

ANNUAL REPORT

2022/2023

For the period 1 July 2022 to 30 June 2023



Our annual report for 2022/23

Each year Council is required by legislation to prepare and adopt an Annual Report. As a key accountability document, it is an opportunity to provide an insight into our Council, and our year's highlights, challenges and progress, in an open and transparent way.

We recognise that we have many stakeholders and each have been considered in the report's preparation:

- Our community members can view Council's progress as a whole, or across one or more of the functions delivered by Bulloo Shire Council.
- Our elected Council, to whom our organisation is accountable, is able to review progress and consider any implications for finetuning of plans going forward;
- Our management team and employees have shared information about their own team's results and can learn more about the progress of all other functions;
- New employees or applicants for positions who may be interested in becoming part of our team can read about potential work areas or the organisation more broadly;
- Government (Australian and Queensland), in particular the Deputy Premier and Minister of State Development, Infrastructure, Local Government and Planning, is provided a comprehensive report on the year's results and Council's position at 30 June 2023.

The full copy of the Annual Report is available online via the website (www.bulloo.qld.gov.au) or in print form.

Council Meetings

Ordinary Meetings comprise all members of Council and are called every third Tuesday of the month to consider the business of Council. Public notices of days and times of meeting is given each month and copies of the agenda are available for public inspection at the Council's Administration Centre located at 68 Dowling Street, Thargomindah two (2) days prior to each scheduled meeting.

Council holds Ordinary or Special Meetings and these are open to the public, unless Council resolves under *Section 275 of the Local Government Regulation 2012*, that a Meeting be closed. Council, from time to time, needs to discuss matters such as contracts, staff, industrial and legal proceedings "in confidence" and closes that part of the meeting to the public. Special Meetings are convened to consider specific items such as budget, major projects and future directions.

Acknowledgement

We acknowledge the Traditional Custodians and Owners of the land and water that encompass the Bulloo Shire. We recognise and respect cultural heritage, values, beliefs and continuing relationships and responsibility to their land. We honour and respect your Elders past, present and future. We commit to maintaining and strengthening our partnerships and respectful relationships in the spirit of reconciliation so that together we can increase the opportunities for successful and positive outcomes to the advantage of everyone in our communities.

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INTRODUCTION TO THIS YEAR'S ANNUAL REPORT

A JOINT MESSAGE FROM MAYOR JOHN FERGUSON & ACEO TAMIE WARNER

It is with pleasure that we introduce our Annual Report for 2022/23. Council's responsibility is to provide leadership and good governance for the residents of Bulloo Shire. Our priorities are supporting residents, local businesses and community groups.

With international travel opening up this year, our tourism declined slightly with the Thargomindah Visitor Information Centre recording 6,590 tourists, down from 8,127 in 2021/22.

Our annual Shearers Shindig and Channel Country Music Muster Festival are still massive drawcards for the Bulloo Shire with both events recording attendances of over 500 people. These events generate a significant boost to our local economy.

Council has maintained its support in providing essential services to our communities, including but not limited to:

- Construction of New Ablutions Block & Kitchen Facility at the Thargomindah Sports Oval
- Construction of 4 x 2-Bedroom Houses
- Widening of streets in Thargomindah
- Continued its commitment to support community groups
- Continued maintenance of Council's extensive road network

Council completed \$12.6m of road works under Council Maintenance, Regional Economic Enabling Funding, Roads to Recovery and Disaster Recovery Funding Arrangements. This amount includes \$2.4m of works undertaken on behalf of the Department of Main Roads.

We thank the Australian and Queensland Government for their ongoing support. Their support is vital to our Council as it allows us to achieve our vision and support the renewal of our assets which require constant long term planning.

Council continues to contribute to wider stakeholder groups such as the South West QLD Regional Organisation of Councils, the Border Regional Organisation of Councils and the Western Queensland Alliance of Councils. These groups allow us the opportunity to advocate and raise awareness of local and regional issues, in conjunction with other Councils.

We express our appreciation and acknowledge the efforts of all who have worked and partnered with Council over the year to ensure that our community continues to move forward. Finally, and not least, thank you to our Councillors, our executive management team and all staff and volunteers who continue to pride themselves in delivering great outcomes for the region.

*Mayor Cr John (Tractor)
Ferguson OAM*



*Tamie Warner
Acting CEO*



SHIRE PROFILE

The Bulloo Shire is located in the far south west corner of Outback Queensland, and covers an area of 73,885 square kilometres (4.26% of Qld), making it the third largest Shire in the State. Lake Bindegolly National Park, and a large proportion of Currawinya National Park, together with its Ranger Headquarters, are located within the Shire.

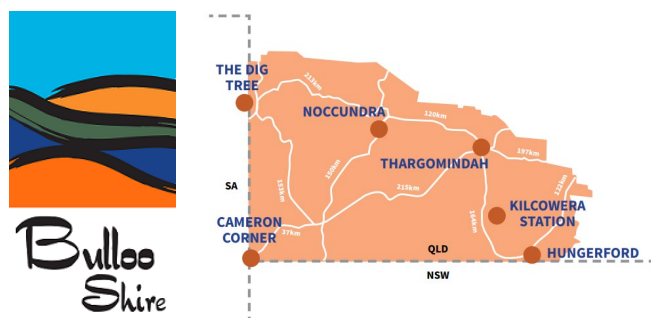
From the nomadic first nation peoples, to the ill-fated Burke and Wills Expedition, through to current expeditions searching for oil and gas reserves, the Bulloo Shire has a long and interesting history of explorers and pastoralists. It covers vast distances, and offers landscapes of immense diversity and beauty, expansive river and lake systems, sites of historical significance, abundant bird and wildlife, and is subject to extreme seasonal weather conditions. A diversity of industries, including beef, wool, opal, beekeeping, tourism, oil and gas, all contribute to create the vibrant economy of the region.

Thargomindah is situated on the Bulloo River, and is the Shire's major town. The Council is the largest single regional employer and operates from a very modern and well appointed Administration Centre and Council Depot. The Council also operates/administers the Echidna Place Visitor Information Centre, Library, Community Centre, Rodeo Grounds, Water and Sewerage infrastructure and the Town Common. Thargomindah is serviced weekly by the Royal Flying Doctor, has additional clinics and dental service rotations. Thargomindah can be reached via a commercial passenger air service Regional Express Airlines, twice weekly.

The township of Hungerford is located 164 kilometres south of Thargomindah along the Dowling Track, and lies near the Paroo River on the Queensland/New South Wales Border. The town has a Police Station, Post Office facility, Hotel, Accommodation, Meals and Fuel. Council operates a small Depot and Caravan Park, and administers a modern Medical Facility, Community Hall, Tennis Courts, Rodeo Grounds, and a sealed Airstrip. The town is serviced by the Royal Flying Doctor once a month. The Currawinya National Park, with its Ranger Station, lies adjacent to Hungerford, and is renowned as a wetland of international importance under the Ramsar Convention.

The tiny town of Noccundra is situated adjacent to the Noccundra Waterhole on the Wilson River, 140 kilometres west of Thargomindah. The Waterhole and Hotel are both a popular stop-over for tourists on their way to visit the iconic Dig Tree or Innamincka. Although small, the town has an unsealed Airstrip, Hotel, Accommodation, Meals, Fuel, with camping grounds, Community Hall, Tennis Courts, Public Toilet facilities and Rodeo Grounds, which are administered by the Council.

Cameron Corner is where the states of Queensland, New South Wales and South Australia meet. It is situated 402 kilometres from Thargomindah. The Cameron Corner Store offers Accommodation, Meals, Groceries, Fuel, and Camping.



OUR PURPOSE

OUR VISION

- Growth – inclusiveness – Local – Innovation

OUR MISSION

- To invest in the community, ignite ideas, meet our challenges and increase prosperity.

OUR PRIORITIES FOCUS AREAS

- **Community**

Pursuit of active and healthy lifestyles where cultures, traditions and the arts are celebrated, including the provision of safe and welcoming spaces to connect, engage and learn.

- **Economy**

To develop a prosperous and diverse local economy which supports existing industry and encourages new and innovative business and practices.

- **Environment**

To recognise, protect, manage and promote our unique natural environment to ensure the economic, environmental, social and cultural values are developed for long term sustainability.

- **Infrastructure**

The provision of quality services and infrastructure for our community that is planned, provided and managed on sound asset management principles.

- **Governance**

To practice inclusive, compliant and ethical governance through proactive engagement with all sectors of the community, council and all levels of government.



