



Banana
SHIRE
SHIRE OF OPPORTUNITY

ANNUAL REPORT 2024/25

Adopted at 26 November 2025
Ordinary Meeting
Minute No: OM006593



Our Vision

“Shire of Opportunity”

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

Our Mission

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

Our Values

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

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01 Introduction

Council Contacts

Email: enquiries@banana.qld.gov.au

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

LOCATION	TELEPHONE/FAX	HOURS OF OPERATION
Administration Centre 62 Valentine Plains Road Biloela Qld 4715	Telephone: 4992 9500 Fax: 4992 3493	8.00 am – 5.00 pm Monday to Friday

ON CALL - AFTER HOURS ONLY

Works: – Road Maintenance	0408 067 196
Dog Attacks / Menaces / Cats & Dogs Posing a Risk to Health & Safety:	0448 701 140
Stock Routes and Straying Stock:	0427 148 783
Environmental Incident:	1300 130 372

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

OTHER CENTRES

Taroom Office
18 Yaldwyn Street Taroom Qld 4420
Monday to Friday
8:00 am – 5:00 pm
ph: 4992 9500

Moura Office
34 Gillespie Street Moura Qld 4718
Monday to Friday
8:30 am – 5:00 pm (Closed 12:00 – 1:00 pm)
ph: 4992 9500

Community Resource Centre
102 Rainbow Street Biloela Qld 4715
Monday to Friday
9:00 am – 5:00 pm
ph: 4992 7360 **fax:** 4992 9502

Biloela Library

Cnr Melton & Grevillea Streets Biloela Qld 4715
Monday to Wednesday
9:00 am – 5:30 pm
Thursday
9:00 am – 7:00 pm
Friday
9:00 am – 5:30 pm
Saturday
9:15 am – 1:00 pm
ph: 4992 7362 **fax:** 4992 4725

Moura Library

34 Gillespie Street Moura Qld 4718
Monday to Friday
8:30 am – 5:00 pm (Closed 12 pm to 1 pm)
Saturday
9:30 am – 12:30 pm
ph/fax: 4997 3197

Taroom Library

24 Yaldwyn Street Taroom Qld 4420
Tuesday, Thursday & Friday
9:30 am – 5:00 pm (Closed 1 pm to 2 pm)
ph/fax: 4627 3355

Theodore Library

33 The Boulevard Theodore Qld 4719
Tuesday
10:00 am – 4:00 pm
Thursday
10:00 am – 4:00 pm (Closed 12 pm to 1 pm)
ph/fax: 4993 1229

Mobile Library

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



Cr Nev Ferrier

Mayor's Message

The 2024-2025 financial year was one of progress and resilience for Banana Shire. Council has worked to stay financially strong while continuing to deliver the projects and services our communities rely on. Our Shire is built on firm foundations – agriculture, mining, small business and community spirit, and these remain at the heart of everything we do.

A major highlight was the completion and opening of the Moura Museum and Library in December 2024. This facility is a proud achievement for the community, providing a place that preserves our history, supports learning and culture, and strengthens connections for the future.

The opening of the Taroom Early Learning Centre in April 2025 was another significant milestone. It has already made a difference for families by giving them access to childcare and helping more parents return to work. Taroom also saw progress on other long-awaited projects, including new wheelchair-accessible toilets for the main street, lighting for the Junior Rugby League field, and approval for the SES shed after many years of advocacy.

Across the Shire, important community upgrades were completed. In Biloela, the Rainbow Street Sporting Field clubhouse renovations were finished. In Moura, the basketball courts were upgraded. Baralaba received improvements to the showgrounds septic system and sports ground drainage. Theodore began work on its Water Treatment Plant upgrade and new lighting for community sports fields. Biloela's Sewerage Treatment Plant upgrade is also underway, while Jambin will see long-awaited works on the Goovigen Road creek crossing. In Cracow, community effort and industry support have helped restore historic buildings and strengthen the town's role as a growing tourism destination.

Council has also continued major investment in our roads, with flood remediation and upgrades to key routes such as Injune Road, Defence Road

and Orange Creek Road keeping our communities connected and industries moving.

Financially, Council remains in good shape. We are debt free, recorded a solid surplus, and continued to deliver a significant capital works program. With the help of external grants, we've been able to stretch local dollars further and keep building the facilities and services our towns need.

Renewable energy is reshaping our region, and Council has worked hard to make sure our communities benefit. This year, we hosted a series of business supplier forums, connecting local contractors and service providers with renewable project developers. These forums are helping create local jobs, open new contracts, keeping investment in the region, supporting our local economy.

Council was also part of the AUKUS Forum delegation to the United States in 2025. The insights and connections gained will help local industries prepare for new opportunities in defence and advanced technology, ensuring Banana Shire businesses are ready to compete and succeed.

I am proud of what we have achieved together this year. With the commitment of our people, industries and staff, Banana Shire is moving forward with confidence towards a strong and sustainable future.

Cr Nev Ferrier
MAYOR



Tom Upton

Chief Executive Officer's Report

The last financial year has been one of transition for Banana Shire Council staff as we continue to work towards building a more effective and productive workforce to ensure that Council's services are more consistent with community expectations.

Work on Council's road network continues at pace with another year of significant flood remediation complemented by funded works on key roads such as Injune Road, Defence Road and Orange Creek Road.

As an organisation we are starting to see some relief in respect to staff shortages. Council was advised in 2021 of expected shortages in the labour market and we have experienced this over the last four years. The lack of staff resources has resulted in increased reliance on contractors but has still resulted in gaps in service levels.

In the last six to eight months, we have seen greater interest in Council vacancies and are improving resourcing to Council teams. This will result in improved service outcomes, particularly road maintenance over the next twelve months.

The financial performance of the organisation over the last twelve months has seen Council continue to operate sustainably with a low financial sustainability risk maintained. Council returned an operating surplus of \$2.9 million for the year ended 30 June 2025 with cash holdings of \$43.9 million and no borrowings. Council's net assets increased slightly to \$1.127 billion with a capital program of \$49.8 million funded around 50% by external grants.

Council received nearly \$15 million in Federal Assistant Grants in the financial year ended 30 June 2025. These untied grants are an essential component of Council's financial sustainability directly funding key services such as road maintenance.

The transition to renewable energy generation continues with wind, solar or battery projects planned in most areas of the Shire. While some

projects may not proceed, many will, and this change will become a feature of our lives and community into the future. Council is working with project proponents to ensure local business participation in the development and operational stages of renewable project development. Council is also working with proponents to mitigate the impact of these projects on neighbours.

Notwithstanding that we are in the midst of significant transition, Council continues to support and appreciate the contribution of existing major industries across the Shire including our coal miners (Dawson Mine, Batchfire Resources and Baralaba Coal), Queensland Nitrates (QNP), Cracow Gold Operations, CS Energy, Teys Australia Biloela, and gas companies (Westside, Santos and Queensland Gas Company). Each of these businesses have been good and generous community partners over many years and in many respects have shaped our communities.

Having reflected on the above, it would be remiss not to recognise the importance of our agricultural industry across the Shire. These businesses are key drivers in many of our communities and the largest employer of any sector in the Shire. Success of our farmers has been key to broader prosperity across the Shire.

Finally, I would like to thank the Mayor and Councillors for their leadership over the last year together with senior managers and staff for their efforts in what has been another busy year for Council.

Tom Upton
CHIEF EXECUTIVE OFFICER

Australia Day Awards 2025

Recognising our achievers

Council received 52 nominations across ten categories for the 2025 Australia Day Awards. The Award recipients were announced during the official Australia Day Ceremony at the Thangool racetrack on January 26, 2025.



Young Arts and Culture Award Heidi Morris

For her dedication and representation of the Banana Shire within dance, public speaking, and the Moura State School Band.



Sportsperson Award Mel Collins

For her record-breaking and title-winning efforts as a world-class water skier.



Citizen of the Year Jessica Weimar

For her significant impact through her leadership in local organisations and initiatives in Theodore, particularly in the areas of youth development and community engagement.



Young Citizen of the Year Ava Haine

For her role as an ambassador and her dedication to the betterment of regional access and industry development.



Young Sportsperson Award Marley Ellis

For her representation, determination and inspirational efforts in softball and tennis.



Sports Coach, Official and/or Administrator Award Tony Cock

For his coaching, commitment and committee involvement with the Biloela Junior Cricket Association and junior cricket across Central Queensland.



Community Volunteer Award Jessica Weimar

For her outstanding and invaluable contributions to the Theodore community, across many committees and associations.



Arts and Culture Award Rosalynde Pearce

For her unwavering drive, passion, and leadership within the Banana Shire Community Arts Association, being instrumental in developing the community arts house as an asset for the Biloela community.



Community Group or Team Award Biloela Junior Cricket Association

For the outstanding efforts from the entire committee and volunteers, to enhance the experience of cricket for all who join them.



Community Event of the Year Award Biloela 100

For celebrating Biloela's Centennial year in a series of thoughtfully curated activities that highlighted the community's heritage, spirit, and vision for the future.

2025 AUSTRALIA DAY AWARD NOMINEES	
Citizen of the Year	Jessica Weimar - Recipient
	Taneal Perry - Nominee
	Rosalynde Pearce - Nominee
	Mel Collins - Nominee
	Tony Cock - Nominee
Young Citizen of the Year	Ava Haine - Recipient
	Heidi Morris - Nominee
	Marley Ellis - Nominee
	Nicole Canales - Nominee
Community Volunteer Award	Jessica Weimar - Recipient
	Alana Changuion - Nominee
	Anthony Watson - Nominee
	Ava Haine - Nominee
	Chelmer Roots - Nominee
	Dave Pitfield - Nominee
	Jacy Austin - Nominee
	Jocelyn Austin - Nominee
	Nicole Schulz - Nominee
	Wendy Hoadley - Nominee
Arts and Culture Award	Rosalynde Pearce - Recipient
	Acacia Ferry - Nominee
	Allan Hayward - Nominee
	Annie Stephenson - Nominee
	Ashley Cook - Nominee
	Bianca Swift - Nominee
	Courtney Gould - Nominee
	Gwen Evetts - Nominee
	Natalie Stanley - Nominee
Young Arts and Culture Award	Heidi Morris - Recipient
	Adisyn Dodson - Nominee
	Dawsen Dodson - Nominee
Sportsperson Award	Mel Collins - Recipient
	Shannon Harris - Nominee
Young Sportsperson Award	Maia Shoecraft - Recipient
	Elise Petty - Nominee
	Jaxon Dodson - Nominee
	Rikki Jordan - Nominee
	Shaynae Pearson - Nominee
	William Morris - Nominee



2025 AUSTRALIA DAY AWARD NOMINEES	
Sports Coach, Official and/or Administrator Award	Tony Cock - Recipient
	Darryl Shorten - Nominee
	Lacey Townsend - Nominee
	Sheree Adcock - Nominee
Community Group or Team Award	Biloela Junior Cricket Association Inc. - Recipient
	Callide Valley Junior Touch Association - Nominee
	Biloela Mind, Body & Soul - Nominee
Community Event of the Year Award	Biloela 100 - Recipient
	Moura Coal and Country Festival - Nominee
	Housing + Health Connect - Nominee
	Theodore Centenary - Nominee

Profile of the Banana Shire

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

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

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

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

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

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

Coal was first discovered in 1860 but not mined until the 1920s when the underground mine at Baralaba opened. Coal deposits in the Callide Basin near Biloela were opened up in 1945 and in the Bowen Basin near Moura in 1950. Over the years gold was discovered and mined at Cracow, coal seam gas wells put down in the Dawson Valley, meat processing facilities and power generating plants established at Biloela - all supplementing the contribution of the agricultural sector to the local economy.

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

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

Biloela is the largest community, with a population of 5,667* 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 1,843* 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 578* 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, Baralaba, Banana, Dululu, Goovigen, Jambin, Wowan and Cracow.

The Shire supports 2,559 registered businesses, nine public primary schools, three public P-10 schools, two state high schools, one private primary school and one private P-12 school, one Engineering Skills Training Centre, most mainstream Christian churches and their associated groups, two public hospitals, three multipurpose health services, and a number of popular sporting clubs.

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 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 information on all there is to do in the Banana Shire, visit our Sandstone Wonders website www.sandstonewonders.com and download detailed self-drive itinerary maps and town maps.

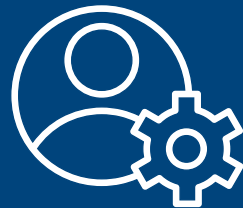


* Australian Bureau of Statistics - 2021 Census All persons Quick Stats

QUICK FACTS ABOUT OUR SERVICES

Administration Centres 3

Biloela, Moura, Taroom



Road network



STATE ROAD
833KM



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



MOBILE LIBRARY VISITS
7

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



LIBRARIES
4

Biloela, Moura, Theodore & Taroom



COMMUNITY RESOURCE CENTRE
Biloela



ART GALLERY
Biloela



CIVIC CENTRE
Biloela



AERODROMES

CERTIFIED 2 AND OTHER 4

Registered & Certified: Thangool, Taroom

Certified only: Moura, Theodore, Baralaba

Other: Taroom Landing Strip



WATER TREATMENT PLANTS 5

Biloela, Moura, Theodore, Baralaba & Taroom



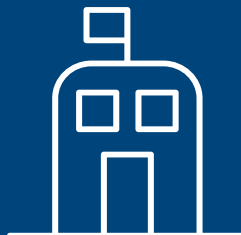
PUBLIC SWIMMING POOLS 3

Biloela, Moura & Taroom



SEWERAGE TREATMENT PLANTS 4

Biloela, Moura, Theodore & Taroom



COMMUNITY CENTRES/ HALL 5

Moura, Theodore, Taroom, Baralaba & Wowan

SHIRE STATISTICS



AREA
28,610KM²



POPULATION
14,513

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



Electricity Generation (coal fired and renewable)



Coal and Coal Seam Gas Mining



Ammonium Nitrate Production



Livestock Grazing and Processing



Cereals, Cotton, Fodder Cultivation



Gold Mining



Horticulture and Herbs

MAIN ADMINISTRATION CENTRE

BILOELA



Other Towns & Villages

- Banana
- Baralaba
- Cracow
- Dululu
- Goovigen
- Jambin
- Moura
- Taroom
- Thangool
- Theodore
- Wowan

Schools



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

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

Situated just two hours from Brisbane by air, Boulouparis encompasses an area of 865 square kilometres and is home to a population of 3,315. Initiated by former Banana Shire Councillor Tom Hosking, this sister Shire relationship has flourished, enhancing both our communities through cultural exchanges and mutual economic benefits.

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

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

During the 2024-25 financial year, Council maintained this connection by providing Boulouparis with editorial contributions for its monthly publication, L’Écho de Boulouparis. The articles highlighted key Banana Shire Council initiatives, including the regional partnership with the Australia, the United Kingdom and United States (AUKUS) Forum and an overview of the Shire’s economy, lifestyle and energy transition.

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

every four years. These exchanges ensure the relationship continues to evolve and respond to the changing needs and opportunities within both communities. This partnership stands as a testament to Banana Shire Council’s dedication to fostering international relationships that bring benefits to our community’s cultural and economic landscape.



Native Title and Aboriginal Cultural Heritage

Native Title

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

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

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. A determination was provided by the Federal Court over part of the claim area on 30 April 2024 and that determination has subsequently been appealed by the claimants. Council is not participating in that appeal.

The Wadja People claim has resolved intra-indigenous issues surrounding the extent of the claim that has excluded competing claim areas. The State and Wadja have resolved through mediation to proceed towards a consent determination. Council has reviewed its interests in the claim area and is agreeable to exploring an alternate cultural heritage process arrangement to an Indigenous Land Use Agreement (ILUA) as identified by Wadja.

The Iman People #4 claim has been accepted for registration by the NNTT and is split into two parts. Overlap with the Banana Shire area is limited to small areas of the Cockatoo and Baroondah localities. The claim was determined by the NNTT on 12 September 2024. Council is in regular contact with the Iman People representatives and is in a position to commence negotiation on an ILUA.

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

Council has committed to a review of all existing ILUA in the coming financial year. This will include the addition of any new agreements required as a result of native title determinations.

Aboriginal Cultural Heritage

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

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



02 Councillors



Elected Members



Cr Nev Ferrier (Mayor)

Elected to Council at 27/03/2004 election and as Mayor at the 19/03/2016, 28/03/20, 16/03/2024 elections

- Nev resides in Dululu

Represents: Whole of Shire

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

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

Email: mayor@banana.qld.gov.au



Cr Adam Burling

Elected to Council at the 16/03/2024 election

- Adam resides in Biloela

Represents: Division 1

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

Phone (m) 0407 153 452

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



Cr Kerrith Bailey

Elected to Council at the 16/03/2024 election

- Kerrith resides in the Biloela area

Represents: Division 4

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

Phone (m) 0461 286 506

Email: kerrith.bailey@banana.qld.gov.au



Cr Brooke Leo

Elected to Council at the 19/03/16 election

- Brooke resides in the Moura area

Represents: Division 5

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

Portfolio: (Mar 2024 – Jun 2024): Finance, Information Technology, Purchasing/Stores, Rates, Asset Management, GIS, Tourism/Promotion, Arts, Culture, Governance & Risk

Phone (m) 0438 110 325

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



Cr Ashley Jensen

Elected to Council at the 16/03/2024 election

- Ashley resides in Biloela

Represents: Division 2

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

Phone (m) 0418 772 357

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



Cr Phillip Casey

Elected to Council at the 28/03/2020 election

- Phillip resides in Thangool

Represents: Division 3

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

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

Phone (m) 0499 043 719

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



Cr Terri Boyce

(Deputy Mayor March 2024)

Elected to Council at the 25/02/2017 by-election and 16/03/2024 election

- Terri resides in Taroom

Represents: Division 6

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

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

Phone (m) 0427 283 202

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

Councillor Portfolios



Councillor Representation on Committees

Advisory Committees

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

Statutory Committees

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

Council Portfolio Briefings / Working Groups / Workshops

Committee / Group	Council Department	Councillor/s
HACC – Home and Community Care (Taroom)	Corporate & Community Services	Boyce
Native Title & Cultural Heritage Representative	Corporate & Community Services	Jensen Casey
Road Safety Management Reference Group	Infrastructure Services	Mayor Boyce

Community & Other Organisations Committees

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
Banana Shire Art Gallery Assn Inc	Community	Burling
Banana Shire Community Arts Assn	Community	Burling
Bowen Basin Regional Road & Transport Group	Infrastructure	Mayor Boyce
Callide Valley Water Supply Scheme Customer Committee	Dept of Natural Resources, Mines & Energy	Jensen
Capricorn Pest Management Group	Capricorn Pest Management Group	Mayor Boyce
CQ Regional Water Assessment Stakeholder Advisory Group	Dept of Regional Development, Manufacturing and Water	Mayor Jensen
CQ Regional Organisation of Councils	Livingstone Shire Council	Mayor Boyce
Dawson Catchment Co-ordinating Association Inc	Dept of Natural Resources, Mines & Energy	Boyce
Dawson Valley Water Supply Customer Committee	Dept of Natural Resources, Mines & Energy	Leo Jensen
Dee River Restoration Committee (a sub-committee of the Wowan/Dululu Landcare Group)	Wowan/Dululu Landcare Group	Bailey
Don River, Dee River & Alma Creek Advisory Committee	Dept of Natural Resources, Mines & Energy	Mayor Bailey
Drive Inland Promotions Association	Drive Inland Promotions Committee	Leo Casey
Dululu/Wowan Landcare	Dept of Environment & Science	Bailey
Local Authority Waste Management Action Committee (LAWMAC)	LAWMAC	Jensen Casey

Committee / Association/ Group	Facilitator / Patron / Instigator / Controlling body	Councillor/s
Regional Transformation Strategies	Dept of State Development and Infrastructure	Mayor
Central Queensland Stakeholder Advisory Committee	Dept of State Development and Infrastructure	Mayor
Boulder Creek Windfarm Community Liaison Group	CQG Consulting	Mayor
Local Emergency Coordination Committee Jambin/Goovigen	BSC Local Disaster Management Group	Bailey <i>(Appointment of councillors to LECC groups is not a council appointment).</i>
Local Emergency Coordination Committee Moura/Banana	BSC Local Disaster Management Group	Leo <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Local Emergency Coordination Committee Theodore/Cracow	BSC Local Disaster Management Group	Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Local Emergency Coordination Committee Taroom	BSC Local Disaster Management Group	Boyce <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Local Emergency Coordination Committee Wowan/Dululu	BSC Local Disaster Management Group	Bailey <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Local Emergency Coordination Committee Baralaba/Rannes	BSC Local Disaster Management Group	Bailey <i>Appointment of councillors to LECC groups is not a council appointment.</i>
Magavalis Sports Club Committee	Community	Burling
Recovery Sub Group - Economic	BSC Local Disaster Management Group	Casey
Recovery Sub Group – Environmental	BSC Local Disaster Management Group	Casey
Recovery Sub Group – Human Social	BSC Local Disaster Management Group	Burling
Recovery Sub Group – Infrastructure	BSC Local Disaster Management Group	Boyce
Taroom Showgrounds Improvement Committee	Taroom Show Society	Boyce



Councillors’ Remuneration and Superannuation

Local Government Regulation 2012 Section 186 (1)(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 2024/25:

Councillor	Remuneration	Superannuation	Total
NG Ferrier	\$120,320.17	\$14,438.35	\$134,758.52
BL Leo	\$60,159.70	\$7,219.17	\$67,378.87
TS Boyce	\$69,415.59	\$8,329.68	\$77,745.27
PJ Casey	\$60,159.70	\$7,219.17	\$67,378.87
AC Burling	\$60,159.70	\$7,219.17	\$67,378.87
AC Jensen	\$60,159.70	\$7,219.17	\$67,378.87
KE Bailey	\$60,159.70	\$7,219.17	\$67,378.87

Councillors’ Expenses Reimbursement

Copy of Councillor Expenses Reimbursement Resolutions
Local Government Regulation 2012 Section 185 (a)
No resolutions were made during the year to adopt or amend the Expenses Reimbursement Policy.
Councillor Expenses Incurred and Facilities Provided
Local Government Regulation 2012 Section 186 (1) (b)
The following expenses were incurred and facilities provided to each Councillor under Council’s Reimbursement Expenses Policy.

Reimbursements Direct to Councillors

Councillor	Internet Allowance	Mobile Phone Allowance	Incidental Allowance	Travel Expenses	Out of Pocket Expenses	Insurance Claim Excess	TOTAL
N Ferrier	480.00	-	-	-	214.04	-	694.04
T Boyce	480.00	480.00	-	-	1,132.00	-	2,092.00
K Bailey	480.00	480.00	-	-	-	-	960.00
A Burling	480.00	480.00	-	409.64	-	-	1,369.64
P Casey	280.00	280.00	-	500.10	-	-	1,060.10
A Jensen	440.00	440.00	-	-	93.90	-	973.90
B Leo	520.00	520.00	-	2,876.12	-	-	3,916.12
TOTAL	3,200.00	3,200.00	-	3,785.86	1,439.94	-	11,065.80

Facilities Provided to Councillors

(additional to Remuneration and Expenses Reimbursed)

Councillor	Facilities Provided
N Ferrier	Office at Administration Centre Vehicle Mobile phone Tablet computer Mayoral corporate credit card
T Boyce	Vehicle (for Council use only) Accommodation (in Biloela for meetings) Tablet computer
K Bailey	Tablet computer
A Burling	Tablet computer
P Casey	Tablet computer
A Jensen	Tablet computer
B Leo	Tablet computer

Councillors Meeting Attendance

Local Government Regulation 2012 Section 186 (c)
The following Local Government meetings were attended by Councillors.

Councillor	Ordinary Meetings	Council Workshops	Committee Meetings	Special Meetings
N Ferrier	11	14	79	0
T Boyce	12	15	2	0
B Leo	12	14	2	0
P Casey	12	14	3	0
A Jensen	11	12	1	0
A Burling	12	13	1	0
K Bailey	12	14	2	0

Overseas Travel – Councillors

Local Government Regulation 2012 Section 188 (1)(a), (c), (d), (e)
Mayor Ferrier attended the AUKUS Forum Delegation to the United States of America on 3rd to 19th January 2025.

Destination s188(1)(c)	Purpose s188(1)(d)	Cost s188(1)(e)	Councillor Name s188(1)(a)
United States of America	AUKUS Forum Delegation to establish and develop international defence business opportunities	\$33,651.71	Cr Neville Ferrier - Mayor

Conduct and Performance of Councillors

In accordance with the requirements Sections 186 (d), (e), (f), (g), (h), (i), (j) and (k) of the Local Government Regulation 2012, Council advises that for the period 1st July 2024 to 30th June 2025 the statistics below were reported.

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

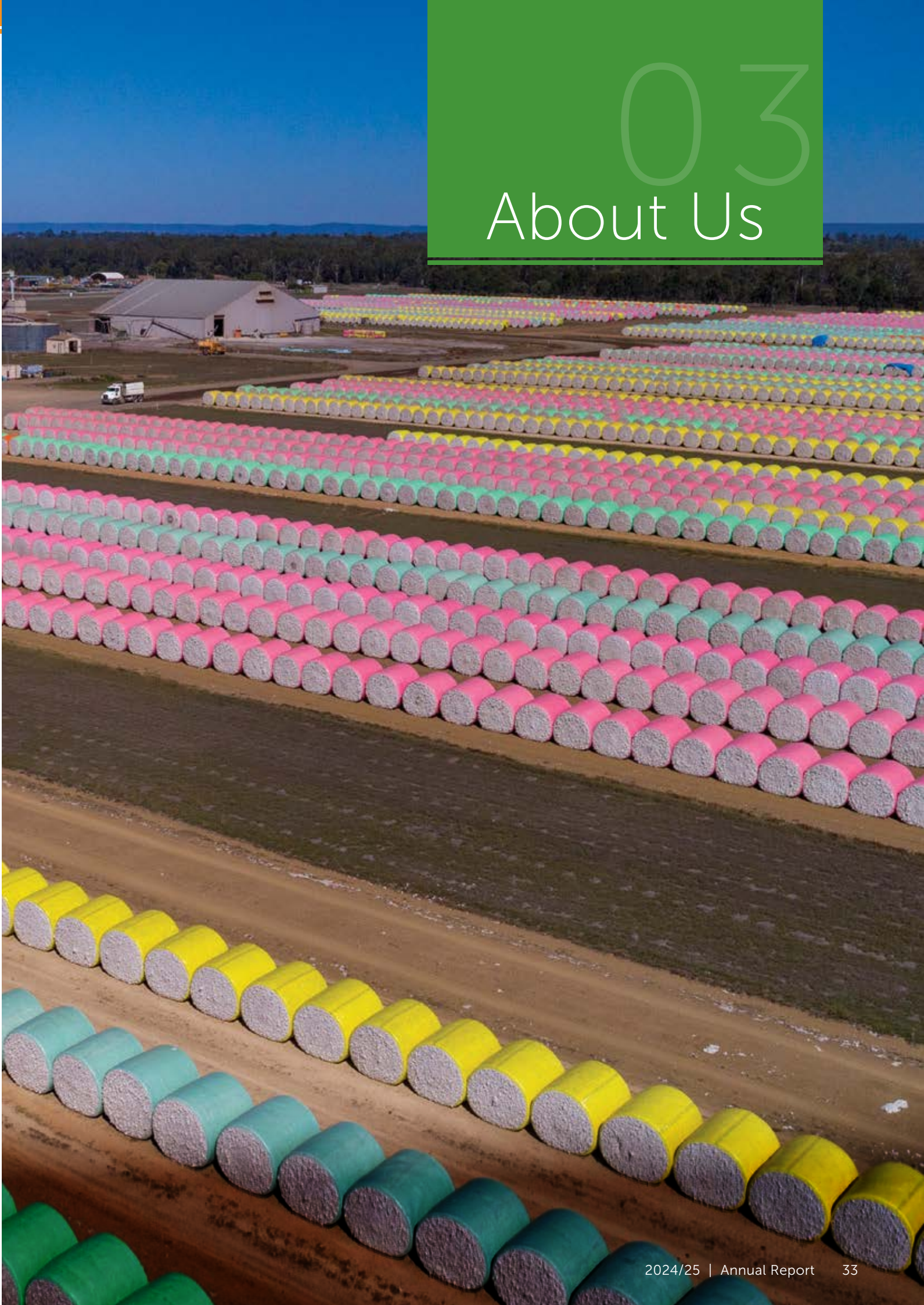
The total number of matters to report in accordance with s186 (e) of the Local Government Regulation 2012	Number
The name of each Councillor for whom a decision, order or recommendation mentioned in section 186(d) was made.	Nil
A description of the unsuitable meeting conduct, inappropriate conduct or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

The total number of complaints in accordance with s186(f) of the Local Government Regulation 2012	Number
Complaints referred to the assessor under section 150P(2)(a) of the Act by Local Government entities for the Local Government.	Nil
Matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission.	Nil
Notices given under section 150R(2) of the Act.	Nil
Notices given under section 150S(2)(a) of the Act.	Nil
Occasions information was given under section 150AF(3)(a) of the Local Government Act 2009.	Nil
Occasions the Local Government asked another entity to investigate under Chapter 5A, Part 3, Division 5 of the Act for the Local Government, the suspected inappropriate conduct of a Councillor.	Nil
Applications heard by the conduct tribunal under Chapter 5A Part 3 Division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach.	Nil



The total number of referral notices in accordance with s186 (g) of the Local Government Regulation 2012	Number
Referral notices given to the local government under section 150AC(1) of the Act.	Nil
For suspected conduct breaches, the subject of a referral notice mentioned in s186(g)	
• Total number of suspected conduct breaches	Nil
• Total number of suspected conduct breaches for which investigation was not started or was discontinued under s150AEA of the Act	Nil

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





Administrative Action Complaints

Administrative Action Complaints Commitment to Dealing Fairly

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

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

Objectives

Regarding 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.

Our Guiding Principles

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

1. People Focus

Council acknowledges that everyone has the right to complain and has adopted a people-focused and proactive approach to seeking and receiving feedback and complaints.

Complaints will be acknowledged in accordance with Council's Customer Service Charter.

Complainants will be treated respectfully and kept informed of the progress of their complaint as far as practicable and appropriate in the circumstances.

2. No Detriment to Complainant

Council will take all reasonable steps to ensure that complainants are not adversely affected because of a complaint made by them, or on their behalf by Council or Council Officers.

3. Visibility and Transparency

The Complaints Management Policy and Complaints Management Procedure are available to the public:

- At Council's public offices; and
- On Council's website.

4. Accessibility

Language assistance is available to non-English speakers by contacting the Translating and Interpreting Service (TIS National) on 131 450. Individuals will be required to advise TIS National their preferred language, name, the organisation needed to be contacted (Banana Shire Council), and the phone number of the organisation (07 4992 9500).

Assistance for hearing or speech impaired persons is available by contacting the National Relay Service on 1300 555 727 (speak and listen) or 133 677 (type and listen or speak and read).

5. Fairness and Objectivity

All complaints/feedback received by Council will be considered on their merits and addressed in an equitable and unbiased manner through the observation of the principles of natural justice.

6. Confidentiality

All complaints/feedback will be treated with the relevant level of confidentiality.

7. Integration into Business Improvement Processes

The outcomes under the complaints management procedure will be analysed and Council's systems, policies and procedures amended if improvements are identified as contributing to business effectiveness.

8. Openness and Accountability

Council is committed to an open and transparent complaints management process. The procedure of reporting on the actions and decisions of Council will be clearly established, including the outcome of investigations.

9. Natural Justice

All parties directly affected by the complaint will have an opportunity to present their views and the process will be conducted without bias.

10. Courtesy to Council Officer

While most complainants behave in a cooperative and respectful way, at times Councillors and Council Officers are confronted with behaviours that are classified as unreasonable customer conduct (UCC).

Procedures are in place to protect officers from the small percentage of customers who may behave unreasonably.

11. Privacy and Disclosure

Personally identifiable information about any individual will only be used in compliance with all relevant privacy laws and ethical obligations when managing complaints.

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 local government;
- Council Officers receiving complaints in a professional manner;
- Detection and rectification, where appropriate, of administrative errors;
- Identification of areas for improvement in Council's administrative practices;
- Welcoming valid feedback as an opportunity for improvement of Council's administrative practices;
- Responding to complaints as quickly as possible and in accordance with the timeframes set out in the complaints procedure;
- 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), 28 October 2020 (Minute Ref OM004841), and 28 May 2025 (OM006398).

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
3	3	0	Nil



Council’s Operations and Performance

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

Other Issues Relevant to Making an Informed Assessment

Inflation and rising costs are impacting across the Shire and have had a direct impact on Council’s cost base in the last twelve months and this put pressure on rates for the financial year ending 30 June 2025. Council responded to sharp land value increases with a strategy of aggressive rate capping to smooth rate increases for many businesses.

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

The tight labour market has also impacted on Council’s operations with staff shortages across all areas of Council delaying projects and service delivery. Council is taking steps to address staffing gaps and expects to see an improvement in labour market conditions over the next two years.

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

Continued flood damage reinstatement has seen a significant investment in rural roads over the last twelve months.

The new Federal Assistance Grants (FA Grants) arrangements has seen Council’s FA Grants allocation increase from \$13,000,000 to \$15,000,000 this year. The value of these grants cannot be understated in terms of funding service delivery to the community at a reasonable cost.

