420
Non-current assets held for sale - Proceeds from sale	6	140,000	-
Net movement in loans to community organisations		43,072	(43,072)
Net cash inflow (outflow) from investing activities		<u>(8,965,511)</u>	<u>(14,959,215)</u>
Cash flows from financing activities			
Repayment of borrowings	21	(1,380,608)	(1,304,616)
Net cash inflow (outflow) from financing activities		<u>(1,380,608)</u>	<u>(1,304,616)</u>
Net increase (decrease) in cash and cash equivalents held		17,633,407	622,262
Cash and cash equivalents at beginning of the financial year		29,414,629	28,792,367
Cash and cash equivalents at end of the financial year	12	<u>47,048,036</u>	<u>29,414,629</u>

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

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2022

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 2021 to 30 June 2022. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

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

- certain classes of property, plant and equipment and investment property which are measured at fair value
- assets held for sale which are measured at fair value less cost of disposal.

1. 2 Statement of compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period.

Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS.

The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

1. 3 New and revised Accounting Standards adopted during the year

The Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2021, 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 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for Council then further information has been provided

1. 5 Estimates and judgements

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

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Valuation and depreciation of property, plant and equipment - notes 17 and 18
- Impairment of property, plant, and equipment - note 17
- Provisions - note 20

1. 6 National competition policy

The Council has reviewed its activities and has identified 5 activities that are business activities. Details of these activities can be found in note 33.

1. 7 Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard / Comparative information is prepared on the same basis as the 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 2022

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 is 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 2022

2 Analysis of results by program

(b) Income and expenses defined between recurring and capital, and assets are attributed to the following programs:

	Gross program income										Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue			Capital revenue				Recurrent	Capital								
	Grants	Other	2022	Grants	Other	2022	2022		2022								
										\$		\$	\$				
Programs	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Executive Services	186,986	35,838	-	-	-	-	222,824	(6,858,979)	-	(6,858,979)	(6,636,155)	(6,636,155)					
Corporate & Community Services	7,220,011	29,379,882	356,235	-	-	-	36,956,128	(5,638,470)	(21,411)	(5,659,881)	30,961,423	31,296,247			70,907,155		
Council Services	5,888	1,235,320	74,000	129,834	1,445,042	-	1,445,042	(8,151,147)	(400,420)	(8,551,567)	(6,909,939)	(7,106,525)			92,534,978		
Infrastructure Services	7,467,435	14,277,592	5,038,068	10,000	10,000	-	26,793,095	(32,197,921)	(4,533,927)	(36,731,848)	(10,452,894)	(9,938,753)			596,784,788		
Sewerage Services	-	4,335,347	945,000	-	-	-	5,280,347	(4,156,042)	(330,797)	(4,486,839)	179,305	793,508			46,275,962		
Water Services	-	7,784,329	-	-	-	-	7,784,329	(9,765,506)	(197,812)	(9,963,318)	(1,981,177)	(2,178,989)			93,845,420		
Waste Services	76,134	4,479,945	-	-	-	-	4,556,079	(5,067,030)	(16,229)	(5,083,259)	(510,951)	(527,180)			1,423,144		
Total	14,956,454	61,528,253	6,413,303	139,834	-	-	83,037,844	(71,833,095)	(5,500,596)	(77,335,691)	4,649,612	5,702,153			901,771,446		

For the year ended 30 June 2021

Programs	Gross program income						Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue			Capital revenue				Recurrent	Capital				
	Grants	Other		Grants	Other								
	2021	2021	2021	2021	2021	2021							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Executive Services	85,211	157,900	-	-	243,111	(6,366,123)	-	(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)	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)	(777,460)	(8,676,983)	(6,735,357)	(5,989,909)	83,208,269
Infrastructure Services	7,411,661	8,413,188	6,730,912	6,966,900	29,522,661	(27,013,414)	(9,136,920)	(36,150,334)	(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)	(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)	(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)	-	(4,611,005)	(81,369)	(81,369)	1,713,566
Total	13,606,202	49,472,100	9,058,844	7,329,147	79,466,293	(63,901,930)	(10,510,150)	(74,412,080)	(10,510,150)	(74,412,080)	(5,406,723)	5,054,213	877,345,207

BANANA SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
3 Revenue			
(a) Rates, levies and utility charges			
Rates, levies and charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.			
General rates		31,789,621	25,351,231
Water		7,628,647	7,904,516
Sewerage		4,414,611	3,951,198
Environmental Levy		754,671	727,391
Garbage charges		2,894,438	2,726,980
Rates and utility charge revenue		47,481,988	40,661,316
Less: Discounts		(4,257,841)	(3,482,547)
Less: Pensioner remissions		(400,146)	(625,605)
		42,824,001	36,553,164
(b) Fees and Charges			
Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.			
The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns.			
Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.			
Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.			
Development Application Fees		82,364	116,057
Building fees & charges		199,066	174,189
Animal Registrations		79,742	66,979
Licences and permits		62,908	-
Fines and infringements		28,632	27,632
Salvage fees		196,240	205,825
Disposal fees		1,134,801	1,047,051
Other statutory fees		199,122	178,660
User fees and charges		1,236,321	1,116,285
		3,219,196	2,932,698
(c) Interest received			
Interest received from bank and term deposits is accrued over the term of the investment.			
Interest received from financial institutions		170,812	183,845
Over due rates and utility charges		108,767	131,649
		279,579	315,494
(d) Sales revenue			
Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.			
Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.			
Department of Transport and Main Roads		13,454,677	6,694,595
Private works		788,696	1,705,405
Other		104,473	46,977
		14,347,846	8,446,977