OUR VALUES

| | |
|---------------|--|
| COMMUNICATION | <i>We are H.O.T</i> <i>Honest, Open and Two-way</i> It is the transaction of ideas, thought, information, facts & values between council, staff & community. |
| FUN | <i>We laugh together</i> <i>We work together</i> Work is only work if you make it so. In every job that must be done there is an element of fun. |
| POTENTIAL | <i>We encourage growth</i> Giving everyone a chance to reach their full potential is the best work anyone can do. |
| COURAGE | <i>We plan to succeed</i> Excuses for failure are not documented. Fear is not present because no one ever works alone. Change is constant, growth is optional. |
| SAFETY | <i>We think, act and promote safety</i> Safety isn't a slogan it is a way of life. |
| COMMITMENT | <i>We are passionate & engaged</i> Commitment ignites our actions and drives our performance. It fuels our passion for a job well done. |



OUR COUNCIL

Council operates under the *Local Government Act 2009* (the Act), and Councillors are elected to provide leadership and good governance for the Bulloo Shire.

Our five elected members together form the Council. The Mayor and 4 Councillors were elected on 28 March 2020 for a four-year term. Council does not have divisions, and therefore the mayor and councillors are elected representatives of all residents and ratepayers across the region.

Council has a duty to ensure the system of local government is accountable, effective, efficient and sustainable in accordance with the principles under the Act. The local government principles are:

- a) transparent and effective processes, and decision-making in the public interest; and
- b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- c) democratic representation, social inclusion and meaningful community engagement; and
- d) good governance of, and by, local government; and
- e) ethical and legal behaviour of councillors and local government employees.

Collectively the councillors set the strategic direction for the council, identifying service standards and monitoring performance of the organisation.

ROLE OF COUNCILLORS

A councillor must represent the current and future interests of the residents of the local government area. In summary, all councillors, including the mayor, are responsible for:

- a) ensuring the local government
 - i discharges its responsibilities under this Act; and
 - ii achieves its corporate plan; and iii. complies with all laws that apply to local governments;
- b) providing high quality leadership to the local government and the community;
- c) participating in council meetings, policy development, and decision-making, for the benefit of the local government area;
- d) being accountable to the community for the local government's performance.

Each councillor participates in the process of formulating, adopting and reviewing our corporate and operational plans. Councillors have regular meetings to make decisions to discuss local issues.

ROLE OF MAYOR

The mayor has the duties of a councillor with the added responsibility of:

- a) leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
- b) preparing a budget to present to the local government;
- c) leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
- d) directing the chief executive officer and senior executive employees, in accordance with the local government's policies;
- e) conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
- f) ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
- g) being a member of each standing committee of the local government;
- h) h. representing the local government at ceremonial or civic functions

OUR COUNCILLORS

Bulloo Shire Council has five elected representatives who are responsible for formulating Council Policies, Corporate Plan and Operational Plan, and making decisions to achieve the Council's goals.

The Bulloo Shire is undivided for electoral purposes. Each Councillor represents the overall public interest of the entire region. The Mayor and Councillors are elected by all voters within the Bulloo Shire.



Mayor J. Ferguson OAM



Deputy Mayor S. Girdler



Cr G. Dare



Cr V. Collins



Cr S. Morton

PROJECT HIGHLIGHTS

Here is our year at a glance, highlighting key moments, milestones and events along with a snapshot of our Council Teams journey over the last 12 months.

WORKS

With a number of successful funding announcements Council has embarked on a very challenging works program for the 2022-23 Financial Year. All dollar values are exclusive of GST.

WORKS FOR QUEENSLAND PROJECTS

In June 2021 the Department of State Development, Infrastructure, Local Government and Planning announced additional funding for '2021-24 Works for Queensland Round 4'. The completion date for projects under this round of funding was set for 30 June 2024, with total funding of \$1,030,000.

The tables below detail the projects that were approved under the Works for Queensland COVID & Works for Queensland Round 4 Programs.

| Works for Queensland Round 4 | |
|---|--------------------|
| Project | Amount |
| Noccundra Sports Ground – Stage 2 | \$ 485,000 |
| Thargomindah Sports Ground Canteen and Storage Facility | \$ 245,000 |
| Town Common Fence Renewal | \$ 165,000 |
| Hungerford Hall Upgrade – Stage 2 | \$ 135,000 |
| Total | \$1,030,000 |

The following projects were completed in the 2022/23 Financial Year.

- Hungerford Hall Upgrade – Stage 2
- Thargomindah Sports Ground Canteen and Storage Facility
 - Works were completed in time for the annual Thargomindah Shearer's Shindig event at the sports ground, delivering a modern and sufficient canteen for community events.

The following projects are scheduled to be completed in the 2023/24 Financial Year:

- Noccundra Sports Ground – Stage 2
 - Works are being finalised at Noccundra, with the new kitchen facility now on-site and preparations in place to connect all services in time for Noccundra Campdraft, Gymkhana & Rodeo event.
- Thargomindah Town Common Fence Renewal
 - Half Hitch Contracting has now completed the town common fence renewal, providing enhanced protection against feral pests and securing any livestock situated on the common-side. Council is working towards implementing two gates to facilitate easier entry and exit.

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE GRANTS (LRCI)

The Local Roads and Community Infrastructure (LRCI) Program, funded by the Australian Government, aims to protect and create jobs through stimulating additional infrastructure and roads construction within local councils.

Council received \$1,697,842 in funding to complete Warri Gate Rd Reconstruction and Thargomindah Sports Oval Ablutions Block within the Bulloo Shire. All works under this funding commenced 20 October 2021, with the Thargomindah Sports Oval Ablutions Block completing construction in June 2023 and Warri Gate Rd Upgrade works to be finished by September 2023.

Thargomindah Sports Oval Ablutions Block

Installation of new ablution blocks at Thargomindah Sports Oval to facilitate community usage and town events.



Warri Gate Rd Upgrade

Roadwork upgrades to facilitate safer travelling for Shire residents, businesses and tourists.



Council has been awarded \$1,338,597 in funding under the Local Roads and Community Infrastructure Phase 4 program for the 2023/24 Financial Year. This will be split across seven high impact projects covering road works to community infrastructure upgrades. This includes \$489,676 in funding directly to resealing Innamincka Road.

Regional Arts Development Fund (RADF)

The objectives of the 2022/23 RADF Program is to support locally determined arts and cultural priorities, support local artists and arts and cultural activities. Council delivers the RADF program in line with RADF program guidelines from the Department. Following several community consultations, the listed projects were expanded from previous years and are being delivered in the current round of funding:

- Silversmithing workshop
- Leather workshop
- Painting and Resin workshops
- Preserve workshop
- Theatre performances
- Wire/Tin workshop

Council was approved \$38,500 in funding, which included the previous 2020-21 financial years surplus and the 2021-22 financial years funding of \$22,500. All works under this round of funding commenced after 1 September 2022 and to be completed by 14 September 2023.

Get Ready Queensland

Council was able to secure two new satellite phones through the Get Ready Queensland funding in FY2022-23. These new satellite phones will join the ranks with existing road crews to provide better responsive support when required, as well as be utilised during community emergency situations for safe and effective measures. Total funding was \$4,880.

Get Ready Queensland 2023-24 funding has been assigned to upgrading the Shire's IMS Emergency Dashboard system for better accuracy and feature suite.

Preparing Australian Communities

Council was able to secure funding for construction of a new culvert along Stafford Street to reduce continued floodwater impacts. The activities for the Stafford Street minor culvert replacement included:

- order culverts onsite as per required dimensions
- boxing and sanding of base
- excavate and remove old pipes
- pour slab and cure laid concrete
- lay culverts and backfill to required height
- trim, prime, cure and seal with tar and stone

Total funding for the project was \$93,000, however Council was able to deliver the full scope of works at a total expenditure of \$86,735.



Community Drought Support Program (CDSP)

The Community Drought Support Program aims to strengthen the resilience of drought-affected Queenslanders by building on existing community support mechanisms to increase access and participation in the community. This will be done through a contribution to the delivery of community events or activities and the delivery of Flexible Financial Hardship funding to alleviate cost of living pressures and alleviate hardship for individuals, households and communities impacted by the drought.

Council received an increased amount of \$66,000 in funding to complete the 2022-23 project, which was administered under a Memorandum of Understanding between Council and Charleville Neighbourhood Centre. All works commenced 1 July 2022 and were completed by 30 June 2023. Council was also able to utilise 10% of the funded amount to provide community event support to local groups in town.