The Queensland Government’s Works for Queensland (W4Q) 2024-2027 program continued to fund small community focused improvements over the past year with the following projects commencing:

- Biloela Civic Centre Airconditioning System
- Biloela Pool Unisex Disabled Change Room
- Theodore Recreation Grounds Lighting Upgrade
- Moura Recreation Grounds Security Upgrades
- Taroom Main Street Public Amenities
- Jambin Goovigen Road Floodway Upgrade



Councillors YEAR IN REVIEW

Grants to Community Organisations

Local Government Regulation 2012 Section 189 (a)

Summary of Grants to Community Organisations

Local Government Regulation 194-195 and Community Grants Policy

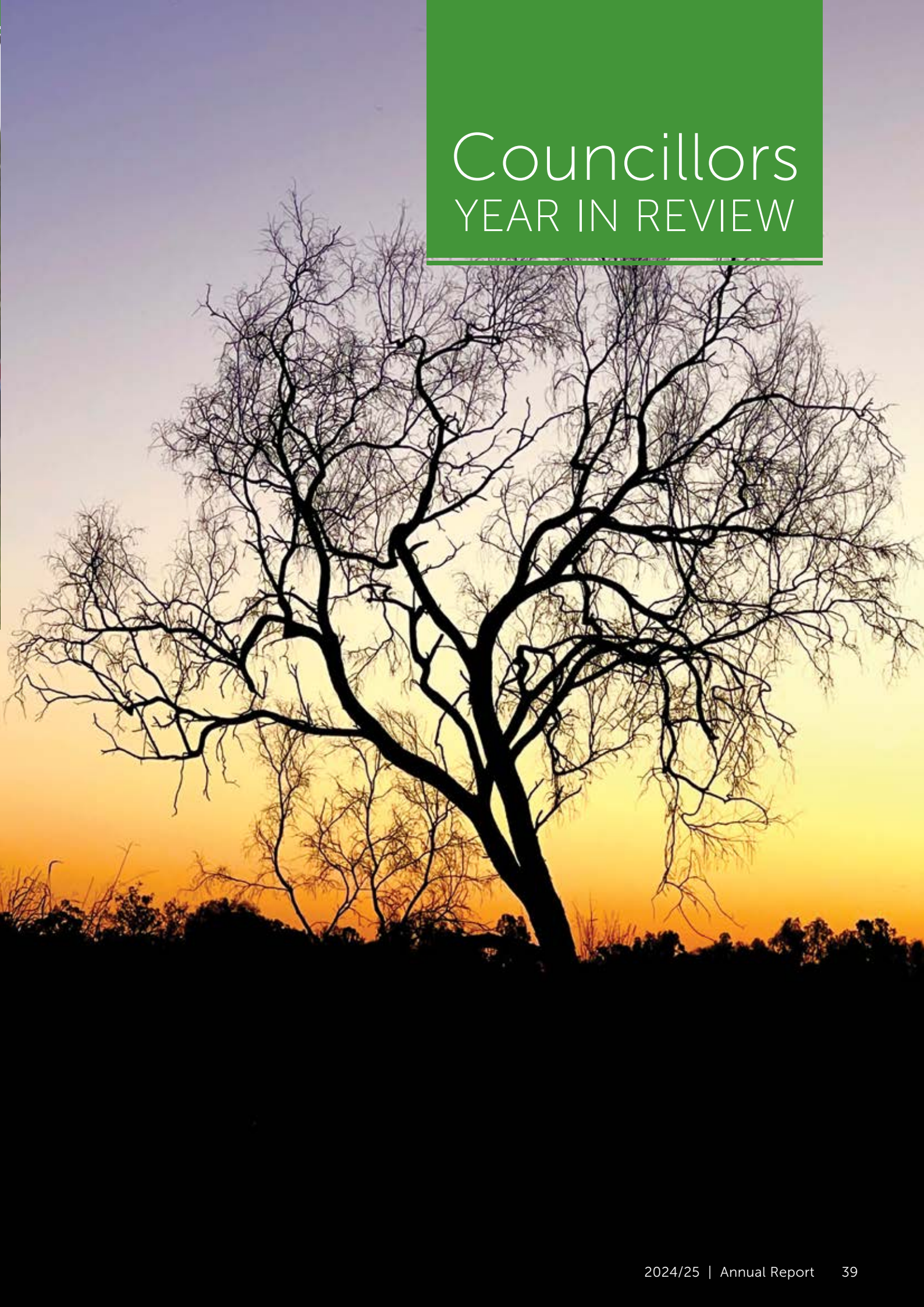
Name	Amount Committed	Notes
Community Development – Grants to Community Organisations	\$62,336.15	Please refer to detailed list on page numbers 54-55
Community Development – In Kind Assistance	\$ 4,000.00	Please refer to detailed list on page number 55
Arts and Culture – Regional Arts Development Fund	\$37,600.00	Please refer to detailed list on page number 79

Councillors’ Discretionary Funds

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

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

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





Cr Adam Burling

WHO SAYS OLD DOGS don't learn new tricks. In the last 15 months this 50 something year old has been on a very steep learning curve. In digesting the ways of Local Government, the challenges have been many, but one very early stand-out for me has been learning of and seeing the effects of 'cost shifting', where State or Federal Government funding has ceased for particular provisions and Councils are left to cover the costs to continue providing these sometimes essentials services to their ratepayers. Unfortunately, Banana Shire has not been exempted from this.

Councils like Banana Shire are under tremendous pressure to maintain infrastructure and continue services to ratepayers carrying a lot more of the costs ourselves, however our income is in no way certain. We rely heavily on grant money to ensure the continued viable operations of our Council services for our ratepayers. In looking over the unfinalised financial year figures, our rates and utilities income was approximately \$50 million, yet

to maintain viability we've had to rely on Capital and Operating grants, subsidies and contributions of \$49 million, with another \$6 million coming in from Contract & Recoverable works and \$3 million in Fees & Charges.

The widely reported rate rise imposed by the neighbouring council on their ratepayers is shocking but really came as no surprise to those of us seeing how difficult it has become for Councils to make ends meet. The Banana Shire Council has faced similar challenges, not helped by last year's massive shifts in land valuations both up and down forcing our staff to work extremely hard to provide a fair solution to all, which in many cases has involved rate capping over a few years to lessen any sudden blow in massive increases. For this financial year, our average residential rate increase is just over 3% and averages across all areas at 4.42%

Bryson Head MP, Member for Callide released a statement saying, "Local Governments have not been treated with respect by the State for many years, meaning they did not get the resourcing, access and regulatory changes they were calling for". He went on to say that "Councils across Australia have been calling for an increase in Financial Assistant Grants from the Federal Government for many years, and these pleas have fallen on deaf ears".

Mayor Cr. Matt Burnett who is also the President of the Australian Local Government Association, recently said of his upcoming trip to Canberra to meet with key Federal and Shadow Ministers, "High on my agenda will be discussing the Federal Parliamentary inquiry into Local Government

sustainability.... We're calling on the Government to reinstate the inquiry, and their response needs to include a significant increase in untied, formula-based funding for all Councils. Most importantly, we also want to see significant increases across Financial Assistance Grants, so Councils have budget certainty".

The Local Government Association of Queensland's media release on Monday 7th July 2025 also acknowledged the rate increase of 22 percent, and went on to say, "We have been telling the State and Federal Governments for a number of years that the increasing pressure on Councils to maintain services to their communities while they struggle to generate sufficient revenue of their own from cash strapped communities is not a sustainable and viable model... Councils receive just 3 cents in every dollar of taxation revenue, compared to 80 cents in the dollar for the Commonwealth and roughly 17 cents for the State Government... Our research also shows that Councils are having to fill a \$360 million blackhole every year from cost shifting..."

The Member for Callide's statement also mentioned, "Queensland has lost \$5 billion in GST revenue from the Federal Government over the next 3 years."

Aside from cost shifting, Councils are terribly tied up in red tape. The LNP State Government has acknowledged this, launching a 'Red Tape Reduction Taskforce' earlier this year. On the 16th of July the Hon Ann Leahy MP wrote to Mayor Cr. Nev Ferrier saying she is in receipt of the final report from the Red Tape Reduction Taskforce. She went on to say that of 77 Councils in Queensland,

61 responded (Banana Shire Council included), with over 1,200 ideas and suggestion for the State Government to consider.

1,200 recognised ways in which Local Councils are inhibited in delivering to their ratepayers as they should be able to in a much more efficient manner.

I've mentioned the above to outline the gargantuan imposts that are currently levelled upon Local Governments, and to recognise the amazing job our staff and contractors at Banana Shire Council do in continuing to offer services and maintenance throughout the Shire without us having to follow suit with what other councils have been forced to do.

As a Council we're extremely proud that through all of this we have remained debt free, and I'm in constant awe of how our staff have gone about their business and the way they've so professionally conducted themselves in the face of such adversity, and wish to personally, and on behalf of Division 1, thank all of the staff and contractors working with the Banana Shire Council for their efforts.

Finally, I'd also like to thank you, our residents and ratepayers for the support you've afforded me in my first 15 months in Council. I always enjoy getting out and about, speaking with whomever will accommodate me and I appreciate the frank and honest discussion. With your input I'm really enjoying the role, and I'll continue to do as best I can to represent and work for you, so thank you.

Cr Adam Burling



Cr Ashley Jensen

IT WAS PLEASING THIS YEAR to see the Banana Shire Council assessed as having a low financial sustainability risk. Our Shire is one of only a few that are debt free at the moment. Nonetheless, there are challenges ahead and significant effort must be put in to further improving our financial position while delivering efficient, quality services across the Shire.

There were many projects completed throughout last year, including the Rainbow Street sporting field clubhouse renovations and the Moura basketball courts. Some of the projects budgeted for this year include the Boundary Hill Waste Facility, Magavalis Netball court upgrades, Theodore Water Treatment Plant upgrade (Stage 1) and Biloela Sewerage Treatment Plant upgrades. Roads always have and always will form a large part of the annual budget. Delivering these projects on time is often subject to weather conditions. Value for money is sometimes challenging when factoring in State government requirements in terms of accessing and using appropriate sources of gravel.

Not everything always goes according to plan of course, and it was disappointing to see the delay to the commencement of construction of the Biloela Splash Park. This was unexpected and is indicative of some of the challenges Council faces. Council is subject to the same challenges, and more, faced by all industries and are contending with increasing costs, difficulty recruiting personnel and ageing infrastructure.

Something I enjoy as a Councillor, is being present for Citizenship ceremonies. It is always a pleasure to see the joy on the faces of our newest Australians.

This is one of the small things Council performs for the Shire, as is, providing small sums of grants towards local community events.

Council is also coming to grips with changes developing as a result of the change in State Government. One of these is the renewables industry. Efforts continue to position the Shire to benefit from these projects.

Residential rates this year were increased by around 3%, with overall rates increases at 4.4%. After the significant increases in property valuations last year, the rate outcome this year is much more palatable and thank you to staff for the hours and effort put in to this. Council provides a wide range of services and considering the low proportion of funding provided by higher levels of government, it seems to me that Council is performing reasonably well. Having said that, there are certainly opportunities for improvement, and I am looking forward to this over the next twelve months.

Cr Ashley Jensen

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

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

For my second term I have the portfolios of Planning, Plumbing, Building, Animal Control, Cemeteries, Funerals, Compliance Enforcement, Local Disaster Management Group (Deputy Chair), State Emergency Service.

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

The big issues for the Shire are the pending restructure of the Callide Power Stations and the uncertainty that surrounds the pending decision



Cr Phillip Casey

of the State Government, Waste Management, including the circular economy through recycling, road maintenance and replacement of infrastructure that has moved beyond its useful life and maintaining a sustainable rate base, while dealing with unbalanced land valuations. Housing for new residents that want to move to the Shire to take up employment, although not part of Council's responsibilities, it requires and needs strategic advocacy.

Although no one likes rates rises, it is part of the process of Local Government, and it is the responsibility of all councillors to ensure that rates are kept to a minimum, and finances are spent responsibly. Financial management is high on my agenda, as a debt free Council with a surplus, it is critical that every cent is spent wisely and to the benefit of all residents.

Cr Phillip Casey



Cr Kerrith Bailey

THIS HAS BEEN A BUSY YEAR for Banana Shire Council. On a personal level I feel I now have a much better understanding of how Council operates, and the constraints placed on this operation by State Government regulations and legislation. It is a byzantine labyrinth for sure!

Over the last 12 months I have travelled most of the unsealed roads in Division 4 two or three times. This is part of an effort to keep myself up to date with where our maintenance schedule is, and to try and provide the best possible service to Division 4 residents and ratepayers through advocacy for services. Banana Shire has an extensive network of unsealed roads which, anecdotally at least, seem to be experiencing higher volumes of traffic year on year.

The previous 12 months has seen an upgrade to the septic system at Baralaba Showgrounds which should see the community successfully host visitors and events well into the future. Baralaba Sports Ground will also have an upgrade done to the drainage system in the very near future.

The creek crossing on Jambin-Goovigen Road is going to be fixed very soon. I have been told plans are being drawn up with work to commence shortly. This will be welcomed by everyone who regularly uses that road, I am sure!

The Jambin community has had long standing issues with excessive flooding dating back to the upgrade of the highway. Council is now working with the Department of Transport and Main Roads (DTMR) on a plan to remove some of the ballast from the old railway line to try and alleviate the issue. Community consultation with affected residents will take place before any work is done so that the best possible outcome can be achieved.

I have been pleased to attend several community meetings over the past 12 months. These are great ways to get ideas from the various Division 4 communities about what they need and would like to see in the future. I am always happy to receive invitations and can be reached by email as published on the council website. If you are having a community meeting, please feel free to extend an invitation.

I am happy to say that I have been in touch with the Goovigen Progress Association and am working actively with them on a number of different things.

I am looking forward to the coming year and I have some goals planned. The biggest is probably trying to secure the funding for upgrades to Coolum Road so that there is all weather access between Baralaba and Woorabinda. This is crucial for both communities, and although we missed out on funding last year, Council will be persistent about this important project.

I will continue my regular tours of Division 4's unsealed roads in the coming year and hope that residents and ratepayers will continue to contact me with their concerns.

So far, I am enjoying my time as a Councillor, it is always satisfying to achieve something positive for the people I represent.

Cr Kerrith Bailey

2024/2025 MARKS my ninth year representing Division 5 with Banana Shire Council.

Despite a solid financial position, we face ongoing challenges; keeping rates affordable while improving essential services and infrastructure, managing rising costs of wages and materials, attracting and retaining staff – the list goes on.

I continue to advocate for fair resources and improved access to services in our community, highlighting the need for more housing and solutions that address the temporary workforce and the impact that has right across our community.

Ongoing support from Government and private sectors is essential so residents can thrive without having to leave Banana Shire.

Clear communication with ratepayers is crucial and while we have seen improvement in this area, more is needed. It is essential as we work to enhance services across the Shire, improve efficiency and maintain Council's significant asset base.

Cr Brooke Leo



Cr Brooke Leo



Cr Terri Boyce

I AM NOW IN MY THIRD TERM as the Banana Shire Councillor for Division 6. **A few of my goals are:**

1. To have all weather roads for our primary producers using local sandstone gravel and have roads graded once per year. Once this is achieved, I would like to see low-cost bitumen seals on some heavy traffic roads to reduce maintenance going forward. Council has agreed to start using local gravel, and I'm keen for property owners to let Council know where private stockpiles are to, save on cartage of gravel.
2. Both the communities of Theodore and Taroom have been lobbying me to help establish subsidised childcare facilities in each town. I'm pleased to see the Taroom Early Learning Centre commenced in April 2025 and has been a huge success and an asset for the whole community. Mothers have been able to go back to work as nurses, teachers, paramedics, speech therapists, HACC workers, retail workers, Council workers etc.

I am keen to help the Theodore community achieve their goal to have subsidised childcare as

well. For this to happen, the parents who want the service, have to get involved in their local committee.

3. Have the main streets of each town and entrances to towns look tidy and appealing to locals and travellers. Theodore got some attention last year and it's in this year's budget to reseal the parking areas of the Taroom town main street, which is also the main road. Cracow is always on the wish list to have bitumen seal at the exit of the caravan park and museum, towards the highway.
4. The Theodore Recreation Grounds have been seeking lighting for their main arena for many years, and I am pleased to say Works for Qld funding was set aside for this project, which will be completed in 25/26 financial year. This year I also got Council's support to help with the lighting of the Theodore Junior Rugby League field, which has been completed.
5. The Taroom SES shed has been on the wish list for 7 years and has been approved to commence construction in 25/26 financial year. The Taroom SES have been involved in many rescues and have won the regional response of year award. They have now been nominated for the Queensland response of the year award.
6. The Taroom community have been requesting toilet facilities in the main street for many years, and this project is finally taking place due to Works for Qld Funding. These facilities will have wheelchair access which was desperately needed.

This past year has continued to see flood damage works on many roads, some looking better than usual but unfortunately others missed out on any improvements due to the nature of the roads before the flood event happened. I received many

complaints about gravel not being put where the black soil parts were, but unfortunately as is the nature of insurance, it only repairs roads back to the state it was in before the flood event.

Several renewable energy projects have been planned around the Taroom, Theodore and Cracow areas, although none have commenced as yet and are still seeking all approvals and financial close. If these projects move forward, our local communities should receive funding from the renewable energy companies for community benefits and Council's policy stipulate that they also build housing in the particular town close to their project.

Our small communities have many events during the year, and I would like to thank all the volunteers who get involved to make these events happen and make our towns great places to live, work and play.

Agricultural businesses have had a mixed year; the rainfalls have been patchy. Taroom saw a large flood go past, but most graziers still have empty dams. Luckily for the irrigators, Injune district received good rains which kept the Dawson River flowing.

Our small town businesses are reliant on the agriculture industry for their success. Road construction, gas and mining workers have also brought a positive economic boost to our small towns.

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

with local community groups to advocate for these improvements.

Aeris Resources continue to provide great support to the Theodore and Cracow communities. The Cracow community have become active, and the town is looking great. Many old buildings have been restored or in the process of getting restored. The Cracow Pub and the Cracow Mining Museum are major attractions for visitors.

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

Our Council staff have kept our towns well presented. Taroom and Theodore towns have had improvements made to parks and surrounding areas.

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

I am honoured to be part of a team of Councillors who don't always agree but work well together and respect each other's views. We have a hardworking Mayor in Cr Nev Ferrier, and we are fortunate to have an accomplished CEO in Tom Upton.

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

Cr Terri Boyce



Senior Management

Employees Remuneration Packages

Local Government Act 2009 Section 201

Number of remuneration packages payable to senior management.

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

Package Range	Number
\$200,000 to \$299,999	2
\$300,000 to \$399,000	1

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

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

Overseas Travel – Employees

Local Government Regulation 2012 Section 188 (1) and (2)

Director Council Services and Principal Economic Development Advisor accompanied Mayor Ferrier on the AUKUS Forum Delegation to the United States of America on 3 to 19 January 2025.

Destination s188(1)(c)	Purpose s188(1)(d)	Cost s188(1)(e)	Employee s188(1)(b)
United States of America	AUKUS Forum Delegation to establish and develop international defence business opportunities	\$31,431.88	Chris Welch - Director Council Services
United States of America	AUKUS Forum Delegation to establish and develop international defence business opportunities	\$27,970.98	Craig Tunley - Principal Economic Development Advisor

Corporate Planning

Assessment of Implementation of 5 Year Corporate Plan and Annual Operational Plan

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

The Corporate Plan for 2021/2026 was adopted by Council on 23rd June 2021. The Corporate Plan provides the strategic direction for all activities to be undertaken by Council over the five (5) financial years, from 1st July 2021 up to 30th June 2026. The Corporate Plan was reviewed by Council following the 2024 Local Government elections. The updated Corporate Plan 2021/2026 was adopted by Council at its 16th October 2024 Ordinary Meeting.

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

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

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

An operational statement, balance sheet, and cash flow, including a percentage comparison of budget with actual results 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.

2024/25 marks the fourth (4th) year of the current Corporate Plan.

The Chief Executive Officer’s assessment of Council’s progress in 2024/2025 towards implementing the Corporate Plan 2021/2026 and Operational Plan 2024/25 is outlined in the following pages of this report.

Corporate Plan – Key Strategies

Council’s Corporate Plan for 2021/2026 was adopted by Council on 23 June 2021.


The Corporate Plan has developed strategies around 5 key themes:



Theme 1 – Communities

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

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



Theme 2 – Environment

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


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



Theme 3 – Economy

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


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



Theme 4 – Infrastructure

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

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



Theme 5 – Organisation & Customer Service

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

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

04
Theme 1
COMMUNITIES



Theme 1 Communities

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

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

2024/25 Assessment snapshot

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

*CPTED – Crime Prevention Through Environmental Design



Wowan Sports Club Inc - Blue Stumps Day 2024

Community Development

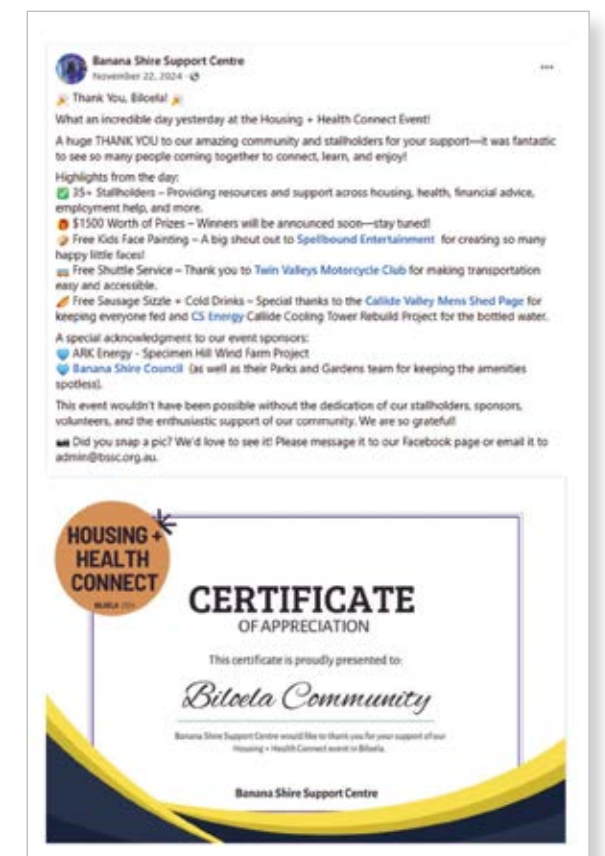
Services Coordination

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

Council continues to play an active role in the following groups:

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

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



Banana Shire Support Centre - Housing + Health Connect 2024

Online Services

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

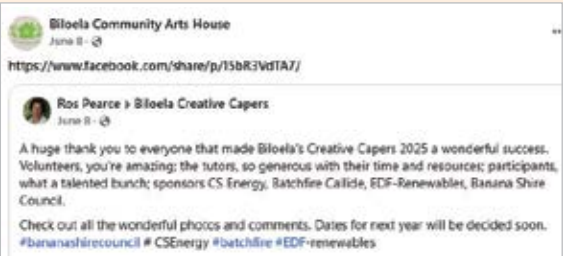
Council also provides local groups with the ability to advertise what they offer the community via our Community Directory. The directory provides a comprehensive list of local services, clubs and organisations.

Community Grants Program

Council approved a total of \$66,336.15 in grants and in-kind contributions to community groups across the Shire in the 2024/2025 financial year. The table below details approved applications and additional Annual Contributions/Sponsorship.

Community Grant Applications

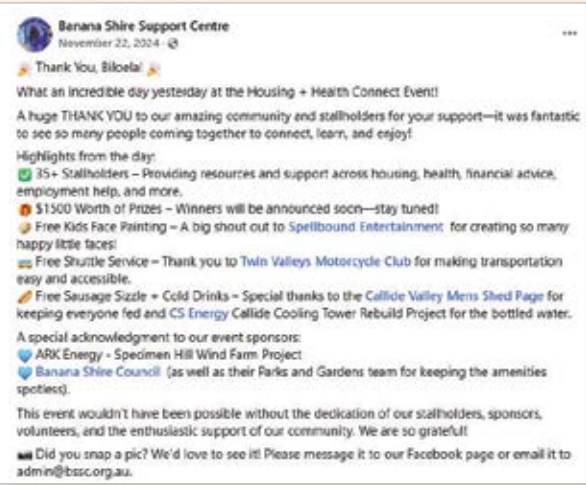
Applicant	Project / Event	Financial Contribution	Other Information
Moura Junior Rugby League Club	2024 NAIDOC Home Game	\$5,000.00	
Baralaba State School P&C	Baralaba Bulls and Barrels Rodeo	\$5,000.00	
Lutheran Church of Australia Inc	Wahroonga Aged Care Phase 1 Dawson Improvement Plan	\$2,500.00	
Leichhardt Branch ASHS Inc	Volunteer Training	\$1,000.00	
Rotary Club of Biloela Inc	Annual Market Day 2024	\$1,358.00	
The Central Queensland Gliding Club Ltd	Increase Solar Panels	\$2,500.00	
Banana Shire Emergency Accommodation & Support Centre Inc	Housing + Health Connect	\$5,000.00	
Wowan State School P&C	Wowan Community Christmas Tree	\$1,500.00	
St Joseph's Parish	St Joseph's Parish Fair 2024	\$1,500.00	
Wowan Agricultural Society Inc	90th Wowan Show 2024	\$1,500.00	
Wowan Sports Club Inc	Blue Stumps Cricket Match	\$1,500.00	
Thangool State School P&C	Disco Diva's	\$1,368.00	
Banana Shire Historical Society Association Inc	Improved power facilities at Greycliffe Homestead	\$1,770.00	
Goovigen & District Progress Association Inc	Community Hall Upgrades	\$1,189.40	
Theodore State School P&C	Theodore Trail Ride	\$1,500.00	
The Scout Association of Australia QLD Branch Inc	Equipment Purchase	\$1,167.75	
Biloela Junior Cricket Association Inc	Equipment Purchase	\$2,500.00	



Banana Shire Community Arts House - Creative Capers 2025



Moura Muddy Water Classic Fishing Competition 2025



Banana Shire Support Centre - Housing + Health Connect 2024



Rotary Club of Biloela - Annual Market Day 2024

Community Grant Applications (cont.)

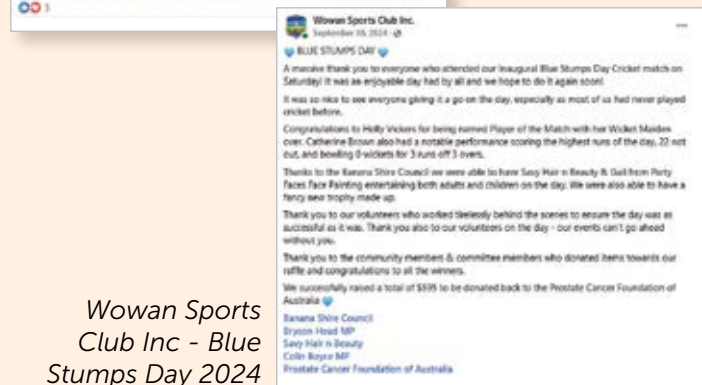
Applicant	Project / Event	Financial Contribution	Other Information
Taroom District Development Association Inc	Heritage Trail to Taroom's past	\$2,500.00	In-Kind Contribution \$4,000.00
Moura Fish Stocking Group Inc	Moura Muddy Water Classic Fishing Competition 2025	\$1,500.00	
Banana Shire Community Arts Association Inc	Biloela Creative Capers	\$1,500.00	
Callide Valley Agricultural & Pastoral Society Inc	Stage 2 of Wi-Fi Booster Project	\$2,500.00	
Dawson Catchment Co-ordinating Association Inc	Audio Visual Equipment	\$2,183.00	
Moura Coal & Country Festival Inc	2025 Moura Coal & Country Festival	\$1,700.00	
Prospect Creek State School P&C	Ladies on the Lawn	\$1,500.00	
Callide Valley Agricultural & Pastoral Society Inc	2025 Callide Valley Show	\$1,600.00	
Theodore Early Childhood Centre Association Inc	Theodore's Bulls N Barrels Bonanza	\$1,500.00	
Biloela Dance Festival Inc	2025 Biloela Dance Festival	\$1,500.00	
Wowan Agricultural Society Inc	91st Wowan Show 2025	\$1,500.00	
Magavalis Sports Club Inc	Air Condition Meeting Room	\$5,000.00	



Theodore Trail Ride 2025



Theodore's Botha Bulls N Barrels Bonanza



Wowan Sports Club Inc - Blue Stumps Day 2024



Biloela Housing + Health Connect stall, what does home mean to you

Annual Contributions/Sponsorship

Recipient	Project/Event	Financial Contribution
Capricorn Helicopter Rescue Service	Annual Contribution as per Council minute OM005561	\$10,000.00
Theodore Community Link	Management of public access to Theodore Swimming Pool	\$18,536.73
My Skills Institute	Annual Apprentice and Trainee Awards	\$550.00
Lutheran Services	Moving Moments Program	\$37,000.00
Bella Smith	Biloela State High School - Len Bergman Memorial Bursary - Component #1	\$250.00
Bella Smith	Biloela State High School - Len Bergman Memorial Bursary - Component #2	\$500.00
Thangool Inc	Thangool Centenary Celebrations	\$5,000.00
Taroom District Development Assoc Inc	Community Newsletter - Taroom Tidings	\$2,500.00
Theodore Community Link	Community Newsletter - Theodore Community Newsletter	\$2,500.00
Thangool Inc	Community Newsletter - Thangool Tattler	\$2,500.00
Wowan Dululu Multi-Purpose Centre	Community Newsletter - Two Rivers Town Crier	\$2,500.00
Presbyterian Church Biloela	Hire of 3 x chemical toilets for camp at Pelican Point Callide Dam	\$222.24

Community Engagement

Flood Education and Disaster Resilience

Council delivered the remaining three flood education and disaster resilience initiatives at the Moura Coal & Country Festival in August 2024, Taroom NAIDOC in early September 2024 and the Biloela Centenary Family Fun Day at the QLD Heritage Park in early October 2024. This project was jointly funded by the Australian and Queensland Governments through the Disaster Recovery Funding Arrangements.

Housing + Health Connect

The Banana Shire Support Centre's *Housing + Health Connect* event, held at Melton Park in Biloela on 21 November 2024, featured a stall hosted by Council's Community Development, Libraries, and Arts & Culture teams. The stall showcased the diverse functions of Council and highlighted how these services contribute to the health and wellbeing of the community. Interactive displays offered hands-on activities for all ages, including a model house where participants created household items using paddle pop sticks and plasticine, which they could take home. Adults were invited to reflect on the meaning of "home" by writing personal notes and pinning them to a community board.



Flood Education and Disaster Resilience stall, Biloela Centenary Celebrations



Biloela Housing + Health Connect stall



Biloela Housing + Health Connect stall, homes for craft



Biloela Housing + Health Connect stall, paddle pop stick and plasticine craft

CQ Whole of Sector Day – Supporting Our Community Together

On Wednesday, 26 February 2025, Banana Shire Council's Community Development Advisor took part in the CQ Whole of Sector Day, hosted by CQ Hospital and Health Service (CQHHS). This important event brought together a wide range of services that support people living with mental health challenges and/or drug and alcohol issues to better understand changes in funded services across the region following recent government reforms.

The day featured presentations from 33 organisations, each sharing what they do—from the programs they offer to how people can access support. The event was held across multiple locations including Biloela, Emerald, Gladstone, Rockhampton, and Yeppoon, with participants connected via video conferencing.

By attending, Council gained a clearer understanding of which services are funded in our region and built valuable connections with service providers. These insights will help Council continue advocating for better access to essential health and wellbeing services for our community.

Audience dancing



Enchanted audience



Van Dijk performer

Events

Festival of Small Halls 2024

Theodore RSL Hall came alive on the 26 September 2024 for the Festival of Small Halls 41st tour. Forty (40) people attended the show featuring Newfoundland musician Kellie Loder and Australian folk duo Van Dijk & McDonald. Banana Shire's own up and coming country music singer-songwriter Mackenzie May, opened the show. This is the second time that Theodore have hosted Festival of Small Halls, helping cement it as a mainstay event in the Banana Shire.



Kellie Loder performer



Mackenzie May performer



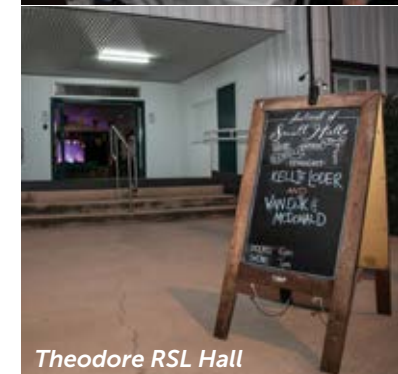
Merchandise sales and autographs



Mcdonald performer



Van Dijk & McDonald folk duo performer



Theodore RSL Hall



Kellie Loder performing for the audience



Banana Shire Regional Art Gallery. Photo: Elena Anderson



Artist Brandon Butler with newly commissioned artwork Wadaroo Country

Banana Shire Regional Art Gallery

The Banana Shire Regional Art Gallery (BSRAG) is a hub for visual arts in the shire. The gallery showcases a dynamic mix of exhibitions, featuring local and Central Queensland artists, alongside touring shows from across Australia.

With two dedicated exhibition spaces, BSRAG presents new exhibitions every six to nine weeks, ensuring a continually fresh and engaging experience for visitors. The gallery also houses the Banana Shire Council Art Collection which preserves and celebrates the region's artistic heritage.

Banana Shire Regional Art Gallery aims to:

- Promote the careers of local artists by providing an accessible platform for the exhibition of high-quality artwork.
- Foster a community of creative and like-minded people throughout the Banana Shire.
- Provide a balanced exhibition schedule to expand viewer's exposure to contemporary Australian art, while remaining relevant to local interests, stories and issues.
- Promote reconciliation and the preservation of cultural heritage through collaborative relationships with the First Nations Peoples of the Banana Shire.

Collection:

The Gallery is home to a collection of more than 370 artworks. This year 15 works were displayed to the public and three new works were acquired.

- *Wadaroo Country*, Brandon Butler (Gaba Art). 2025. Acrylic on stretched canvas.
Commissioned by the Banana Shire Regional Art Gallery.
- *Desert Sands*, Susan Cook. 2024. Acrylic on stretched canvas.
Acquired through the Banana Shire Council Acquisition Award, Brigalow Arts Festival 2024.
- *Night Sky*, Simon Locke. 2024. Ceramic.
Purchased through the Brigalow Arts Festival 2024.

Exhibitions:

To maintain a balanced schedule, the Gallery presented a mix of exhibition types: one touring exhibition, three gallery-curated shows, and two independent exhibitions by local artists.

This diversity supported the gallery's aims. Touring shows like, *In Her Name* brought statewide narratives to local audiences, integrating regional stories and engaging local creatives.

Solo exhibitions such as, *Reflections and Refractions* provided emerging artists with career development opportunities and broader public engagement.

The exhibitions program also strengthened BSRAG's regional identity through collaborations with external organisations, including the Monto Museum of Art, Women of the World Australia, and the Banana Shire Historical Society.



Student participating in the Place-Based Art and Storytelling program



Supplies for the Pastel and Pencil Workshop with Elena Churilova

Exhibition Highlights

Between Extremes: The Changing Landscapes of Gil Jamieson

Between Extremes: The Changing Landscapes of Gil Jamieson was curated collaboratively by BSRAG and the Monto Museum of Art to showcase Jamieson's bold, narrative-driven depictions of Monto's landscape and its cycles of drought, flood, and abundance. Jamieson's confronting works provided a new viewing experience for local audiences.

Complementing the exhibition, BSRAG and the Monto Museum of Art delivered the *Place-Based Art & Storytelling* program to eight Banana Shire schools. Through tours and practical workshops, 170 students explored Australian Abstract Expressionism and created artworks communicating their own experiences in the landscape.

Together, the exhibition and program highlighted shared regional experiences and strengthened collaboration between the Banana Shire and North Burnett, while offering unique art experiences to schools.



Viewers discussing photographs in the *In Her Name* exhibition

Exhibitions Delivered:

- *Collection Focus* | Various Artists from the Banana Shire Council Collection
- *Reflections & Refractions* | Lani Burville
- *Images from Early Banana* | Banana Shire Historical Society
- *Between Extremes: The Changing Landscapes of Gil Jamieson* | Gil Jamieson
- *In Her Name* | Women of the World Australia
- *Brigalow Arts Festival 2024* | Central Queensland Artists

Gallery Statistics

Number of Exhibitions:	6
Total Days Open:	170
Total Attendance:	2,713
Group Visits:	9
Number of Weekend Openings:	9
Total Weekend Hours:	18 hours

Gallery attendance declined by 20% in 2024/2025, reflecting reduced open days due to exhibition scheduling and a 40% cut in weekend hours to ease volunteer demands. Group visits halved, but increased school participation (recorded under Arts and Cultural Programs) offset this decrease.