BANANA SHIRE COUNCIL

Notes to the Financial Statements **For the year ended 30 June 2022**

	Note	2022 \$	2021 \$
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 [provide details of performance obligations e.g. events, vaccinations]. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.			
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.			
Where control is transferred over time, revenue is recognised using either costs or time incurred.			
Grant income under AASB 1058			
Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received			
Capital grants			
Where Council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.			
For construction projects, this is generally as the construction progresses in accordance with costs incurred.			
Donations and contributions			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.			
Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.			
At 30 June 2021, Council recorded \$2,712,200 in Commonwealth grants and \$1,870,895 in State government grants as capital. In 2022, a review of the revenue recognised under AASB 15 and AASB 1058 highlighted that both of these grants are operational in nature and the funding should be recognised when it is received rather than over-time. The comparative and current year figures reflect the revised recognition determination.			
(i) Operating			
General purpose grants		9,510,152	7,083,728
Commonwealth subsidies and grants		1,986,388	3,173,296
State government subsidies and grants		2,726,914	3,349,178
NDRRA flood damage grants for operational repairs		733,000	
Donations		-	157,407
Total recurrent revenue		14,956,454	13,763,609
(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		4,169,333	5,264,341
State government subsidies and grants		2,243,970	3,794,503
Other non-government subsidies		10,000	33,641
Cash contributions		129,834	30,665
		6,553,137	9,123,150
(b) Non-monetary revenue received:			
Donations from third parties at fair value		-	7,264,841
		-	7,264,841
Total capital revenue		6,553,137	16,387,991
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 2022

	Note	2022 \$	2021 \$
6 Gain (loss) on the disposal of capital assets			
(a) Non-current assets held for sale - Proceeds from sale		140,000	-
Less carrying value of disposed assets		(160,000)	-
		(20,000)	-
(b) Proceeds from the sale of plant and equipment		162,062	298,006
Less book value of plant and equipment sold		(163,473)	(288,906)
		(1,411)	9,100
(c) Proceeds from the sale of land and buildings		30,824	4,414
Less book value of land and buildings sold		(31,215)	(15,004)
		(391)	(10,590)
Total gain (loss) on the disposal of capital assets	10	(21,802)	(1,490)
7 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		18,986,533	17,771,886
Councillors' remuneration		445,950	472,540
Annual, sick and long service leave entitlements		4,742,443	3,957,259
Superannuation	29	2,465,684	2,363,872
		26,640,610	24,565,557
Other employee related expenses		1,592,038	1,461,918
		28,232,648	26,027,475
Less capitalised employee expenses		(1,749,686)	(3,370,856)
		26,482,962	22,456,619
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their			
Total Council employees at 30 June 2022		2022	2021
Elected members		7	7
Administration staff		142	139
Depot and outdoors staff		143	142
Total full time equivalent employees		292	288
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 *		103,500	102,000
Internal Audit		31,289	28,785
Council Road Maintenance		5,349,397	4,896,235
Contractors and Private Works		11,232,762	7,374,905
Donations and Contributions Paid		175,696	118,154
Grant Audits		-	4,890
Public Liability Insurance		203,066	198,654
Printing & Stationery		138,301	474,933
Telephone and IT		335,003	315,781
Electricity		1,139,786	1,252,680
Maintenance (non Roads & Plant)		1,859,551	2,090,526
Contractors (non Works)		1,057,370	994,658
Counter Disaster Operations		6,208	8,585
Flood Restorations		733,395	-
Other material and services		3,995,543	3,396,730
		26,360,867	21,257,516
* Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$103,500 (2021: \$102,500)			
9 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		244,322	325,975
Bank charges		113,982	111,442
Impairment of receivables and bad debts written-off		492,178	38,332
Refuse sites - unwinding of discount rate on provision		102,383	172,563
		952,865	648,312

BANANA SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
10 Capital expenses			
Loss on the sale of capital assets	6	21,802	1,490
Loss on write-off of capital assets	11	5,478,794	10,508,660
Total capital expenses		5,500,596	10,510,150
11 Loss on write-off of capital assets			
Site improvements		16,229	-
Buildings		400,029	766,870
Roads, drainage & runway network		4,533,927	9,136,920
Water		197,812	510,958
Sewerage		330,797	93,912
	10	5,478,794	10,508,660

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 Corporation.

Cash at bank and on hand	1,657,009	1,742,515
Deposits at call	45,391,027	27,672,114
Balance per statement of financial position and cash flows	47,048,036	29,414,629
Total cash assets	47,048,036	29,414,629

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	452,147	508
Contract liabilities - revenue received in advance	7,855,144	1,765,734
Unspent developer contributions	2,204,284	2,184,708
Total unspent external restricted cash held in reserves	10,511,575	3,950,950

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	18,853,079	15,889,664
Total cash held to contribute to identified funding commitments	29,364,654	19,840,614

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	145,949	172,100
	145,949	172,100

BANANA SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
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.			
Current			
Rateable revenue and utility charges		1,117,460	1,175,293
Less: loss allowance		(203,016)	(165,101)
		914,444	1,010,192
Accrued interest		-	11,848
Other debtors		4,486,537	1,861,151
Less allowance for expected credit losses		(456,431)	(10,553)
Loan to related party - CQROC	33	-	43,072
		4,030,106	1,905,518
		4,944,550	2,915,710

For the financial year ended 30 June 2022, 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 were processed using a stand alone ERP (enterprise resource planning) system. Council also noted that it employed a dedicated team whose sole responsibility was for rates and utilities collections. Aging of rateable revenue is not a consideration for calculating ECL (expected credit loss). As a statutory receivable AASB 2016-8 does not prescribe calculation of ECL. Banana Shire Council also identified after reviewing its historical data records that no bad debts had occurred for any of its rate and utility charges. The credit enhancement to sell an owner's property to recover outstanding rate debts is only applicable to this particular type of statutory receivables.