Remote Roads Upgrade Program

Council was successful in their grant application for funding of \$8,000,000 to continue sealing of the Warri Gate Road. A total budget of \$10,000,000 has been provided for the project's 20km sealing, and will be part one of a multi-stage \$75 million project to improve access to the far south west of Queensland by upgrading 149.52 km of unsealed road (Warri Gate Road) to a two-lane sealed standard with proposed works occurring between Noccundra Waterhole and the New South Wales border.


















Survey and set out pegging have been completed for both sections of road sealing. Crushing of materials has now begun under contractor works. Detour sideroad has been created, with heavy formation grading being started. Expected delivery of the project is by April 2025.

RURAL SERVICES HIGHLIGHTS

The Rural Services Team have completed invasive animal and plant management, water agreement facilitation, pest management plans, rural fire memberships, baiting coordination, workshops and community consultations.

Property visits were carried out from one end of the shire to the other, over 5,083km were travelled to see our landholders.

Rural Workshops & Events facilitated throughout the year:

-  Locust Training
-  Excel Spreadsheet Workshop
-  SRLOG Meeting
-  Birdata Project
-  Pasture Field Day at Omicron Station
-  Picarilli Ram Sale and Field Day
-  Mental Health First Aid Training
-  Pest Distribution Mapping Workshop
-  Working Dog School at Yakara Station
-  Farm Connect BBQ at Yakara Station
-  Bush Fire Preparedness Meeting
-  Agforce Industry Update day at Toompine
-  LGAQ NRM Forum in Roma
-  Fish surveys in the Bulloo River
-  Quad and Side by Side Training
-  Hungerford Field Day
-  Pickles and Preserves Masterclass and Workshop at Hungerford

Pasture Field Day at Omicron Station – 13th September 2022

24 people attended the day including local landholders from Queensland, New South Wales and South Australia, New South Wales Local Lands Services Representatives and National Park Rangers from Fort Grey and Sturt National Parks also attended. Jenny Milson from Longreach who is a Rangeland Agronomist and was the guest speaker for the day. She discussed how to identify plants and weeds in our environment as well as the value of the plants for stock. Participants travelled to two different sites to look at the diversity of plants that were growing at each site.



Picarilli Merinos Annual on Farm Ram Sale 28 September

Rural Services held a stall at the Picarilli Ram Sale along with Elders, Climate Friendly, Rural Fire, Lifeline, Southern Queensland Landscapes, TRACC, Rural Solutions Queensland, Top Country, Body Shop at Home and Mum and I Creations. Approximately 60 people attended this event.



Farm Connect BBQ

The first Property Connect BBQ was held on the 3rd February being hosted by Yakara Station. Twenty-six people attended the evening with Peter Bradford giving the presentation on the benefits of good mental wellbeing in agriculture. This event was funded under the TRACC (Tackling Regional Adversity through Connected Communities) program.



Agforce Industry Update, Toompine – 8th March 2023

Local producers gathered at Toompine to listen to guest speakers Diane Ouwerkerk a Molecular Biologist from DAF talk about ongoing Pimelea research, Marie Vitelli talk about the benefits of using bentonite dry lick to manage the symptoms of Pimelea poisoning, Jenny Milson talked about toxic plants and identifying plants, Trish Nolan from DAF talked about drought funding availability and Dr Greg Leach from Agforce talked about AgCare.



Fish Surveys Bulloo River – 23rd – 26th March 2023

Dr Adam Kerezszy and Southern Queensland Landscapes staff and Rural Services staff completed fish surveys at nine sites along the Bulloo River. Landholders gave permission to visit these sites and were invited to come along and take part in the survey. This was a follow up to the surveys done in August 2022 to assess the aquatic state of the Bulloo River. Tiny fin clips were taken from yellow belly to be sent to Department of Regional Development, Manufacturing and Water in Brisbane for DNA analysis. Yellow belly found were from recently hatched 25mm juveniles to 500mm monsters indicating that the population of this species are in good condition in the Bulloo River and breeding during most river flows and rises. For the second year running there has been no non-native species found. This is extremely rare in Australia's inland rivers. Southern Queensland Landscapes collected DNA samples from native fish – Yellow Belly, Bony Bream, Spangled Perch, Rainbow Fish and Moonfish for metabarcoding (DNA referencing), they also completed water quality testing at the survey sites for water PH and oxygen levels.



Hungerford Field Day – 2nd June 2023

Rural Services held a stall at the field day with information and photos of feral pest and weeds with give-away booklets for anyone to take. We also held a quiz to win a Bucket of Trapping Equipment, a UHF Holder and a Trail Camera.



Pickles and Preserves Masterclass and Workshop – 13th June 2023

Sheila Marshall from “Eat, Grow, Learn” presented the Masterclass and Workshop in Hungerford. Participants made pumpkin jam and sauerkraut as well as learnt about how pectin, water, sugar and acid work together to make jam and the lacto-fermentation process for making sauerkraut. Sheila also explained different food preservation and storage ideas, in particular when you have an abundance of vegetables to harvest in your garden.



Wild Dog Management

Two Coordinated Aerial 1080 Baiting Programs took place during November and May. This was supported by funding from Queensland Feral Pest Initiative and Southern Queensland Landscapes.

- 🚚 46 wild dog scalps received
- 🚚 9.5t of fresh meat baits distributed



Weeds

A partnership project funded by Southern Queensland Landscapes has been underway to treat weeds in the Currawinya National Park, Ramsar Wetlands area with assistance from the National Park Rangers. These weeds are coming into the National Park via creeks and waterways that surround the park. Parkinsonia, Mimosa, Downy Thornapple are some that are about and James has mapped the area they are in and has sprayed plants.

Continued monitoring, treatment and mapping of Coral Cactus; Common Prickly Pear; Mesquite and Parkinsonia is ongoing across the shire.



Devil's rope Cactus



Common Prickly Pear

Town Common

Approximately 2.2km of the Town Common and Autumnvale Boundary fence was replaced. Repairs have been carried out along the Thargomindah Station and Crow Creek boundary fences. The Golf Club fence has been replaced and fire breaks have been graded around the Town Common.

The Common cattle were mustered in April, at present there are twenty-six grown cattle and seven calves registered to six owners to the Common. On the Horse side, there are twenty-six horses registered to seven owners.



ROADS HIGHLIGHTS

The Roads Services Department has had a full year striving to deliver high-quality infrastructure across the Shire in a cost-effective manner. Council was committed to maintaining its road assets to ensure a safe road network for all travelling throughout the Bulloo Shire. During 2022/23 Council workforce had delivered capital works and maintenance programs on both Council and State road networks.

Maintenance on Local Roads

The Bulloo Shire Road Maintenance budget of \$2.4 million saw work completed including light formation grade, medium formation grade, grid replacement, sign replacement on Hungerford Road, Warri Gate Road, Soonah Road, Hamilton Gate Road, Woompah Gate Road, Besm Road, Innamincka Road, Orientos Road, Cameron Corner Road, Racecourse Road, Omicron Road.

All these roads were maintained with a light, medium or heavy formation grade, shoulder grading, vegetation clearing and general maintenance of pothole patching, grid cleaning/replacement and renewed signage.

Council undertook Street Maintenance in Thargomindah including widening and seal of Fitzwalter St, Speedy St & Sams Street.

Road Asset Capital Work and Renewal

Council had delivered 1.9 million capital works on our Road Assets. Some projects were jointly funded by Federal and state funding as acknowledged below.

TIDS Funding (Transport Infrastructure Development Scheme)

The 2022/2023 TIDS funding was spent sealing the Quilpie Road. Council completed 5.45km new pavement and seal.

Council will seal 5km of the remaining dirt section of the Quilpie Road in the 2023/24 Financial year and the final 2km in 2024/25.



RTR Funding (Roads to Recovery)

The Roads to Recovery Program supports the maintenance of the nation's local road infrastructure assets, which facilitates greater accessibility and improves safety, economic and social outcomes for Australians.

From 2019-2020 to 2028-2029, the Australian Government will provide \$5.1 billion under the Roads to Recovery Program. Funding is allocated in five-year programs with the current program period running from 1 July 2019 to 30 June 2024.

Council was allocated \$875,000 for the 2022/2023 year.

The completed RTR projects are as follows.

- Warri Gate Road Widening to 8m Seal on 9m foundation

2022/23 Disaster Recovery Funding Arrangements (DRFA).

The Australian Government *Disaster Recovery Funding Arrangements (DRFA)* came into place on 1 November 2018. The DRFA is joint Commonwealth and State government funding, providing financial assistance to help communities recover from eligible disasters.