Arts and Cultural Programs:

Council delivers a varied program of arts and cultural events designed to foster active community engagement.

In 2024/2025, this included touring theatre and circus performances, discussion panels, educational tours, and creative workshops. Programs were held in the gallery to complement exhibitions, and in public spaces across the Shire to reach new audiences.

Programs Delivered

	Number of Programs	Attendance
Public Programs (Gallery-based)	15	251
Public Programs (Non-Gallery-based)	2	172
Number of Gallery Custom Group Tours	1	40

In 2024/2025, Council increased gallery-based public programs by 66%, coinciding with the *Place-Based Arts and Storytelling* initiative for Banana Shire schools. Attendance rose by 49%. With a focus on gallery-based activities, non-gallery programs decreased from five to two compared to the previous year.



Jens Altheimer performing Whalebone in Moura



Gallery volunteers serving guests at the Brigalow Arts Festival 2024 opening night.
Photo: Elena Anderson

Public Programs (Gallery-Based)

- Linocut Workshop *Geoff Head*
- Watercolour Workshop *Elena Churilova*
- WOW! What Next? Discussion Panel *Women of the World*
- Pastel and Pencil Workshop *Elena Churilova*
- Place Based Art & Storytelling *Jambin State School*
- Place Based Art & Storytelling *Goovigen State School*
- Place Based Art & Storytelling *Redeemer Lutheran College*
- Place Based Art & Storytelling *Banana State School*
- Place Based Art & Storytelling *St Joseph's Catholic Primary School x 2*
- Place Based Art & Storytelling *Moura State School*
- Place Based Art & Storytelling *Thangool State School x 2*
- Place Based Art & Storytelling *Biloela State School*
- Charcoal Drawing Workshop *Bridie Weaver*

Public Programs (Non-Gallery Based)

- Whalebone Biloela *Jens Altheimer*
- Whalebone Moura *Jens Altheimer*

Gallery Custom Group Tours

- Biloela Scouts *Between Extremes & Images from Early Banana*

Volunteers

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

Active Volunteers	18
Volunteer Hours	278 Hours

Revenue and Expenditure

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

Revenue	\$25,092.60
Expense	\$194,815.46
Net Cost	\$169,722.86

Focus Magazine

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

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

Each issue of Focus Magazine is also accessible as a downloadable PDF on the Banana Shire Council website, ensuring that all residents, regardless of their location or ability to access physical copies, remain connected to the Shire's happenings.

Focus Magazine remains steadfast in its mission to connect, inform, and engage the residents of Banana Shire through a blend of print and digital media. Funded by Council, Focus Magazine is a critical tool in our communication strategy, designed to foster a well-informed community.

Residents are encouraged to contribute stories and participate in event promotions, which amplifies community voices and supports local initiatives. Focus Magazine continues to serve as the linchpin of community communication, reinforcing Banana Shire Council's ongoing commitment to transparent communications with our residents.



Moura Museum & Library Building

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 5.5 days/week
- Theodore Library 10 hrs/week

Library Service Highlights

The Opening of the New Moura Museum and Library

On Monday, 2 December 2024, the Moura Museum and Library celebrated its grand opening with a community ribbon-cutting ceremony following a four-month period of being open to the public. The ribbon was officially cut by Mayor Nev Ferrier and Callide State Member Bryson Head MP, joined by Division 5 Member Cr Brooke Leo, Deputy Mayor Cr Terri Boyce, Banana Shire Council CEO Tom Upton, Gangulu representatives Rosemary Hoffman and Philip Toby, and Moura Community Progress Inc. members Mina McGuire and John Walker. Located beside the Moura



Miners Memorial, the new museum features a series of rooms dedicated to key aspects of Moura's rich history. This transformative project was made possible through a generous \$6 million grant from the Resources Community Infrastructure Fund, with an additional \$2.3 million investment from Banana Shire Council. The new facility brings together Customer Service and Library staff alongside museum volunteers, creating a vibrant hub for learning, heritage, and community connection. The opening has enabled extended service hours, and an expanded range of programs offered through the library, enhancing access and engagement for residents and visitors alike. The Moura Museum and Library stands as a testament to community collaboration and investment in the future of Moura.





Disability Action Week Award - Biloela Library

Disability Action Week – Award

In December 2024, Biloela Library was honoured to receive the Access Recreation Disability Friendly Business Award as part of celebrations for Disability Action Week and the International Day of People with Disability. The award was based on nominations from people with disability and their support workers, who were invited by Access Recreation to recognise local businesses that demonstrate a commitment to being welcoming, inclusive, and accessible. Biloela Library was proudly voted Most Friendly Tourist Destination, a reflection of creating a space where everyone feels valued and supported. The official "Disability Friendly" sticker and award are now displayed in the library with pride. We are deeply grateful for this recognition and remain committed to fostering an inclusive environment for all members of our community.

Promoting Services/Partnering with Community – Attending and Hosting Events

Local schools and organisations are actively encouraged to visit their nearest library, and library staff also attend school and community events to promote library resources and services. These interactions help foster a love of reading among young people and strengthen their connection to the library.



Kindy Visit - Book Week Story Time



Kindy Visit During Book Week

Examples of this outreach include:

- Taroom Kindy's regular visits to Taroom Library for story sessions
- Participation in Under 8's Day at Thangool State School and Biloela State School
- Attendance at Moura Playgroup's U5's Day

These events reflect the library's ongoing commitment to supporting early literacy, community engagement, and lifelong learning.



Craft Group - Wind Chimes

Activity Sessions

Community groups such as Moving Moments, Bluecare, and a variety of support workers with their clients, regularly book sessions and use Biloela Library spaces for a variety of activities. These include craft sessions, movie screenings using the library's projector, and social games like cards. These visits not only support social connection and creativity but also reinforce the library's role as a welcoming hub for people of all ages and abilities. Other branches have added independent activities such as community puzzles to welcome similar results in an alternative way. Third party groups often use the libraries as spaces to meet.

Ecobatt Battery Recycling Bins

In May 2025, Moura and Biloela Libraries received Ecobatt battery recycling drums, supporting a safer and more sustainable way for the community to dispose of used batteries. The drums are located near the front entrances of both branches and are available for use by staff and the public. Items accepted include household batteries, power tool battery packs, mobile phones, and button batteries.

This initiative promotes environmental responsibility and provides an accessible recycling option for the community. Residents are also encouraged to bring their used batteries to other library branches or the Mobile Library, where they will be passed along to either the Biloela or Moura locations for correct recycling.



Ecobatt Recycling



Adopt-A-Family Final Donations



Mobile Library at Goovigen Hall



Judy Masters (author) and Rachel Gale

Anglicare

For Christmas 2024, Banana Shire Libraries proudly participated in Anglicare Central Queensland's annual Adopt-A-Family Hamper Appeal, offering a meaningful way for the community to give back during the festive season. Three families were "adopted" by the libraries, with the Moura and Biloela branches serving as hosting spaces, where community members could contribute small donations. This was perfect for those who wanted to help but may not have been able to do so independently. The response was heartwarming. Thanks to the generosity of the community, many donations were received, helping to brighten the holidays for families in need. This initiative reflects the spirit of compassion and connection that defines our library spaces as hubs of community care.

Author Visits

Throughout the year, a range of authors, including several local writers, visited the libraries to sign copies of their published books and take photos with their work. These visits celebrate storytelling and provide a unique opportunity for readers to connect with the people behind the pages.

Both fiction and non-fiction titles featured in these visits and are available for borrowing, and customers are encouraged to reserve and explore these books. Author visits continue to be a meaningful way to inspire readers and promote the diverse literary resources available across the libraries.



Brett Mason - Author



Bette Shiels - Author

Mobile Library Service

The Mobile Library continues to provide valuable services to schools and townships across the Banana Shire.

It currently visits the following schools:

- Mt Murchison
- Prospect Creek
- Banana
- Goovigen
- Jambin
- Wowan

In addition, the Mobile Library services the townships of:

- Banana
- Baralaba
- Goovigen
- Jambin
- Wowan
- Dululu
- Thangool (added in March 2025 following community request)
- Cracow

These locations are visited on a rotating two-week roster, ensuring regular access to library resources across the region.

In October 2024, the Mobile Library underwent a significant technology upgrade with the installation of Starlink, a satellite-based internet service that improves connectivity while on the road.

This upgrade enables reliable internet access for staff and free public Wi-Fi at Mobile Library stops, which officially became available to the community, January 2025.

These enhancements support better service delivery and allow community members to enjoy improved digital access during Mobile Library visits. An awning was added to the structure of the Mobile Library to allow for shade and extend the public's ability to enjoy their visits. The Mobile Library continues to evolve, bringing books, resources, and connectivity to even the most remote parts of our shire - exciting times for the travelling library!



Thangool (Awning)



Starlink (Internal)



Home Library Service

Once a fortnight, on a Tuesday, the Home Library Service provides a service to housebound community members and residents at Wahroonga. Items delivered include books, magazines, CDs, DVDs, and audiobooks.

Programs

Each Shire Library runs regular programs and activities. The type and frequency of programs is based on the community's identified needs,

attendance, and requests. The following tables provide an overview of programs and activities delivered in 2024/2025.

First 5 Forever

First 5 Forever is a play-based program supporting Queensland families to talk, read, sing and play with their babies and young children in the first 5 years. The following is a comparison of 2023/2024 and 2024/2025 program delivery. These figures are adults and children totals combined.

Program	Attendance 2023/2024	Attendance 2024/2025
Baby Bounce	Biloela: 750 Taroom: 0 Total: 750	Biloela: 811 Moura: 286 Taroom: 7 Total: 1104
Toddler Time	Biloela: 537 Total: 537	Biloela: 379 Moura: 359 Total: 738
Story Time	Biloela: 551 Moura: 686 Taroom: 101 Theodore: 182 Total: 1520	Biloela: 735 Moura: 1084 Taroom: 166 Theodore: 236 Total: 2221
Total Attendance	2807	4063

Other Programs

The following is a summary of other programs delivered during 2024/2025.



Programs/Activities	Attendance
Kindy Visits	Taroom: 130 children and adults.
Santa Visit	Biloela: 30 children, 18 adults. Total = 48 Moura: 27 children, 15 adults. Total = 42
School Holiday Activities	Children: Biloela: 220, Theodore: 58, Moura: 277, Taroom: 39. Total = 594
Book Week Colouring & Writing Competitions	Individual Entries: Biloela: 57, Moura: 10, Theodore: 2, Taroom: 5. Total = 74
Visits to Schools/Community Groups	U8's Days: 90, U5's Day: 30, House Connect Event: 20. Total = 140
Book Clubs	Biloela: 110
Movies for Groups	Biloela: 82 adults
Craft for Groups	Biloela: 119 adults
Total Other Programs Attendance	1339

Statistics

The table below provides a two-year comparison of library visits, membership, and physical loans. During 2024/2025, visits to the libraries increased by 29.9%, overall membership by 9.8%, and physical loans by 3.1%.

Library	User Visits		Membership		Physical Loans	
	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025
Biloela	39,062	38,969	3,434	3,687	34,901	33,509
Mobile	1,209	1,040	274	247	5,808	5,515
Moura	5,541	20,070	885	1111	6,972	10,128
Taroom	3,070	3,595	431	473	4,469	4,848
Theodore	972	1,026	273	296	1,515	1,306
TOTAL	49,854	64,700	5,297	5,814	53,665	55,306

State Library Grants

The State Library of Queensland provides Council with annual Public Library and First 5 Forever Funding. In 2024/2025, Council received \$109,836 to support its library activities.

2024/2025 Revenue and Expenditure	
Revenue	\$135,720.44
Expense	\$1,619,905.93
Net Cost	\$1,484,185.49

This funding was received for the following purposes:

- \$80,300 to support the development of the Shire’s library collection. This grant is used to purchase items for the library collection including books, DVDs, CDs, magazines, etc;
- \$17,137 to deliver the First 5 Forever program; and
- \$15,000 for resources and activities to support developing each of the Council’s libraries.

Community Resource Centre (CRC)

The Community Resource Centre (CRC) serves as a vital hub in Banana Shire, providing essential services, educational resources, and specialised equipment to support individuals and families to meet their diverse needs. In addition, the CRC has supported school and community activities such as the Redeemer vs St. Joseph’s Debate Competition, Callide Valley Schools Speaking Competition, Wellbeing Days at Jambin and Wowan State Schools, and Under-8s Day at Biloela State School. The CRC also had the pleasure of hosting two Occupational Therapy Practicum Placement students from James Cook University.

Resource Library

The CRC Resource Library currently catalogues 5,315 resources, including 52 new additions in the 2024/25 financial year. Borrowings totalled 2,798 items, marking a 7% increase from the previous year. These resources, ranging from toys and games to classroom and therapy materials, including specialised equipment, are widely utilised across Banana Shire. The continuation of a mobile library service to schools in 2024/25 has notably contributed to increased accessibility and usage, particularly benefiting students in remote locations.

Specialist Disability Services to Schools (SDSS) Programs

Funded by the Queensland State Government, SDSS aims to enhance curriculum access and participation in schools for children with disabilities. In 2024/2025, 12 schools benefited from tailored support, intervention programs and resources provided by the CRC, including speech therapy, physiotherapy, occupational therapy, educational support and access to specialised mobility, adaptive, communication, seating and amplification equipment. Feedback from schools highlighted high satisfaction with CRC engagement, staff capability and service delivery, underscoring the positive impact on student educational outcomes.

School Support Services Program

Therapy services encompassed face-to-face therapy, mentoring, consultative sessions, and the provision of specialised equipment, supporting 103 students through 2,781 service occasions. The programs targeted various developmental areas to enable students with disabilities to participate fully in educational activities alongside their peers. Changes to eligibility criteria at the beginning of 2024 has broadened the support requested and provided.

Specialised Equipment Program

The CRC’s Specialised Equipment Program continued to be developed in 2024/25, enhancing access to learning and community activities for students with disabilities. The addition of a specialised activity chair, a range of classroom seating options and under desk movement options has supported students with limited mobility, as well as those who need alternative seating and movement options to promote independence and focus in the learning environment.

This program also provides training for therapists and teachers in the use of equipment as well as funding annual equipment servicing and maintenance to ensure that all items on loan are safe and fit for purpose.

Fee based Allied Health Services

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



Professor Tony Attwood and Dr. Michelle Garnett

Callide Dawson Special Needs Support Group Inc. (CDSNSG)

CDSNSG, in conjunction with Banana Shire Council, supported three staff and two specialists to attend the Illume Learning Australian Inclusive Schooling Conference in Brisbane on 27th and 28th March 2025. This opportunity enabled participants to engage with current practices and emerging trends in inclusive education, strengthening local capacity to support diverse learners. CDSNSG was also instrumental in bringing internationally renowned autism specialists, Professor Tony Attwood and Dr. Michelle Garnett, to Biloela in August 2024 to deliver professional workshops for educators, parents, and community members.

Programs Run by Other Organisations at CRC

Various local and outreach organisations utilise CRC facilities to enhance service delivery across Banana Shire, spanning health, education, family support, community groups, and legal and training services. The CRC plays a vital role in facilitating services into the Banana Shire and this aspect of our service has grown.

Allied health services for residents of Banana Shire were provided at the CRC by a number of organisations, including speech pathology (Dr Amanda Heit Speech Pathologist, Fly2Health), physiotherapy (Pelvic Fix Physiotherapy, Vector Health), occupational therapy (Fly2Health, LTTS, Ability Action) and psychology (Jaime Parnell Psychologist, LTTS).

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

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

CRC Volunteers

In 2024/2025, CRC volunteers contributed 1,096 hours, playing a crucial role in maintaining operations. Their efforts include managing resources, ensuring completeness and readiness for borrowing, and providing strategic guidance through the CRC Advisory Committee. Volunteers are integral to CRC's success, enriching community engagement and operational efficiency.

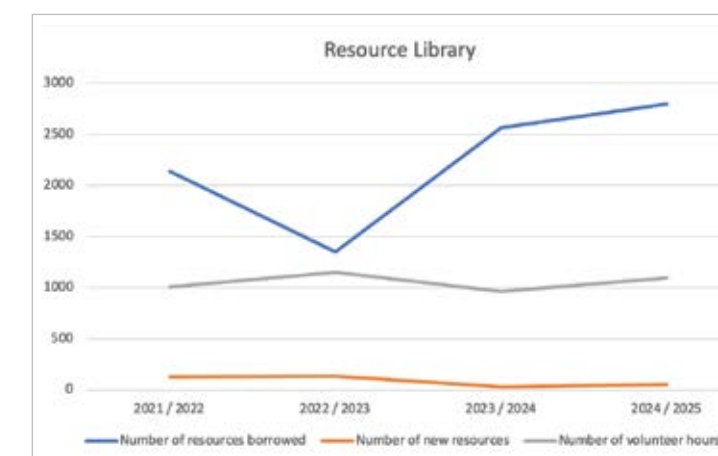
The CRC's commitment to enhancing community support through flexible programming, resources, and volunteer contributions, underscores its pivotal role in Banana Shire. The ongoing collaboration with stakeholders and organisations continues to

expand CRC's impact, ensuring inclusive access to essential services and resources for individuals and families throughout the region.

In 2025 the CRC said goodbye to long-term coordinator Mrs Pam Semple, who retired in April 2025. Pam's guidance and vision for the CRC has seen it develop into a point of pride for Council as a unique service hub helping some of our most vulnerable community members. Pam will be missed and Council thanks her for her dedication and commitment over the last 15 years and wishes her the best in retirement.

2024/2025 Revenue and Expenditure

Revenue	\$ 632,479.46
Expense	\$ 1,101,700.51
Net Cost	\$(469,221.05)





Participants creating linocut artworks with Geoffrey Head as part of the RADF supported Brigalow Arts Festival 2024

Banana Shire Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and Banana Shire Council, supporting community projects, individual professional development, and council-initiated arts development projects. The program received \$31,500.00 from Council's partnership with Arts Queensland.

Applications for community and individual funding are assessed by a committee of Council and community representatives, based on four equally weighted criteria: quality, reach, impact, and viability. In 2024/2025, the committee recommended 14 successful applications, awarding a total of \$37,600.00. See below for recipient details.



Community and Individual Grants

Applicant	Project	Grant
Cluster Arts	Arc Circus: Garden Party Tour 2024	\$5,000.00
Banana Shire Historical Society	Songwriting Workshop and Performance Under the Stars	\$1,200.00
Biloela Florist	Biloela Florist Evolve	\$1,000.00
Banana Shire Community Arts Association Inc	Easter Markets 2025	\$2,400.00
Noosa Film Academy	Acting and Screen Production Workshops for Youth	\$5,000.00
Madelin Curtis	Australian Dance Festival (ADF) 2025	\$1,000.00 *
Matthew Jamieson	Place based art for youth at 'Exploring Gil Jamieson's Landscape'	\$5,000.00
Melissa Buchholz	Biloela and Moura Festival of Music	\$5,000.00
Lani Burville	"Reflections and Refractions" Exhibition	\$3,000.00
Biloela Dance Festival Inc	Biloela Dance Festival 2025	\$3,000.00 *
Banana Shire Community Arts Association Inc	Stained Glass Art & Metal Sculpting Workshops	\$3,000.00 *
Taroom District Development Association	Taroom Creative Arts Weekend	\$3,000.00 *
Of One Mind	WOW – Women of the World Festival – Biloela	\$3,000.00
Biloela Dance Festival Inc	Biloela Dance Festival 2024	\$3,000.00

*Approved and committed for 2024/2025 rounds. Paid in 2025/2026 FY.

Council-initiated Arts Development

Project	Allocated Funds
Brigalow Arts Festival 2024	\$5,000.00

Highlight:

In May 2024, RADF supported the Banana Shire Historical Society to present a songwriting workshop with professional musician Kate Mahood. Twelve people attended songwriting sessions to produce original pieces which were later debuted as part of the Music Under the Stars event held at the historical Greycliffe Homestead. This project combined local history, artistic expression and individual development to produce an arts event for the whole community to enjoy. Participants stated, "the workshop got me out of my comfort zone" and "[I] greatly enjoyed learning a new skill and meeting like-minded people".



Cr Boyce with Taroom Home Care Staff



Catching up at the 2024 Taroom Senior's Lunch

Home Care Services

Commonwealth Home Support Program

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

Council works with eligible community members, over the age of 65, to assist with maintaining their quality of life, independence and social connections, and to give respite to carers when needed.

Services provided include:

- Domestic assistance - includes cleaning, laundry services and ironing.
- Personal care - includes help with bathing or showering, dressing, hair care, and toileting.

- Home maintenance - includes mowing, weeding and small pruning, removal of rubbish, cleaning of outside homes and windows and basic repairs.
- Community nursing - includes health checks, basic observations, wound dressings, continence assessment and advice.
- Social support - includes home visits, assistance with understanding paperwork, help with attending appointments, shopping, and keeping socially connected.
- Transport - support to take clients to their commitments, appointments and functions.
- Respite care - provide support for carers to enable them to have a break.

During 2024/2025 services were delivered to 38 clients: 29 in Taroom and 9 in Wandoan.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support	Domestic Assistance	Transport Trips
Service Hours	626.75	552.5	125	23	405.25	732	200.75

Home Care Packages

Council delivers Home Care Packages to eligible clients living in the Taroom area. Packages support older people with more complex care needs, to live independently in their own homes. It uses a consumer-directed care approach to make sure the support suits a person's needs and goals.

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

The support provided through a Home Care Package can include:

- Help with household tasks
- Equipment (such as walking frames)
- Minor home modifications

- Personal care
- Social support
- Clinical care such as nursing, allied health and physiotherapy services
- Transport
- Home maintenance – gardening, mowing, minor repairs
- In-home respite care

During 2024/2025 Council delivered services to 15 Home Care Packages. Eleven packages remain active with four having closed. Of the active packages five are Level 2, five are Level 3 and one is Level 4. Seven CHSP clients have had ACAT assessments and are waiting on the allocation of a package, with an expected wait time of up to 12 months.

	Nursing Care	Personal Care	Respite Care	Home Maintenance	Social Support inc. Transport	Domestic Assistance
Hours service	381.5	1350	164.75	139.50	674.50	806

Seniors Month 2024

On Thursday, 24 October the Home Care team in Taroom hosted a Seniors Month Morning Tea and Luncheon with the theme, Love Getting Older in Qld. Our guest speakers, from Advocacy Qld and Palliative Care Group, gave valuable insights into what is available to assist us in living our best lives in all situations. The 120 guests, from Taroom,

Wandoan, and Theodore, who attended the event were treated to delicious morning tea treats, and a 3-course lunch cooked by the wonderful volunteers from Taroom Cancer and Palliative Care Group. Audrey Adsett, at the venerable age of 100 years, won the trivia quiz, which proves with age comes great wisdom! Toe tapping music was provided by Ivan and Lynn Whiteley to round off a very enjoyable day.

Community Transport

Council delivers community transport services for people under the age of 65 in the Taroom area. This service is available to people who have no or limited access to transport, have limited financial resources and are impacted by disability, mental health, or chronic health conditions. This is a valuable service for a community like Taroom where transport options are limited.

A total of 190 community transport trips were delivered during 2024/2025.

2024/2025 Revenue and Expenditure	
Revenue	\$757,055.64
Expense	\$704,332.59
Net Surplus	\$52,723.05

Parks and Open Spaces

Several projects that have been carried out in the parks and open spaces area this year have included:

Baralaba

Installation of new table and chairs and solar lighting at the Riverside park - \$10,000

Biloela

Installation of new pathway between Tognolini Baldwin Road and the Tey's Australia Biloela facility - \$770,000

Replacement of chair on Kariboe Street - \$5,000

Replacement of the softfall under the flying fox in Lions Park - \$25,000

Replaced damaged playground equipment in Lions Park and the Community Resource Centre (CRC) - \$20,000

Replacement of seat/bench at the Biloela Skate Park - \$5,000

Replanting of gardens in the Rockhampton turnoff traffic island - \$8,000

Installation of 2 handmade benches in front of the Biloela Administration Office - \$2,000

Replacement of 2 bin enclosures (Skate Park and Lions Park) - \$5,000

Moura

Replacement of softfall under the flying fox in Lions Park - \$25,000

Replacement of damaged shade sail over playground in Lions Park - \$15,000

Replanting of Gillespie Street gardens - \$20,000

Replanting of gardens at Kianga Hall - \$5,000

Tree removal in the Rugby Union fields - \$12,000

Remove decommissioned power pole in Lions Park and installed new switch to replace - \$10,000

Taroom

Replace the softfall in Lions Park - \$5,000

Thangool

Replant gardens in Apex Park - \$5,000

Theodore

Replace 2 bin enclosures on The Boulevard - \$5,000

Repair of irrigation in Junction Park - \$10,000

Replacement of damaged shade sail at Tennis Club playground - \$15,000



New seat, Kariboe Street, Biloela



New bin enclosure-Lions Park, Biloela

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

Town	Number of Parks	Total Cost for the year
Baralaba	3 parks + Town open areas/streets	\$196,000
Biloela / Callide Dam / Goovigen / Jambin / Thangool	32 parks + Town open areas/streets in each town	\$1,841,000
Banana / Moura	12 parks + Town open areas/streets in each town	\$635,000
Taroom	7 parks + Town open areas/streets	\$364,000
Theodore / Cracow	5 parks + Town open areas/streets in each town	\$333,000
Wowan / Dululu	4 parks + Town open areas/streets in each town	\$163,000



New bin enclosure – The Boulevard, Theodore



New seat – Biloela Skate Park



Biloela Animal Management Facility

Council maintains an additional 35 public toilets outside of a park setting at a cost of \$258,000.

Street cleaning was undertaken by contactors, on all streets for each town, over 3 visits at a cost of \$139,000

Pathway repairs (based on customer complaints) for the entire Shire (estimated 200m) was completed at a cost of \$22,000

Maintenance and cleaning of the Taroom Showgrounds was completed at a cost of \$86,000 and \$18,000 was paid to the Theodore Show Committee for maintenance of the Theodore Showgrounds. Maintenance of the 11 cemeteries within the Shire was completed at a cost of \$261,000.

Maintenance of the Biloela Civic Centre grounds was completed by contractors at a cost of \$68,500.

Animal Control

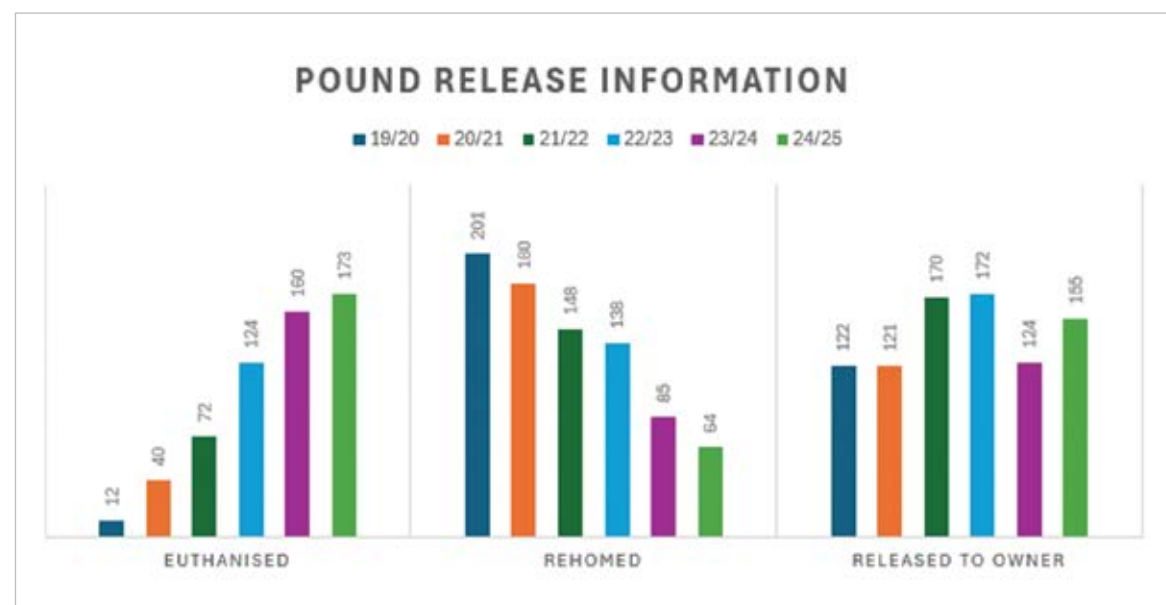
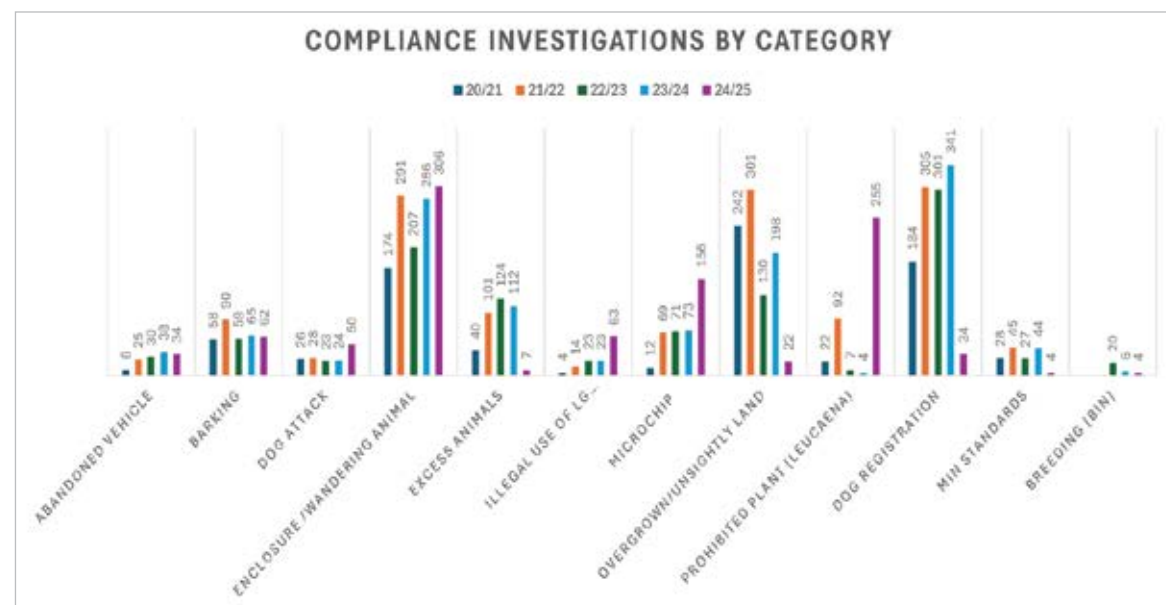
Responsible pet ownership and Council's Local Law requirements for animal control continued to be educated and enforced throughout the year. At the end of 2024/25, Council had a total of 2,431 dogs registered, with 1,807 of these being desexed, which is slightly lower than last financial year, but is an ongoing trend.

Dog attacks significantly increased and were consistent with previous years, with 49 complaints lodged in the 2024/25 financial year. Most cases were minor offences, which resulted in the issuing of compliance notices and/or infringement notices. No court hearings were necessary for any cases. Amendments were made to the *Animal Management (Cats and Dogs) Act 2008* to increase the penalties for dog attacks, with all fines being increased. The maximum penalty for minor attacks has risen to \$12,517, while a wandering dog attacking another animal or person has increased to \$100,140 or 2 years jail.

One systematic inspection program was conducted in Taroom and there was a high number of breaches of *Local Law No. 2 (Animal Management) 2011*.

To encourage responsible pet ownership, Council continued to offer "lifetime" registration for dogs which are both desexed and microchipped, once the initial \$16 sign up registration fee was paid.

Animal Control Operational Budget	
Revenue (Actual)	\$91,850
Revenue (Budget)	\$97,000
Expense (Actual)	\$564,526
Expense (Budget)	\$557,900



05

Theme 2

ENVIRONMENT





Theme 2 Environment

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

- 2.1 Council will seek to promote and manage the unique natural resources of the Shire to ensure a healthy, sustainable environment for future generations.
- 2.2 Develop strategies for the effective recycling and reuse of waste materials and minimise waste to landfill.
- 2.3 Council will develop strategies to effectively control pest plant and animal species across the Shire.
- 2.4 Advocate for the protection of waterways within the Shire.
- 2.5 Local businesses have secured water storage, where appropriate.
- 2.6 Effectively manage the built environment.

2024/25 Assessment snapshot

Activity	On Target/ Completed	In Progress	Yet to Commence
2.1.1 Adoption of a robust environment and sustainability framework		✓	
2.1.2 Council will undertake a regular environmental assessment of services to ensure they meet performance requirements	✓		
2.1.3 Council will ensure that compliance with objectives of the Environmental Management Plan is implemented throughout the projects planning process	✓		
2.2.1 Implement plans to minimise waste to landfill	✓		
2.2.2 Develop a new landfill facility with a focus on recycling and reuse		✓	
2.2.3 Review Boundary Hill East as a possible location for a regional waste management facility		✓	
2.2.4 Maintain access to existing waste transfer stations and accessibility to local communities	✓		
2.2.5 Explore increasing the number of facilities that accept commercial waste		✓	
2.3.1 Implement Council's Pest Management Strategy	✓		
2.3.2 Manage movements on stock routes to minimise the risk of introduction of pest weeds	✓		
2.3.3 Investigate opportunities to work with other stakeholders to develop pest control strategies	✓		
2.3.4 Develop a strategy to minimise the risk of infection from vectors		✓	

2024/25 Assessment snapshot (cont.)

Activity	On Target/ Completed	In Progress	Yet to Commence
2.4.1 Advocate for additional storage options on the Dawson River		✓	
2.4.2 Develop strategy to ensure development projects and Council infrastructure projects do not adversely impact on waterways	✓		
2.5.1 Investigate the feasibility of a pipeline, above and below the Glebe Weir			✓
2.5.2 Develop a strategy to capture overland flow			✓
2.6.1 Ensure that town planning and development aligns with the priorities of the respective communities in the Shire	✓		
2.6.2 Develop strategies to ensure that town and community planning and development properly equips communities to deal with natural disasters		✓	
2.6.3 Undertake integrated planning and assessment of infrastructure needs to align with land use demands and expansion		✓	

Environmental Sustainability

The Environmental Sustainability Team supports Council's vision and mission of delivering sustainable services and facilities through the continuous improvement of systems and processes.

Environmental Management System

Council maintained its ISO 14001:2015 certification following the 2025 SAI Global surveillance audit, with zero non-conformances recorded. This outcome reflects Council's strong commitment to the continuous improvement of its Environmental Management System, to enhance environmental performance, fulfill regulatory compliance obligations, and strive for best practice environmental management.