Statutory charges: In some limited circumstances Banana Shire Council may write off impaired statutory charges. As these impairments have been historically not material Banana Shire Council has, on this basis, not calculated an ECL for Statutory Charges (non-rates & utility charges).

Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the state and Commonwealth governments have high credit ratings, accordingly the Council determines the level of credit risk exposure to be immaterial and therefore does not record an ECL for these counterparties.

Other Debtors: The Council identifies other debtors as receivables which are not rates and charges; statutory charges; lease receivables; or grants. Council has applied the simplified approach for trade receivables, contract assets and lease receivables and the loss allowance is measured at an amount equal to lifetime expected credit losses.

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
13 Receivables (continued)			
Movement in allowance for expected credit losses (trade and other receivables)			
Balance at beginning of the year		175,654	155,325
Changes in the credit loss allowances in the year		483,793	20,329
Balance at end of the year		659,447	175,654
14 Inventories			
Stores, raw materials and water held for resale are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.			
Inventories held for distribution are:			
- goods to be supplied at nil or nominal charge and			
- goods to be used for the provision of services at nil or nominal charge.			
These goods are valued at cost, adjusted, when applicable, for any loss of service potential.			
Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.			
Inventories for internal use-			
Quarry and road materials		180,934	164,044
Stores and materials		1,052,703	963,786
		1,233,637	1,127,830
Land purchased for development and sale	15	2,233,609	2,318,609
Total inventories		3,467,246	3,446,439
15 Land purchased for development and sale			
Balance at beginning of the year		2,318,609	1,294,164
Transferred from/(to) other asset category		(85,000)	
Development costs		-	1,497,835
Less cost of developed land sold		-	(473,390)
Balance at end of the year		2,233,609	2,318,609
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
16 Other assets			
GST recoverable		312,371	168,828
Water charges yet to be levied		1,564,025	1,672,447
Prepayments		401,492	427,352
		2,277,888	2,268,627
17 Property, plant and equipment			
17 (a) Recognition			
Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.			
Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.			
Land under roads and reserve land under the Land Act 1994 or Land Title Act 1994 is controlled by Queensland State Government and not recognised in the Council financial statements.			
Network assets are an aggregate of interrelated assets that perform a specific service which, individually are likely to be below the capitalisation threshold levels, but collectively are above the capitalisation threshold for their class. Networked assets include monitoring equipment and water meters.			
17 (b) Measurement			
Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.			
Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.			
Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.			
When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.			

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
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			
Separately identified components of assets are measured on the same basis as the assets to which they relate.			
Further information on the fair value measurement is contained in note 18.			
17 (d) Capital work in progress			
The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.			
17 (e) Depreciation			
Assets are depreciated from the date of acquisition or when an asset is ready for use.			
Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.			
Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.			
The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.			
Where assets have separately identifiable components, these components have separately assigned useful lives.			
Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.			
Key judgements and estimates:			
Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.			
17 (f) Impairment			
Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.			

BANANA SHIRE COUNCIL

**Notes to the Financial Statements
For the year ended 30 June 2022**

17 Property, plant and equipment

	Land	Site improvements	Buildings	Plant and equipment	Roads, drainage & runway network	Water	Sewerage	Artwork	Works in progress	Total plant and equipment
	Fair Value Level 2	Fair Value Level 3	Fair Value Level 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	2022
Basis of measurement										
Fair value category										
Asset values										
Opening gross value as at 1 July 2021	\$ 5,983,189	\$ 4,871,170	\$ 112,085,981	\$ 27,380,714	\$ 799,406,441	\$ 146,593,170	\$ 85,619,657	\$ 413,273	\$ 4,788,796	\$ 1,137,142,391
Minor correction to opening balance	-	-	(2)	-	68,720	-	1	-	-	68,719
Addition of renewal assets	-	-	567,972	-	8,593,812	676,845	236,426	-	3,333,165	13,408,220
Addition of other assets	60,000	-	682,555	3,107,275	1,725,749	107,569	1,709,651	1,000	-	7,393,799
Internal transfers from land inventory	85,000	-	-	-	-	-	-	-	-	85,000
Internal transfers from work in progress	-	-	609,958	-	1,264,245	371,021	1,166,518	-	(3,411,742)	-
Disposals	(31,215)	-	-	(502,848)	-	-	-	-	-	(534,063)
Write-offs	-	(42,665)	(614,452)	-	(6,757,761)	(424,968)	(2,169,784)	-	-	(10,009,630)
Revaluation adjustment to other comprehensive income	-	-	16,773,138	-	65,020,764	6,629,564	3,895,311	-	-	92,318,777
Closing gross value as at 30 June 2022	6,096,974	4,828,505	130,105,150	29,985,141	819,321,970	153,953,201	90,457,780	414,273	4,710,219	1,239,873,213
Accumulated depreciation and impairment										
Opening balance as at 1 July 2021	-	3,157,604	35,973,902	14,574,877	145,318,777	57,114,005	42,637,656	-	-	298,776,821
Minor correction to opening balance	-	(5)	-	42	52,401	(4)	-	-	-	52,434
Depreciation expense	-	274,198	2,753,395	1,367,209	8,728,046	3,210,942	1,704,611	-	-	18,038,401
Depreciation on disposals	-	-	-	(339,375)	-	-	-	-	-	(339,375)
Depreciation on write-offs	-	(26,436)	(214,423)	-	(2,223,834)	(227,156)	(1,838,987)	-	-	(4,530,836)
Impairment	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to other comprehensive income	-	-	5,699,905	-	18,042,191	2,704,400	1,912,648	-	-	57,430,764
Accumulated depreciation as at 30 June 2022	-	3,405,361	44,212,779	15,602,753	227,348,345	62,802,187	44,415,928	-	-	28,359,144
Total written down value as at 30 June 2022	6,096,974	1,423,144	85,892,371	14,382,388	591,973,625	91,151,014	46,041,852	414,273	4,710,219	842,085,860
Range of estimated useful life in years	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 2022