Throughout the 2022/23 financial year, Bulloo Shire Council had five (5) DRFA submissions being delivered in a combined project to complete these 21/22 damages to QRA requirements. These damages were delivered through a combination of 75% Council day labour force and the balance preferred supplier Civil and Project Management Contractors with a staggering 486km of Shire Roads receiving attention. These restoration activities were a result of Southern Queensland Severe Weather Event 20-31 March 2021, Western Qld Low Pressure Trough, 19 Jan - 4 Feb 2022 with approx. 80% of these sites completed under very challenging, hot and dry conditions with the remainder, 100% completed in the first quarter of this new financial year.

The Queensland Reconstruction Authority (QRA) was very supportive under these difficult conditions providing unwavering support with funding totalling \$4,601,551 for this financial year and overall commitment at completion of these five projects of \$6,074,072. These works were delivered to a high standard.

Council and their Project Management Team are currently working on procurement and delivery for 3 further Submissions expected to collectively total an additional \$10-13 million dollars in DRFA approved activities in the coming year from recent events in January, May and September 2023 to be delivered over the next 12 months.

Finally, a relatively potent and isolated Rain Event caught all by surprise late June 2023 extending into a second event in July 2023 causing significant damage during the busy tourist season resulting in Council undertaking 'Emergent Works' for associated damages and also resulted in another council activation of an eligible Rain Event which recently been submitted to QRA for assessment consideration.

RMPC - Road Maintenance Performance Contract

RMPC funding is specifically for the maintenance of State-controlled roads which are Cunnamulla, Bundeena, Eromanga, Quilpie & Hungerford-Eulo Roads. Council has delivered 1.5 million maintenance works on the above state-controlled roads. Works undertaken included shoulder re-sheeting, medium/heavy formation grading, road furniture installation and other general maintenance.



CHANNEL COUNTRY MUSIC MUSTER 2023

This year's Music Muster had to be postponed slightly due to some wet weather. We went through plan A, B, C and D then finally came up with plan E!! We were originally meant to open the gate on Wednesday 12th but due to having 16mm of rain (thankfully no more) we made the decision to extend the festival to Tuesday 18th, the following week.

Everyone was in for a good time and we all had a ball. Thank you to all the Musterers for hanging in and extending their trips to support the little town of Thargomindah once again with tens of thousands of dollars going into the local community and surrounding towns. A great effort from our grey nomad family.

It was a great roll out considering the wet with 274 caravans in total, up 61 Vans on last year. Special thanks to Graeme and Deb and all of our amazing walk up artists who put on another great show for the week being organised once again by Rob and Dawn.

And what about our resident 2 Bob and Loose Change Band (best band in QLD) Rob Breeze, Rob Walters, Allastair McLean, Lach McKay and the little Reese Blinman who made the extra effort to back the main artists and extend their stays into the following week. Thanks also to Rodge and Barb for again running the Old Time Dance, Joan Deeton for the Line Dancing and Patty for the Bingo. The Golden Camp Oven Award this year went to Connie Bridle.

It was great to see that we had 8 different Muster Coordinators in attendance at this year's festival.



Left to Right

Rob Breeze – Bingera Festival, Paul Flumin – Crows Nest, Rex Baldwin – Gunnedah, Marlon Carthew - Casino Cow, Ged & Trudy Hintz – Thargomindah, Banjo Patterson – Surat, Chris Kelly & Tom Maxwell – Heartwood, Jenny and Henry Seers – Nanango

All of these Festivals and Artists need our support to keep our Country Music alive!

Council are very grateful to Ged and Trudy Hintz for choosing to host this event in Thargomindah.



THE SHEARERS SHINDIG

Go back 5 ½ years to 2018 when the idea started it was to have the Tourism Team coordinate and run an annual event. Councils vision for this event was to attract and entertain both locals and visitors to our town. Council were trying to attract visitors to our region for an extended stay and to promote what and how our area has become what it is today.

Fast forward to now, 2023, and this event has proved just how economically beneficial it is for our community and our vision is coming to light and growing every year.

Events like the Shindig are held all around the country, however what makes ours so different is that everyone in the community gets behind it and is so supportive. From the elders to our young school students who participated in everything there was to offer. The feedback that Council receive from stallholders, entertainers, competitors through to the general public, including our visitors, is all so positive...

- “what a beautiful community”
- “we’ll bring the whole family next year”
- “everyone is so friendly”
- “nothing is ever any trouble”
- “so much to do and see”
- “we’ll be back”....

It’s quite overwhelming organising an event such as the Shindig, trying to coordinate everyone into a jam packed, full of action two days and getting the correct people in the right places helps endlessly. This event would not continue to grow and be the success it is without the help of so many different people.

Firstly, the Bulloo Shire Council who funds the majority of this event, this event would not be possible without these funds and support. The council ensures we have the best facilities and access to staff, plant, machinery & resources to pull this all together every year.

Picarilli Merinos have been the major sponsor of this event right from the start. Anthony and his family supply not only top of the line Merinos for the shearing competition, but work with the Events team continuously to ensure the smooth-running of the event year after year. From attending and participating in the shearing info chat on Friday morning, to carrying out the last run taking sheep home once the competition has finished late on Saturday night. Picarilli Merinos also provided the use of sheep and somewhere to keep them for the working dog demonstrations this year. Thanks to all of Glasson family and the Picarilli team for your continued support.

Hiscock Cattle Company Autumvale, for their very kind donation of 50 sheep panels and 2 gates for the Bulloo Shire Council to have for any of our events.

Gold, silver, bronze and pig sponsors, there is no way Council could attract the elite level of Shearers and entertainment without your continued support. Council are very appreciative of your partnership in the running of the Shearers Shindig.

Joel Selmes and his partner, Faith, and their crew of workers for the ongoing commitment of running the entire process of the Shearing. Right from the set up and dismantling of yards to crutching the sheep and coordination of which sheep will be shorn in the finals, great work yet again, it’s a lot less stressful as the years go on. Joel and his team of helpers travel many kilometers to be here and take a week out of their own working lives to help this event be the success it is.

Chloe Selmes who coordinated the running of the officials table for the shearing. The professionalism shown by herself and Jane Selmes during this high-pressure job is a credit to you both, thanks Chloe – I know that it's not easy.

Chrissy Selmes for the music throughout the entire afternoon of shearing, it takes a lot to organise music to suit this event appropriately.

Sheep judges Bobby Nick and Peter Selmes, this is not an easy or lightly taken position as it solely depends on a red or green light decision to determine if the competitors are in the running to win the big money in the finals.

Dogga Dare and Ferrit Selmes for the ever entertaining and informative shearing talk.

Mayor Tractor Ferguson for his passionate talk about his bees and the bee keeping industry.

Hardy Gray for donating his time driving sheep to and from Thargomindah, during the day and night and Thargo Contract Mustering for donating the fuel for the truck.

Rusty Ferguson for the use of his stock truck.

Tamie Warner, Donna Hobbs and Tiffany Dare for being so supportive of myself and my team throughout the entire process.

Polocrosse and Channel Country Challenge committees for the coordination of the bar service, it was not an easy task and I truly thank everyone of you who stood in and gave a hand.

BKR Contracting (Bruce & Liz Riley) & their team for keeping the oval & facilities clean and in a very presentable state throughout the entire weekend.

Adam Kilpatrick for his MC capabilities and support of anything that needed to be done throughout the entire event.

Council employees, who helped get the oval ready just in the nick of time – I really appreciated your hard work and dedication to make it happen with no mishaps.

Sean Kirby for keeping the children entertained with supervising the jumping castles and games.

To everyone else who gave a hand wherever needed, we would not be able to do it without you. This is what makes our community one of the best!

Erin Lee, Gerda Glasson and Dan Roy thanks for your outstanding effort and confidence to stand up and make decisions when needed. We were all very exhausted come Monday, however, very happy with the outcome of attendance and support that was shown.

Last but not certainly not least all of the shearers who travelled from all over Australia to compete in the 2023 Quick shears and all of the locals and travellers who made the effort to attend and support this event.





TOURISM

The Thargomindah Visitor Information Centre (VIC) offers a one stop shop for travel information including maps, brochures, and itineraries. From road conditions, tourism attractions, tourism products and events within the Bulloo Shire, and the greater outback region. The Centre also stocks a variety of maps, brochures, tourism magazines and souvenirs.

The VIC staff are skilled knowledgeable locals who are happy to provide visitors with advice on road conditions, where they can stay and eat, and what there is to see and do in town and the wider region.

We are often of assistance to visitors with all sorts of queries everything from helping set up Telstra sim cards and new phones to assisting in finding accommodation in the locations that they are endeavouring to travel to. This is a service that our visitors are highly appreciative of and often we hear that amongst themselves they often refer people to us to assist with any problems that they may run across or if they need help planning their trips.