Environmental Awareness

Compulsory environmental awareness training was delivered to all staff and selected contractors. This training ensures personnel understand their general environmental responsibilities, Council's compliance requirements, and where to seek guidance on environmental issues.

Environmental Inspections and Assessment

Council remains committed to maintaining high environmental standards across its operations. In 2024/2025, routine inspections were carried out at Council depots, waste facilities, and sewage

treatment plants to ensure compliance with environmental regulations.

Any corrective actions or improvement opportunities identified during these inspections are logged and tracked through an electronic management system. This ensures transparency, accountability, and timely follow-up, while supporting a culture of continuous improvement.

Prior to the commencement of infrastructure projects, environmental assessments are undertaken to identify potential impacts and ensure compliance with relevant legislation. During construction, ongoing inspections are conducted to monitor environmental performance and help deliver positive environmental outcomes.

Environmental Performance Reporting

Council is committed to transparent and responsible environmental management. To support this, monthly environmental performance reports are provided to Council management. These reports include updates on compliance obligations, the progress of actions taken to reduce environmental risks, and developments in environmental projects, systems, and processes. This regular reporting helps ensure that environmental considerations remain central to Council's decision-making and continuous improvement efforts.



Public Health Risks and Environmental Nuisance

Complaint Management

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

A total of 63 complaint investigations in relation to these matters were undertaken by Council’s Environmental Health Officers during the year – a 14% increase from last year. **Most of these complaints were able to be resolved without escalation of enforcement action and resulted in only:**

- 1 public health order
- 1 environmental enforcement order
- 1 penalty infringement notice

One such disease, JEV, was detected in a pig near Biloela in April 2025. In response, Council’s Environmental Health team accompanied Queensland Health Officers on site visits to affected areas, and utilised social media to quickly disseminate general advice to the community on mosquito avoidance, breeding prevention, and vaccination availability. Ultra Low Volume (ULV) adulticide treatment was undertaken in areas of Biloela and Thangool as an extra precaution to assist in preventing the potential spread of disease. This marks the first time that the presence of JEV has been detected in the Banana Shire. Additional surveillance methodologies were employed in the weeks and months after detection with no further detection identified.

Council Officers also continued to be proactive in the application of larvicide to potential mosquito breeding sites throughout the year, to reduce mosquito breeding on Council land, and thereby reduce the spread of mosquito borne diseases.

Promotion Activities

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

As part of Council’s ongoing commitment to health promotion, Environmental Health Officers conducted an engaging educational activity at a local school focused on communicable disease prevention and effective hand hygiene. Using the Glitter Bug exercise, students participated in interactive demonstrations that highlighted proper handwashing techniques, with strong engagement and positive feedback reflecting the success of the initiative.

Swooping Magpies

Council received several reports of magpies swooping during their nesting season of July to December. Warning signs were erected where necessary, along with updating hotspot locations on the Council’s website. Several complaints of dangerous birds were investigated, and one (1) magpie relocation was undertaken in Moura, in accordance with the damage mitigation permit issued by the Department of Environment, Tourism, Science and Innovation. The relocation was successful, demonstrating compliance with environmental legislation while protecting the community interests.

Mosquito Management

Between February and May, Council Officers conducted an alpha virus surveillance program to detect the presence of mosquito borne viruses such as Ross River Virus, Barmah Forest Virus and Japanese Encephalitis Virus (JEV) in the local mosquito population. This program involved the trapping of mosquitoes and the analysis of honey-soaked feeding cards for the presence of viruses. Mosquito surveillance projects assist in identifying emerging public health risks associated with mosquito borne diseases and allow better allocation of resources to manage these risks.

Sharps Disposal Program

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

Environmental Health Services

Licensing

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

The number of licensed activities at the end of the 2024/2025 financial year was as follows:

Food business	129
Shared accommodation	1
Caravan park operator	9
Higher risk personal appearance service	4
Commercial Use of Local Government land	40
TOTAL	183

19 complaints in relation to licensed activities were investigated during the year, with complaint numbers decreasing 27% from the previous year. These complaints included unlicensed activities and poor food handling practices.

The following enforcement was undertaken in relation to licensed businesses:

- 9 improvement notices
- 1 penalty infringement notice
- 2 show cause notices

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

Council’s Environmental Health Officers distributed information packs to licensed food businesses during inspections throughout the year to assist in compliance, including advice about legislation changes, templates and information sheets. Council officers also continued monitoring of water quality for licensed premises on a non-reticulated supply.

Illegal Dumping

Illegal Dumping Partnership Program

Council received extended funding under round 2B of the Local Government Illegal Dumping Partnership Program from the State of Queensland, which enabled the continued employment of an Illegal Dumping Officer throughout the year. The Illegal Dumping Officer conducted investigations into littering and illegal dumping throughout the Shire, installed trail cameras and signage, and undertook promotion of illegal dumping prevention and notification.

Over the 12 months, 202 illegal dumping incidents were investigated, a 15% increase from the previous year. Many incidents were reported by Council workers, but an increasing number were identified using trail cameras funded through this partnership program. These incidents involved a total volume of 375,050 litres of illegally dumped material and 277,222 of these litres were removed following investigation. The most significant waste problem encountered this year was tyres.

Where appropriate, identified illegal dumpers were provided the opportunity to clean up their waste to avoid receiving an infringement notice, but the following enforcement was undertaken over the past 12 months:

- 34 infringement notices
- 9 show cause or compliance notices

In May, Council was successful in obtaining a new grant under this same program to extend the employment of our Illegal Dumping Officer for a further 12 months until 19 June 2026. This new grant agreement, managed by the Department of Environment, Tourism, Science and Innovation, will now provide a total of \$340,801 funding over a three-year period between 2023 and 2026, to support the Illegal Dumping Officer position to target illegal dumping throughout the Shire, create partnerships with key stakeholders, and raise awareness of this issue within the community.

Other Waste Enforcement

Council’s Illegal Dumping Officer and Environmental Health Team continued to work closely with Council’s Waste Team assisting in enforcement of the misuse of waste facilities, including failure to comply with directions at a waste facility, scavenging or depositing unacceptable items. This enforcement resulted in 22 infringement notices.

Operating Budget Information

HEALTH & ENVIRONMENT	
2024/25 Revenue	\$194,980
2024/25 Expenditure	\$371,766
Net Cost	\$176,786



Rural Services

Banana Shire Council’s Rural Services team aims to promote and manage the unique natural resources of Banana Shire through the management of a number of issues in the Shire including, the management of stock routes, wandering stock, pest animals and pest plants.

Invasive Pest Control

Council’s Land Protection staff continued the fight against invasive pest plants with extensive treatment programs targeting: Belly Ache Bush, Giant Rat Tail Grass, Grader Grass, Harrisia Cactus, Hudson Pear, Lantana, Leucaena, Mother of Millions, Parkinsonia, Prickly Acacia, Rubber Vine, Snake Weed, Sword Pear, Willows Cactus, Albizia Lebbeck (flea tree), and Parthenium. Parthenium Rust is being extremely effective in controlling large outbreaks of parthenium to the point of actually killing infestations.

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	510	418	928
Fox	25	26	51
Feral Cat	41	24	65

Council also continued its 1080 baiting program to reduce the wild dog and feral pig populations in the Shire. Over the course of the year, 4,470kg of pig bait and 2,504kg of dog bait was deposited at over 67 properties in the Shire.

Stock and Stock Route Management

Due to the continued good weather, Council saw a significant decrease in both stock route grazing and travel applications, receiving only one (1) grazing application (29 head of cattle), and 0 travel applications.

Wash Down Bays

Wash down bays continued to receive high usage for the prevention of weed seed spread, resulting in Council officers conducting 320 wash-down inspections – more than twice as many as the previous year.

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 21.30%, the number of times dipped increased by 5.06%, with 12.46% more cattle being quarantined this year.

Quarter	No. of head through the yards	No. of head dipped	No. of head quarantined
Quarter 1	10,982	18,163	5,645
Quarter 2	5,883	10,809	3,679
Quarter 3	3,481	5,863	1,687
Quarter 4	7,742	13,677	4,006
Annual Total	28,088	48,512	15,017

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)	\$140,462
Revenue (Budget)	\$110,000
Expense (Actual)	\$66,630
Expense (Budget)	\$99,400

Rural Services	
Revenue (Actual)	\$420,231
Revenue (Budget)	\$294,600
Expense (Actual)	\$1,463,918
Expense (Budget)	\$1,281,200

Taroom Saleyards Project	
Expense	\$47,270

Washdown Bay Payment Project	
Expense	\$44,500

Development Applications

All development applications are processed in accordance with the *Planning Act 2016* and are assessed against the Banana Shire Planning Scheme 2021.

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

Development Permit Type	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Material Change of Use	9	12	13	8	7	13	13	6	19	10	14
Reconfiguration of a Lot	6	7	8	8	4	12	11	6	3	8	3
Combined (i.e. both Material Change of Use and Reconfiguration of a Lot)	3	1	0	2	3	1	0	1	3	4	1
Concurrence agency*	0	2	1	1	0	1	1	2	1	0	2
Total	18	22	22	19	14	27	25	15	26	22	20

*23 Building Application Concurrence Agency Responses were also issued in the 2024/2025 period, an increase over the previous year.

Town Planning Certificates

The total number of certificates decreased for the 2024/2025 year.

Certificate Type	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Limited	19	15	30	21	8	15	29	41	44	40	35
Standard	1	0	2	1	18	15	4	9	20	11	10
Full	0	1	0	0	3	1	0	0	0	0	0
Total	20	16	32	22	29	31	33	50	64	51	45

Exemption Certificates

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

Certificate Type	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Total	N/A	N/A	N/A	3	1	9	10	2	3	6	5

Plumbing

The number of Plumbing Approvals increased.

Financial Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Plumbing Approvals	53	63	50	43	33	32	49	39	31	46	59

Building

The number of Building Approvals decreased from the previous financial year, continuing the trend of decreased building activity.

Financial Year	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Building Approvals	155	175	138	144	124	142	173	320	385	241	195
Council Certified Approvals	58	81	85	97	80	100	111	139	110	106	112
Privately Certified Approvals	97	94	53	47	44	42	62	181	275	135	83

Swimming Pool Safety Certification

The number of Swimming Pool Safety Certificates issued stayed the same as previous financial year.

Financial Year	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Certificates Issued	9	17	15	18	21	23	27	26	35	27	27

Finance

Building & Plumbing Applications	
Revenue	\$154,609
Operating Expenses	\$294,913
Planning Applications	
Revenue (including Infrastructure Contributions)	\$165,623
Operating Expenses	\$284,095





Theme 3 Economy

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

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

2024/25 Assessment snapshot

 Activity	 On Target/ Completed	 In Progress	 Yet to Commence
3.1.1 Develop Council's Economic Development Plan for the period 2024-2027		✓	
3.1.2 Review Community Place Based Plan		✓	
3.1.3 Advocate for new business opportunities across the region and promote the Shire as a place to do business	✓		
3.2.1 Investigate strategies to reduce mobile blackspots within the Shire	✓		
3.2.2 Investigate strategies to improve internet access in the Shire	✓		
3.3.1 Work with legacy industries to retain operations before, during and after transition to renewable focused industries		✓	
3.3.2 Investigate new industry opportunities including renewables, resource recovery and defence		✓	
3.3.3 Work with local business to develop marketable tourism product		✓	
3.3.4 Investigate an events-based tourism strategy for the region			✓
3.3.5 Advocate for new industrial development following closure of Callide B Power Station to ensure that high end industrial employment and skills are maintained in the Shire		✓	



Economic Development

In the past year, Council's Economic Development team has consolidated in preparation for what comes next.

Our region is well and truly in the 'hurry up and wait' scenario that surrounds major project development activity, with engagement across the board integral to setting the foundation for future outcomes. It has been a year of learning, new experiences and relationship building. It's not development is coming, it is just the beginning.

Banana Shire Council is preparing for a major uplift in renewable energy development, with 25 large-scale projects in the pipeline across the region. The projects, which span wind, solar, hydro and battery storage, are collectively valued at over \$40 billion and signal a significant transformation for our regional and state economy. Construction activity commenced in 2024/25 and is expected to continue through to end of 2030. Council hosted the Business Projects and Suppliers Event in Biloela in May 2025, the first time a broad supplier's event has been held in the Shire since November 2022. The Pipeline of Renewable Projects list on Council's website is updated twice a year (March & September) and includes projects approved for public viewing by individual project proponents. Development activity is not just limited to renewable energy, with the agriculture, mining, manufacturing, construction, waste, retail and accommodation industries, all investing significant dollars to take advantage of opportunities being presented across the Shire.

Local business is the beating heart of economic development activity and energy continues to be invested in local Chambers of Commerce, small business and large employers. Banana Shire Council confirmed its Small Business Friendly Commitment in June 2025 in the presence of business representatives from across Banana Shire. Co-signed by President's from Callide Dawson Chamber of Commerce and Moura Chamber of Commerce, the Commitment is just one aspect of Economic Development's activity supporting local business. Site visits to a range of businesses across the region and participation in Chamber meetings in Taroom (Taroom District Development Association) and Biloela (Callide Dawson Chamber of Commerce) are ongoing. This activity builds relationships, ground truths business hearsay and informs reporting and strategy development. Banana Shire Council has met informally with local Chamber Executive members 3 times in the past year, with these meetings enabling open communication and broader relationship building. Banana Shire Council also engaged directly with local suppliers in Biloela and Taroom early in 2025, providing insights to Council activity and direct feedback from suppliers about upcoming works and procurement.



Interaction with businesses across the region through Council's working groups in accommodation and private sector (large employers/export business) are also integral to ongoing activity. The Private Sector Working Group worked closely with Council, informing completion of Council's Clean Economic Futures Report. This research report identified decarbonisation projects underway across industry and has led to continuing engagement with large employing businesses in the region, sharing information and development planning. The Private Sector Working Group met in October 2024 and again in March 2025. The Accommodation Working Group has received informed project planning for the proposed 700-person temporary workers camp in Biloela. This ongoing consultation resulted in a Council led EOI, released in April 2025, being the first proposed development for the designated areas under Council's Temporary Local Planning Instrument – Worker Accommodation, adopted by Council in February 2024. The Accommodation Working Group met in March 2025.

In January 2025, Banana Shire Council leveraged our membership of The AUKUS Forum, joining a delegation to the USA. Mayor Nev Ferrier led the delegation, from 6-17 January, which also included Director of Council Services, Chris Welch and Principal Economic Development Advisor, Craig Tunley. Disrupted initially by major snow storms across the east coast, activity in Maryland and Virginia were cancelled as a result of state of emergency declarations. Flying out of the worst of the weather, the visit included a range of factory site visits and meetings with community

and government in Connecticut, Texas, Arkansas and Ohio.

Topics of discussion included threats to agriculture, precision manufacturing training supporting nuclear submarine construction and nuclear power in Connecticut. In Texas, the group visited Bell Flight, touring the Bell Flight Advanced Technology Centre for inspection of rapid prototyping and manufacturing innovation for aerospace and defence industries. A visit to Anchor Fabrication in Texas provided opportunity to talk progression of heavy industry and engineering for mining, oil, gas and defence projects.

The delegation were guests at the Arkansas Aerospace & Defence Alliance focused on AUKUS Pillar 2 initiatives, with conversation focussed on quantum computing, research/development process and importance of education/training. In Arkansas, the group completed site visits to local business involved in defence projects, toured Little Rock Port Authority and met with Hugh McDonald, Arkansas Secretary of Commerce, to discuss investment attraction, government incentives and workforce development. The Arkansas activity concluded in a meeting with executives from Entergy Corporation, operating 5 nuclear power plants, including Arkansas One Nuclear Power Plant. This discussion focused on operations, nuclear safety culture, workforce development and community engagement.

The focus in Ohio was Lincoln Electric, undertaking tours through their arc welding machine factory, welding education/training centre, welding

automation (robots and cobots), and wire manufacturing facility.

Key insights from across the different states, sites and industry visits include:

1. Defence is special (including security requirements) but is not exclusive.

Bell had strict sign-in requirements (security retained passports at the gate and tagged non-citizens while on site) but was sharing intelligence from defence projects in their commercial activity, even if it was in different sheds. Galley Support Innovations operate out of a series of basic industrial buildings, with clear product definition their key to defence activity.

2. Scalability presents real hurdles at both ends of the 'size' spectrum.

Lincoln Electric has a number of facilities separated by car parks, roads and fences. They drive between sheds. Anchor Fabrication operate across sheds with a lengthy drive between sheds, moving product between the sheds for assembly. They are about to commence their first 'for-purpose' build on their own land.

3. Research & Development focus is at the top of the list for 'change' companies.

Anchor talked about R&D being the difference between running a job shop and a contract business. Their 'Anchorise' process seeks to add value to customers through research supporting enhanced design and/or decreased production costs.

15-20 people watch each Bell test flight. The analytics is so good, technicians on the ground can identify problems to the pilot before they are noticed in the air. They are nearing the end of a 10+ year development phase for the 525 commercial project.

Galley Support Innovations test each product (10,000 times) in a space not much bigger than a broom cupboard.

4. Growth businesses are a work in progress, connected to their history/story and with clear plans for the future.

Lincoln Electric understand their past/strengths and is investing in ideas/new development. Their additive manufacturing program is expanding as they improve productivity and their automation facility has witnessed a 90% decrease in material costs for laser welding in the last 10 years. They also have an employee bonus program and promote from within, increasing the responsibility of high performers. They are unashamedly commercial.

Statistical analysis is also positive for Banana Shire, recording a growing economy and population climbing above 15,000 in 2023/24 for the first time since 2008 amalgamation. Banana Shire's economy also realised high growth in the 12 month period ending June 2024, with Headline Gross Regional Product increasing by 4.7% to \$5,956 million. Banana Shire's economic growth is among the highest in the State, comparing favourably to Queensland's Gross State Product growth of 2.9%. Council's economic dashboard, Economy id, also recorded growth (12 months to end of June 2024) in total employment, worker productivity, business numbers, industry outputs and exports. The population milestone is due to a steady climb in population numbers, that has continued for three straight years and every District in the Shire recorded population increases to end of June 2024. Moura-Banana led the charge with a 1.82% rise, followed by Goovigen-Rural North (1.33%) and Biloela-Thangool (0.6%). Theodore and Taroom also recorded solid gains, with the regional growth bucking official forecasts, anticipating decline in population to around 14,530 in 2026.

Economic Development is also liaising directly with other economic development personnel through a range of forums. The Small Business Friendly Conference in May 2025 hosted economic development officers from across Queensland to discuss the changes made to the Small Business Friendly Commitment, including the 5 core Principles and 15 deliverables. Regional Development (Queensland Government) and CQ Regional Organisation of Councils are also facilitating a quarterly meeting of LGA economic development managers. Meetings have been held in Yeppoon and Rockhampton providing insight to local economic development activity, information sharing and collaboration on shared areas of interest including renewable energy development, defence and local housing action plans.

In the past year, Economic Development contributed to regional media, including stories in Council's Focus magazine and statewide Local Government publications. To coincide with the USA trip with AUKUS, Council developed a video introducing Banana Shire and AUKUS industry partners, available for viewing on Council's website. Economic Development also updated the Banana Shire Investment Prospectus, launched in January 2025.

Banana Shire Council is committed to realising opportunities that are real, local and lasting. Economic Development is the investment concierge facilitating next generation growth. We are agriculture, mining, energy and the range of support industries fuelling our export economy.



Biloela Centenary Celebrations, photo's by Elena Anderson

Outback Queensland Agritourism Masterclass – Biloela

Tourism

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

The Banana Shire Council works in partnership with local, regional, and state tourism groups, bodies and associations. This supports positive promotion of the Council's destination brand, Sandstone Wonders and Shire based Visitor Information Centres.

The following event highlighted Tourism in the Banana Shire during 2024/2025:

Biloela Centenary Celebrations – October 2024

Biloela came alive over the King's Birthday long weekend in October 2024 as more than 1,500 people gathered to celebrate the town's Centenary. Visitors travelled from across Queensland and interstate—including Sydney and Perth—to reconnect with friends, family, and the community.

Festivities began on Friday evening with the 28th Brigalow Arts Festival, which drew record crowds and set the tone for the weekend. Additional community gatherings were held around town that evening. On Saturday morning, Melton Park was bustling with over 60 market stalls and a ceremonial burial of a time capsule. The event was attended by Federal Member Colin Boyce, State Member Bryson Head, Banana Shire Council Mayor Nev Ferrier, and Biloela Centenary Advisory Committee Chairman Wayne Kirwan. The time capsule is scheduled to be opened in 50 years.

Local businesses and eateries joined in the celebrations as visitors filled the streets. Saturday evening featured a 1920s-themed Black-Tie Ball at the Civic Centre, where vintage cars lined the red carpet and guests enjoyed a beautifully decorated venue. Highlights of the evening included a lively art auction, raffle, and prize giveaways.

The celebrations also attracted national attention, with the television show *Farmer Wants a Wife* filming in Biloela. Contestants decorated a vintage truck for the Grand Parade at the Family Fun Day held at Queensland Heritage Park on Sunday. Footage from the event was featured in the show, providing valuable exposure that is expected to boost tourism and interest in the region.

Regional Partnerships

Outback Queensland

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

Outback Queensland Agritourism Masterclasses

OQTA has partnered with Agriculture and visitor economy experts Sparrowly Group, to deliver the Outback Queensland Agritourism Accelerator Project.

The project aims to build business capability, resilience, and sustainability in Outback Queensland by:

- educating and informing operators of the positive potential that agritourism brings to the region;
- identifying businesses willing to undertake agritourism diversifications; and
- providing support mechanisms to accelerate this process.

Agritourism is a rapidly expanding industry that provides both direct and indirect benefits to regional economies. Agritourism relates to "tourism-related experiences or products that connect agricultural products, people or places with visitors on a farm or rural land".

For regional businesses, developing agritourism products and experiences offers opportunities to supplement income, diversify operations, and establish valuable relationships with end customers.

Additionally, agritourism allows destinations to showcase their region in a unique way and attract new visitor markets. Examples include farm tours, pick your own produce, on-farm events, retail or food and beverage offerings and tastings, educational demonstrations and farm stays. Outback Queensland hosted three free Agritourism Masterclasses, in Cunnamulla, Longreach and Biloela in August 2024.



Old Heritage Park, Biloela, photo by John Elliot Photography



Steel Wings Windmill, Taroom



Leichhardt Tree, Taroom, photo by John Elliot Photography

Drive Inland

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

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

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

Visitor Information Centres

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

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

To celebrate the dedication and contributions that volunteers made to these centres, Council hosted ambassador morning teas for each centre in October 2024.



Moura Visitor Information Centre Ambassador's Morning Tea - Volunteers with Mayor Nev Ferrier

Visitor Information Centre Statistics

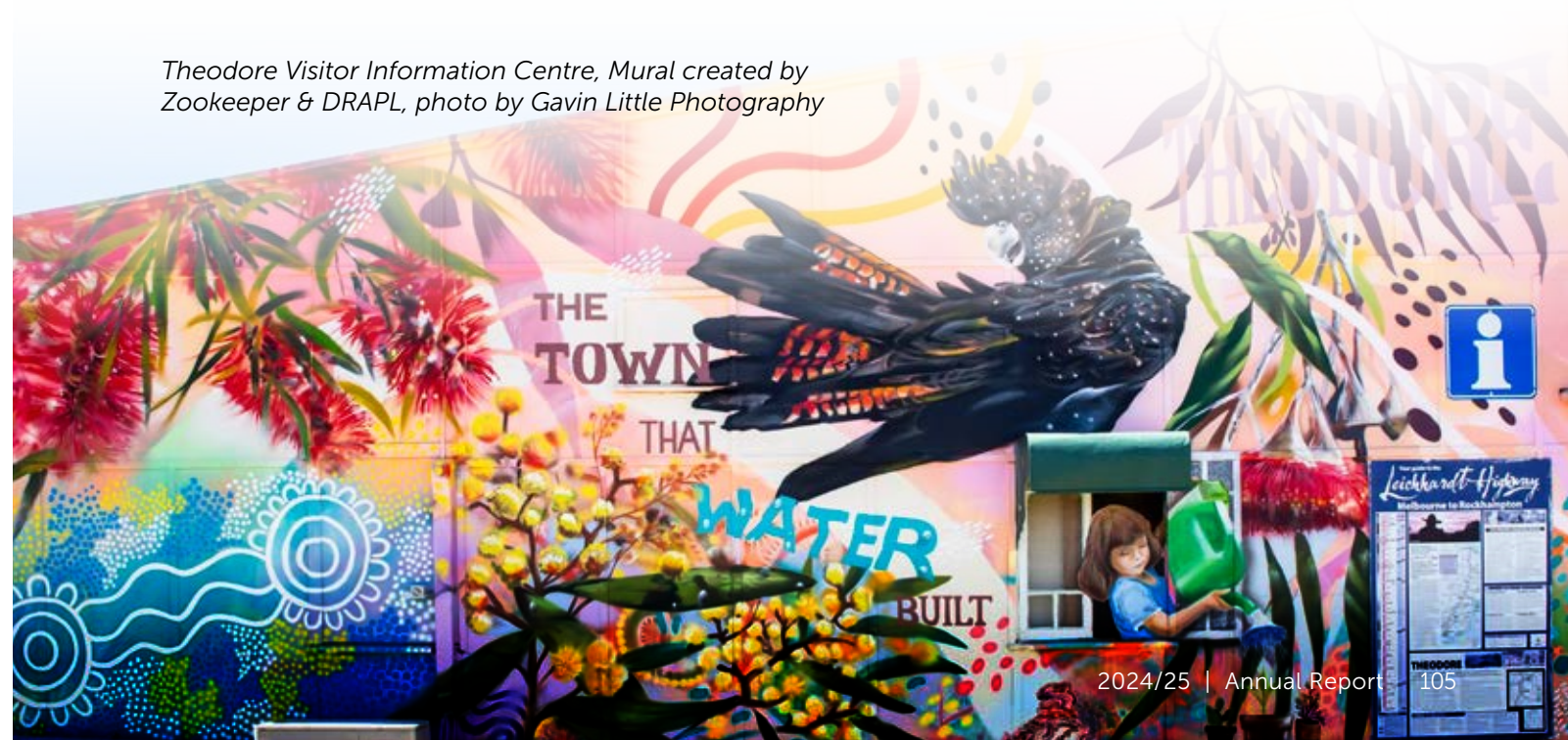
2023/2024

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
7083	6182	4175	2403	640	482	796	941	1376	3235	4385	4830

2024/2025

Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
8652	6595	4411	3367	1092	798	1106	908	1381	2709	4519	5708

Theodore Visitor Information Centre, Mural created by Zookeeper & DRAPL, photo by Gavin Little Photography



Marketing & Promotions

Destination Profile

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

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

Sandstone Wonders Visitor Guide

The Sandstone Wonders Visitor Guide provides a comprehensive guide that is available both in print and for download from sandstonewonders.com.

It profiles various activities available, at locations around the Shire including fishing, touring and camping, towns and maps and drive trails. Over the past financial year, the visitor guide has been extensively updated with the final product ready for distribution to Visitor Information Centres across Queensland early in the 2025/2026 financial year.

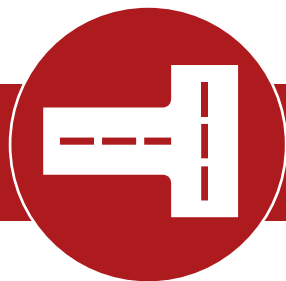
To support brand growth, Sandstone Wonders has dedicated social media accounts, a website and a visitor guide. In 2024/2025 Sandstone Wonders media experienced the following traffic:



Lawgi Hall, Lawgi-Dawes



407
Theme 4
INFRASTRUCTURE






Theme 4 Infrastructure

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

- 4.1 Transport Infrastructure that meets the needs of the community and is affordable.
- 4.2 Lobby the State for improved transport access through the Shire to the Port of Gladstone.
- 4.3 Develop a comprehensive asset planning regime to drive asset maintenance and replacement programs.
- 4.4 Ensure water and sewerage infrastructure meets the needs of the community and is affordable.
- 4.5 Plan for the protection of key infrastructure in the event of natural disasters.

2024/25 Assessment snapshot

 Activity	 On Target/ Completed	 In Progress	 Yet to Commence
4.1.1 Undertake progressive upgrade / maintenance of the Council road network		✓	
4.1.2 Investigate new technologies to extend the life of existing roads			✓
4.1.3 Update Asset Management Plans	✓		
4.1.4 Review depreciation calculations for key infrastructure		✓	
4.2.1 Support feasibility studies for Inland Rail extension to Gladstone	✓		
4.2.2 Advocate for improved road train access through Banana Shire to Gladstone		✓	
4.2.3 Advocate for funding to improve transport links to support local industry		✓	
4.3.1 Update Council Asset Management Plan and refocus business processes to facilitate maintenance planning being driven by the plan		✓	
4.3.2 Review service levels on roads and facilities	✓		
4.3.3 Review parks and open spaces strategies and masterplans		✓	
4.4.1 Develop a strategy for water security for each town and village	✓		
4.4.2 Programmed upgrades to water and sewerage infrastructure treatment plants	✓	✓	
4.4.3 Review water storage and pumping capacity across each community	✓		
4.4.3 Delivery of water that meets our Water Quality Plan	✓		
4.5.1 Implement actions from the Asset Management Plan	✓		
4.5.2 Review operation of flood gauges and warning system		✓	
4.5.3 Strategy for continued operations in emergency events is developed for all key infrastructure	✓		



Water Supply and Sewerage

Water Supply

Council operates and maintains eleven water supply schemes that have a total asset (replacement) value of approximately \$202 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 and Thangool communities are provided with a combination of treated water from the Callide Dam and chlorinated groundwater obtained from the Callide Valley Aquifer.
- The Callide Dam community is provided with treated water from Callide Dam via Biloela Water Treatment Plant (WTP).
- Water supplied to the towns of Goovigen (potable) and Wowan (non-potable) is chlorinated water obtained from local groundwater bores.
- A non-potable trickle feed water supply scheme is provided for Cracow, and
- Additional raw water schemes supply a number of community-based users at Taroom and Baralaba.

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

\$7.1 million (excluding asset depreciation) 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 2024/25 financial year \$2.95 million was expended on capital works. Ongoing focus remained on asset replacement/refurbishment, necessitated by the deterioration with age, of Council’s water supply scheme infrastructure.

These capital works included but are not limited to:

- Water main replacement in Biloela, Baralaba and Moura
- Water meter replacement program (various schemes)
- Hydrant & valve replacements (various schemes)
- Baralaba WTP Supernatant Return
- Design of future mains replacement works (various schemes)
- Pigging launching/retrieval stations, Callide Dam – Biloela WTP raw water main
- Lining of water main under Dawson Highway, Biloela
- Preliminary work and concept design, drawings and specification for Theodore WTP upgrade
- Chemical dosing/storage upgrade at Baralaba WTP
- Moura WTP booster pump replacement
- Taroom WTP fence replacement/modifications

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 Annual Report can be viewed / downloaded from Council's website. This report documents the performance of Banana Shire Council's (BSC) drinking water service with respect to water quality and performance in implementing the actions detailed in the Council's Drinking Water Quality Management Plan.

Sewerage

Council operates and maintains four sewerage schemes that have a total asset (replacement) value of approximately \$106 million.

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

\$3.4 million (excluding asset depreciation) 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.

\$1.6 Million was expended on Capital Works for sewerage. During the 2024/25 financial year, ongoing focus remained on asset replacement/refurbishment, necessitated by the deterioration with age, of Council's sewerage scheme infrastructure.

These Capital Works included but were not limited to:

- Sewer manhole refurbishment/repairs (various schemes).
- Sewer house drain connection/jump-up repairs (Biloela, Taroom)
- Relining of sewer mains (Taroom)
- Theodore and Biloela Sewerage Treatment Plant (STP) membrane replacement
- Biloela STP concrete repairs (part)
- Sewer pump station (SPS) lid replacement (various)
- SPS access upgrades (2x SPS in Biloela)
- Taroom STP civil works (part)

Built Environment

For the 2024/25 financial year, works were undertaken throughout the Shire under the reactive, programmed maintenance and Capital Works program.

Reactive maintenance:

Built Environment received 720 reactive maintenance requests, completing 870 for the year, with 192 requests remaining open as of 30 June 2025.

Building maintenance requests are at an 83% close-out rate across the Shire.

Programmed maintenance:

The Built Environment team has the following programmed maintenance:

- Air conditioners and Residual Current Devices (RCD's) (6-monthly)
- Automatic door servicing (quarterly)
- Gutter cleaning (Reticulation)
- Magavalis bore servicing (annual)
- Wastewater treatment systems (6-monthly)
- Biloela Admin zip heaters (6-monthly)

Capital projects

Built Environment continues to undertake works for the Operational Managers. Below are some of the completed projects for 2024/2025.

- Biloela Civic Centre automatic door upgrades
- Lake Callide Retreat public amenities - new floor
- Biloela Transit Accommodation internal ceiling replacement - Block B
- Biloela Rainbow Street clubhouse upgrades
- Baralaba Showgrounds amenities Taylex upgrade
- Biloela Pound fencing repairs and upgrades
- Biloela Water Treatment Plant roof replacement
- Dawson Highway bore station roof replacement
- Biloela Library automatic door upgrades
- Biloela Water Treatment Plant structural works
- Biloela Transfer Station concrete slab
- Biloela Valley View residence concrete work
- Taroom Showgrounds pavilion damage
- Upgrades to Council residential houses

There are twenty (20) open capital projects (including Land and Lease projects) from the 2024/25 financial year that have commenced and will continue into the 2025/26 financial year. Below is a list of open capital projects.

- Taroom Public Person's with Disabilities (PWD) toilet, Yaldwyn Street – builder engaged
- Taroom Showgrounds - Phipps Street - side toilet block – prefab building onsite
- Civic Centre main hall aircon, Biloela – waiting on additional information
- Taroom Swimming Pool - wading pool concourse upgrades – required to be budgeted for 2025/26
- Taroom Swimming Pool - repainting 33m and wading pools – contractor engaged, works underway
- Rainbow Street Sportsground - transformer and switchboard upgrade – waiting on additional information
- Property power pole replacement across the Shire after reviewing audit information.
- Biloela Swimming Pool 50m plant room - new pump controller switchboard – on hold subject to 50m pool integrity
- Biloela Swimming Pool changing room and disabled toilet – prefab building onsite
- Biloela Civic Centre electrical switchboard upgrades – waiting on additional information
- Wowan SES donga – building and ramp completed, fit out scheduled
- 41 The Boulevard, Theodore - renovations – kitchen install underway, remainder of works completed
- Theodore Showground arena new lights and poles – waiting on additional information
- Moura Rec Reserve security upgrades – contractor engaged, products ordered
- Biloela Swimming Pool 50m scum gutter and tiling – on hold subject to 50m pool integrity
- Biloela and Moura Swimming Pools recorking – contractor engaged, works underway
- Moura Swimming Pool Marlin's canteen electrical upgrades
- Taroom Aerodrome emergency services parking – contractor engaged
- Taroom SES new building – in rescope phase

Infrastructure Services

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

Infrastructure Technical Services

The Technical Services team continues to provide specialised engineering services, supporting the planning, design, and delivery of critical infrastructure across the region. Our team combines civil engineering expertise with practical delivery support, enabling Council to respond effectively to community needs and legislative requirements.