17 Property, plant and equipment - prior year

	Land	Site improvements	Buildings	Plant and equipment	Roads, drainage & runway network	Water	Sewerage	Artwork	Works in progress	Total plant and equipment
Basis of measurement	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category	Level 2	Level 3	Level 3	Level 3	Level 3	Level 3	Level 3	Level 3	Level 3	2021
Asset Values										
Opening gross value as at 1 July 2020	\$ 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
Minor correction to opening balance	-	-	-	-	862,815	-	-	-	-	862,815
Addition of renewal assets	-	-	3,625,872	2,210,101	15,598,714	1,509,846	1,135,320	1,010	1,485,102	25,565,965
Contributed assets at valuation	-	-	307,941	-	6,956,900	-	-	-	-	7,564,841
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										
Opening balance as at 1 July 2020	-	4,104,750	34,829,391	13,783,025	142,796,478	54,665,511	41,085,370	-	-	291,264,525
Minor correction to opening balance	-	-	(78)	-	210,461	-	-	-	-	210,383
Depreciation expense	-	495,921	2,683,346	1,260,118	9,767,965	3,201,339	1,657,404	-	-	19,066,093
Depreciation on disposals	-	-	-	(468,266)	-	-	-	-	-	(468,266)
Depreciation on write-offs	-	-	(1,538,757)	-	(4,500,633)	(963,875)	(272,925)	-	-	(7,276,190)
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		

BANANA SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2022

18. Fair Value Measurements

(a) Recognised fair value measurements

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

Property, plant, and equipment

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

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

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

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 21 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows at balance date (level 2).

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

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value of an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured and recognised at fair value at 30 June 2022.

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2022

18. Fair Value Measurements - continued							
Recurring fair value measurement		Level 2		Level 3		Total	
Category	Note	(Significant other observable inputs)		(Significant unobservable inputs)		\$	
		2022	2021	2022	2021	2022	2021
Recurring fair value measurements							
Land	17						
Site Improvements	17	6,096,974	5,983,189	-	-	6,096,974	5,983,189
Buildings and other structures	17	-	-	1,423,144	1,713,566	1,423,144	1,713,566
Road, drainage, and runway network	17	-	-	85,892,371	76,112,079	85,892,371	76,112,079
Water	17	-	-	591,973,625	604,087,664	591,973,625	604,087,664
Sewerage	17	-	-	91,151,014	89,479,165	91,151,014	89,479,165
Artwork	17	-	-	46,041,852	42,982,001	46,041,852	42,982,001
		-	-	414,273	413,273	414,273	413,273
		<u>6,096,974</u>	<u>5,983,189</u>	<u>816,896,279</u>	<u>814,787,748</u>	<u>822,993,253</u>	<u>820,770,937</u>
Non-recurring fair value							
Non-current assets classified as held for sale		-	164,444	-	-	-	164,444

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 2022

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

Council has considered the following when deciding on movements in fair value for the 2021/2022 financial year:

- Department of Natural Resources and Mines information indicating no change in urban land valuations over the previous 12 months in Banana Shire
- Opteon Property Group Pty Ltd restricted roadside inspection and valuation report of BSC portfolio of vacant land indicating a low marketability and demand on vacant residential land
- BSC Rates movements for Urban Residential and Urban Other (light commercial, light industrial) land valuations
- Local observations

Buildings and Site Improvements

Council construction in the Buildings asset class is routinely undertaken by private contractors. Accordingly, the value of the work is driven by market forces. When considering the impact of these forces, Council evaluated the following indices:

- CPI All Groups Brisbane (weighted) increased 8.7% to 30 June 2022
- It is also noted that the LGAQ Council Cost Index 2022 increased by 8.49% to 30 June 2022
- Asset revaluation index: Non-residential Construction QLD increased 14.8% for 12 months to 30 June 2022

The CPI index is driven by the Reserve Bank of Australia's concept of a "basket of goods and services". This has little relevance to non-residential building construction. Likewise, the Council cost index is an amalgam of the CPI, the Road Construction index (QLD), and the Public and Private wage price index, and again, has little relevance in non-residential building construction. Council has therefore adopted the Non-residential Construction index and has determined to index Buildings and other structures assets by 14.8%.

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 2022

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. The next full revaluation will occur in the 2022-23 financial year.