During the year the following visitors registered at the Visitor Information Centre and the Explorers Caravan Park:

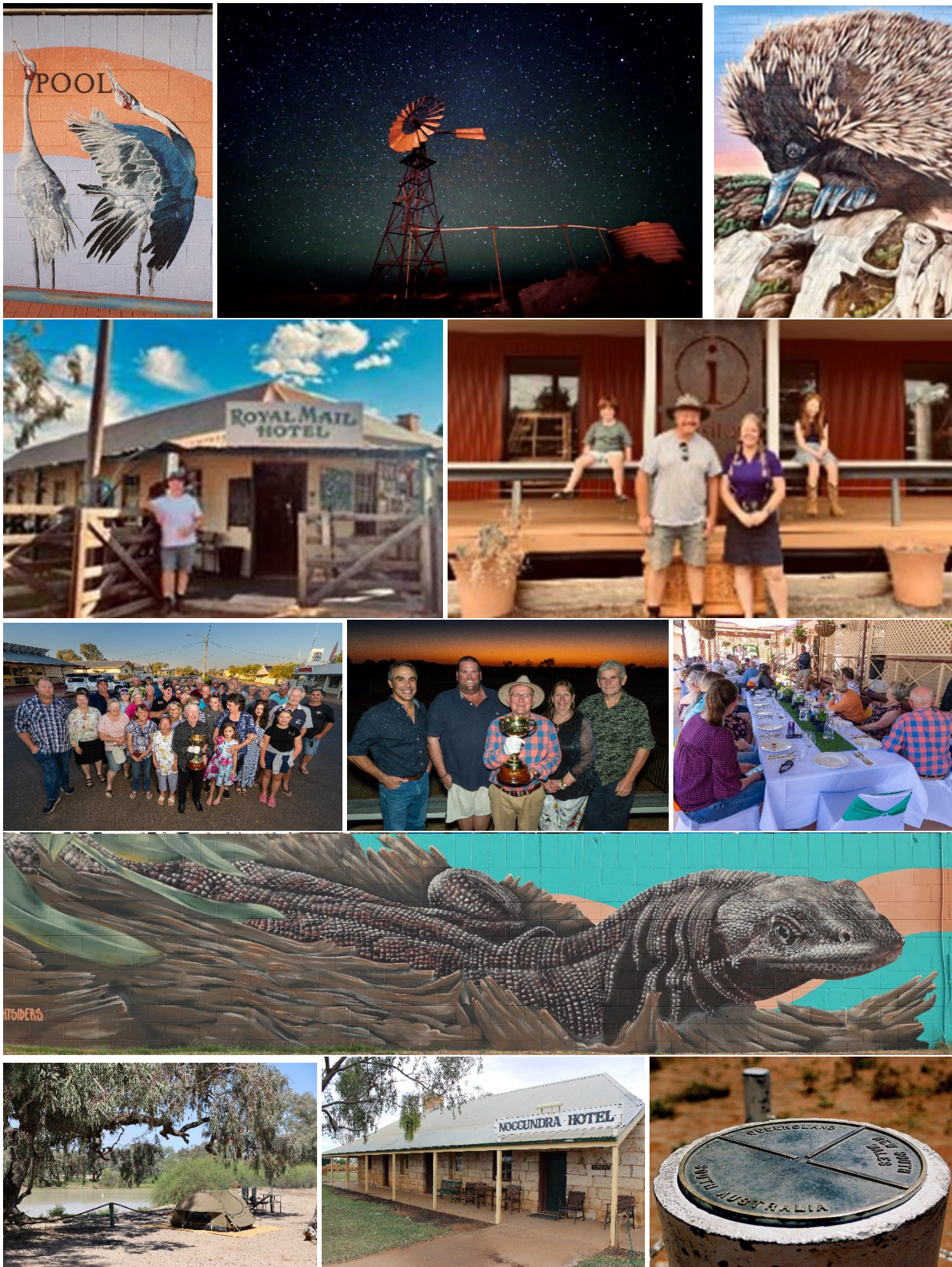
- ❖ 6590 Visitors in the 22-23 financial year
- ❖ Phone calls received 1418
- ❖ Email enquirers 275

ATTRACTIONS:

- Tourism Experiences - Old Hospital, Hydro Power & Old Jail
- Walking Tracks – River Walk & Tourism Sites Trail, just over 5km of concrete path that is fully solar lite.
- National Parks - Currawinya & Lake Bindegolly
- Historic Hotels - Hungerford & Noccundra
- Historic House – Leahy House
- Cameron Corner - Where NSW, SA & QLD meet.
- Station Stays - Kilcowera & Thargomindah Station
- Burke and Wills Dig Tree
- Bird Watching

Thargomindah Visitor Information Centre

| | |
|------------|--|
| In Person: | Echidna Place, 37 Dowling St, Thargomindah |
| Phone: | 07 4621 8095 |
| Email: | tourism@bulloo.qld.gov.au |
| Website: | www.explorebulloo.com.au |
| Facebook: | Explore Bulloo |



WORK HEALTH & SAFETY

The reviewed Work Health & Safety Policy was adopted on 30 June 2022.

POLICY STATEMENT

The Bulloo Shire Council is committed to providing a safe and healthy working environment for our employees, contractors, volunteers and visitors to the workplace. Council is committed to promoting the provisions of the Work Health and Safety (WHS) and other Legislative requirements, associated Codes of Practice and Australian Standards, together with significant importance placed on hazard/risk management and injury prevention strategies.

Council's primary objective to WHS is to eliminate or reduce risk by developing proactive strategies, through consultation, cooperation, coordination and adopting a risk management approach to WHS in order to provide an injury/illness free workplace. We understand that creating and maintaining a safe and healthy working environment is a major part of our overall responsibilities and that all employees, contractors, volunteers and visitors are responsible and accountable for the health and safety of both themselves, their colleagues and others around the workplace.

In conjunction with this policy, our Safety Management System will outline our Objectives, set Targets and identify achievable WHS key performance indicators which will be assigned to senior management, supervisors and where appropriate to workers. The WHS Plan will be reviewed and updated through the actions identified in the Quarterly Action Plans. Individual Safe Work Procedures, Guidelines and Standards have been prepared and issued in consultation with relevant employees and our WHS Committee. Council is committed to the distribution of WHS information to all workers and interested parties. Council is dedicated to maintaining a bronze level benchmark in the LGW external audit, with the progressive goal of achieving higher.

We expect all employees, contractors and visitors to our workplaces to follow safe work practices as prescribed under the Legislation, through our Safety Management System, Safety Policy and Safe Work Procedures and that they make every effort to identify and where reasonably practicable, eliminate hazards or to reduce the risk of injury to themselves and others.

We will provide adequate resources, provide when required mandated and/or appropriate and regular training on WHS for all employees to enable us to manage and maintain a safe and healthy workplace. WHS is important part of a workplace environment and we all have an obligation to ensure that we have a safe and healthy working environment and we encourage you to actively participate so that we may achieve our goal.

Chief Executive Officer

Date: 30/06/2022

CUSTOMER SERVICE CHARTER

This charter describes our commitment to you, our customer, and sets out the standard of service you can expect from us. It also outlines what you can do to help us deliver an effective, efficient service and the steps you can take should that service fail to meet your expectations.

The Bulloo Shire Council is committed to providing quality customer service.

We aim to achieve the highest levels of customer satisfaction by:

- Providing a professional, friendly and helpful service experience.
- Listening and responding appropriately to customer's needs in a timely manner.
- Treating customers courteously and with respect.
- Ensuring our services are easy to access and inclusive.
- Providing accurate information.
- Ensuring privacy and confidentiality.

Request and Complaints handling process

When you visit, ring, write or email us, all information is entered into Council's customer service system. This system lets us trace requests and complaints and allocate them to the correct area for action.

What you can expect from us

We will respond within allocated customer service timeframes.

- **When you visit in person**, our friendly and helpful staff will attend to customers promptly and attempt to deal with your enquiry without unnecessary referrals or transfers.
- **When you email us**, we will acknowledge receipt of your email within one business day and you will receive a full response in line with the charter timeframes.
- **When you write to us**, we will respond to your correspondence within seven business days of receiving your correspondence and you will receive a full response in line with the charter timeframes.
- **When you telephone us**, your call will be answered promptly and we will endeavour to deal with your enquiry without unnecessary referrals or transfers.

If a full reply is not possible you will be notified on the timeframe for response and a contact person for your request.