Key Activities and Achievements

- Civil Design and Drafting Services**
The team completed design packages supporting Council’s capital works and maintenance programs. This included detailed designs for road reconstructions, drainage improvements, pedestrian crossings, and heavy vehicle access upgrades. The team ensures that these designs adhere to relevant standards and guidelines, and that they are able to be constructed cost-effectively and efficiently.
- Strategic Infrastructure Planning Support**
The team supported the development of key planning documents, including road hierarchy reviews, new flood models for Banana and Wowan, road safety audits and long-term asset upgrade strategies such as the Walking Network Masterplans for Biloela, Moura and Taroom.
- Asset Management**
Inspections of bridges, major culverts, gates, grids and the rain/river gauge network are all responsibilities of the Technical Services team. The team are also responsible for undertaking traffic counts of Council-maintained roads.

- Development Assessment**
The Technical Services team conducts operational works assessments, providing advice and compliance monitoring for a wide range of projects, from intersection upgrades to the installation of gas pipelines. The team is also responsible for handling of road use consents from the National Heavy Vehicle Regulator (NHVR).

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

Activity	Cost
Civil Design and Drafting Services	\$630,000.00
Strategic Infrastructure Planning Support	\$420,000.00
Asset Management	\$341,000.00
Development Applications	\$60,000.00
National Heavy Vehicle Regulator (NHVR) applications	\$10,000.00

Focus for 2025–2026
The Infrastructure Technology team remains committed to delivering practical, safe, and cost-effective engineering solutions that support sustainable infrastructure development and long-term community benefit.

In the coming year, our priorities will be to:

- Enhance internal design and drafting capabilities through improved templates, standards, and training.
- Increase pre-construction readiness by refining project scoping and investigation processes.
- Collaborate closely with Works and Project Delivery teams to streamline infrastructure outcomes.



Infrastructure Delivery

Project Delivery

Capital Works
Banana Shire Council’s Infrastructure Services branch completed an Infrastructure Capital Program in excess of \$19M for 2024/25.

Highlights for the year include:

- Community Infrastructure** – Upgrading of the Moura and Theodore Boat Ramps; value \$360,000
- Gravel Resheeting** – The addition of 100mm of gravel over various sections of Lookerbie Circle Road; value \$162,000
- Gravel Resheeting** – The addition of 100mm of gravel along a section of Hornet Bank Road between the highway and Greens Road; value \$93,000
- Resealing** – Bitumen and asphalt resealing of approximately 35 km of various rural and urban roads throughout the Shire; value \$1,455,000
- Resealing** – Asphaltting full width Theodore Moura Road, Moura Chainage 40,770 – 40,954 (highway to Rail line); value \$119,000
- Resealing** – Asphaltting full width of the hill on Kianga River Road, Moura Chainage 4,033 – 4,233; value \$99,000

- Resealing** – Rehabilitation and bitumen sealing of the approaches to the floodway on McLaughlins Road, Thangool Chainage 550 – 750; value \$95,000
- Rural Construction** – Upgrading of drainage at various locations on Cracow Road (floodways and approaches); value \$3,800,000
- Rural Construction** – Rehabilitation and widening of a section Orange Creek Road Chainage 11,840 – 13,246; value \$1,600,000
- Rural Construction** – Upgrading of a section of Defence Road from unsealed to sealed Chainage 67,500 - 68,578; value \$810,000
- Rural Construction** – Rehabilitation and widening of a section of Theodore Moura Road Chainage 38,500 – 40,100; value \$2,610,000
- Rural Construction** – Rehabilitation and widening of 3 sections of Baileys Lane Chainage 1,390, 2,400 & 4,700; value \$1,860,000
- Pathways** – Installation of raised pedestrian crossing at the Moura Kindy (Scenic Street) and Moura Library (McArthur Street); value \$134,000
- School Safety** – Upgrading of pedestrian pathway and installation of raised pedestrian crossing on Stopford Street, Baralaba; value \$251,000



Cracow Road - Site 5



Cracow Road - Site 6



Orange Creek Road



Defence Road



Flood Damage

Additionally, Council's Infrastructure Services branch, with assistance from local contractors, completed approximately \$17,000,000 in flood damage repairs over all of the unsealed roads and the majority of the sealed roads within the Shire.

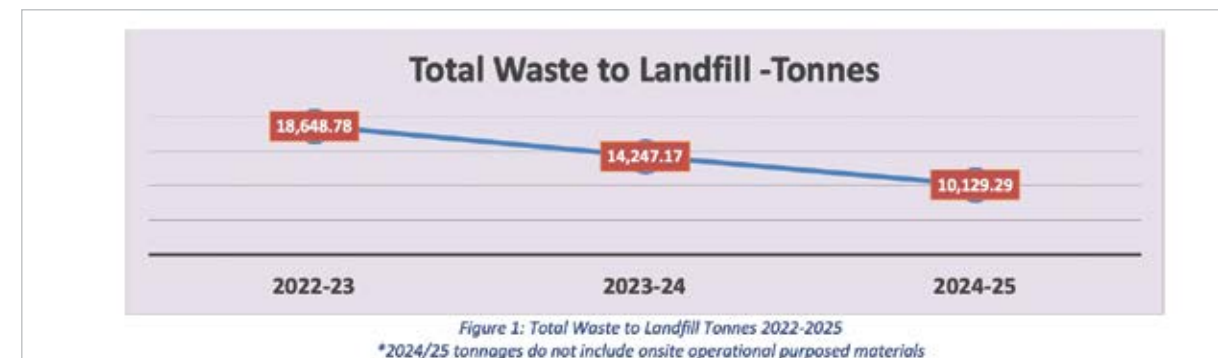
Maintenance

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

Team/Depot	Km of Roads Maintained	Total Cost for the year
Baralaba Depot	123 km of Sealed Roads	\$146,000
Biloela Depot	398 km of Sealed Roads	\$1,395,000
Moura Depot	116 km of Sealed Roads	\$377,500
Taroom Depot	270 km of Sealed Roads	\$928,500
Theodore Depot	136 km of Sealed Roads	\$177,000
Wowan Depot	82 km of Sealed Roads	\$172,000
Biloela Grader	458 km of Unsealed Roads	\$533,000
Moura Grader	445 km of Unsealed Roads	\$769,000
Taroom Graders	806 km of Unsealed Roads	\$702,000
Theodore Grader	470 km of Unsealed Roads	\$564,500
Wowan Grader	475 km of Unsealed Roads	\$423,000

Waste Management

In response to both State and Commonwealth Government aspirations to reduce total waste generated per person by 10% by 2030, Council was able to achieve a reduction of waste to landfill of 28.9% from 2022/23 to 2024/25. This was achieved by increasing the resource recovery of green waste, metal, concrete, cardboard and paper in our region. In total, residents sent 10,129.29 tonnes of waste to landfill in 2024/25, representing 0.67 tonnes per head of population in Banana Shire. *Figure 1* shows the reduction in waste to landfill from 2022 to 2025.



Waste facilities total operating expenses for 2024/25 was approximately \$5 million excluding employee costs. This includes an amount in excess of \$1 million per year for operating the Trap Gully landfill.

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

A total amount of 2,749.41 tonnes of landfilled materials was taken to Banana Shire Waste Transfer Stations by residents. A total of 4854.7 tonnes of green waste was converted into mulch and distributed to local farmers.

Approximately 95% of the total materials collected in blue-lid bins and cardboard received at Waste Transfer Stations in Banana Shire was recycled.

At 37%, commercial and industrial waste was the largest waste category taken to Trap Gully, followed by municipal solid waste at 31%. *Figure 2* shows the percentage of waste categories landfilled.



Resource recovery remains a primary focus to reduce both landfill costs and carbon emissions while at the same time providing an income source to Council for the sale of steel, cardboard, and lead-acid batteries. Other recycling opportunities include air conditioning units, aluminium and printer cartridges.

Table 1 shows the tonnes of waste, concrete, green waste, cardboard and steel collected at Banana Shire Waste Transfer Stations.

Table 1: Waste and Resource Recovery at Banana Shire Waste Transfer Stations 2024/25

Self-Haul to Waste Transfer Stations 2024/25	Waste to Landfill (tonnes)	Concrete (tonnes)	Green Waste-mulched (tonnes)	Cardboard (tonnes)	Steel (tonnes)	Total Recovered Tonnes
Biloela	774.82	Concrete Transported to Trap Gully for stockpiling and processing	2,643.7	360.81	104.84	3,884.17
Moura	375.84		708	Cardboard transported to Biloela	47.12	1,130.96
Thangool	382.74		243.8		0	626.54
Theodore	257.32		224		42.25	523.57
Jambin	280.32		189	Cardboard transported to Biloela	49.42	518.74
Taroom	206.93		241.2		57.45	534.78
Wowan	185.26		100		35.4	320.66
Baralaba	139.38		315		32.88	487.26
Banana	104.2		190		35.21	329.41
Cracow	42.6	1,352.09	0		0	42.6
Trap Gully					54.14	1,406.23
Total	2,749.41	1,352.09	4,854.7	272.4	458.71	9,804.92

Table 2: Waste and Recovered Materials at Trap Gully Landfill 2024-25

Trap Gully Landfill	Waste to Landfill (tonnes)	Steel recovered (tonnes)	Concrete recovered (tonnes)
	10,129.29	54.14	1,352.09

Council utilises security cameras at Waste Transfer Facilities to ensure the enforcement of illegal dumping to protect ratepayers from rising remediation costs. With the assistance of these cameras, Council continues to issue numerous warning notices and infringement notices for depositing waste material in the wrong areas at the Waste Transfer Stations and contaminating various recycling streams, such as green waste. A single incidence of incorrect material being deposited in the wrong recycling site can contaminate the whole site and require transfer to landfill.

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

Preparations for nighttime automatic gate closures commencing 15 July 2024 were also completed. Also completed were the user database and gate entrance code generation, project scheduling and gap analysis, safety and signage works, emergency gates and fence-gate infills, security camera renewal, and service planning.



Budget information

Waste Capital Budget:		Waste Operating Budget:		Waste Operating Budget:	
Actual	Budget	Revenue		Expense	
\$357,614*	\$808,974	Actual	Budget	Actual	Budget
		\$2,092,471	\$2,274,700	\$6,699,420	\$6,502,000

*Significant funds were earmarked for the development of a new landfill facility which is in the planning stage



Thangool apron



Taroom building



Theodore runway



Thangool apron

Aerodromes

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

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

Taroom, Thangool, and Theodore aerodromes have been utilised by Fly-In Fly-Out (FIFO) charter aircraft, servicing the resource industries. The remaining aerodromes are maintained for general aviation, with a primary focus on availability for emergency services aircraft.

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

Aerodrome Projects

Thangool

Air Side Services were engaged for the repainting and refurbishment of the apron marking at Thangool at a cost of \$10,552.88

Theodore

Air Side Services were engaged for the repainting and refurbishment of the runway marking at Theodore at a cost of \$24,210.24

Taroom

Terminal building purchased for the Taroom Aerodrome. Some of the benefits considered in purchase.

- Waiting room out of the weather for the 2,500 FIFO workers that use the aerodrome.
- Building is being used for the Aerodrome Reporting Officer's (ARO) office
- Training room
- Meeting room for annual emergency exercises and emergency services inductions
- Clean place for the Royal Flying Doctors Services (RFDS) to store specialised stretchers for patients transfers
- A more comfortable environment for RFDS staff to wait for patients to arrive.
- The building is attached to the aerodrome generator so it can be used as an operation center for disaster management and main roads projects.
- Triage centre for road accidents or natural disasters (bush fires/floods).

Compliance Projects

Civil Aviation Safety Authority (CASA) Audit

CASA conducted two surveillance events in April at Theodore Aerodrome and Thangool Aerodrome. Council had a very positive report from CASA auditor.

The CASA audit noted the good practice Council had in digitising inspection information through Reflect System and Council's emergency management procedures. The audit identified improvement actions however there were no non-conformances.

Council reviewed and updated current aerodrome manuals to the new MOS139 for the following certified aerodromes:

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

Technical Inspections

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

Compliance Inspection

- Baralaba (YBAB)
- Moura (YMOU)

Electrical Inspection

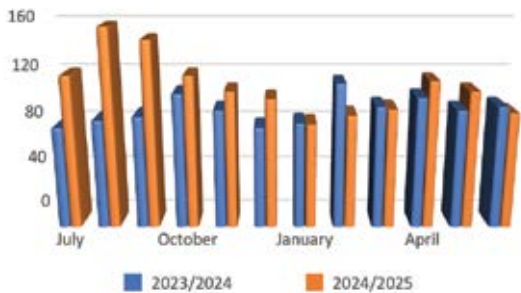
- Thangool Aerodrome (YTNG)
- Taroom Aerodrome (YTAM)
- Moura (YMOU)

Aerodrome Usage By Customer

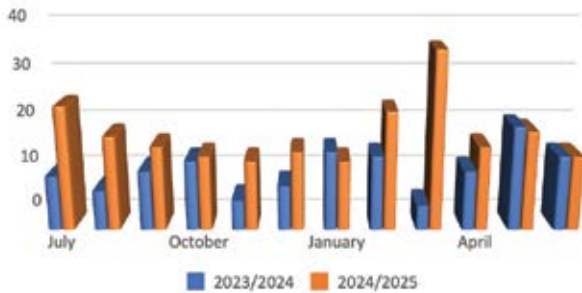
Aerodrome	Eastern Well	Link Air	Toll	Evolution	RFDS	Other
Baralaba	0	0	0	0	4	27
Moura	0	0	0	0	44	89
Taroom	138	0	0	0	38	35
Thangool	0	264	249	0	155	684
Theodore	0	0	0	157	59	42
Total 2024/2025	138	264	249	157	300	877

Aerodrome Usage Comparison (Flights)

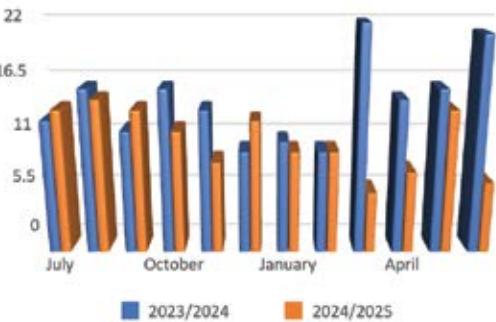
THANGOOL	2023/2024	2024/2025
July	81	122
August	87	159
September	90	149
October	108	122
November	95	110
December	81	104
January	85	84
February	116	91
March	98	96
April	105	118
May	95	110
June	98	93
TOTAL	1139	1358



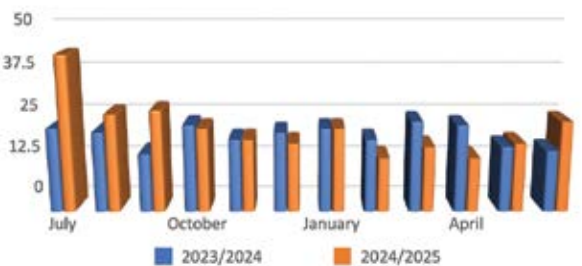
TAROOM	2023/2024	2024/2025
July	11	25
August	8	19
September	12	17
October	14	15
November	6	14
December	9	16
January	16	14
February	15	24
March	5	36
April	12	17
May	21	20
June	15	15
TOTAL	144	232



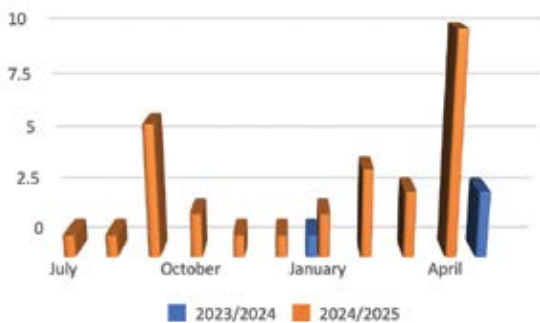
MOURA	2023/2024	2024/2025
July	13	14
August	16	15
September	12	14
October	16	12
November	14	9
December	10	13
January	11	10
February	10	10
March	22	6
April	15	8
May	16	14
June	21	7
TOTAL	176	132



THEODORE	2023/2024	2024/2025
July	23	43
August	22	27
September	16	28
October	24	23
November	20	20
December	22	19
January	23	23
February	20	15
March	25	18
April	24	15
May	18	19
June	17	25
TOTAL	254	275



BARALABA	2023/2024	2024/2025
July	0	1
August	0	1
September	0	6
October	0	2
November	0	1
December	0	1
January	1	2
February	0	4
March	0	3
April	0	10
May	3	0
June	0	0
TOTAL	4	31



Taroom building

2024/2025 Revenue and Expenditure

Revenue	\$306,382.00
Expense	\$1,523,878.19
Net Cost	\$1,217,496.02



Workshop technician



Service truck

Plant and Fleet Operations

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

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

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

The fleet and workshop department, at full capacity, employ twelve permanent staff, including three office staff and one casual office staff, diesel fitters, and apprentices. The Council collaborates with local high schools, offering a school-based

apprentice program to provide more opportunities for apprentices and qualified personnel.

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

Current Banana Shire Council Plant and Fleet

- Attachments (Spray Unit, Skid Steer Attachments and the like) – 37
- Backhoe – 5
- Excavator – 1
- Forklift – 10
- Grader – 10
- Loader – 6
- Ride On Mower – 33
- Passenger Vehicle – 26
- Roller – 16
- Skid Steer – 6
- Specialised Plant – Other (Utility Vehicle, Emulsion Sprayer, Compactor Unit, Pressure Cleaner, Vibrating Plate, Profiler, Pipeline Inspection Camera, Mobile Library – 30

- Specialised Plant – Generator – 31
- Specialised Plant – Kerb Maker – 1
- Specialised Plant – Landfill Compactor – 2
- Specialised Plant – Line Marker – 2
- Specialised Plant – Road Reclaimer – 2
- Specialised Plant – Street Sweeper – 1
- Specialised Plant – Waste Bin – 43
- Tractor – 11
- Trailer – Heavy – 13
- Trailer – Light – 70
- Trailer – Specialised – (Vac Machine on Trailer, Chlorine Cylinder Trailer, Horse float, Caravan, Generator on Trailer, Sewer Camera on Trailer, VMS, Skate Ramp, Portable Lighting, Fuel Tank) – 34
- Truck – Light <4.5t – 8
- Truck – Heavy >16t – 28
- Truck – Medium 4.5t to 16t – 28
- Utility – 127
- Workshop Equipment – 16

This financial year has seen the purchase of graders, landfill compactor, multi-tyre roller, mowers, street sweeper, road reclaimer, utilities, passenger vehicle and slasher.

In total, Council spent \$3,571,379.76 excl GST in 2024/25 on the purchase of the plant items.



Road reclaimer



Grader

2024/25 Operational costs

Revenue (internal charges)	\$ (11,132,905.90)
Expense	\$ 7,395,697.30
Net surplus from the operations	\$ 3,737,208.60

Land & Lease Portfolio

The Land and Lease team is responsible for the oversight of approximately 210 Council owned property assets across the Shire, which include:

- Residential and commercial leased properties
- Sporting facilities
- Show & recreational grounds
- Cemeteries
- Community halls and the Biloela Civic Centre
- Vacant properties

All sites see a variety of management, maintenance and operational requirements.

The team of two is responsible for the lease, asset management, operational management, maintenance and oversight of:

- 175 leases (facilities include residential tenancy agreements, facility management, including all town pools and the Biloela Civic Centre), commercial agreements, community and sporting organisations.
- 75 reserve parcels of land where Council is the Trustee under the Land Act.
- 145 vacant land parcels

Council would not be able to maintain the same level of service delivery without the generosity and dedication of the hundreds of volunteers across the Shire.

Financial summary for 2024/25

This financial year, the Land and Lease team:

- Sponsored 12 community organisations to gain approval for available grants.
- Were successful in the approval of \$10.2 Million of State and Federal grant funds over 8 grants to improve our community facilities.

Community Asset	Net Operating Cost
Swimming Pools	\$1,206,055
Community Halls & Civic Centre	\$1,566,785

Land parcel alterations

The Land and Lease team is responsible for changes to Council's land portfolio.

This year, the team:

- Disposed of 3 parcels of vacant land (2 in Biloela and 1 in Moura)
- Relinquished trusteeship of 2 properties
- Completed several easement alterations to allow new infrastructure

Halls & Civic Centre

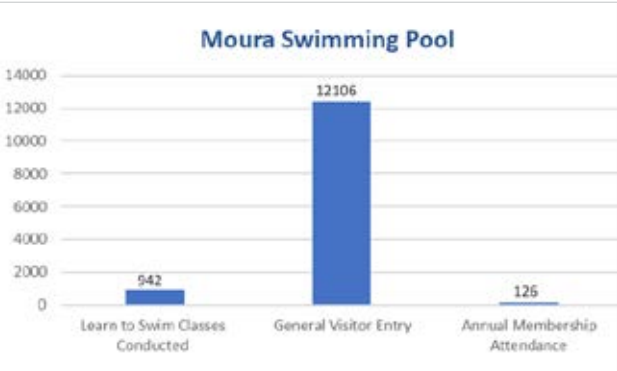
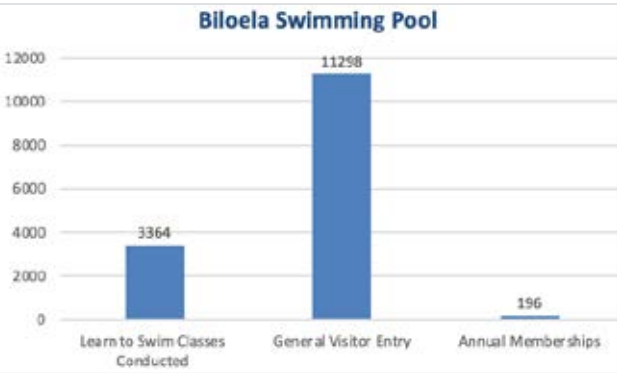
In the 2024/25 financial year Council operated and maintained 7 hall facilities, to ensure a safe and satisfactory standard for public use.

Swimming Pools

Council is responsible for three pool complexes across the Shire:

- Biloela (wading pool, 25m pool and 50m pool)
- Moura (wading pool, 25m pool and 50m pool)
- Taroom (wading pool and 33m Pool)

The Taroom facility continues to be managed by LAS Aquatics. Splash-A-Bout Swim School operates both Biloela and Moura facilities.



Showgrounds & Sportsgrounds

Council manages or is trustee for 14 sport and recreational facilities (including showgrounds) across the Shire.

Capital Projects Summary

In 2024/25 the Land and Lease team was responsible for twenty-one capital projects varying in size and budget.

Cemeteries

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

The net operating cost for cemeteries for the 2024/25 financial year was \$83,699.

Burials by Location July 2024 – June 2025	
Cemetery	Count
Biloela Lawn Cemetery	26
Biloela Old Cemetery	1
Baralaba	2
Cracow	-
Jambin	5
Moura	11
Private Property	-
Theodore	6
Wowan	1
Taroom	13
Total	65

Ashes Interments July 2024 – June 2025	
Cemetery	Count
Biloela Lawn Cemetery	16
Biloela Old Cemetery	-
Baralaba	3
Cracow	2
Jambin	2
Moura	3
Private Property	4
Theodore	3
Wowan	1
Taroom	3
Total	37

Headstone Applications July 2024 – June 2025	
Cemetery	Count
Biloela Lawn Cemetery	34
Biloela Old Cemetery	-
Baralaba	1
Cracow	1
Jambin	2
Moura	7
Theodore	6
Taroom	10
Total	61

Cemetery projects completed for the 2025 Financial Year were:
New beams were installed at the Taroom and Baralaba Cemeteries.

Reservations by Location July 2024 – June 2025	
Cemetery	Count
Biloela Lawn Cemetery	25
Biloela Old Cemetery	1
Baralaba	-
Cracow	-
Jambin	4
Moura	-
Theodore	3
Wowan	6
Taroom	5
Total	44





Theme 5 Organisation & Customer Service

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

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

2024/25 Assessment snapshot

Activity	On Target/ Completed	In Progress	Yet to Commence
5.1.1 Review of 10-year Financial Plan	✓		
5.1.2 Benchmark Council operational performance against similar types of councils	✓		
5.1.3 Review opportunities for improvement to Council operations	✓		
5.2.1 Address Council's operating deficit		✓	
5.2.2 Review Council corporate policies to ensure they promote the efficient operation of Council	✓		
5.2.3 Review Risk Management Plan	✓		
5.3.1 Commence regular Community Engagement Program	✓		
5.3.2 Communications Strategy to be implemented		✓	
5.3.3 Improved digitisation to support community engagement		✓	
5.4.1 Implement training program that upskills workforce	✓		
5.4.2 Review road construction and maintenance methodologies		✓	
5.4.3 Undertake succession planning for critical service delivery roles		✓	
5.5.1 Implement Workplace Health and Safety National Audit Tool across Council	✓		
5.5.2 Continue to implement Quality Management System	✓		
5.5.3 Implement framework for psychosocial code		✓	
5.6.1 Council decision processes are to be transparent and accountable	✓		
5.6.2 Council to work with community stakeholders to ensure confidence in Council's procurement processes and integrity operations	✓		



Governance & Risk

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

Review of Policies and Strategies

Council undertook the systemic review of a range of Council policies, procedures, and strategies over the course of the 2024/25 year:

Policies reviewed over the course of the financial year include:

Administrative Actions Complaint Policy
Audit Committee Charter Policy
Business Continuity Policy
Community Land and Lease Policy
Conflict of Interest Policy
Councillors Gifts and Benefits Policy
Debt Policy 2024/2025
Debt Policy 2025/2026
Employee Gifts and Benefits Policy
Environment and Sustainability Policy
Investment Policy 2024/2025

Investment Policy 2025/2026
Model Meeting Procedures and Standing Orders Policy
Non-Current Asset Threshold Policy
Privacy Policy
Procurement Policy 2024/2025
Procurement Policy 2025/2026
Records Management Policy
Revenue Policy 2024/2025
Revenue Policy 2025/2026
Revenue Statement 2024/2025
Revenue Statement 2025/2026
Right to Information Policy
Risk Management Policy

The following new policies were developed:

Bushfire Mitigation on Council
Controlled Land Policy
Complaint Management Policy
Construction of Unmade Roads Policy
Declared Service Areas – Water Supply and Sewerage Policy
Delegations Framework – Governing Policy
Grant Management Policy
Workplace Investigations Policy



Risk Management

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

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

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

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

Internal Audit - Report for the Financial Year

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

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

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

- Cyber Security Management
- Project Management
- Disaster Recovery Plan

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

	Categorisation of Findings				
	High	Moderate	Low	Process Improvement Opportunities	Emerging Matter
Cyber Security Management	0	6	0	0	1
Project Management	1	3	0	0	0
Disaster Recovery Plan	0	4	3	0	0


Customer Service 2024-2025

In the 2024/2025 financial year, Banana Shire Council’s Customer Service Officers responded to almost 19,500 phone enquiries across Council’s three customer service centres. This equates to an average of 67 calls per day, highlighting the community’s continued reliance on Council for timely and accurate support.


The Customer Service team closely monitors call volumes and response times to ensure service delivery meets the standards outlined in the Customer Service Charter. This includes achieving key benchmarks for responsiveness and efficiency.


By maintaining consistent performance and adapting to the needs of the community, the team continues to provide accessible and effective assistance across a wide range of local services - from rates and infrastructure enquiries to community programs and general support.

In person visits to our Customer Service team



BILOELA 7,956	MOURA 1,860	TAROOM 1,771
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 1,445 Number of visitors to the Moura Museum

 Receipts issued for the financial year:

BILOELA ADMINISTRATION OFFICE	2,900
MOURA CUSTOMER SERVICE OFFICE	785
TAROOM CUSTOMER SERVICE OFFICE	475
TOTAL	4,160



Records Management

Council's Records Management Team continued to strive through sound operational procedures to comply with the requirements of the *Public Records Act 2023*. This Act sets the requirements for Council in relation to creating, capturing, storing, retrieving and disposing of records.

The volume of incoming and outgoing correspondence registered into Council's recordkeeping system, MagiQ, has remained consistent over the 2024/2025 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.

Four (4) Right to Information applications were received during the 2024/2025 financial year.

Throughout the year, Council continued to strengthen its commitment to privacy and information governance by actively preparing for the staged implementation of the *Information Privacy and Other Legislation Amendment Act 2023* (IPOLA). This legislation introduces significant reforms to the *Information Privacy Act 2009* and the *Right to Information Act 2009*, with the aim of enhancing the protection of personal information, improving agency accountability, and streamlining access to government-held information.

Key reforms under IPOLA include:

- The introduction of a Mandatory Notification of Data Breach (MNDB) scheme, scheduled to commence for local governments on 1 July 2026.
- The consolidation of privacy obligations into a single set of Queensland Privacy Principles (QPPs).
- Enhanced powers for the Office of the Information Commissioner to oversee compliance and investigate breaches.
- New requirements for agencies to maintain a Privacy Policy, Data Breach Response Plan, and updated publication schemes.

Council has undertaken a comprehensive review of its privacy management framework to align with these reforms. This includes:

- Appointing a senior officer to lead IPOLA implementation.
- Conducting an internal audit of personal and sensitive information holdings.
- Updating internal policies and procedures to reflect the amended legislative requirements.
- Initiating staff training and awareness programs to support a culture of privacy compliance.

Council remains committed to ensuring that all legislative obligations are met and that the privacy of individuals is respected and protected in all aspects of service delivery.

Human Resources

At the end of the 2024/25 financial year, Banana Shire Council's workforce comprised 332.76 full-time equivalent (FTE) employees, with a total headcount of 343. The annual staff turnover rate was 18.99%. Over the year, 95 vacancies were successfully filled, and 55 roles remained active vacancies at year-end. These include long-term vacancies affected by critical labour shortages and roles under review as part of ongoing organisational structural assessments.

The workforce profile remains balanced, with a consistent distribution between indoor and outdoor staff, continued gender equity (47% females, 53% males), and a workforce largely aged over 30 years. Council continues to operate within a challenging labour market, where skills shortages persist, particularly in technical areas. However, there has been an easing of pressure in some critical roles.

Application rates have picked up this financial year compared to pre-COVID levels, but accommodation issues still exist for candidates outside of the Shire. Council has maintained a strong focus on targeted recruitment strategies, leveraging platforms such as LinkedIn, Seek, and Facebook, and promoting employee benefits, a rural lifestyle and the close-knit nature of the Banana Shire community to attract applicants.

Internal job redesigns and reclassifications have supported staff development and progression. Council maintains its investment in apprenticeships, cadetships, and student placements to build future workforce capacity. Flexible work arrangements and a focus on work-life balance continue to support retention.

Corporate workforce data continues to underpin Council's approach to workforce planning and recruitment. Initiatives such as transition-to-retirement programs, enhanced access to leave entitlements, and targeted engagement with universities, training providers, and careers market form part of Council's strategy to attract and retain a future-ready workforce.

Council's communication culture remains a key focus. All Staff meetings, held biannually, continue to offer frontline staff direct access to the Executive Management Team to raise concerns and/or feedback on Human Resources, Fleet, Safety, Learning & Development and much more.

The Infrastructure Department conducts team-based communication sessions every four months with the infrastructure teams in Taroom, Theodore, Moura, and Biloela. The employee engagement survey is conducted biennially and is scheduled for the next financial year (October 2025).

Performance appraisal data again informed the annual training needs analysis, contributing to the development of a responsive training budget. Mandatory compliance training and refresher programs remain a core investment to ensure Council meets its legal and operational obligations.

Leave accruals – including annual leave, long service leave, RDOs, and time in lieu – continue to be proactively monitored and managed to support both individual employee wellbeing and broader workforce planning.



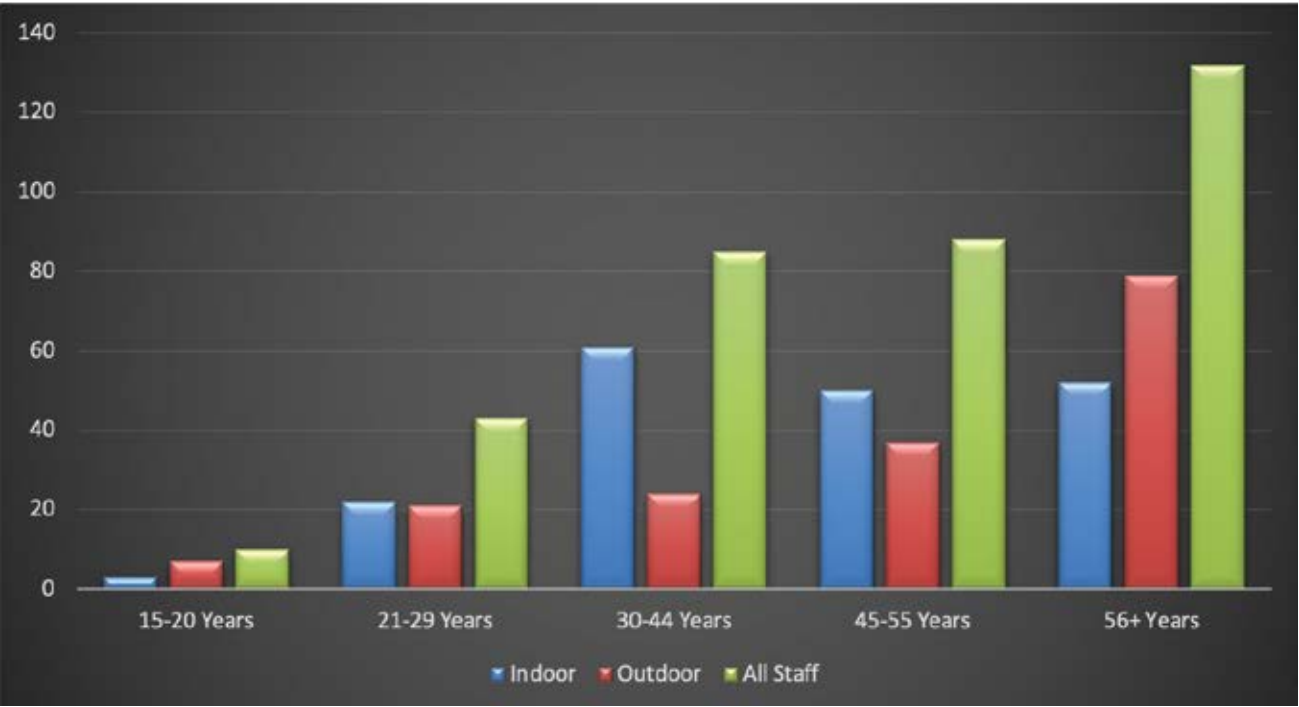
Workforce Statistics

The following tables provide a breakdown of the composition of Council’s workforce and the number of employees in each Department as at 30 June 2025.