Road and Drainage assets have been indexed every year since the last revaluation in the 2018-2019 FY.

Council uses the following methodology to determine the indexation that will be applied to this asset class. It considers:

- Banana Shire Council EBA wage increase of 3.0% for 12 months to 30 June 2022,
- The ABS Road & Bridge construction Queensland index to 30 June 2022 of 10.3%,
- Approximate Proportion of Wages (0.23), Plant (0.37), and Materials & Services (0.40) in Council's construction cost base – 8.62%

Based on this methodology Council has indexed the Roads, Bridges, and Runway assets by 8.62% for the 2022 financial year.

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

Water and Sewerage Infrastructure

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

In the absence of relevant current construction cost data and the difficulty in comparing the construction costs of like for like active and passive asset type construction works in a regional area such as the Banana Shire, the indexation for 2021-2022 was established having due regard to the following relevant construction indices:

- Asset revaluation index: Engineering Construction QLD Index increased 7.9% (estimate) for 12 months to 30 June 2022
- 9.0% (estimate) increase to Asset Revaluation Index Machinery & Equipment for the 12 months to 30 June 2022
- CPI All Groups Brisbane (weighted) increased 8.7% to 30 June 2022
- It is also noted that the LGAQ Council Cost Index 2022 increased to 8.49% to 30 June 2022
- Asset revaluation index: Non-residential Construction QLD increased 14.8% for 12 months to 30 June 2022
- W & S Passive Assets - Approximate Proportion of BSC Wages Increase (0.35), and Engineering Construction (0.65) in Council's cost base – 6.19%
- W & S Active Assets - Approximate Proportion of BSC Wages Increase (0.10), Engineering Construction (0.45), and Machinery & Equipment (0.45) in Council's cost base – 7.91%

Water and Sewerage, active and passive assets, have been indexed every year since the last revaluation in the 2016-2017 financial year. Given the current volatility of the economic climate and the impending valuation, the recommendation is to index both passive and active assets by 4.50% for the 2022 financial year.

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 2022

	Note	2022 \$	2021 \$
19 Trade and other payables			
Creditors and accruals are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.			
Current			
Accruals		8,756,748	5,648,738
Creditors		110,994	62,844
Salary, wages and related accruals		25,683	140,125
Other entitlements		173,225	191,254
		<u>9,066,650</u>	<u>6,042,961</u>

20 Provisions

Employee entitlements

Liabilities are recognised for employee benefits such as wages and salaries, sick, annual and long service leave in respect of services provided by the employees up to the reporting date.

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Annual leave

As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current provision.

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Employee benefits are classified as current/non-current based on the requirement of AASB 101. Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

Property restoration

A provision is made for the cost of restoring refuse dumps and quarries where it is probable the Council will have an obligation to rehabilitate the site when the use of the facilities is complete.

The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

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

Current

Annual leave	2,504,412	2,051,292
Long service leave	2,907,920	2,794,901
	<u>5,412,332</u>	<u>4,846,193</u>

Non-Current

Long service leave	359,293	274,399
Property restoration		
Refuse sites	12,246,416	11,098,248
	<u>12,605,709</u>	<u>11,372,647</u>

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
20 Provisions (continued)			
Details of movements in provisions			
Refuse sites			
Balance at beginning of the year		11,098,248	11,414,949
Increase due to change in time		102,383	166,865
Increase (decrease) due to change in discount rate		1,054,148	1,834,985
Amount expended in year		(8,363)	(385,285)
Increase (decrease) in estimate of future cost		-	(1,933,266)
Balance at end of the year		12,246,416	11,098,248
Current portion		-	-
Non-current portion		12,246,416	11,098,248
		12,246,416	11,098,248

This is the present value of the estimated future cost of restoring the refuse sites under the State Government environmental regulations at the end of its useful life.

The future projected cost of remediation is \$11,909,983. This is expected to be incurred from 2024 to 2040.

Cash funds committed to meet this liability at the reporting date are	4,460,835	4,402,610
---	-----------	-----------

21 Borrowings

Unsecured borrowings are provided by the Queensland Treasury Corporation.

All borrowings are in \$A denominated amounts and carried at amortised cost. Interest is expensed as it accrues except interest relating to land development which is capitalised to land held for resale. (Refer to note 15).

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

Principal and interest repayments are made quarterly in arrears.

Borrowings at balance date are

Queensland Treasury Corporation			
Balance at beginning of the year		4,060,498	5,365,114
Principal repayments - cash movement		(1,380,608)	(1,304,616)
Balance at end of the year		2,679,890	4,060,498
Classified as			
Current		2,679,890	1,391,602
Non-current		-	2,668,896
		2,679,890	4,060,498

The QTC loan market value at the reporting date was \$2,776,099.

This represents the value of the debt if Council repaid it at that date. As Council has resolved to repay the loan in July 2022, the loan balance at 30 June 2022, is carried as current.