What do we ask of you?

That you treat our staff with courtesy and respect.
Respect the rights of other customers.
Provide accurate and complete information.
Provide feedback on our customer service.

Dissatisfied with our service.

Please discuss your concerns with the person who handled your enquiry.

If you are still not satisfied with the outcome please ask to be referred to the Manager of the Department, who will review the matter and respond within 5 working days of hearing from you

ELECTED REPRESENTATIVES

Meetings Attended

Section 186(c) of the Local Government Regulation 2012

| | Ordinary Meetings | Special Meetings | Other (No. of Days) |
|----------------------------|-------------------|------------------|---------------------|
| Total meetings held | 12 | 1 | |
| J. C. S. Ferguson | 11 | 1 | 13 |
| S. E. Girdler | 12 | 1 | 12 |
| V. Collins | 12 | 1 | 11 |
| G. Dare | 11 | 1 | 9 |
| S. Morton | 12 | 1 | 8 |

Remuneration Paid to Each Councillor

Section 186(a) of the Local Government Regulation 2012

Council is required to report on details relating to the total remuneration paid to each Councillor during the year. This includes the total superannuation contributions paid during the year for each Councillor, and the expenses incurred by Councillors, and the facilities provided to each Councillor during the year under the Council's reimbursement and expenses policy.

| | Total Remuneration | Superannuation Contributions | Professional Development |
|-------------------|---------------------|------------------------------|--------------------------|
| J. C. S. Ferguson | \$110,386.00 | \$0 | \$0 |
| S. E. Girdler | \$63,684.00 | \$0 | \$0 |
| V. Collins | \$55,192.00 | \$0 | \$0 |
| S. Morton | \$55,192.00 | \$0 | \$0 |
| G. Dare | \$53,688.94 | \$0 | \$0 |
| Total | \$338,142.94 | \$0 | \$0 |

Expenses and Facilities Provided to Each Councillor

Section 186(b) of the Local Government Regulation 2012

| | Expenses Incurred | Description | Facilities provided |
|-------------------|-------------------|---|--|
| J. C. S. Ferguson | \$611.79 | Uniform | Mobile Phone, iPad, Use of Council car for Official business |
| S. E. Girdler | \$253.65 | Uniform | iPad, Use of Council car for Official business |
| V. Collins | \$254.99 | Uniform | iPad, Use of Council car for Official business |
| S. Morton | \$4,912.42 | Travel Expenses & Accommodation to attend Council Meetings, Uniform | iPad, Use of Council car for Official business |
| G. Dare | \$55 | Uniform | iPad, Use of Council car for Official business |
| Total | \$6,087.57 | | |

Reimbursement of Expenses and Provision of Facilities

Resolution under 250(1)

Council adopted the reviewed Councillors Expense Reimbursement Policy as presented on 25 January 2022. (Resolution No.2022/26) This policy is due for review in January 2024.

Councillor Misconduct

Local Government Act 2009, Sections 150I, 150AH, 150AR, 150P, 150R, 150S & 150W Section 186(d), (e) and (f) of the Local Government Regulation 2012

| s150I, 150AH - Orders Made by the Chairperson for Unsuitable Meeting Conduct s 150AR - Decisions, Orders and Recommendations made by the Councillor Conduct Tribunal | | |
|---|---|----------------|
| LGR Section 186(d) | the total number of the following during the financial year (for the period 1 July 2020 to 30 June 2021) | 2022/23 |
| (i) | Orders made under s150I(2) of the Act | Nil |
| (ii) | Orders made under s150AH of the Act | Nil |
| (iii) | Decisions, orders and recommendations made under s150AR(1) of the Act | Nil |

| s150I, 150AH, 150AR - The name of Councillors who are subject to decisions, orders or recommendations for unsuitable meeting conduct, inappropriate conduct and misconduct | | |
|---|---|----------------|
| LGR Section 186(e) | each of the following during the financial year (for the period 1 July 2020 to 30 June 2021) | 2022/23 |
| (i) | The name of each Councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made | Nil |
| (ii) | A description of the unsuitable meeting conduct, inappropriate conduct misconduct engaged in by each of the Councillors | Nil |
| (iii) | A summary of the decision, order or recommendation made for each Councillor | Nil |

| s150P, 150R, 150S, 150W - Complaints referred and notifications to the Independent Assessor or the Crime and Corruption Commission (CCC) | | |
|---|---|----------------|
| LGR Section 186(f) | the number of each of the following during the financial year (for the period 1 July 2020 to 30 June 2021) | 2022/23 |
| (i) | Complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government | Nil |
| (ii) | Matters, mentioned in section 150P(3) of the Act by local government entities for the local government | Nil |
| (iii) | Notices given under section 150R(2) of the Act | Nil |
| (iv) | Notices given under section 150S(2)(a) of the act | Nil |
| (v) | Decisions made under section 150W(a), (b) and (d) of the Act | Nil |
| (vi) | Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act | Nil |
| (vii) | Occasions information was given under section 150AF(4)(a) of the Act | Nil |
| (viii) | Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor | Nil |
| (ix) | Applications heard by the conduct tribunal about the alleged misconduct of a councillor | Nil |

STATUTORY INFORMATION

Overseas Travel

Section 188 of the Local Government Regulation 2012

There was no overseas travel undertaken by a councillor or local government employee in an official capacity during the financial year.

Remuneration of Senior Management

Section 201(1)(a) and s201(1)(b) Local Government Act 2009

The total of all remuneration packages payable in 2022/23 to the senior management of the Council was \$1,120,161

| Band | Number of employees |
|------------------------|---------------------|
| Under \$100,000 | 3 |
| \$100,000 to \$200,000 | 6 |
| \$200,000 to \$300,000 | 0 |

Expenditure on Grants to Community Organisations

Section 189 (a) (b) of the Local Government Regulation 2012

The Council made grants and provided assistance totalling \$156,231 during the year.
There were no Council discretionary funds provided during the year.

| Organisation | Purpose | Amount |
|------------------------------|--|--------------|
| Channel Country Ladies Day | Channel Country Ladies Day Sponsorship | \$ 5,000 |
| D.W.A. & C.M Meurant | Music in the Mulga Sponsorship | \$ 2,500 |
| Hungerford Medical Centre | Pest Control, Aircon Main., Elec., Grounds Maintenance, Cleaning | \$ 11,544.82 |
| Picarilli Pastoral Co | RFDS Drought Sponsorship | \$ 660 |
| SES | Operating Expenses & Training – Thargomindah | \$ 16,567.14 |
| SES | Operating Expenses – Hungerford | \$ 1,918.22 |
| SES | Operating Expenses – Noccundra | \$ 700.35 |
| Thargomindah Fire Brigade | Operating Exp (Pest Control & electricity) | \$ 4,780.54 |
| Thargomindah Middle School | Contribution to Middle School | \$ 40,141.46 |
| Thargomindah P&C | Contribution for Additional Teacher | \$ 55,825 |
| Thargomindah Polocrosse Club | Community Carnival | \$ 5,497 |
| M.C & W.J McCarthy | Youngcares Simpson Desert Trek | \$ 1,000 |
| | Donations & In Kind Community Support including, Labour, Plant & Equipment hire to Various Organisations | \$ 10,096.41 |

Identify Significant Business Activities

Section 45 of the Local Government Act 2009

The Council has no business activities within the meaning of the legislation. It has no activities to which Corporatisation, Commercialisation, or Full Cost Pricing is applicable.

Investigation Notices for Competitive Neutrality Complaints

Section 190(1)(i) and (j) of the Local Government Regulation 2012

There were no investigation notices given in the financial year under Section 49 of the Local Government Regulation 2012.

As such, there were no responses required from Council in the financial year relating to QCA recommendations on Competitive Neutrality complaints under Section 52(3) of the Local Government Regulation 2012.

Identify Beneficial Enterprises

Section 41 of the Local Government Act 2009

Nil

Annual Operations Report for Each Commercial Business Unit

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

There were no commercial business units to report for the 2022/2023 financial year.

Conducting a Joint Government Activity

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

There was no action taken for or expenditure on a service, facility or activity that was supplied by another local government under an agreement for conducting a joint government activity for which the local government levied special rates or charges for the financial year.

Contracts and Tendering

Invitations to change tenders under Act s 228(7)

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

The Council issued no invitations to change tenders during the year.