Figures: All Staff						
		Exec	Corp	Dev	Inf	
ME	Male Executive	11	1	5	3	2
FE	Female Executive	2	1	0	1	0
MF	Male Full Time	151	3	10	50	88
FF	Female Full Time	88	21	23	21	23
MP	Male Part Time	5	0	2	2	1
FP	Female Part Time	24	13	7	3	1
MM	Male Max Term	7	0	0	5	2
FM	Female Max Term	17	5	4	2	6
MC	Male Casual	4	0	0	2	2
FC	Female Casual	32	2	27	3	0
FT	Female Trainee	5	1	0	4	0
MT	Male Trainee	3	0	2	1	0
FA	Female Apprentice	0	0	0	0	0
MA	Male Apprentice	4	0	1	3	0
Total excluding vacancies		353	47	81	100	125

Department	Full Time Equivalent (Permanent Established Positions including vacancies)
Executive Services	33.93
Corporate & Community Services	51.29
Council Services	86.66
Infrastructure Services	160.88
TOTAL	332.76

The following table provides the breakdown of age based percentages of staff as at 30 June 2025.



Learning and Development

Mandatory Training

All employees must complete core mandatory training to ensure a safe and compliant workplace under the Queensland *Work Health and Safety Act 2011*. Additional training is tailored to specific roles. Council partners with Registered Training Organisations (RTOs) to deliver nationally accredited training for plant and equipment operations. Ongoing training supports upskilling, competency verification, legislative updates and supports the ongoing training to assist the Local Disaster Coordination Centre (LDCC) with the readiness to respond effectively to disaster events within the Banana Shire.

Professional Development

Council fosters employee growth through continuous learning, adapting to evolving industry standards. Support includes financial assistance for professional memberships and encouragement of peer networking. Training is delivered both online and face-to-face, with strong emphasis on practical, on-the-job learning.

Plant Training

The Learning and Development team coordinates both internal and external training to ensure Council staff meet all industrial standards and maintain required competencies.

Apprenticeships, Traineeships, Cadetships & Work Experience

Council secures funding through programs like Skilling Queenslanders for Work to support traineeships in areas such as Rural Operations and Business Administration. Opportunities also exist through State and Federal funding. Priority areas for apprenticeships and traineeships include Water Operations, Plumbing, Civil Construction, and Mechanical services. Council actively supports local secondary schools by hosting students for work experience.

Training is delivered by external providers offering Nationally Accredited Civil Construction plant competencies and High-Risk Work Licenses.

All current Council plant operators undergo a Verification of Competency (VOC) which includes both a theory component and a practical assessment, based on modules from accredited training packages.

Council accesses Construction Skills Queensland (CSQ) funding to support training needs, particularly for Transport and Main Roads (TMR) and local roads projects.



Work Health and Safety

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

Provide a Compliant, Simplified, and Relevant Safety Management System

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

Innovation in WHS Practices

The WHS Team are promoting innovative practices, increasingly centered around fostering a strong safety culture that empowers all staff to take ownership of their wellbeing and that of their colleagues. By enhancing in-field presence, WHS

advisors are building trust, identifying risks in real-time, and providing immediate support, reinforcing safety as a shared responsibility.

Proactive communication strategies, such as regular safety briefings, in field meetings, and tailored messaging on key WHS issues, ensures that safety information is accessible, timely, and relevant to every team member. These approaches not only improve hazard awareness and compliance but also cultivate a workplace environment where safety is embedded in everyday actions and decision-making.

Safety Culture and Leadership

Council has committed to running the Care Factor Psychological Safety & Wellbeing Program Sessions for all staff who hold a line management responsibility. **The learning objectives for these sessions are:**

- Leading from values and creating trust
- Communication and influencing skills
- Conflict resolution skills
- Boundary setting
- Creating accountability and intrinsic motivation
- Developing an internally-focused ("Above the Line") organisation
- Resilience and cognitive re-framing skills

Supervisors play a crucial role in these sessions by leading through example, reinforcing the importance of safety culture, and ensuring that the learning objectives are integrated into daily work practices. Additionally, supervisors are tasked with responding promptly and effectively to issues, contributing to the creation of a psychologically safe workplace where the well-being of workers is prioritised.

At the very heart of the Care Factor approach is the vision of increasing psychological safety, well-being and creating mentally healthy workplaces. Where psychological safety is high, people are more likely to speak up, admit mistakes and ask for help when needed. Stress levels are reduced, as are associated sick leave, burnout and staff turnover.

Moreover, increased psychological safety promotes higher trust levels and enables mental health challenges to be more readily discussed. The benefits of creating psychological safety extend beyond the spheres of health, safety and wellness, with recently finding of a four year study, that psychological safety is the number one predictor of team success.

Injury Prevention and Early Intervention

As the safety culture changes, we will likely see an increase in incident statistics due to the workforce reporting incidents as they occur.

Through efficient handling of the Rehabilitation and Return to Work process, employees are placed back into work as soon as possible, reducing the overall caseload. Return to work and rehabilitation cases have increased, necessitating a greater focus on assisting workers to recover in the workplace. To further support this shift, we are applying early-intervention strategies that aim to identify and address potential health and safety concerns before they escalate. This includes partnering closely with workers and their treating health professionals to develop tailored recovery plans that promote sustainable return to work outcomes. These collaborative efforts not only enhance recovery but also reinforce a culture of trust, accountability, and continuous improvement in workplace safety.

Future Goals and Planning

2025/26 is set to be a significant year for WHS, with changes to the team and cultural transformation within the workforce. The WHS team is committed to improving the safety culture and standards across the Council through education, development, and support.

The WHS team aims to:

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

Closeout

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

Priorities

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

Disaster Management

Local Disaster Management Group

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

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

Council has also formed an LDMG Executive Management Team to oversee, promote and ensure the implementation of Council's disaster management programmes and responsibilities across all functions and departments of Council. The LDMG Executive Team comprises the Local Disaster Management Group Chairperson, Deputy Chairperson and Local Disaster Coordinator and the Banana Shire Council Disaster Management Coordinator, with each of these positions having legislated functions under the *Disaster Management Act 2003*.

Local Disaster Coordinator (LDC)

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

A Local Disaster Coordinator is responsible for the functions of-

- 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 member agencies of the Local Disaster Management Group (LDMG) is essential to ensuring the continued delivery of critical business functions and disaster management capabilities during emergency events.

These plans are reviewed comprehensively every three years to maintain relevance and effectiveness. Additionally, each department conducts an annual review of its designated area to ensure operational readiness and alignment with the overarching continuity framework.

Disaster Resilience

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

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

Education and Information

A fundamental approach to disaster management is that communities which have identified, considered, and planned for a potential event will cope better than those who have not. Community awareness and education programs remind people that the threat is real and to be prepared.

Council, in conjunction with partner agencies, provides community awareness and information activities via local community events, Banana Shire Councils disaster dashboard website, Banana Shire Disaster Management Information Facebook page, and the Get Ready Queensland funding programme coordinated by the State government.



Disaster Management Dashboard

In partnership with QIT Plus, Council maintains a centralised Disaster Management Dashboard that serves as the single source of truth during disaster events affecting the Banana Shire region.

This platform provides real-time updates and critical information to support informed decision-making and public safety. Council has proactively promoted the dashboard through social media campaigns and billboard advertising to ensure residents and travellers are aware of where to access reliable information during emergencies.

Activation of Local Disaster Management Arrangements

The Chairperson of the Local Disaster Management Group (LDMG) holds the authority and responsibility to activate local disaster management arrangements in response to emerging or actual disaster events. Activation decisions are based on the predicted or observed impacts to communities within the Banana Shire.

Council's Role in Disaster Response and Recovery

Banana Shire Council is designated as the Primary Agency at the local level for leading both the response to and recovery from a range of natural hazard events, including floods, cyclones, storms, earthquakes, tornadoes, and landslips. In alignment with this responsibility, Council has developed and implemented event-specific plans to ensure a coordinated and effective approach to managing these hazards.

Local Disaster Coordination Centre (LDCC)

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

The Banana Shire Local Disaster Coordination is provided and managed by Council, staffed by trained Council employees, and supported by agency liaison officers from government and Non-Government Organisations (NGO's) as appropriate to the area. The LDCC must have the capability to manage and coordinate resources, information, forward planning, reporting, and forwarding requests for assistance to the Gladstone District Disaster Coordination Centre.

Training

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

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

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

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

Exercises

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

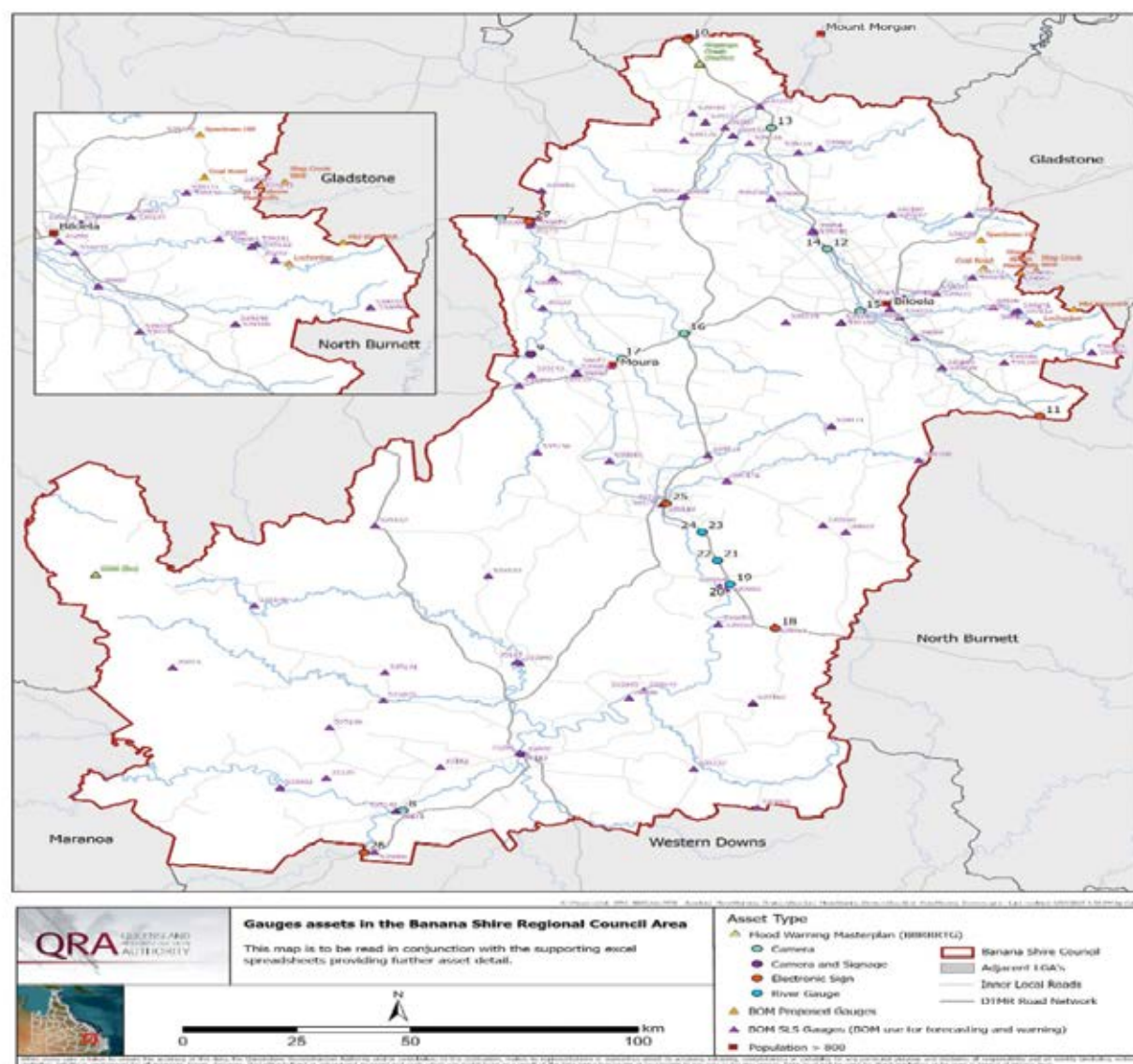
Rain and River Gauges

Council maintains an extensive network of rain and river gauges across the Dawson River and Callide Valley catchments. This infrastructure ensures that the Local Disaster Management Group has timely access to real-time rainfall and river height data, thereby enhancing situational awareness and decision-making during flood events. This network was funded by Council, State and Federal Governments.



SES (State Emergency Service)

Local State Emergency Service (SES) groups are integral to Council's disaster response operations. In collaboration with the State Government, Council remains committed to supporting the Banana SES group by assuming responsibility for the provision, maintenance, and management of SES facilities, vehicles, and essential equipment.





Information and Communication Technology

In 2025/2026, the Information and Communication Technology (ICT) Section will continue executing Council's long-term ICT Strategic Roadmap, with a clear focus on modernising infrastructure, strengthening cyber resilience, and supporting business transformation through secure, cloud-based services.

Hardware Lifecycle Management

Council will maintain its proactive approach to asset renewal through the ongoing replacement program for laptops, desktops, and mobile devices. This ensures our staff have the tools required to work effectively and securely in both office-based and mobile environments.

Cyber Security Maturity

Following several years of foundational work, ICT will continue enhancing Council's cyber security posture by:

- Progressing implementation of the Essential Eight cyber security framework, with regular assessments and remediation activities.

- Expanding network micro-segmentation across key infrastructure to minimise the spread of threats and isolate high-value systems.
- Ongoing security monitoring and response improvements in collaboration with our external cyber partners.

Hybrid Cloud Migration

ICT will continue transitioning critical business systems and workloads into cloud environments, forming a key part of our **hybrid cloud strategy**. This approach improves reliability, simplifies disaster recovery, and positions Council to scale services as demand grows.

ERP Project Milestone

- **Phase 2** of the Electronic Resource Planning (ERP) system is scheduled for completion in **FY 2025/2026**.
- **Phase 3** will commence in **FY 2026/2027**, focusing on deeper integration of corporate systems and enhanced service delivery tools for staff and the community.

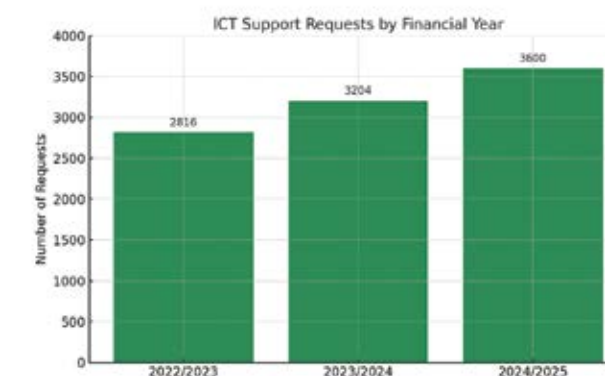
ICT Support and Service Delivery

Council's ICT team continues to be a key enabler of internal service delivery and digital capability across the organisation. Strong partnerships with government agencies, enterprise vendors, and preferred suppliers allow ICT to maximise value through access to specialist expertise, technologies, and support that complement internal team capacity.

In 2024/2025, ICT responded to approximately 3,598 service and support requests, up from 3,204 in 2023/2024 and 2,816 in 2022/2023.

This sustained increase reflects the growing reliance on digital platforms, mobile technology, and cloud-based systems across Council operations.

The team's responsiveness and adaptability remain key enablers of Council's broader digital transformation strategy, supporting both internal efficiencies and improved service delivery to the community.



Recent Projects and Achievements

In 2024/2025, the ICT Section delivered several strategic projects aimed at improving operational efficiency, cyber resilience, and service delivery across the organisation.

Key achievements included:

- Migration to SharePoint Online, enabling secure cloud-based document management and improved collaboration across teams, locations, and devices.
- Implementation of a new Service Desk system, providing enhanced tracking, reporting, and management of ICT service requests to support improved responsiveness and transparency.
- Windows 11 upgrade rolled out across all Council-managed desktops and laptops, ensuring compliance with supported operating systems and enhancing security and user experience.

- Closed-Circuit Television (CCTV) system installations and upgrades at several key sites to support community safety and asset protection:

- Melton Park, Biloela
- Moura Water Treatment Plant
- Moura Sewerage Treatment Plant
- Moura Washdown Facility
- Moura Council Depot
- Moura Museum and Library

- Integration of new sites into Council's ICT infrastructure, enabling secure network access and connectivity from day one.

- Ongoing expansion and improvement of ICT infrastructure, including extended network reach and improved communications across the Shire.

The total cost of ICT operations in 2024-25 is \$2,697,110.75 including \$1,814,242.13 for ERP implementation. Council also spent \$317,219.42 in capital expenditure in IT, replacing essential hardware and upgrading IT infrastructure.

Financial Services

During the 2024/2025 financial year, Council published a total of 22 open tenders and 10 Register of Pre-qualified Supplier (ROPS) tenders. Starting 2024/25, all tenders have been published through Vendor Panel, resulting in a significant increase in the number of tender submissions and the level of competition.

Stores / Procurement

Council replaced its procurement system from Practical Plus to Authority Altitude. The new system comes with additional workflow abilities and reporting capabilities. The end of the year stock-take has been completed in the new system. Work is in progress to refresh the stock labels with the new system codes for efficiency.

A procurement continuous improvement project is currently underway to simplify the procurement

process while adhering to legislative compliance requirements. This project aims at developing policies and procedures in all aspects of the procurement process and providing staff training to implement the policies and procedures.

All contracts have been updated and are now accurately reflected in the Authority Altitude system under the contract section.

Regional Co-operation

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

CQROC is a company limited by guarantee that is jointly owned by the following Local Governments:

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

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

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

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

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

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

09 Other Matters



Beneficial Enterprises

Local Government Act 2009 Section 41
Council did not conduct any Beneficial Enterprises during the Financial Year.

Business Activities

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

Schedule of business activities conducted during the financial year -

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

* Constructing or maintaining State roads or other roads that are put out to competitive tender
** Reason must be supplied if Competitive Neutrality Principle is not applied to a Significant Business Activity

Commercial Business Unit

Annual Operational Reports

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

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

Commercial Business Unit – Information to Allow Informed Assessment

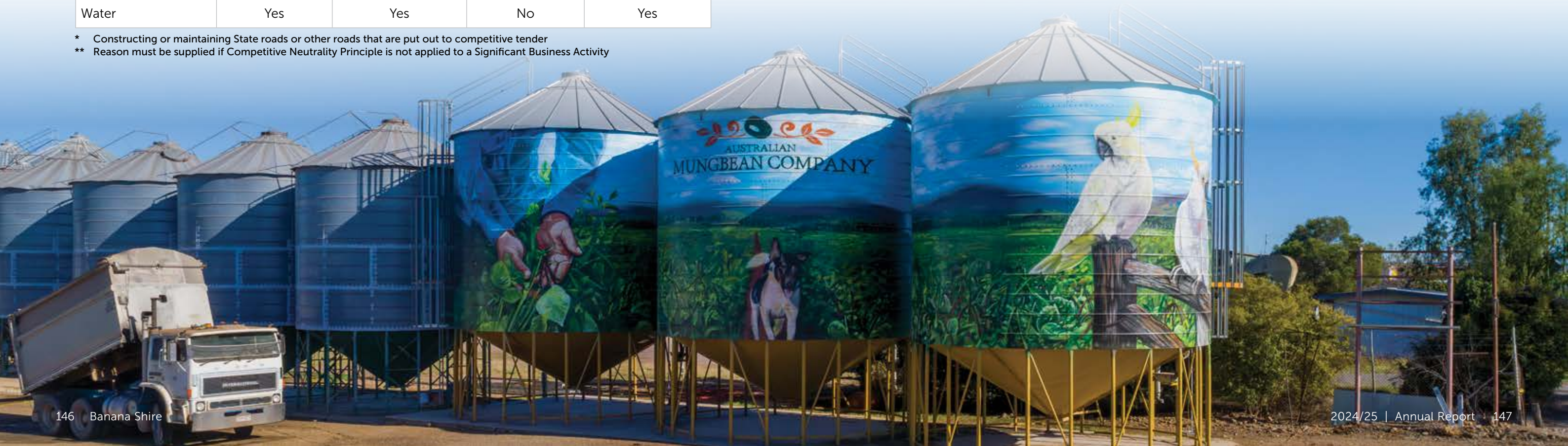
Local Government Regulation 2012 Section 190 (2) (a) to (d)

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

Joint Local Government Activity

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

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



Invitations to Change Tenders

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

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

Section 228 (8) If—

(a) an invitation to tender under subsection (4) or (7)(b) states that the local government might later invite all tenderers to change their tenders to take account of a change in the tender specifications; and

(b) the local government does change the tender specifications.

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

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

CHANGE	NUMBER
Changed the schedule / Scope	25
Extended the closing date	26
Tender hold	3
Bill of quantity	0

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

List of Registers

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

Council keeps the following registers:

- Administrative Action Complaints
- Asset
- Declarable Conflict of Interest (at a Meeting of Council)
- Contact with a Lobbyist
- Cost Recovery Fees
- Delegations
- Gifts and Sponsored Hospitality Benefits
- Instruments of Appointment
- Interests of a Councillor
- Interests of a Related Person of a Councillor
- Interests of the CEO
- Interests of a Related Person of a CEO

- Interests of a Senior Executive Employee
- Interests of a Related Person of a Senior Executive Employee
- Local Laws
- Prescribed Conflict of Interest (at a Meeting of Council)
- Policies, Procedures and Protocols
- Pre-Qualified Suppliers
- Public Interest Disclosures
- Rate Write-Offs
- Right to Information and Information Privacy Applications
- Roads (Included in Asset Register)

Financial Assistance Grants –
FA Grants

Concessions on Rates and Charges

Financial Assistance Grants are monies received annually from the Federal Government. 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	\$8,653,319
Identified Road Grant	\$6,140,519
Total	\$14,793,838

The Identified Road Grant component of \$6,140,319 has been utilised on the following roads as a contribution to non-flood related capital road works totalling of \$16.20 million:

Project	Expenditure
Cracow Road Upgrade	3,428,473
Theodore Moura Road Upgrade	2,555,700
Injune Road Upgrade	2,178,800
Orange Creek Road Rehabilitation & Seal	1,698,133
Shepherdsons Road Upgrade	1,334,250
Harsants Road Gravel Resheet	1,226,139
Defence Road Upgrade	811,000
Teys Pathway - Jambin Dakenba Road	770,000
Baileys Lane Rehab Rehabilitation & Widening	633,937
Racecourse Lane Upgrade	444,420
Baileys Lane	316,166
The Bend Road – Dawson River	397,696

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	\$228,497.70	Including, water consumption and general rates on applicable parcels
Council Pensioner Rebate	\$194,626.40	
Rates Based Financial Assistance – Community Childcare/Kindergarten, Scouts/ Guides, Non-Profit Community, Recreational and Sporting Groups	\$175,136.36 \$54,033.02	General Rates and Service Charges Water Consumption
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	\$652,293.48	
State Government Pension Rebate	\$143,085.95	Includes Emergency Management Levy (EML) Pension Concession

Competitive Neutrality Complaints

Summary of Investigation Notices

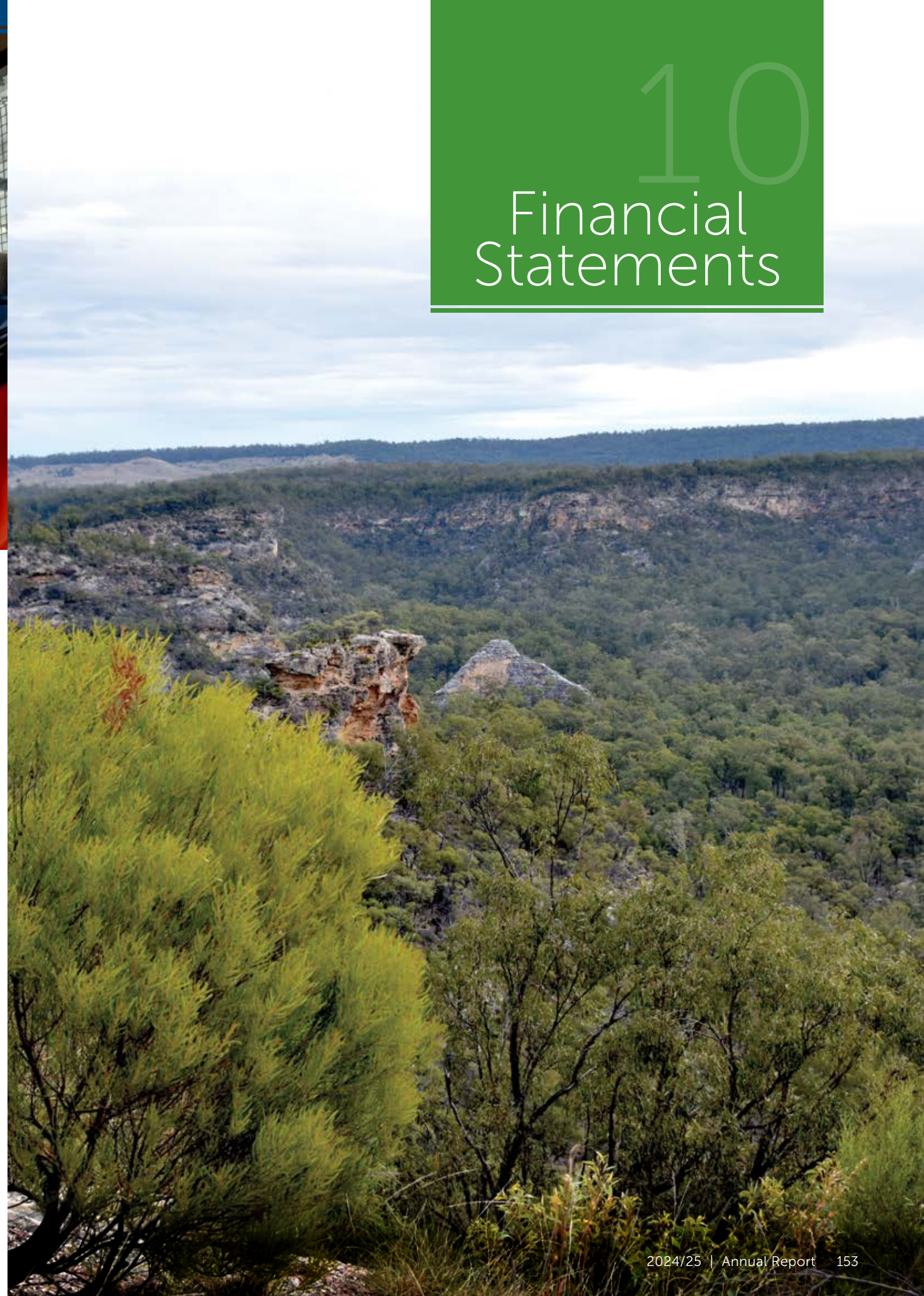
Local Government Regulation 2012 Section 190 (1) (i)

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

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

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 Local Government Association Queensland (LGAQ) Human Resources Assist Service. This service provides advice on industrial relations and human resources matters.

All employees and other relevant persons have ready access to the ethics principles and values and the standards of conduct stated in Council's Code of Conduct on Council's website and its internal intranet. Hard copies are also readily available for those requiring this medium.

Training sessions have been held for staff, and the Code of Conduct is part of the induction process for all new employees.

A Code of Conduct for Councillors in Queensland was implemented by the Minister of Local Government effective from 3 December 2018. Council reviewed its Councillor Code of Conduct Policy in May 2024.

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.

Councillors have received appropriate training on the provisions of their relevant Code of Conduct Policy.

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

Community Financial Report

Local Government Regulation 2012 Section 184
The Community Financial Report is a plain English summary of Council's Financial Statements prepared in accordance with Section 179 of the *Local Government Regulation 2012*.

1. About Council's End of Year Financial Statements

What you will find in the Financial Statements
The Audited Financial Statements of Council set out the financial performance, financial position, cash flows and the net community equity of Council for the financial year ended 30 June 2025.

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 2024/2025 Financial Statements?
A complete version of Council's Financial Statements for the 12 months to 30 June 2025 are included with this Annual Report and can be found in the 2024/2025 Annual Report on our website:

- <http://www.banana.qld.gov.au>
or at Council's administration offices:
- 62 Valentine Plains Road, Biloela Qld 4715
 - 18 Yaldwyn Street, Taroom Qld 4420
 - 34 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 2024/2025
For the 2024/2025 financial year, Council had a net surplus of \$22,507,885. This includes capital income and expenses.

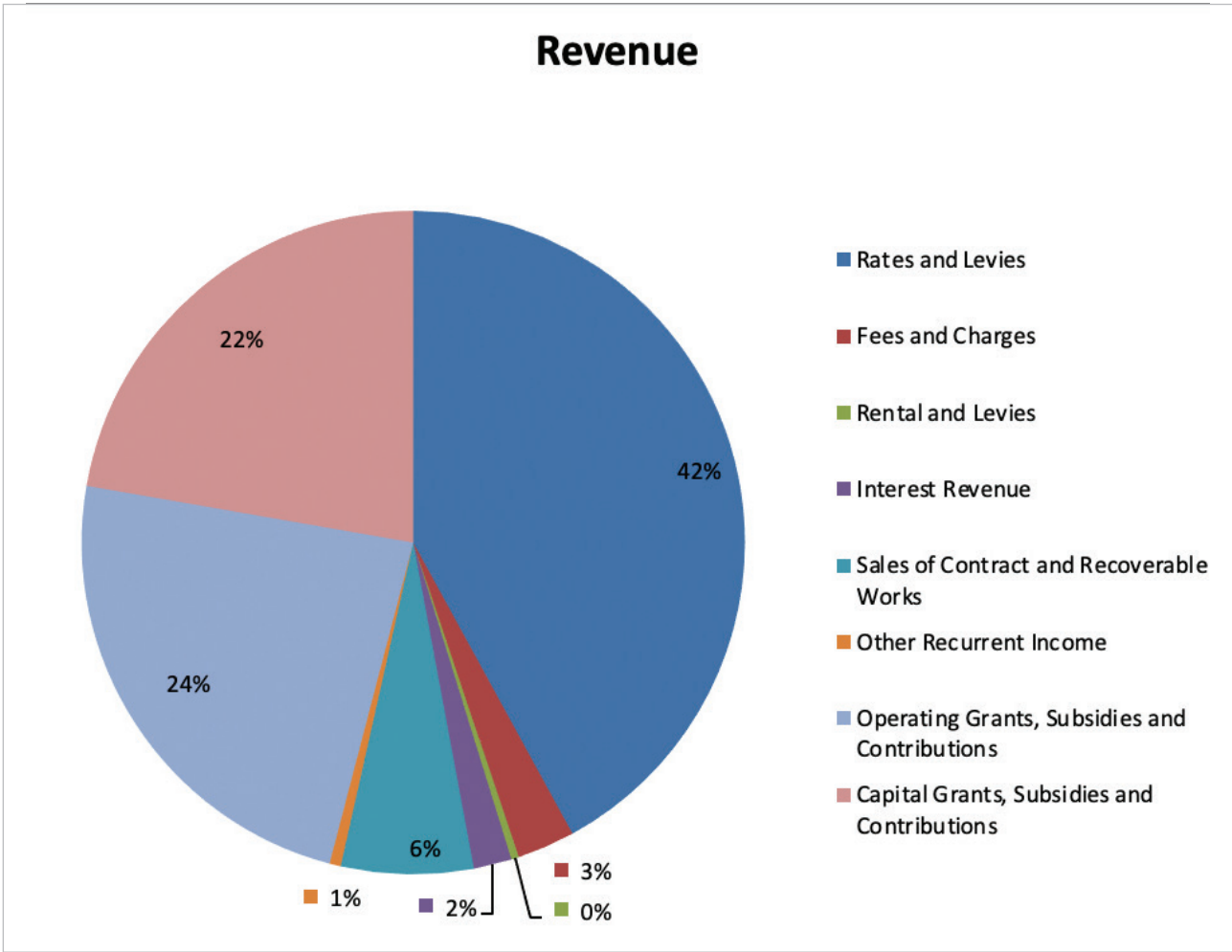
Council's Operating Result

	Actual 2025	Original Budget 2025	Actual 2024
Expenditure (excl. capital expenses)	(91,113,759)	(105,990,000)	(90,133,276)
Revenues (excl. capital income)	93,723,083	106,981,000	125,333,553
Operating Surplus/ (Deficit) for the period	2,609,324	991,000	35,200,277

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

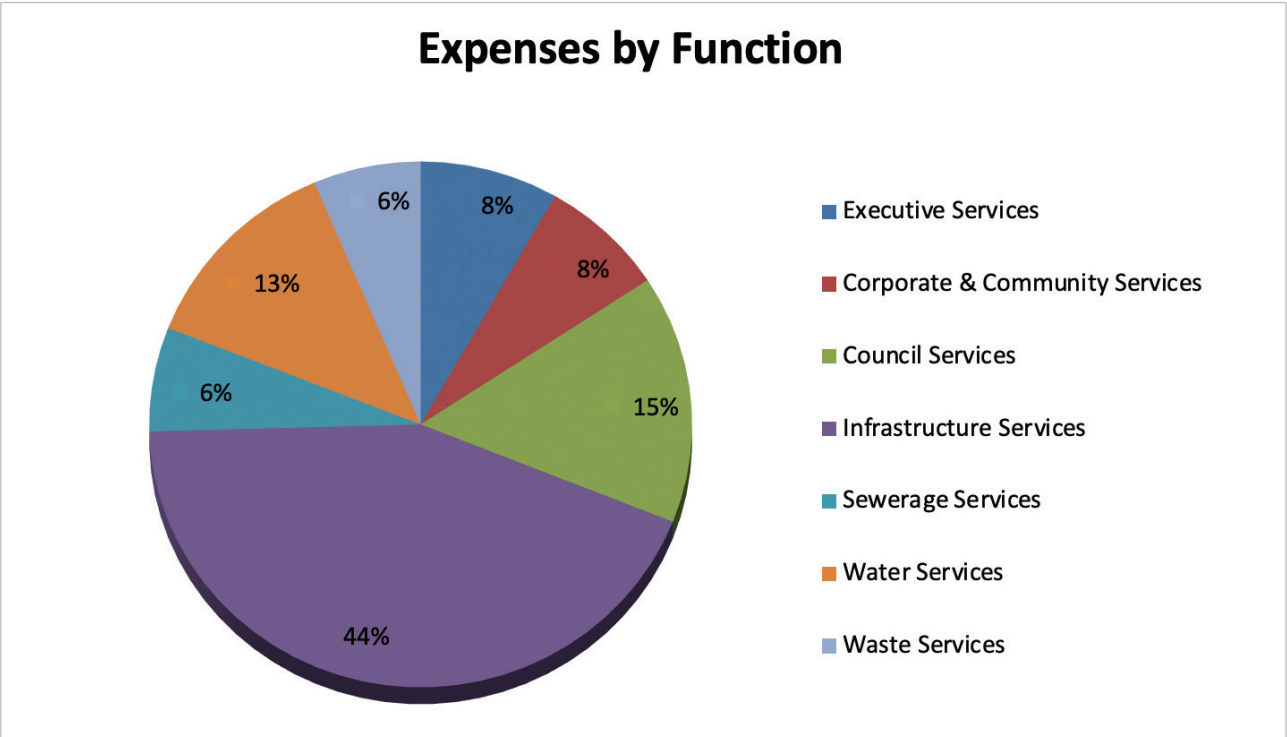
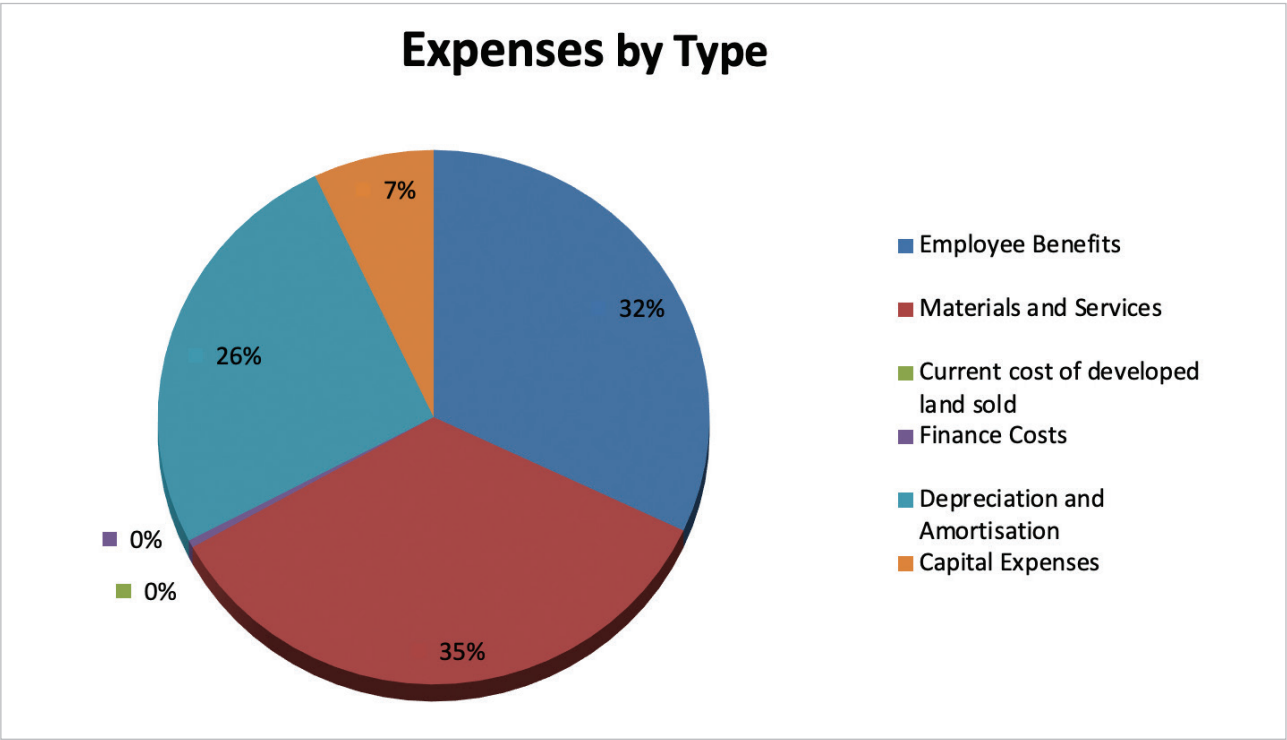
Council's Revenue Sources for the 2024/2025 Year

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



Council’s Expenditure for the 2024/2025 Year

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



2.2 Council’s Statement of Financial Position (Balance Sheet) for 2024/2025

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 2025 was \$1,124,046,432 in comparison to prior year Net Community Equity of \$1,075,484,740 at 30 June 2024.