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

0 to 1 year	2,679,890	1,628,465
1 to 5 years	-	2,853,833
Total contractual outflows	2,679,890	4,482,298
Carrying amount	2,679,890	4,060,498

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
21 Borrowings (continued)			
Reconciliation of liabilities arising from finance activities			
Loans			
Balance at beginning of the year		4,060,498	5,365,114
Cash flows during the period		(1,380,608)	(1,304,616)
Balance at end of the year		2,679,890	4,060,498
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		1,803,813	625,735
(b) Contract liabilities			
Funds received upfront to construct Council controlled assets		7,855,144	1,765,734
Current		7,855,144	1,765,734
(c) Significant changes in contract balances			
During the financial year Council had the following significant movement in contract assets and contract liabilities:			
- Contract assets: Change in timing of funded works - \$1,526,000			
- Contract liabilities: Funding received in advance - \$7,730,109			
- Contract liabilities: Recognition of funded works - (\$1,640,699)			
23 Other liabilities			
Current			
Unearned revenue		2,827,334	1,091,367
Waste levy refund received in advance		452,147	508
		3,279,481	1,091,875
Non Current			
Waste levy refund received in advance		1,513,783	-
		1,513,783	-
24 Asset revaluation surplus			
The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.			
Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.			
When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.			
The closing balance of the asset revaluation surplus is comprised of the following asset categories			
Site improvements		23,526,005	24,580,153
Buildings		40,637,787	29,564,554
Roads, drainage & runway network		482,433,226	492,885,417
Water		61,243,098	57,317,934
Sewerage		35,258,626	33,275,963
Artwork		1,304,376	1,304,376
		644,403,118	638,928,397

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
25 Retained surplus			
Movement in retained surplus			
Balance at beginning of the year		194,495,113	192,147,210
Error correction to opening balance		16,285	652,432
Net result		5,702,152	5,054,213
		<u>200,213,550</u>	<u>197,853,855</u>
Transfers (to)/ from capital reserves for future capital project funding, or from reserves funds that have been expended			
Constrained grants and subsidy contributions reserve		(19,575)	350,357
Future capital asset sustainability reserve		(2,762,461)	(3,898,267)
		<u>(2,782,036)</u>	<u>(3,547,910)</u>
Transfers (to) recurrent reserves for future project funding, or from reserves funds that have been expended			
Operating Grants in advance reserve		(2,112,003)	267,691
Special projects reserve		-	(78,522)
		<u>(2,112,003)</u>	<u>189,169</u>
Balance at end of the year		<u>195,319,511</u>	<u>194,495,113</u>
26 Commitments for expenditure			
Operational			
Biloela Civic Centre		91,202	84,998
Magavalis Sports Complex		27,191	25,341
		<u>118,393</u>	<u>110,339</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)		1,724,899	1,555,487
Water & Sewerage Infrastructure		2,777,528	2,762,896
Buildings, Parks, Pools and Other		443,615	175,852
Plant and Equipment		1,663,302	-
		<u>6,609,344</u>	<u>4,494,235</u>
These expenditures are payable			
Within one year		<u>6,609,344</u>	<u>4,494,235</u>
27 Events after the reporting period			
There are no material adjusting events after the balance date			
28 Contingent liabilities			
Details and estimates of maximum amounts of contingent liabilities			

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in

As at 30 June 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
29 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.			
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.			
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 LGLASuper trust deed changes to Council's obligations will only be made on the advice of an actuary.			
The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.			
No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.			
The next triennial actuarial review is not due until 1 July 2024.			
The most significant risks that may result in LGLASuper 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		60,836	74,198
Other superannuation contributions for employees		2,404,848	2,289,674
		<u>2,465,684</u>	<u>2,363,872</u>
Contributions Council expects to make to the Regional Defined Benefits Fund for 2022 - 2023		<u>53,422</u>	
30 Reconciliation of net result for the year to net cash from operating activities			
Net result		5,702,152	5,054,213
Non-cash operating items			
Impairment of receivables and bad debts written-off	9	492,179	38,332
Depreciation and amortisation	17	18,038,401	19,066,093
Current cost of developed land sold	15	-	473,390
Change in restoration provisions expensed to finance costs		102,383	172,563
		<u>18,632,963</u>	<u>19,750,378</u>
Investing and development activities			
Capital grants, subsidies and contributions	4	(6,553,137)	(16,387,991)
Capital expenses	10	5,500,596	10,510,150
Payment for land for sale and development costs in the year		-	(1,497,835)
		<u>(1,052,541)</u>	<u>(7,375,676)</u>
Changes in operating assets and liabilities			
(Increase) decrease in receivables		(2,564,091)	30,069
(Increase) decrease in inventories (excluding land)		(105,807)	43,857
(Increase) decrease in other operating assets		(9,261)	305,527
Increase (decrease) in payables		3,023,689	(2,024,092)
Increase (decrease) in provisions		651,033	176,546
Increase (decrease) in other liabilities		3,701,389	925,271
		<u>4,696,952</u>	<u>(542,822)</u>
Net cash inflow from operating activities		<u>27,979,526</u>	<u>16,886,093</u>

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

	Note	2022 \$	2021 \$
31 Minor correction for assets not previously recognised			
During the financial year Council became aware of some assets in property plant and equipment that were not previously recognised as well as some assets previously recognised that should not			
Summary details of assets not previously recognised are as follows			
Gross value of property, plant and equipment		68,721	862,815
Less accumulated depreciation		(52,392)	(210,383)
Gain from assets not previously recognised		16,329	652,432
Summary details of assets previously recognised incorrectly are as follows			
Gross value of property, plant and equipment		(2)	-
Less: Accumulated depreciation		(42)	-
Loss on assets previously recognised incorrectly		(44)	-
Net result of recognised/derecognised assets	17	16,285	652,432

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

32 Financial instruments and financial risk management

The Banana Shire Council has the following financial assets and liabilities:

- Cash
- Receivables
- Payables
- Borrowings

The associated risks from these instruments are disclosed in this note, specific information required by AASB 7 is included in the relevant note where appropriate, e.g. credit risk is included within the receivables note.

The Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

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

Council's risk committee approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

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

The Council does not enter into derivatives.

Credit risk

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

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

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

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

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

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

	Note	2022 \$	2021 \$
Financial assets			
Cash at bank and on hand	12	1,657,009	1,742,515
Cash investments held with - QTC	12	45,391,027	27,672,114
Financial receivables			
Receivables - rates and utility charges	13	914,444	1,010,192
Community organisations	13	-	43,072
Receivables - other	13	4,030,106	1,862,446
Total		51,992,586	32,330,339

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation

Exposure to liquidity risk

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

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 12.

BANANA SHIRE COUNCIL

Notes to the Financial Statements For the year ended 30 June 2022

31 Financial instruments - continued

Market risk

Market risk is the risk that changes in market indices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk

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.

2022

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	45,391,027	453,910	(453,910)	453,910
Loans - QTC at fixed and generic	(2,679,890)			
Net total	42,711,137	453,910	(453,910)	453,910

2021

QTC cash funds
Loans - QTC at fixed and generic
Net total

27,672,114	276,721	(276,721)	276,721	(276,721)
(4,060,498)				
23,611,616	276,721	(276,721)	276,721	(276,721)

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 2022

33 National competition policy

Business activities to which the code of competitive conduct is applied

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by Council, and represents an activities cost(s) which would not be incurred if the primary objective of the activity was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost activities of providing non-commercial community services or costs deemed to be CSO's by the Council.

The Banana Shire Council applies the competitive code of conduct to the following activities

Plant Operations
Roads
Water Services
Sewerage Services
Waste Management

The following activity statements are for activities subject to the competitive code of conduct:

Revenue for services provided to the Council
Revenue for services provided to external clients
* Community service obligations
Total Revenue
Less: Expenditure
Surplus (deficiency)

Plant Operations	Roads	Water Services	Sewerage Services	Waste Management
2022	2022	2022	2022	2022
\$	\$	\$	\$	\$
7,416,925				
	8,154,677	7,878,137	4,336,484	4,556,079
		7,500,000	700,000	-
7,416,925	8,154,677	15,378,137	5,036,484	4,556,079
6,766,115	12,331,235	15,294,499	5,027,470	4,491,870
650,810	(4,176,558)	83,638	9,014	64,209

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

Activities	CSO description	Actual
Water Services	Cost of Water Services	7,500,000
Sewerage Services	Cost of Sewerage Services	700,000

BANANA SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2022

34 Transactions with related parties

(a) Controlled entities

Banana Shire Council does not have any controlled entities and therefore is not required to disclose matters on associated related parties

(b) Key Management Personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and all of Council's executive leadership team.

Transactions with KMP, in the form of compensation paid for 2021/22, comprises:

Nature of Compensation	2022	2021
	\$	\$
Short-term employee benefits	1,636,665	1,476,226
Long-term benefits	-	63,645
Post-employment benefits	186,322	181,171
Termination benefits	-	144,849
	<u>1,822,987</u>	<u>1,865,891</u>

Detailed remuneration disclosures for KMP are provided in Council's annual report.

(c) Other related parties

Other related parties include the close family members of KMP and any entities controlled, or jointly controlled, by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between Council and other related parties are disclosed below:

Details of transaction	2022	2021
	\$	\$
Employee expenses for close family members of key management personnel (wages and superannuation) (i)	177,232	96,488
Purchase of materials and services from entities controlled by key management personnel (ii)	3,456	2,572
Key management personnel services provided by a related entity (iii)	11,396	20,458
Loan to related entity (iv)	-	43,072
	<u>192,084</u>	<u>162,590</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 285 FTE staff of which only 3 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 continues to provide secretariat and some administrative support responsibilities for CQROC P/L. During the 2021 financial year, Council supported the new entity by funding their operation. This funding was in the form of a loan which formed part of Council's current assets. The loan was repaid in the 2022 financial year.

(d) Outstanding balances

At 30 June 2022, related parties owed Council \$15 (2021: \$59)

(e) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within the Banana Shire Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Using the Council's public swimming pool after paying the normal fee
- Dog registration
- Borrowing books from a Council library

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

BANANA SHIRE COUNCIL

FINANCIAL STATEMENTS

For the year ended 30 June 2022

MANAGEMENT CERTIFICATE

For the year ended 30 June 2022

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 30, 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: 27/10/2022



Chief Executive Officer

Name: Mr Thomas Upton

Date: 27/10/2022

INDEPENDENT AUDITOR'S REPORT

To the councillors of Banana Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Banana Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2022, 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 2022, 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 2022 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

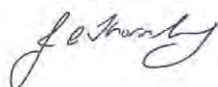
Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- 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.



Jacqueline Thornley
as delegate of the Auditor-General

31 October 2022

Queensland Audit Office
Brisbane

BANANA SHIRE COUNCIL

Current-year Financial Sustainability Statement For the year ended 30 June 2022

Measures of financial sustainability

(i) Operating surplus ratio

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

(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 (excluding capital items).

Council's performance at 30 June 2022 against key financial ratios:

Target

Actual

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
6.08%	80.43%	-22.39%

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 2022.

Certificate of Accuracy For the year ended 30 June 2022

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: 27/10/2022


Chief Executive Officer

Name: Mr Thomas Upton

Date: 27/10/22

INDEPENDENT AUDITOR'S REPORT

To the councillors of Banana Shire Council

Report on the current-year financial sustainability statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Banana Shire Council for the year ended 30 June 2022, 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 2022 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 2022 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.