List of Registers & Public Documents

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

The Chief Executive Officer holds the following registers. Except where otherwise indicated they are open to inspection at the Council Administration Centre.

| Register | Legislative Provision | Notes |
|--------------------------------|-----------------------|-------------------------------|
| Local Law Register | s.31 LGA2009 | Available on Councils Website |
| Roads Register | s.74 LGA2009 | |
| Register of Cost-recovery Fees | s.98 LGA2009 | Register of fees and charges |

| | | |
|--|-------------------------|---|
| Delegations Register | s.260 LGA2009 | Delegations by Council to CEO and delegations by CEO |
| Registers of Interests CEO and Related Persons | s.289 Reg2012 | Kept by Mayor, not open to public inspection. |
| Registers of Interests of Councillors | s.289 Reg2012 | Available on Councils Website |
| Registers of Interests of senior contract employees | s.289 Reg2012 | Not open to public inspection |
| Registers of Interests of Related Persons of Councillors and senior contract employees | s.289 Reg2012 | Not open to public inspection |
| Register of Pre-qualified suppliers | s.232 Reg2012 | Adopted March 2023. |
| Register of Business Activities to which the Competitive Neutrality Principle applies | s.56 Reg 2012 | The Council has no business activities within the meaning of the legislation. It has no activities to which Corporatisation, Commercialisation, or Full Cost Pricing is applicable. |
| Asset Register | s.104(5)(b)(ii) LGA2009 | Register maintained within the Finance System (Civica) Asset Module. Not open to public inspection |

Special Rates and Charges

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

Council did not make or levy any special rates or charges in the financial year.

Summary of Concessions for Rates and Charges

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

The council provided concessions to 9 pensioners equalling the State contribution of 20% of the rates and charges, capped at \$200.00.

Internal Audit Report

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

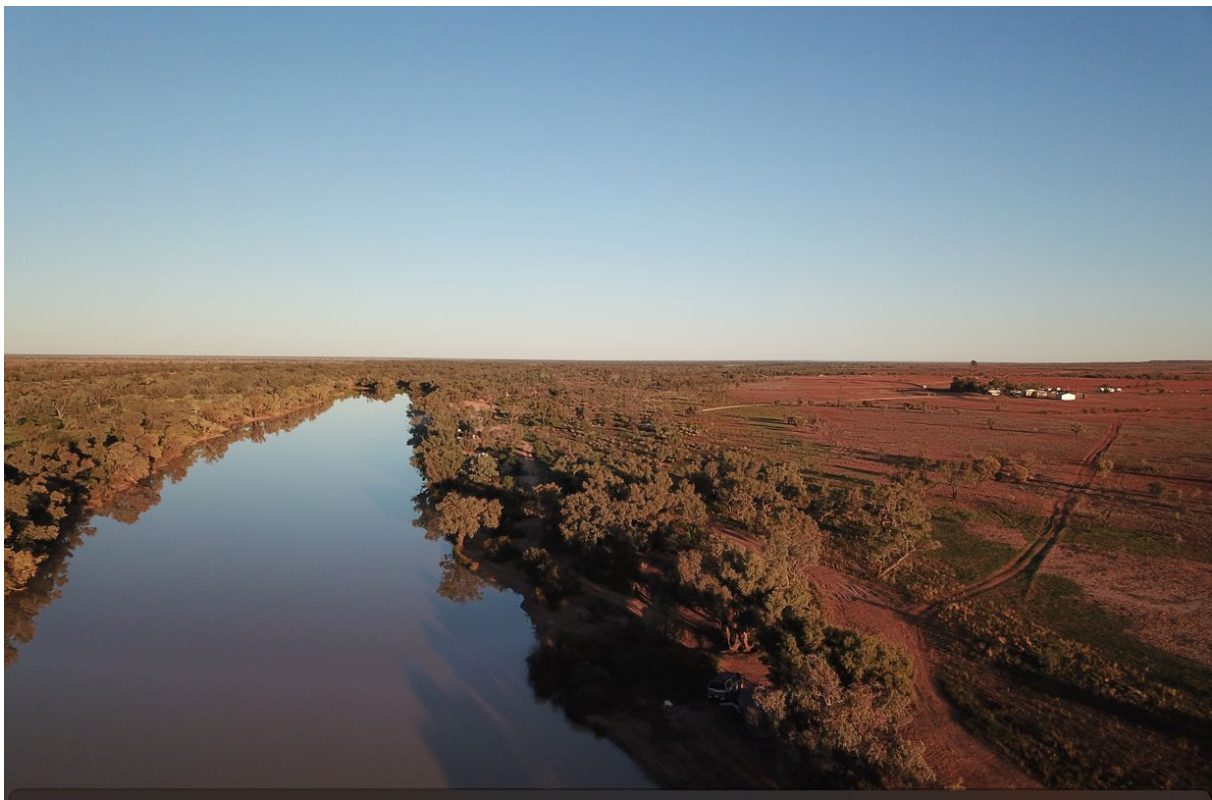
The Audit Committee which includes two Councillors, and two external member oversees the function of Internal Audit and forwards approved recommendations to Council for consideration and resolution.

The Internal Audit Committee generally meets 4 times a year and assist Council in fulfilling its corporate governance role and oversight responsibilities in relation to accounting and reporting practices.

During this 2022/23 year of the internal audit function the following work was undertaken:

- Asset Management Internal Report

-
- Conflicts of Interest Internal Report
 - 2021/2022 Closing Report
 - 2021/2022 Financial Statements



EEO Activities

Equal Employment Opportunity (EEO) is the right of individual workers to fair and unbiased conduct, practices and decisions in employment related activities.

Council's current plan focuses on four main target groups as an integral part of its management practices.

The four target groups are

- Aboriginal and Torres Strait Islander people;
- People of non-English speaking background;
- People with a disability; and
- Women

The Bulloo Shire Council is committed to an EEO Policy which is aimed at ensuring all employees and applicants for employment are treated fairly and that selection and promotion are based only on factors relevant to the job, such as skills, qualifications, abilities and aptitude.

EEO Statistics

The following data is based on an assessment of employee records by Council staff with relevant local knowledge and understanding of those employees that identify with the relevant target groups.

Number of employees by target group

| | 2020/2021 | 2021/2022 | 2022/2023 |
|-----------------------------|-----------|-----------|-----------|
| Total employees at year end | 61 | 61 | 65 |
| Total employees during year | 84 | 80 | 75 |
| Employee turnover rate | 31.25% | 26.56% | 14.28% |

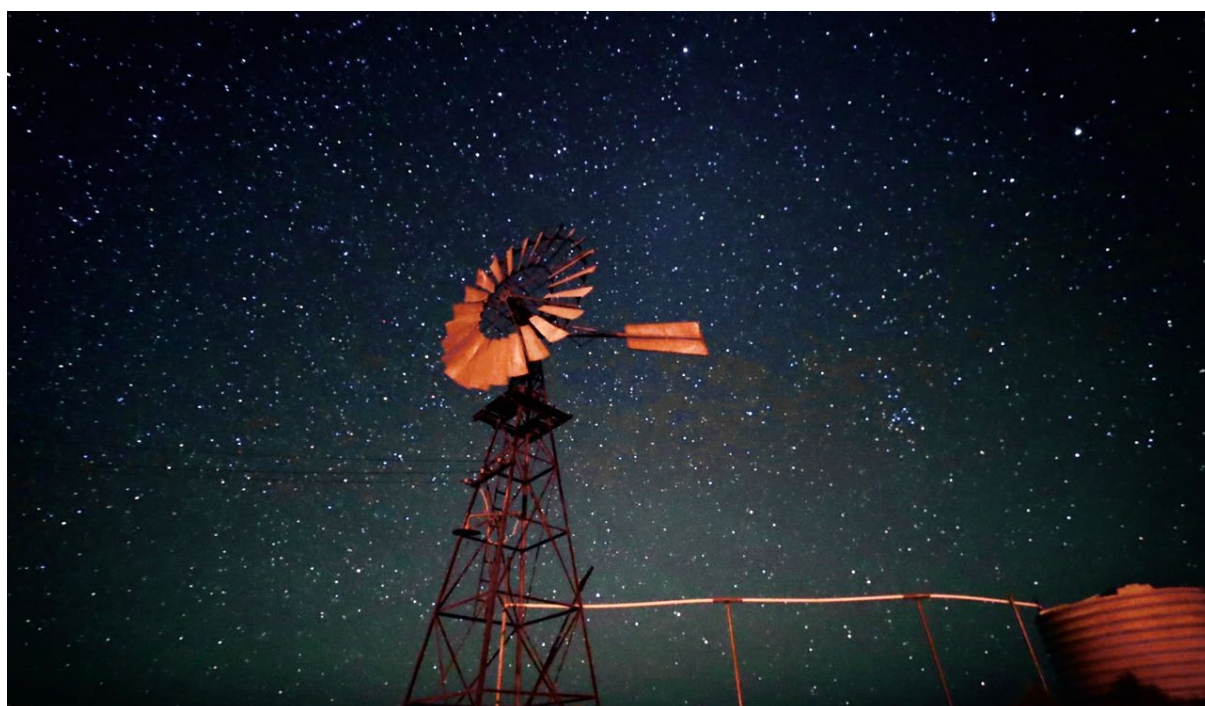
| | Target Group Summary | | | Target Group as a Percentage of Total workforce | | |
|-------------------------------------|----------------------|-----------|-----------|---|-----------|-----------|
| | 2020/2021 | 2021/2022 | 2022/2023 | 2020/2021 | 2021/2022 | 2022/2023 |
| Aboriginal & Torres Strait Islander | 11 | 14 | 14 | 17.19% | 21.87% | 21.53% |
| Non-English speaking | 2 | 1 | 1 | 3.12% | 3.12% | 1.54% |
| Disability | 1 | 1 | 1 | 1.56% | 1.56% | 1.54% |
| Women | 22 | 17 | 25 | 34.38% | 42.18% | 35.27% |