The major items that make up Council’s Wealth include the following assets:	Actual 2025	Actual 2024
Available Cash & Investments	25,830,293	12,554,165
Cash & Investments “restricted” for future funding purposes	18,112,186	19,678,822
Trade Debtors	3,995,718	3,463,717
Infrastructure, Property Plant and Equipment	1,103,147,563	1,058,231,697
Council has funded some of its operations and assets by the following liabilities:		
Provisions for Restoration of Refuse sites	14,385,333	12,584,559

3. Financial Sustainability Measures

(Sec 169(5) Local Government Regulation 2012)

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

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

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

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

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

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

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

Operating Surplus Ratio – Operating Result divided by Total Operating Revenue

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

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

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

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

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

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

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

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

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

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

Asset Consumption Ratio – Written Down Replacement Costs of Depreciable Infrastructure Assets divided by Current Replacement Costs of Depreciable Infrastructure Assets

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

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

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

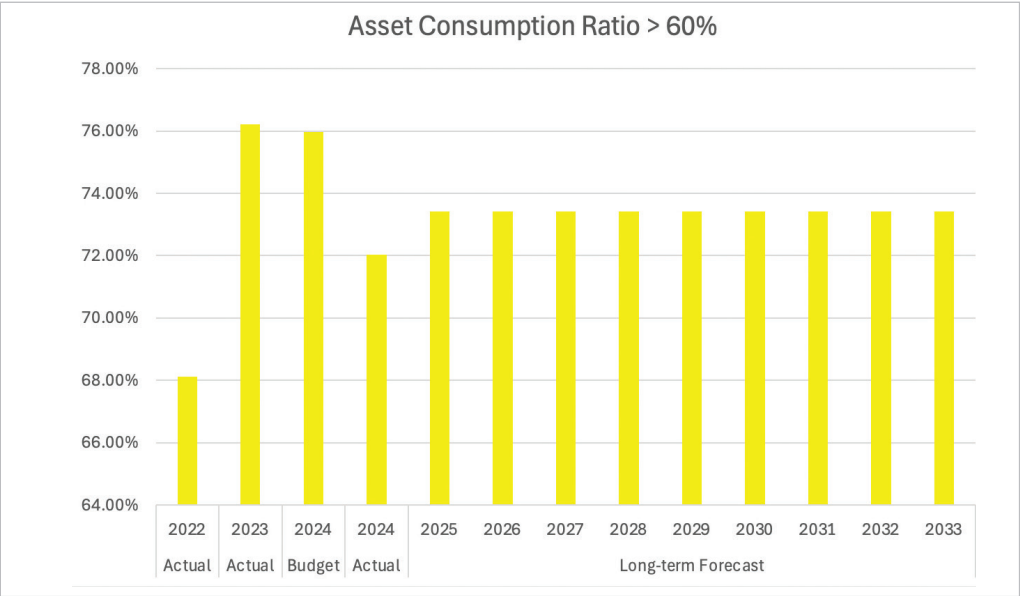
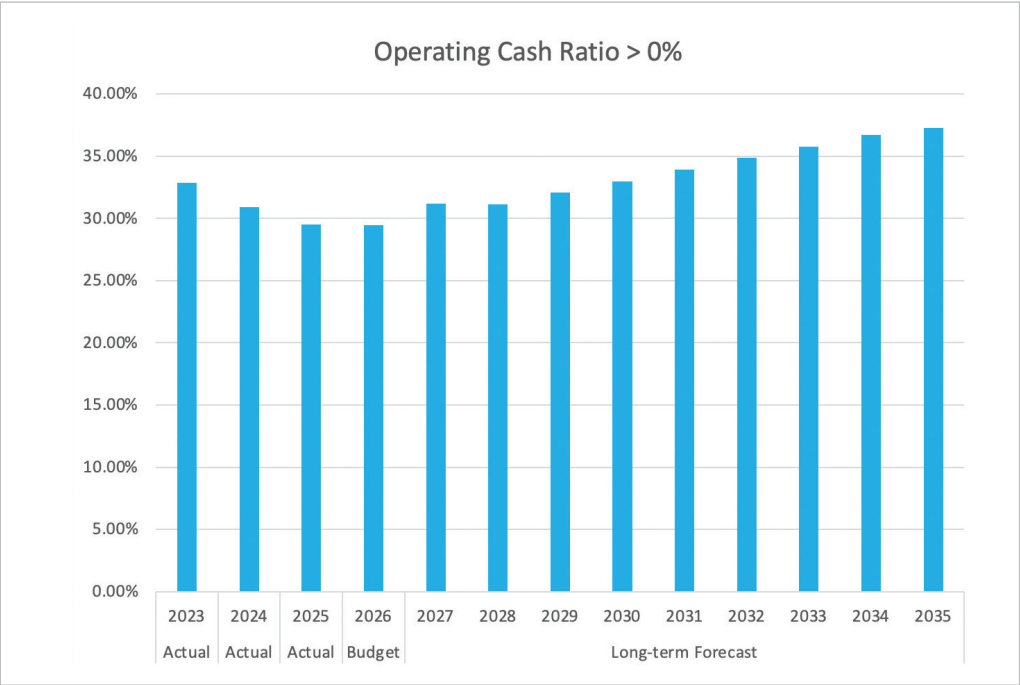
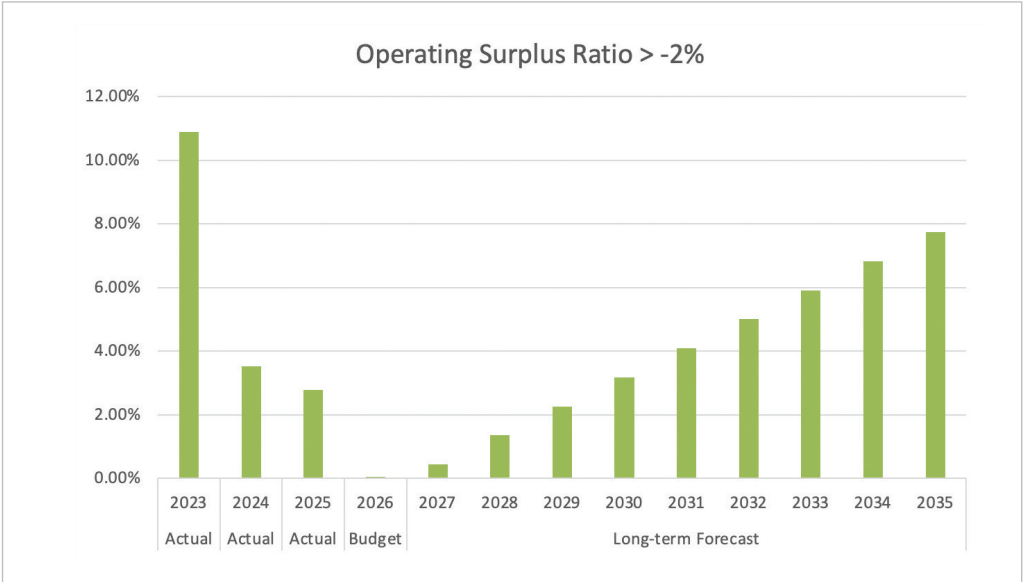
Council is not required to report on this ratio until 2026-27.

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

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

Financial Sustainability Indicators for the Year Ended 30 June 2025

Ratio	Target	Long Term Financial Plan Projections												
		Actual	Actual	Actual	BUDGET									
		2023	2024	2025	2026	Yr. 2	Yr. 3	Yr. 4	Yr. 5	Yr. 6	Yr. 7	Yr. 8	Yr. 9	Yr. 10
Unrestricted Cash Expense Cover Ratio	>4 months	6.78	2.39	4.36%	-0.5	Not applicable								
Operating Surplus Ratio	>-2%	10.88%	3.52%	2.78%	0.05%	0.44%	1.35%	2.26%	3.17%	4.08%	5.00%	5.91%	6.83%	7.75%
Operating Cash Ratio	>0%	32.86%	30.89%	29.53%	29.46%	31.18%	31.12%	32.07%	33.00%	33.94%	34.87%	35.79%	36.71%	37.28%
Asset Sustainability Ratio	>90%	169.75%	259.23%	181.99%	262.89%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%
Asset Consumption Ratio	>60%	76.22%	72.04%	70.75%	69.79%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%
Leverage Ratio	0 to 3 Times	0	0	0	0	0	0	0	0	0	0	0	0	0





Valuation of Non-Current Physical Assets

Local Government Regulation 2012 Section 185 (b)

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

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

The following policies of Council applied for the financial year:

- Asset Management Policy adopted 22 May 2024, and
- Non-Current Asset Threshold Policy adopted 26 March 2025.

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

BANANA SHIRE COUNCIL

Financial Statements

For the year ended 30 June 2025

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BANANA SHIRE COUNCIL

Statement of Comprehensive Income

For the year ended 30 June 2025

		2025	2024
			Restated
	Note	\$	\$
Income			
Recurrent revenue			
Rates, levies and utility charges	3 (a)	50,670,676	48,077,710
Fees and charges	3 (b)	3,390,917	3,609,048
Sales of contract and recoverable works	3 (d)	7,771,797	15,664,525
Grants, subsidies, contributions and donations	4 (i)	28,543,331	54,197,899
		<u>90,376,721</u>	<u>121,549,182</u>
Other revenue			
Rental and levies		450,190	401,510
Interest received	3 (c)	2,236,265	2,598,324
Other recurrent income		<u>659,907</u>	<u>784,537</u>
Total other revenue		<u>3,346,362</u>	<u>3,784,371</u>
Total operating Income		<u>93,723,083</u>	<u>125,333,553</u>
Capital revenue			
Grants, subsidies, contributions and donations	4 (ii)	<u>26,838,795</u>	<u>8,582,995</u>
Total Capital revenue		<u>26,838,795</u>	<u>8,582,995</u>
Total income		<u>120,561,878</u>	<u>133,916,548</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(31,355,038)	(29,134,775)
Materials and services	7	(34,248,110)	(35,965,377) *
Finance costs	8	(445,053)	(89,069)
(a) Depreciation of non-current assets		(25,060,758)	(24,939,255)
(b) Amortisation of intangible assets		<u>(4,800)</u>	<u>(4,800)</u>
Total operating expenses		<u>(91,113,759)</u>	<u>(90,133,276)</u>
Capital expenses			
Other capital expenses	9	<u>(6,940,234)</u>	<u>(29,736,695)</u>
Total expenses		<u>(98,053,993)</u>	<u>(119,869,971) *</u>
Net result		<u>22,507,885</u>	<u>14,046,577 *</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus		<u>26,053,807</u>	<u>5,488,058</u>
Total other comprehensive income for the year		<u>26,053,807</u>	<u>5,488,058</u>
Total comprehensive income for the year		<u>48,561,692</u>	<u>19,534,635 *</u>

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised

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 2025

		2025	2024
			Restated
	Note	\$	\$
Current assets			
Cash and cash equivalents	11	43,942,479	32,232,987
Receivables	12	3,995,718	3,463,717
Inventories	13	3,026,068	3,123,136
Contract assets	20(a)	13,918,700	12,921,245
Other assets	15	<u>3,461,705</u>	<u>3,215,350</u>
Total current assets		<u>68,344,670</u>	<u>54,956,435</u>
Non-current assets			
Property, plant and equipment	16	1,103,147,563	1,058,231,697 *
Intangible assets		<u>159,453</u>	<u>164,253</u>
Total non-current assets		<u>1,103,307,016</u>	<u>1,058,395,950</u>
TOTAL ASSETS		<u>1,171,651,686</u>	<u>1,113,352,385</u>
Current liabilities			
Trade and other payables	18	9,227,575	8,690,765
Provisions	19	6,241,284	5,568,025
Contract liabilities	20(b)	15,336,747	8,211,621
Other	21	<u>1,868,203</u>	<u>1,742,355</u>
Total current liabilities		<u>32,673,809</u>	<u>24,212,766</u>
Non-current liabilities			
Provisions	19	14,385,333	12,584,559
Other	21	<u>546,112</u>	<u>1,070,320</u>
Total non-current liabilities		<u>14,931,445</u>	<u>13,654,879</u>
TOTAL LIABILITIES		<u>47,605,254</u>	<u>37,867,645</u>
NET COMMUNITY ASSETS		<u>1,124,046,432</u>	<u>1,075,484,740 *</u>
Community equity			
Council capital -			
Asset revaluation surplus	22	857,436,807	831,383,001
Retained surplus		<u>266,609,625</u>	<u>244,101,739 *</u>
TOTAL COMMUNITY EQUITY		<u>1,124,046,432</u>	<u>1,075,484,740 *</u>

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised

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

Statement of Changes in Equity
For the year ended 30 June 2025

	Note	Total		Retained surplus		Asset revaluation surplus	
		2024 *		2025		2025	
		2025	Restated	2025	Restated	2025	2024 Restated
		\$	\$	\$	\$	\$	\$
Restated opening balances		1,075,484,740	1,055,950,105	244,101,739	230,055,162	831,383,001	825,894,943
Net result		22,507,886	14,046,577	22,507,886	14,046,577	-	-
Other comprehensive income for the year							
Revaluations:							
Property, plant & equipment	16	27,397,726	39,068,480	-	-	27,397,726	39,068,480
Impairments							
Property, plant & equipment	16	-	(32,482,989)	-	-	-	(32,482,989)
Change in value of future rehabilitation costs		(1,343,920)	(1,097,433)	-	-	(1,343,920)	(1,097,433)
Total comprehensive income for the year		48,561,692	19,534,635	22,507,886	14,046,577	26,053,806	5,488,058
Balance at end of the year		1,124,046,432	1,075,484,740	266,609,625	244,101,739	857,436,807	831,383,001

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised
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 2025

		2025	2024
			Restated
	Note	\$	\$
Cash flows from operating activities			
Receipts			
Receipts from customers		69,376,745	71,190,510
Operating grants, subsidies and contributions		28,543,331	54,197,899
Interest received		2,212,786	2,144,369
Payments			
Payments to suppliers and employees		(71,869,058)	(70,143,422) *
Net cash inflow (outflow) from operating activities	27	<u>28,263,804</u>	<u>57,389,356</u>
Cash flows from investing activities			
Commonwealth government grants		8,761,773	1,798,973
State government subsidies and grants arising from contract assets and liabilities		6,127,671	(15,177,118)
State government subsidies and grants		18,004,841	6,613,695
Capital contributions		72,181	170,327
Payments for property, plant and equipment		(49,802,722)	(77,133,948) *
Payments for site rehabilitation		(1,647)	(3,780)
Proceeds from sale of property, plant and equipment	5	<u>283,591</u>	<u>767,860</u>
Net cash inflow (outflow) from investing activities		<u>(16,554,312)</u>	<u>(82,963,991)</u>
Net increase (decrease) in cash and cash equivalents held			
Cash and cash equivalents at beginning of the financial year		<u>32,232,987</u>	<u>57,807,622</u>
Cash and cash equivalents at end of the financial year	11	<u>43,942,479</u>	<u>32,232,987</u>

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised
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 2025	
1	Information about these Financial Statements
1. 1	<p>Basis of preparation</p> <p>The Banana Shire Council is constituted under the Queensland Local Government Act 2009 and is domiciled in Australia.</p> <p>These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the Local Government Act 2009 and the Local Government Regulation 2012.</p> <p>Council is a not-for-profit entity for financial reporting purposes and these financial statements complies with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.</p> <p>These financial statements have been prepared under the historical cost convention, except for the following:</p> <ul style="list-style-type: none">- certain classes of property, plant and equipment which are measured at fair value- assets held for sale which are measured at fair value less cost of disposal.
1. 2	<p>Statement of compliance</p> <p>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.</p> <p>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.</p> <p>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.</p>
1. 3	<p>New and revised Accounting Standards adopted during the year</p> <p>The Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had a material impact on reported position, performance and cash flows.</p>
1. 4	<p>Standards issued by the AASB not yet effective</p> <p>The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a material impact for Council.</p>
1. 5	<p>Estimates and judgements</p> <p>Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change, and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items, and specific information is provided in the relevant note:</p> <p>Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:</p> <ul style="list-style-type: none">Valuation and depreciation of property, plant and equipment - notes 16 and 17Impairment of property, plant and equipment - notes 16Provisions - note 19
1. 6	<p>National competition policy</p> <p>The Council has reviewed its activities and has identified 5 activities that are business activities. Details of these activities can be found in note 30.</p>

BANANA SHIRE COUNCIL

Notes to the Financial Statements	
For the year ended 30 June 2025	
1	Information about these Financial Statements
1. 7	<p>Rounding and comparatives</p> <p>The financial statements are in Australian dollars and have been rounded to the nearest \$1.</p> <p>Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard /comparative information is prepared on the same basis as prior year.</p>
1. 8	<p>Taxation</p> <p>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.</p>

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

2 Analysis of results by function

(a) Components of Council functions

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

Executive Services

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

Corporate & Community Services

The objective of Corporate & Community Services to provide professional finance, plant, aerodrome and community services across Council and the Shire. This function includes: financial management and services, stores and procurement, information technology, library and education services, 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 of the Shire. This function includes: services related to the environmental health, public building maintenance, animal control, planning and management of the developmental approval processes.

Infrastructure Services

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

Sewerage Services

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

Water Services

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

Waste Services

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

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

2 Analysis of results by program

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

Programs	Gross program income						Total income	Gross program expenses		Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets
	Recurrent revenue			Capital revenue				Recurrent	Capital				
	Grants	Other		Grants	Other								
	2025	2025	2025	2025	2025	2025							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Executive Services	151,498		31,227	-	-	-	182,725	(8,081,398)	-	(8,081,398)	(7,898,673)	-	
Corporate & Community Services	14,813,766	36,136,316		-	-	-	50,950,082	(7,284,312)	(84,975)	(7,369,287)	43,665,770	43,580,795	75,343,567
Council Services	113,205	1,608,127		853,751	-	-	2,575,083	(14,406,185)	(570,937)	(14,977,122)	(12,684,853)	(12,402,039)	118,408,763
Infrastructure Services	13,454,626	7,745,358		25,985,044	-	-	47,185,028	(36,789,598)	(5,901,187)	(42,690,585)	(15,589,414)	4,494,443	784,235,679
Sewerage Services	-	5,107,000		-	-	-	5,107,000	(6,115,385)	(160,873)	(6,276,258)	(1,008,385)	(1,169,258)	64,663,443
Water Services	10,000	9,305,920		-	-	-	9,315,920	(12,146,397)	(222,262)	(12,368,659)	(2,830,477)	(3,052,739)	128,017,765
Waste Services	236	5,245,804		-	-	-	5,246,040	(6,290,684)	-	(6,290,684)	(1,044,644)	(1,044,644)	982,470
Total	28,543,331	65,179,752		26,838,793	-	-	120,561,878	(91,113,759)	(6,940,234)	(98,053,993)	2,609,234	22,507,885	1,171,651,687

For the year ended 30 June 2024 - Restated

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	Grants	Other		Capital	Capital											
										2024	2024	2024		2024	2024					2024
Executive Services	74,133		25,935	-	-	-	100,068	(8,677,563)	-	-	(8,677,563)	(8,577,495)								
Corporate & Community Services	1,273,769	34,795,275		(310,965)	-	-	35,758,079	(7,755,711)	(87,270)	(7,842,981)	28,313,333	27,915,098	59,333,616							
Council Services	78,000	1,501,135		5,980,647	170,327	-	7,730,109	(12,287,457)	(832,451)	(13,120,008)	(10,708,322)	(5,389,899)	119,490,860							
Infrastructure Services	52,764,852	15,648,606		2,742,986	-	-	71,156,444	(39,540,488)	(27,510,661)	(67,051,149)	28,872,970	4,103,295	738,795,567							
Sewerage Services	-	4,824,144		-	-	-	4,824,144	(5,189,276)	(542,883)	(5,732,159)	(365,132)	(908,015)	64,511,647							
Water Services	-	9,248,740		-	-	-	9,248,740	(12,195,797)	(763,330)	(12,959,127)	(2,947,057)	(3,710,387)	130,160,568							
Waste Services	7,145	5,091,819		-	-	-	5,098,964	(4,486,984)	-	(4,486,984)	611,980	611,980	1,060,127							
Total	54,197,899	71,135,654		8,412,668	170,327	-	133,916,548	(90,133,759)	(29,736,693)	(119,869,971)	35,200,277	14,046,577	1,113,352,383							

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
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		37,116,671	35,028,053
Water		9,430,522	9,089,160
Sewerage		5,333,221	5,053,792
Environmental Levy		1,003,991	913,758
Garbage charges		<u>3,280,206</u>	<u>3,115,255</u>
Rates and utility charge revenue		56,164,611	53,200,018
Less: Discounts		(5,272,558)	(4,583,869)
Less: Pensioner remissions		<u>(221,377)</u>	<u>(538,439)</u>
		<u>50,670,676</u>	<u>48,077,710</u>
(b) Fees and Charges			
Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods/services being provided.			
The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.			
Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted, rather than the term of the licence.			
Revenue from infringements is recognised on issue of an infringement notice, after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.			
Development application fees		122,185	175,796
Building fees & charges		219,367	195,835
Animal registrations		62,441	73,452
Licences and permits		74,772	69,505
Fines and infringements		53,898	33,128
Saleyard fees		152,687	165,782
Disposal fees		1,294,788	1,201,104
Other statutory fees		363,587	266,891
User fees and charges		<u>1,047,192</u>	<u>1,427,555</u>
		<u>3,390,917</u>	<u>3,609,048</u>
(c) Interest received			
Interest received from bank and term deposits is accrued over the term of the investment.			
(i) Interest			
Interest received from financial institutions		2,054,825	1,938,788
Over due rates and utility charges		<u>181,440</u>	<u>159,259</u>
		<u>2,236,265</u>	<u>2,098,047</u>
(ii) Other finance income			
Refuse sites - unwinding of discount rate on provision		-	500,277
		<u>-</u>	<u>500,277</u>
Total interest and other finance income		<u>2,236,265</u>	<u>2,598,324</u>
(d) Sale of contract and recoverable works			
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		7,671,435	15,436,454
Private works		100,362	153,144
Other		<u>-</u>	<u>74,927</u>
		<u>7,771,797</u>	<u>15,664,525</u>

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
4 Grants, subsidies, contributions and donations			
Grant income under AASB 15 - Revenue from Contracts with Customers			
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.			
Performance obligations vary in each agreement but include expenditure milestones, percentage of completion and events. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants, and on the achievement of certain payment milestones for others.			
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time, and others which have continuous transfer of control over the life of the contract.			
Where control is transferred over time, revenue is recognised using either costs or time incurred.			
Grant income under AASB 1058 - Income of not-for-profit entities			
Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.			
Capital grants			
Where Council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.			
For construction projects, this is generally as the construction progresses in accordance with costs incurred.			
Donations and contributions			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.			
Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.			
(i) Operating			
General purpose grants		22,589,207	443,799
Commonwealth subsidies and grants		2,000,581	1,500,133
State government subsidies and grants		3,882,289	2,856,736
DRFA flood damage grants for operational repairs		54,642	49,397,231
Donations		<u>16,612</u>	<u>-</u>
Total recurrent revenue		<u>28,543,331</u>	<u>54,197,899</u>
(ii) Capital			
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes cash contributions and non-cash contributions usually in the form of infrastructure assets received from developers.			
Monetary revenue designated for capital purposes			
Commonwealth government grants		8,761,773	1,798,973
State government subsidies and grants		1,603,112	6,613,695
DRFA flood damage grants for capitalised repairs		16,401,729	-
Cash contributions		<u>72,181</u>	<u>170,327</u>
Total capital revenue		<u>26,838,795</u>	<u>8,582,995</u>
5 Gain (loss) on the disposal of capital assets			
(a) Proceeds from the sale of plant and equipment		283,591	684,374
Less book value of plant and equipment sold		<u>(368,566)</u>	<u>(675,967)</u>
		<u>(84,975)</u>	<u>8,407</u>
(b) Proceeds from the sale of land and buildings		-	83,486
Less book value of land and buildings sold		<u>-</u>	<u>(673,387)</u>
		<u>-</u>	<u>(589,901)</u>
(c) Proceeds from the sale of other non-current assets		-	-
Less book value of other non-current assets		<u>-</u>	<u>(226,790)</u>
		<u>-</u>	<u>(226,790)</u>
Total gain (loss) on the disposal of capital assets	9	<u>(84,975)</u>	<u>(808,284)</u>

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
6 Employee benefits			
Total staff wages and salaries		21,981,501	20,313,720
Councillors' remuneration		548,138	523,945
Annual, sick and long service leave entitlements		6,053,874	4,764,120
Superannuation	26	3,118,907	2,711,456
		31,702,420	28,313,241
Other employee related expenses		1,707,912	1,972,864
		33,410,332	30,286,105
Less capitalised employee expenses		(2,055,294)	(1,151,330)
		31,355,038	29,134,775
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Council employees at 30 June 2025		2025	2024
Elected members		7	7
Administration staff		185	133
Depot and outdoors staff		155	189
Total full time equivalent employees		347	329
7 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland *		110,000	107,500
Internal Audit		105,264	78,373
Council Road Maintenance		3,372,652	4,942,812
Contractors and Private Works		3,945,742	12,175,805
Donations and Contributions Paid		215,409	316,514
Insurance		1,592,230	1,411,867
Printing & Stationery		454,218	150,133
Telephone and IT		808,665	495,193
Electricity		1,789,219	1,290,804
Maintenance (non Roads & Plant)		4,565,422	4,574,480
Contractors (non Works)		10,665,664	1,384,211
Flood Restorations		-	3,380,162
Other material and services		6,623,625	5,657,523
		34,248,110	35,965,377
*Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$110,000 (2024: \$107,500)			
** Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised			
8 Finance costs			
Bank charges		106,204	128,748
Impairment of receivables and bad debts written-off		151,388	(39,679)
Refuse sites - unwinding of discount rate on provision		187,461	-
		445,053	89,069
9 Capital expenses			
Loss on the sale of capital assets	5	84,975	808,284
Loss on write-off of capital assets	10	6,855,259	28,928,411
Total capital expenses		6,940,234	29,736,695
10 Loss on write-off of capital assets			
Buildings		570,937	242,650
Plant and equipment		-	95,677
Roads, drainage & runway network		5,901,187	27,510,661
Water		222,262	376,598
Sewerage		160,873	702,825
	9	6,855,259	28,928,411

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
11 Cash and cash equivalents			
Cash and deposits at call are held in the following banks: National Australia Bank, Bendigo Bank, and Queensland Treasury Corporation.			
Cash at bank and on hand		8,899,775	5,664,555
Deposits at call		35,042,704	26,568,432
Balance per statement of financial position and cash flows		43,942,479	32,232,987
Total cash assets		43,942,479	32,232,987
Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. These include externally imposed expenditure restrictions:			
Waste levy refund received in advance		1,070,320	1,573,131
Contract liabilities - revenue received in advance		16,680,742	9,451,165
Unspent government grants and subsidies		-	6,408,851
Unspent developer contributions		361,124	2,245,675
Total unspent external restricted cash held in reserves		18,112,186	19,678,822
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		25,830,293	12,554,165
Total cash held to contribute to identified funding commitments		43,942,479	32,232,987
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		537,669	432,541
		537,669	432,541
12 Receivables			
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.			
Current			
Rateable revenue and utility charges		1,813,521	1,330,750
Less: loss allowance		(73,524)	(59,373)
		1,739,997	1,271,377
Accrued interest		146,210	122,731
Other debtors		2,150,054	2,083,838
Less allowance for expected credit losses		(40,543)	(14,229)
		2,255,721	2,192,340
		3,995,718	3,463,717
For the financial year ended 30 June 2025, interest was charged on outstanding rates at a rate of 12.35% per annum. No interest was charged on other debtors. There were no concentration of credit risk for rates and utility charges, fees and other debtors receivable.			
Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.			
There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural and mining, there is also a concentration in those sectors.			
The Council does not require collateral in respect of trade and other receivables.			

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
12 Receivables (continued)			
Accounting policies - Grouping			
When the Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.			
Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.			
The Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Grants, Other Debtors.			
The Council distinguishes between disputed invoices and impaired debts. If a customer is disputing the validity of an invoice, council assesses whether the invoice was correctly raised. If the receivable was incorrectly raised, this is not an impairment, the amount is reversed against the original revenue account, rather than through impairment. If Council believes the invoice is correct, the receivable is included in the impairment calculations.			
Rates and Charges: Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.			
Property rates and utility charges were processed using a stand alone ERP (enterprise resource planning) system. Council also noted that it employed a dedicated team whose sole responsibility was for rates and utilities collections. Aging of rateable revenue is not a consideration for calculating ECL (expected credit loss). As a statutory receivable AASB 9 does not prescribe calculation of ECL. Banana Shire Council also identified after reviewing its historical data records that no bad debts had occurred for any of its rate and utility charges. The credit enhancement to sell an owner's property to recover outstanding rate debts is only applicable to this particular type of statutory receivables.			
Statutory charges: In some limited circumstances Banana Shire Council may write off impaired statutory charges. As these impairments have been historically not material Banana Shire Council has, on this basis, not calculated an ECL for Statutory Charges (non-rates & utility charges).			
Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth governments have high credit ratings, accordingly the Council determines the level of credit risk exposure to be immaterial, and therefore does not record an ECL for these counterparties.			
Other Debtors: The Council identifies other debtors as receivables which are not rates and charges, statutory charges, lease receivables, or grants. Council has applied the simplified approach for trade receivables, contract assets and lease receivables and the loss allowance is measured at an amount equal to lifetime expected credit losses.			
Movement in allowance for expected credit losses (trade and other receivables)			
Balance at beginning of the year		73,602	285,394
Changes in the credit loss allowances in the year		40,465	(211,792)
Balance at end of the year		114,067	73,602
13 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		67,224	96,451
Stores and materials		1,028,988	1,096,829
		1,096,212	1,193,280
Valued at cost, adjusted when applicable for any loss of service potential.			
Land purchased for development and sale	14	1,929,856	1,929,856
Total inventories		3,026,068	3,123,136

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Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
14 Land purchased for development and sale			
Balance at beginning of the year		1,929,856	1,929,856
Balance at end of the year		1,929,856	1,929,856
Land purchased for development and sale is valued at the lower of cost and net realisable value.			
15 Other assets			
GST recoverable		817,860	404,329
Water charges yet to be levied		2,009,653	2,046,202
Prepayments		634,192	764,819
		3,461,705	3,215,350
16 Property, plant and equipment			
16 (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.			
16 (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.			
16 (c) Valuation			
Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. Other plant and equipment and work in progress are measured at cost.			
Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 3-5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.			
In the intervening years, on an asset class rotational basis, Council may engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.			
Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.			

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
16 Property, plant and equipment (continued)			
	On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.		
	Separately identified components of assets are measured on the same basis as the assets to which they relate.		
	Further information on the fair value measurement is contained in note 17.		
16 (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.		
16 (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.		
16 (f) Impairment	<i>Key judgements and estimates:</i> Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of certain infrastructure assets, software and IT equipment.		
	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.		