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.



Jacqueline Thornley
as delegate of the Auditor-General

31 October 2022

Queensland Audit Office
Brisbane

BANANA SHIRE COUNCIL

Long-Term Financial Sustainability Statement Prepared as at 30 June 2022

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 2022 against key financial ratios:

Target			Operating surplus ratio between 0% and 10%	Asset sustainability ratio greater than 90%	Net financial liabilities ratio not greater than 60%
Actuals at 30 June 2022			5.78%	80.43%	-25.17%
Projected for the years ended	30 June 2023		2.44%	141.82%	-16.31%
	30 June 2024		3.04%	98.32%	-38.07%
	30 June 2025		3.33%	92.19%	-54.36%
	30 June 2026		3.72%	92.64%	-71.57%
	30 June 2027		4.13%	92.23%	-88.38%
	30 June 2028		4.54%	91.82%	-104.82%
	30 June 2029		4.95%	91.42%	-120.88%
	30 June 2030		5.35%	91.03%	-136.58%
	30 June 2031		5.74%	90.64%	-151.92%

Financial Management Strategy


Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2022

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: 27/10/2022


Chief Executive Officer

Name: Mr Thomas Upton

Date: 27/10/22

Roads to Recovery *Certificate*





Roads to Recovery Certificate

See Attached Documents (At end of Annual Report)

Auditor General's report about the Roads to Recovery Program

See Attached Document



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 2021-22.

[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]
51,141	1,808,133	1,859,274	1,860,274	-1,000

The own source expenditure on roads for Banana Shire Council in 2021-22 was: \$7,901,124

 (signature of Chief Executive Officer/General Manager)

28/10/2022

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



Australian Government

**Department of Infrastructure, Transport,
Regional Development, Communications and the Arts**

- (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)

..... / / 2022

..... (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.



Australian Government


Department of Infrastructure, Transport,
Regional Development, Communications and the Arts

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 2021-22 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)

28/10/2022
.....



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 \$7,901,124.
- 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 \$4,278,006.
- 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 \$6,089,565.

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 \$6,965,082.
- 3(b) the average of expenditure on the construction and/or maintenance of roads by Banana Shire Council using its own source funds for the year to which this report refers and the previous two years was \$6,381,404.

(signature of Chief Executive Officer/General Manager)

28/10/2022



PART 4

STATEMENT OF EXPECTATIONS RELATING TO ROAD SAFETY

The following projects completed year ending 30 June xxxx have been formally evaluated as per the work schedule:

Work Schedule Id	7	Project Name	Theodore Moura Road (Rural Road) - Theodore Moura Road Chainage 34890-38080 measured from Leichhardt
Comments	The roughness has improved, defects have been repaired and edges repaired through road widening.		
Work Schedule Id	19	Project Name	Defence Road (Rural Road) - 36.3km to 45.3km measured from the Eidsvold Theodore Road
Comments	Road formation and gravel re-sheet has been completed, the road is no longer slippery and dusty and it trafficable in wet weather.		

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 2021-22:

The Road to Recovery Program, 2021-22, 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)
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



Australian Government

Department of Infrastructure, Transport,
Regional Development, Communications and the Arts

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

28 / 10 / 2022

(signature of Chief Executive Officer/General Manager)

INDEPENDENT AUDITOR'S REPORT

To the Chief Executive Officer of Banana Shire Council

Report on the audit of the financial statement

Opinion

I have audited the accompanying Chief Executive Officer's Financial Statement of Banana Shire Council.

In accordance with sub-clause 6.2(b) of the *Roads To Recovery Funding Conditions 2019* (the Funding Conditions) which identifies the requirements for Roads to Recovery Program funding received under Part 8 of the *National Land Transport Act 2014*, in my opinion, in all material respects:

- a) the financial statement for the year ended 30 June 2022 is based on proper accounts and records
- b) the financial statement for the year ended 30 June 2022 is in agreement with proper accounts and records
- c) the amount reported as expended during the year ended 30 June 2022 has been on the maintenance and/or construction and 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 2022 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 2022. The financial statement has been prepared using the accrual basis of accounting.

Basis for opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to sub-clause 6.2(a) of the Funding Conditions, which describes the basis of accounting. The financial statement has been prepared to fulfil the Chief Executive Officer's financial reporting responsibilities to the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts under the Act. As a result, the financial statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the entity for the financial statement

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of preparation described in the Funding Conditions and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statement

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

My opinion does not provide assurance in relation to any of the following statements prepared under clause 6.3 of the Funding Conditions:

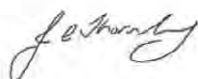
- Part 2 – Statement of Accountability by Chief Executive Officer
- Part 3 – Statement on Expenditure Maintenance by Chief Executive Officer
- Part 4 – Statement of Expectations Relating to Road Safety and Statement of Outcomes by Chief Executive Officer.

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

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

- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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



31 October 2022

Jacqueline Thornley
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Notes





Banana
SHIRE
SHIRE OF OPPORTUNITY

Customer Centres:

Biloela - 62 Valentine Plains Rd

Taroom - 18 Yaldwyn St

Moura - 43-47 Gillespie St

07 4992 9500 | enquiries@banana.qld.gov.au

www.banana.qld.gov.au | PO Box 412, Biloela QLD 4715