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Notes to the Financial Statements
For the year ended 30 June 2025

16 Property, plant and equipment	Note	Land	Site improvements	Buildings	Plant and equipment	Roads, drainage & runway network	Water	Sewerage	Artwork	Works in progress Restated *	Total plant and equipment
Basis of measurement		Valuation Level 2	Valuation Level 2 & 3	Valuation Level 2 & 3	Cost	Valuation Level 3	Valuation Level 3	Valuation Level 3	Valuation Level 3	Cost	
Fair value category		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Asset values		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2024		8,272,534	4,828,505	171,293,841	36,164,083	889,281,072	201,541,421	105,826,324	416,273	41,862,290	1,459,486,342
Addition of renewal assets		-	-	169,922	-	1,589,571	219,057	127,865	-	39,707,064	41,813,479
Addition of other assets		-	-	134,446	3,560,910	64,679	4,000	-	-	4,224,208	7,989,243
Internal transfers from work in progress		-	-	2,033,494	-	6,641,000	942,301	1,192,509	-	(10,809,304)	-
Disposals	5	-	-	-	(368,566)	-	-	-	-	-	(368,566)
Write-offs	9	-	-	(1,266,025)	(418,332)	(6,913,014)	(637,329)	(662,653)	-	-	(9,897,353)
Revaluation adjustment to other comprehensive income	22	-	-	1,860,297	-	30,293,136	3,137,417	1,663,172	24,577	-	36,978,599
Internal transfers between asset classes		-	-	535,946	(512,756)	164,030	(187,220)	-	-	-	-
Closing gross value as at 30 June 2025		8,272,534	4,828,505	174,761,921	38,425,339	921,120,474	205,019,647	108,147,217	440,850	74,985,258	1,536,001,744
Accumulated depreciation and impairment											
Opening balance as at 1 July 2024		-	3,768,378	72,356,809	17,400,126	186,486,607	77,539,661	43,703,064	-	-	401,254,645
Depreciation expense	9	-	77,657	4,747,300	2,084,528	11,541,874	4,461,104	2,148,295	-	-	25,060,758
Depreciation on write-offs		-	-	(695,088)	(418,332)	(1,011,827)	(415,067)	(501,780)	-	-	(3,042,094)
Revaluation adjustment to other comprehensive income	22	-	-	828,262	-	6,698,566	1,265,726	788,318	-	-	9,580,872
Internal transfers between asset classes		-	-	(171,751)	165,567	(164,030)	170,214	-	-	-	-
Accumulated depreciation as at 30 June 2025		-	3,846,035	77,065,532	19,231,889	203,551,190	83,021,638	46,137,897	-	-	432,854,181
Total written down value as at 30 June 2025		8,272,534	982,470	97,696,389	19,193,450	717,569,284	121,998,009	62,009,320	440,850	74,985,258	1,103,147,563
Range of estimated useful life in years		Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200		

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised

16 Property, plant and equipment - prior year

Basis of measurement Fair value category	Land	Site improvements	Buildings	Plant and equipment	Roads, drainage & runway network	Water	Sewerage	Artwork	Works in progress	Total plant and equipment
	Valuation Level 2 2024	Valuation Level 2 & 3 2024	Valuation Level 2 & 3 2024	Cost 2024	Valuation Level 3 2024	Valuation Level 3 2024	Valuation Level 3 2024	Valuation Level 3 2024	Cost 2024	2024
Asset Values										
Opening gross value as at 1 July 2023	7,981,950	4,828,505	153,681,627	34,450,379	844,641,517	193,043,738	101,671,572	415,273	14,674,171	1,355,388,731
Addition of renewal assets	-	-	99,525	-	36,800,692	904,885	247,138	-	32,544,417	70,596,657
Addition of other assets	379,084	-	1,473,761	4,096,276	136,179	36,573	123,023	1,000	291,395	6,537,291
Internal transfers from work in progress	-	-	773,602	-	3,741,985	779,233	352,873	-	(5,647,693)	-
Disposals	(88,500)	-	(1,224,092)	(1,942,431)	-	(869,948)	-	-	-	(4,125,861)
Write-offs	-	-	(407,735)	(440,151)	30,739,921)	(821,996)	(937,629)	-	-	(33,347,432)
Revaluation adjustment to other comprehensive income	-	-	16,898,053	-	34,700,620	8,468,936	4,369,347	-	-	64,436,956
Closing gross value as at 30 June 2024	8,272,534	4,828,505	171,293,841	36,164,083	889,281,072	201,541,421	105,826,324	416,273	41,862,290	1,459,486,342
Accumulated depreciation and impairment										
Opening balance as at 1 July 2023	-	3,690,721	56,080,289	16,750,932	137,667,624	70,875,931	40,367,166	-	-	325,432,663
Depreciation expense	-	77,657	4,377,596	2,260,122	11,827,549	4,325,037	2,071,294	-	-	24,939,255
Depreciation on disposals	-	-	(640,105)	(1,266,454)	-	(483,216)	(159,942)	-	-	(2,549,717)
Depreciation on write-offs	-	-	(165,085)	(344,474)	(3,229,260)	(445,398)	(234,894)	-	-	(4,419,021)
Revaluation adjustment to other comprehensive income	-	-	12,704,114	-	7,737,705	3,267,307	1,659,350	-	-	25,368,476
Impairment adjustment to other comprehensive income (refer the AASB*)	-	-	-	-	32,482,989	-	-	-	-	32,482,989
Accumulated depreciation as at 30 June 2024	-	3,768,378	72,356,809	17,400,126	186,486,607	77,539,661	43,703,064	-	-	401,254,645
Total written down value as at 30 June 2024	8,272,534	1,060,127	98,937,032	18,763,957	702,794,465	124,001,760	62,123,260	416,273	41,862,290	1,058,231,697
Range of estimated useful life in years	Not depreciated	5 - 200	3 - 150	5 - 20	5 - 200	15 - 200	15 - 200	5 - 200	-	-

* Adjustments as disclosed in Note 28 Correction of Error for capital works in progress not previously recognised

17. Fair Value Measurements

(a) Recognised fair value measurements

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

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

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

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

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

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

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

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

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

The table presents the Council's assets measured and recognised at fair value at 30 June 2025.

17. Fair Value Measurements – continued**Recurring fair value measurement**

Category	Note	Level 2 (Significant other observable inputs) \$		Level 3 (Significant unobservable inputs) \$		Total \$
		2025	2024	2025	2024	
Recurring fair value measurements						
Land	16	8,272,534	8,272,534	-	-	8,272,534
Site Improvements	16	-	-	982,470	1,060,127	982,470
Buildings and other structures	16	4,396,964	5,535,988	93,299,427	93,401,044	97,696,391
Road, drainage, and runway network	16	-	-	717,569,284	702,794,464	717,569,284
Water	16	-	-	121,998,012	124,001,761	121,998,012
Sewerage	16	-	-	62,009,322	62,123,261	62,009,322
Artwork	16	-	-	440,850	416,273	440,850
		12,669,498	13,808,522	996,299,365	983,796,930	1,008,968,863
						997,605,452

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

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Notes to the Financial Statements
For the year ended 30 June 20255**17. Fair Value Measurements – continued****(b) Valuation techniques used to derive fair values for level 2 and level 3 valuations**

Specific valuation techniques used to value Council's assets comprise:

Land, Site Improvements and Buildings and other structures (Levels 2 and 3)Land

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

Council has considered the following when deciding on movements in fair value for the 2024/25 financial year:

- Department of Resources land valuations for 2024 indicated:
 - The residential market within Banana, Cracow, Moura and Wowan remained steady.
 - The residential market within Biloela decreased and reflects a moderate change in value.
 - The residential market within Baralaba, Taroom, Thangool and Theodore increased and reflects a significant change in value.
- BSC Rates movements for Urban Residential and Urban Other (light commercial, light industrial) land valuations. The average rate increase across all categories is 4.42%, with most residential ratepayers seeing around a 3% increase in 2025/26 financial year.
- Local observations.

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

Buildings and Other Structures

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

In the 2024-2025 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's Buildings, Building Infrastructure, Open Space Furniture, Park Infrastructure, Playgrounds and Pool Structures having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17 Index Number 3020, "Non-residential building construction", was deemed to be the most appropriate.

Shepherd Services' review found that the estimated cumulative index from June 2024 to June 2025 was 1.10%.

The Coordinator of Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +1.10% indexation is reasonable and should be applied to Council's buildings and other structure assets.

17. Fair Value Measurements – continued

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

Infrastructure assets (Level 3)

All Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Council first determined the gross cost of replacing the full-service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

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

The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Annual reviews of these values are completed to determine material differences.

Roads, Drainage and Runway Infrastructure (Level 3)

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

In the 2024-2025 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's bridges and other structures, roads, runways, pathways, drainage, road equipment and traffic management devices having regard to the following:

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

17. Fair Value Measurements – continued

Shepherd Services' review found that the estimated cumulative index from June 2024 to June 2025 was 3.40%.

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +3.40% indexation is reasonable and should be applied to Council's roads, drainage and aerodrome assets. This opinion has been formed

following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

Water and Sewerage Infrastructure (Level 3)

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

In the 2024-2025 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council's Water and Sewerage Passive assets having regard to the following:

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

Shepherd Services' review found that the estimated cumulative index from June 2023 to June 2025 was Passive Assets 1.69% and Active Assets 1.40%.

Passive Assets:

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +1.69% indexation is reasonable and should be applied to Council's water and sewerage passive assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

17. Fair Value Measurements – continued

Active Assets:

In the 2024-2025 financial year, Shepherd Services Pty Ltd performed a desktop valuation over Council’s water and sewerage active assets having regard to the following:

- AASB 116 – Property Plant and Equipment
- AASB 13 – Fair Value Measurement
- AASB 136 – Impairments
- Australian Bureau of Statistics indexes, ABS Catalogues, 6427.0 Producer Price Indexes, Australia. Table 17 Index Number 3020, “Non-residential building construction”, 1.10%.
- Australian Bureau of Statistics indexes, Asset Revaluation Index, “Machinery and Equipment”, 1.69%

The Coordinator Asset Management has reviewed available information considered to be relevant to Banana Shire Council activities and its locality and is satisfied that a +1.40% indexation is reasonable and should be applied to Council’s Water and Sewerage Active assets. This opinion has been formed following consideration of comparisons with available relevant pricing data and relevant industry construction indices.

	Note	2025 \$	2024 \$
18 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		8,100,864	8,141,184
Creditors		138,762	52,621
Salary, wages and related accruals		747,677	1,832
Other entitlements		240,272	495,128
		<u>9,227,575</u>	<u>8,690,765</u>
19 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 defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current provision.			
Sick leave			
Council has an obligation to pay a portion of sick leave on termination to certain employees and therefore a liability has been recognised for this obligation.			
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 a 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 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		2,913,813	2,251,535
Sick Leave		313,477	258,426
Long service leave		2,778,998	2,820,831
Property restoration - Refuse sites		<u>234,996</u>	<u>237,233</u>
		<u>6,241,284</u>	<u>5,568,025</u>
Non-Current			
Long service leave		605,214	336,411
Property restoration Refuse sites		<u>13,780,119</u>	<u>12,248,148</u>
		<u>14,385,333</u>	<u>12,584,559</u>

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Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
19 Provisions (continued)			
Details of movements in provisions			
Refuse sites			
Balance at beginning of the year		12,485,381	11,892,005
Increase (decrease) due to change in discount rate		187,461	(500,277)
Amount expended in year		(1,647)	(3,780)
Increase (decrease) in estimate of future cost		1,343,920	1,097,433
Balance at end of the year		14,015,115	12,485,381
Current portion		234,996	237,233
Non-current portion		13,780,119	12,248,148
		14,015,115	12,485,381
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 \$16,698,167. This is expected to be incurred from 2025 to 2063.			
Cash funds committed to meet this liability at the reporting date are:		2,811,606	2,557,123
20 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		13,918,700	12,921,245
(b) Contract liabilities			
Funds received upfront to construct Council controlled assets		15,336,747	8,211,621
Current		15,336,747	8,211,621
(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 - \$997,455			
- Contract liabilities: Funding received in advance - \$13,212,114			
- Contract liabilities: Recognition of funded works - (\$6,086,988)			
21 Other liabilities			
Current			
Unearned revenue		1,343,995	1,239,544
Waste levy refund received in advance		524,208	502,811
		1,868,203	1,742,355
Non Current			
Waste levy refund received in advance		546,112	1,070,320
		546,112	1,070,320
22 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.			

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
22 Asset revaluation surplus (continued)			
When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.			
The closing balance of the asset revaluation surplus is comprised of the following asset categories			
Land		1,722,226	1,722,226
Site improvements		19,947,093	21,291,014
Buildings		59,412,994	58,380,959
Roads, drainage & runway network		617,084,450	593,489,880
Water		102,250,486	100,378,795
Sewerage		55,690,605	54,815,751
Artwork		1,328,953	1,304,376
		857,436,807	831,383,001
23 Commitments for expenditure			
Operational			
Biloela Civic Centre		102,754	100,258
Magavalis Sports Complex'		30,646	29,902
		133,400	130,160
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)		5,879,008	3,597,199
Water & Sewerage Infrastructure		2,887,287	1,423,341
Buildings, Parks, Pools and Other		1,200,631	1,983,490
Plant and Equipment		307,321	2,280,221
		10,274,247	9,284,251
These expenditures are payable			
Within one year		10,274,247	9,284,251
24 Events after the reporting period			
There are no material adjusting events after the balance date.			
25 Contingent liabilities			
Details and estimates of maximum amounts of contingent liabilities			
Local Government Mutual			
The Council is a member of the Local Government Mutual Liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.			
As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.			
26 Superannuation - Regional Defined Benefit Fund			
Council contributes to the Brighter Super 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 Brighter Super 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) Act 1993 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 Brighter Super 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

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
26 Superannuation - Regional Defined Benefit Fund (continued)			
Technically Banana Shire Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the Brighter Super 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 2024. The actuary indicated that "At the valuation date of 1 July 2024, 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 2027.			
The most significant risks that may result in Brighter Super 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		36,853	49,693
Other superannuation contributions for employees		3,082,054	2,661,763
		3,118,907	2,711,456
		\$	
Contributions Council expects to make to the Regional Defined Benefits Fund for 2025 - 2026		39,811	
27 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			Restated
Net result		22,507,885	14,046,577
Non-cash operating items			
Impairment of receivables and bad debts written-off	8	151,388	(39,679)
Depreciation and amortisation	16	25,065,558	24,944,055
Change in restoration provisions expensed to finance costs		187,461	(500,277)
		25,404,407	24,404,099
Investing and development activities			
Capital grants, subsidies and contributions	4	(26,838,795)	(8,582,995)
Capital expenses	9	6,940,234	29,736,695
		(19,898,561)	21,153,700
Changes in operating assets and liabilities			
(Increase) decrease in receivables		(683,389)	3,181,415
(Increase) decrease in inventories (excluding land)		97,068	(9,460)
(Increase) decrease in other operating assets		(246,355)	(42,677)
Increase (decrease) in payables		536,810	(4,928,501)
Increase (decrease) in provisions		944,299	69,453
Increase (decrease) in other liabilities		(398,360)	(485,250)
		250,073	(2,215,020)
Net cash inflow from operating activities		28,263,804	57,389,356

BANANA SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$	
28 Correction of Error for capital works in progress not previously recognised				
During the 2024/25 Financial Year, when processing the capitalisation of flood works, Council identified a prior period error. This error related to capital works in progress that were incorrectly identified as an operating expense in the 2023/24 Financial year. They were incorrectly identified as operational because there was no work undertaken to clearly distinguish between operational and capital expenditure. As a result, for 2023/24 Council had understated its property, plant and equipment and overstated its operating expenses by \$11,805,835.				
Consequently, to correctly reflect the impacts of the prior year period error, Council has retrospectively restated the 2023/24 financial year.				
30 June 2024 comparative year				
Financial statement line item / balance affected	Note	Actual 2024 \$	Adjustments 2024 \$	Restated Actual 2024 \$
Statement of Comprehensive Income (extract)				
Recurrent Expenses				
Materials and services	7	(47,771,212)	11,805,835	(35,965,377)
Total expenses		(131,675,806)	11,805,835	(119,869,971)
Net result		2,240,742	11,805,835	14,046,577
Total Comprehensive Income		7,728,800	11,805,835	19,534,635
Statement of Financial Position (extract)				
Non-current Assets				
Property plant and equipment	16	1,046,425,862	11,805,835	1,058,231,697
Total non-current assets		1,046,590,115	11,805,835	1,058,395,950
TOTAL ASSETS		1,101,546,550	11,805,835	1,113,352,385
NET COMMUNITY ASSETS		1,063,678,905	11,805,835	1,075,484,740
Community Equity				
Retained surplus		232,295,904	11,805,835	244,101,739
TOTAL COMMUNITY EQUITY		1,063,678,905	11,805,835	1,075,484,740
Statement of Cash Flows (extract)				
Cash flows from operating activities				
Payments				
Payments to suppliers and employees		(81,949,257)	11,805,835	(70,143,422)
Net cash inflow (outflow) from operating activities		45,583,521	11,805,835	57,389,356
Cash flows from investing activities				
Payments for property, plant and equipment		(65,328,113)	(11,805,835)	(77,133,948)
Net cash inflow (outflow) from investing activities		(71,158,156)	(11,805,835)	(82,963,991)

29 Financial instruments and financial risk management

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

- Cash
- Receivables
- Payables
- Borrowings

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

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

- Credit risk
- Liquidity risk
- Market risk

Risk management framework

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

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

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

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

The Council does not enter into derivatives.

Credit risk

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

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

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

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

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

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

	Note	2025	2024
Financial assets		\$	\$
Cash at bank and on hand	11	8,899,775	5,664,555
Cash investments held with - QTC	11	35,042,704	26,568,432
Financial receivables (refer note 12)			
Receivables - rates and utility charges		1,739,997	1,271,377
Receivables - other		2,255,721	2,192,340
Total		47,938,197	35,696,704

29 Financial instruments - continued

Liquidity risk

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

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

Exposure to liquidity risk

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

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

Market risk

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

Interest rate risk

The Banana Shire Council is exposed to interest rate risk through investments with QTC and other financial institutions.

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

There is no reasonable possible change in interest rate that would cause a material impact to profit or equity

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

2025	Net carrying amount	Change in profit & (loss) from		Change in equity from	
	\$	1% increase	1% decrease	1% increase	1% decrease
Financial assets and liabilities that are held at variable interest rates total		\$	\$	\$	\$
QTC cash funds	35,042,704	350,427	(350,427)	350,427	(350,427)
Net total	35,042,704	350,427	(350,427)	350,427	(350,427)
2024					
QTC cash funds	26,568,432	265,684	(265,684)	265,684	(265,684)
Net total	26,568,432	265,684	(265,684)	265,684	(265,684)

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.

30 National competition policy

Business activities to which the code of competitive conduct is applied

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

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

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

- Plant Operations
- Roads
- Water Services
- Sewerage Services
- Waste Management

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

	Plant Operations	Roads	Water Services	Sewerage Services	Waste Management
	2025	2025	2025	2025	2025
	\$	\$	\$	\$	\$
Revenue for services provided to the Council	11,132,906	-	-	-	-
Revenue for services provided to external clients	-	7,671,435	9,477,115	5,109,330	5,113,411
Community service obligations	-	-	12,200,000	2,900,000	4,900,000
	11,132,906	7,671,435	21,677,115	8,009,330	10,013,411
Less: Expenditure	9,488,315	6,665,650	21,655,482	8,005,692	10,011,053
Surplus (deficiency)	1,644,591	1,005,785	21,633	3,638	2,358

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

Activities	CSO description	Actual
Water Services	Cost of providing Water services	12,200,000
Sewerage Services	Cost of providing Sewerage services	2,900,000
Waste Management	Cost of providing Waste Management services	4,900,000

31 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 2024/25, comprises:

Nature of Compensation	2025	2024
	\$	\$
Short-term employee benefits	1,748,914	1,547,443
Post-employment benefits	202,009	177,943
Termination benefits	35,478	16,303
	1,986,401	1,741,689

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	2025	2024
	\$	\$
Employee expenses for close family members of key management personnel (wages and superannuation) (i)	168,344	211,399
Purchase of materials and services from entities controlled by key management personnel (ii)	7,933	77,284
Key management personnel services provided by a related entity (iii)	285,213	259,395
	461,490	548,078

(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 332 (FTE) staff of which only 2 were close family members of key management personnel. At the end of FY25, only 2 staff members fell into this category.

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

(iii) These payments represent a range of activities, including:
- reimbursement of monies paid by key management personnel and related parties for legitimate Council expenditure.
- allowances payable to Councillors under Council Policy
- payment to a separate management entity for the provision of key management personal services - AASB124 18A

(d) Outstanding balances

At 30 June 2025, no related parties owed Council any money. (2024: \$0)

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

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

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

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

BANANA SHIRE COUNCIL

FINANCIAL STATEMENTS
For the year ended 30 June 2025

MANAGEMENT CERTIFICATE

For the year ended 30 June 2025

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

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

- (i) the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 32, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.


Mayor

Name: Cr Neville Ferrier

Date: 30/10/2025


Chief Executive Officer

Name: Mr Thomas Upton

Date: 30/10/25



INDEPENDENT AUDITOR'S REPORT

To the councillors of Banana Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Banana Shire Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2025 was the current-year financial sustainability statement, current-year financial sustainability statement - contextual ratios (unaudited), unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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

Prescribed requirements scope

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

Jacques Coetzee

Jacques Coetzee
as delegate of the Auditor-General

31 October 2025

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

BANANA SHIRE COUNCIL

Current-year Financial Sustainability Statement
For the year ended 30 June 2025

Type	Measure	Target (Tier 5)	Actual Current Year	5-Year Average Council	Council Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	4.69 months	N/A	The prepayment of the Commonwealth Financial Assistance Grant affected Council's performance under this metric.
	Operating Surplus Ratio	Greater than -2%	2.78%	3.90%	
Operating Performance	Operating Cash Ratio	Greater than 0%	29.53%	30.05%	
	Asset Sustainability Ratio	Greater than 90%	181.99%	157.27%	
Asset Management	Asset Consumption Ratio	Greater than 60%	70.75%	72.23%	
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0 times	0.07 times	Meets criteria


The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Certificate of Accuracy
For the year ended 30 June 2025

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: 30/10/2025


Chief Executive Officer
Name: Mr Thomas Upton
Date: 30/10/25

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 2025, 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 2025 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Banana Shire Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios (unaudited), unaudited long-term financial sustainability statement and the annual report.

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

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

Jacques Coetzee

Jacques Coetzee
as delegate of the Auditor-General

31 October 2025
Queensland Audit Office
Brisbane

BANANA SHIRE COUNCIL

For the year ended 30 June 2025

- Current year Financial Sustainability Statement - Contextual Ratios
- Certificate of Accuracy - for the Current Year Financial Sustainability Statement - Contextual rations
- Long-Term Financial Sustainability Statement
- Certificate of Accuracy for the Long- term Financial Sustainability Statement

BANANA SHIRE COUNCIL

Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2025

Type	Measure	Target (Tier 5)	Actual Current Year	5-Year Average	Council Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue	N/A	57.68%	58.20%	This reflects Council's increase in NDRRA funding for flood works in recent years. This operational funding distorts the Council-controlled revenue
	Population Growth	N/A	0.95%	0.54%	
Asset Management	Asset Renewal Funding Ratio	N/A	N/A	N/A	Council is in tier 5 and this ratio commences in 2026-2027 financial year.

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

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

Certificate of Accuracy

For the year ended 30 June 2025

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: 30/10/2025


Chief Executive Officer
Name: Mr Thomas Upton
Date: 30/10/25

BANANA SHIRE COUNCIL

Long Term Financial Sustainability Statement
For the year ended 30 June 2025


Type	Measure	Target (Tier 5)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	Council-Controlled Revenue	N/A	57.68%	62.97%	63.82%	64.45%	65.07%	65.68%	66.29%	66.88%	67.47%	68.05%
	Population Growth	N/A	0.95%	0.81%	0.14%	-2.34%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%
Operating Performance	Operating Surplus Ratio	Greater than -2%	2.78%	0.05%	0.44%	1.35%	2.26%	3.17%	4.08%	5.00%	5.91%	6.83%
	Operating Cash Ratio	Greater than 0%	29.53%	29.46%	30.18%	31.12%	32.07%	33.00%	33.94%	34.87%	35.79%	36.71%
Asset Management	Asset Sustainability Ratio	Greater than 90%	181.99%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%	164.53%
	Asset Consumption Ratio	Greater than 60%	70.75%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times


Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2025

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

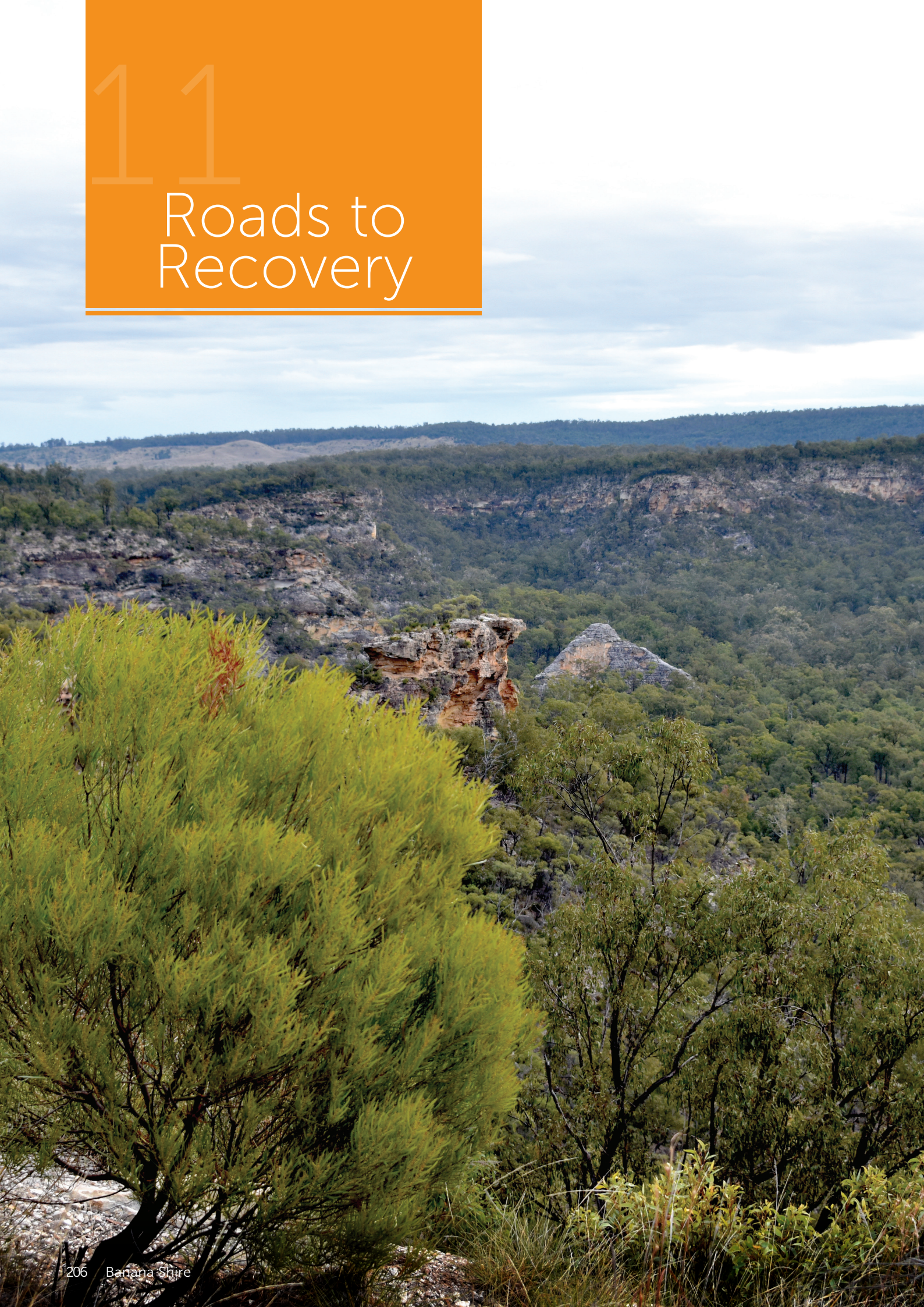
In accordance with Section 212(5) of the regulation, we certify that this long-term financial sustainability statement has been accurately calculated.


Mayor
Name: Cr Neville Ferrier
Date: 30/10/2025


Chief Executive Officer
Name: Mr Thomas Upton
Date: 30/10/25

11

Roads to Recovery



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
(as required under Part 8 of the *National Land Transport Act 2014*)

The following financial statement is a true statement of the receipts and expenditure of the Roads to Recovery payments received by the Banana Shire Council under Part 8 of the *National Land Transport Act 2014* in the financial year 2024-2025.

[1]	[2]	[3]	[4]	[5]
Amount brought forward from previous financial year \$	Amount received in financial year \$	Amount available for expenditure in the financial year \$	Amount expended in financial year \$	Amount carried forward to next financial year \$
		[1]+[2]		[3]-[4]
\$0	\$2,350,581	\$2,350,581	\$2,350,581	\$0

The amount of own source expenditure for the Banana Shire Council in 2024-2025 was: \$7,469,308.

 (signature of Chief Executive Officer/General Manager)

29/10 / 2025

Thomas Upton (name of Chief Executive Officer/General Manager)

Auditor's report

(as required under Part 8 of the *National Land Transport Act 2014*)

In my opinion, the financial statement above:

- (i) is based on the Banana Shire Council's proper accounts and records; and
- (ii) is in agreement with the Banana Shire Council's accounts and records;
- (iii) properly accounts for actual expenditure on Roads to Recovery projects that are for the construction and/or maintenance of roads; and
- (iv) properly accounts for own source expenditure on the construction and/or maintenance of roads.

I am an "appropriate auditor" as defined in section 4 of the *National Land Transport Act 2014*.

..... (signature of auditor)

..... / / 2025

..... (name of auditor)

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

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

- (a) in relation to a funding recipient whose accounts are required by law to be audited by the Auditor-General of a State — the Auditor-General of the State; or
- (b) in relation to a person or body whose accounts are required by law to be audited by the Auditor-General of the Commonwealth — the Auditor-General of the Commonwealth; or
- (c) in relation to any other funding recipient — a person (other than an officer or employee of the person or body) who is:
 - (i) registered as a company auditor or a public accountant under a law in force in a State; or
 - (ii) a member of the Institute of Chartered Accountants in Australia or of the Australian Society of Accountants.

PART 2 - STATEMENT OF ACCOUNTABILITY BY CHIEF EXECUTIVE OFFICER

(as required under Part 8 of the *National Land Transport Act 2014*)

I, Thomas Upton, Chief Executive Officer or General Manager, of
Banana Shire Council, hereby confirm, in accordance with the
Conditions determined under section 90 of the *National Land Transport Act 2014*, that:

- ☐ (a) All reported amounts expended by the Banana Shire Council during the financial year 2024-2025 have been in respect of Roads to Recovery projects that are for the construction and/or maintenance of roads;
- ☐ (b) Banana Shire Council has fulfilled the work scheduling, payments and expenditure of payments, and public information conditions in the Conditions;
- ☐ (c) during the financial year, the Banana Shire Council has otherwise fulfilled all of the Conditions; and if any exemption has been granted and, if a replacement condition was issued in respect of the 2024-2025 financial year, that the replacement condition has been met.



..... (signature of Chief Executive Officer/General Manager)

29 / 10 / 2025

PART 3 – STATEMENT ON EXPENDITURE MAINTENANCE BY CHIEF EXECUTIVE OFFICER

(as required under Part 8 of the *National Land Transport Act 2014*)

I, Thomas Upton, Chief Executive Officer/General Manager, of Banana Shire Council, hereby confirm, in accordance with the Conditions determined under section 90 of the *National Land Transport Act 2014*, that:


- 1(a) own source expenditure on the construction and/or maintenance of roads by Banana Shire Council in the financial year to which this report refers was \$7,469,308
- 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 financial year prior to the year to which this report refers was \$9,893,766.
- 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 financial year was \$8,681,537.

The following information need only be provided if the expenditure shown in 2(b) is less than the reference amount as shown in 1(b) above:

- 3(a) expenditure on the construction and/or maintenance of roads by the Banana Shire Council using its own sources funds in the financial year two years before the financial year to which this report refers was \$335,010.
- 3(b) the average of expenditure on the construction and/or maintenance of roads by the Banana Shire Council using its own source funds for the year to which this report refers and the previous two financial years was \$5,899,361.


(signature of Chief Executive Officer/General Manager)

29/10/ 2025

PART 4

STATEMENT OF OUTCOMES BY CHIEF EXECUTIVE OFFICER

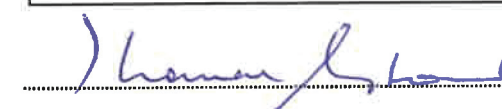
(as required under Part 8 of the *National Land Transport Act 2014*)

Banana Shire Council has achieved the following outcomes under the Roads to Recovery projects completed in the 2024-2025 financial year:

Increased safety on various roads within the Shire and completion of some of the asset maintenance strategy objectives.

Key outcomes

Outcome	Estimated % of Roads to Recovery Expenditure (all projects)
1. Road Safety	25%
2. Regional economic development	25%
3. Achievement of asset maintenance strategy	
4. Improved access for heavy vehicles	25%
5. Promotion of tourism	
6. Improvements of school bus routes	25%
7. Access to remote communities	
8. Access to intermodal facilities	
9. Traffic management	
10. Improved recreational opportunities	
11. Amenity of nearby residents	
12. Equity of access (remote areas)	
13. Other	
TOTAL	100%


(signature of Chief Executive Officer/General Manager)

29/10/ 2025

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 11(1)(b) of the *National Land Transport (Roads to Recovery Conditions) Determination 2024* (the Determination) which identifies the requirements for Roads to Recovery Program funding received under Part 8 of the *National Land Transport Act 2014* (the Act), the CEO's financial statement for the year ended 30 June 2025, in my opinion, in all material respects:

- (a) is based on the funding recipient's proper accounts and records
- (b) is in agreement with the funding recipient's accounts and records
- (c) properly accounts for actual expenditure on Roads to Recovery projects that are for the construction and/or maintenance of roads; and
- (d) properly accounts for own source expenditure on the construction and/or maintenance of roads.

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 2025. The financial statement has been prepared using the accrual basis of accounting.

Basis for opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to clause 12(2) of the Determination, 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, Sport 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 Determination 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 12(4) of the Determination:

- Part 2 – Statement of Accountability by Chief Executive Officer
- Part 3 – Statement on Expenditure Maintenance by Chief Executive Officer
- Part 4 – 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 forming an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.

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

Jacques Coetzee

30 October 2025

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane



Banana
SHIRE
SHIRE OF OPPORTUNITY

Customer Centres:

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