Staff numbers by classification and gender

| | | Total | Men | Women |
|-----------------------------------|-----------------------------|-----------|-----------|-----------|
| LGOA Predominantly Internal | Contract Employees | 5 | 1 | 4 |
| | Level 7-8 | 3 | 3 | 0 |
| | Level 4-6 | 11 | 3 | 8 |
| | Level 1-3 | 14 | 5 | 9 |
| | Traineeship | 3 | 2 | 1 |
| | Total Internal Staff | 36 | 14 | 22 |
| | | | | |
| LGEA Predominantly External | Level 7-9 | 6 | 6 | 0 |
| | Level 4-6 | 22 | 19 | 3 |
| | Level 1-3 | 1 | 0 | 1 |
| | Total External Staff | 29 | 25 | 4 |
| Total Staff | | 65 | 39 | 26 |

Code of Conduct

Bulloo Shire Council has implemented a Code of Conduct in line with the Public Sector Ethics Act 1994 ethics, principles and values. The code has been developed to promote ethics and integrity within Council and provides a framework for ethical behaviour, duties and decisions. Contractors and consultants are also bound by this code whilst undertaking work for Council. All Council employees are given access to appropriate education and training on the codes and its content, as well as their rights and obligations in relation to contraventions of the code.



Administrative Action Complaints

Section 187 of the Local Government Regulation 2012

Statement of commitment to dealing fairly

The complaints process is established with the following objectives:

- The fair, efficient and consistent treatment of complaints about decisions and other administrative actions of the council and complaints about minor breaches.
- A complaints process that is easy to understand and is readily accessible to all.
- Detection and rectification, where appropriate, of administrative errors.
- Identification of areas for improvement in the council's administrative practices.
- Increase in awareness of the complaints process for the council's staff and the community.
- Enhancement of the community's confidence in the complaints process and of the reputation of the council as being accountable and transparent.
- Building the capacity of staff to effectively manage complaints in an environment of continuous improvement.

How the complaints management process is implemented

The Council has a formal complaints management process. Details are on the website and can be obtained from the Council Administration Centre.

Assessment of performance in dealing with complaints

No administrative action complaints were received during the year.

Number of complaints, number resolved, number not resolved and number not resolved made in prior years

| | |
|---|-----|
| Number of complaints received in the year | Nil |
| Number resolved in the year | Nil |
| Number not resolved at end of year | Nil |
| Number made in prior years and still unresolved | Nil |

Implementation of Long Term Plans

Council continues to report periodically on the implementation of its Corporate Plan and Operational Plan. Built on a quadruple bottom line approach, Council's Corporate Plan and the Operational Plan ensures that Council's strategies are actioned at an operational level.

Performance Report

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

● Draft
● Not started
● On Track
● Behind
● Overdue
● Complete
→ Direct Alignment
--- Indirect Alignment

112

GOALS

95%

GOAL COMPLETION

| Goal | Details | Current Completion |
|--|---|--|
| Community (COM) [2022-2023] 0.505% to | | 100% 100 / 100% - |
| → [2022-23] COM2.4.1 Continue to fund the Bulloo Shire Bursary : 100% | Funding advertised annually | 100% 100 / 100% - |
| → [2022-23] COM2.6.1 Provide financial support for primary and secondary school and ensure school has appropriate resources to provide education services in line with community expectation. : 100% | 4 consultation sessions held 1 x maintenance plan/budget created | 100% 100 / 100% - |
| → [2022-23] COM2.1.1 Deliver public library services to the region pursuant to the State Library of Queensland Service Level Agreement and First 5 Forever Family Literacy Initiative : 100% | SLQ reports submitted Ongoing | 100% 100 / 100% - |
| → [2022-23] COM2.8.1 Seek funding to develop a plan for the staged development of streetscapes using low maintenance and water efficient plant species and designs. : 100% | | 100% 100 / 100% - |
| → [2022-23] COM2.6.2 Continue to support secondary and primary education outcomes through the library such as homework club, book club : 100% | 1 x budget preparations and follow up with initiatives – 100% | 100% 100 / 100% - |
| → [2022-23] COM2.3.2 Effectively manage environmental authority registration applications, routine inspections of registered activities and environmental protection complaints : 100% | Applications processed – 100% Inspections completed as required – 100% | 100% 100 / 100% - |
| → [2022-23] COM2.1.2 Identify and respond to community infrastructure funding opportunities : 100% | | 100% 100 / 100% - |
| → [2022-23] COM3.1.1 Maintain a current Local Disaster Management Plan & Sub plans : 1 Review(s) | Reviewed plan endorsed by Council and LDMG | 100% 1 / 1 Review(s) - |
| → [2022-23] COM1.2.1 Encourage and foster social cohesion between Council and the community : 100% | | 100% 100 / 100% - |

| Goal | Details | Current Completion |
|---|---|---------------------------------|
| → [2022-23] COM1.1.1 Community Engagement is active, and consultations are held regularly : 4 Session(s) | 4 consultation sessions held | 100% 4 / 4 Session(s) |
| → [2022-23] COM2.7.2 Continue to provide and develop local regional tourism product for retail in the VIC : 100% | | 100% 100 / 100% |
| → [2022-23] COM2.2.1 Support current and new community groups and activities, and their infrastructure requirements : 100% | | 100% 100 / 100% |
| → [2022-23] COM2.7.1 Continue to support emerging enterprise with subsidised access to Council infrastructure : 100% | | 100% 100 / 100% |
| → [2022-23] COM2.2.2 Facilitate and support community development through effective implementation and delivery of the Community Grants Program : 100% | Report to Council as applications are received | 100% 100 / 100% |
| → [2022-23] COM2.3.1 Public health licence applications, routine inspections of licensed premises and complaint investigation management effectively managed and actioned : 100% | Applications processed – 100% Inspections completed annually – 100% | 100% 100 / 100% |
| → [2022-23] COM1.1.2 Review the Community Engagement Policy | | 100% 100 / 100 |
| Economy (ECO) [2022-2023] | | 97% 97.27 / 100 3% behind |
| → [2022-23] ECO1.1.2 Ensure that a robust local economy is supported through Pre-qualified procurement and local purchasing wherever possible. : 100% | Pre-Qualified Suppliers Tenderer advertised every 2 yrs and reviewed annually | 100% 100 / 100% |
| → [2022-23] ECO2.3.3 Continue to support and participate in the Adventure Way Tourism Initiative : 2 Meeting(s) | | 100% 2 / 2 Meeting(s) |
| → [2022-23] ECO1.3.1 VIC to assist with the promotion of local businesses on Councils tourism website and Facebook page : 100% | | 100% 100 / 100% |
| → [2022-23] ECO4.1.1 Maintain SWQROC membership and focus on opportunities in the Bulloo Shire : 4 Meeting(s) | 4 Meetings attended Adopt the Bulloo Investment Prospectus | 100% 4 / 4 Meeting(s) |
| → [2022-23] ECO3.2.1 Review the 2019 Bulloo Planning Scheme : 1 Review(s) | | 100% 1 / 1 Review(s) |
| → [2022-23] ECO1.4.1 Advocate to Australian and Queensland Government and telecommunication carriers to continually improve telecommunications services available in the shire : 100% | | 100% 100 / 100% |
| → [2022-23] ECO1.1.1 Continue to deliver procurement activities in accordance with Councils Procurement Policy and promote Council procurement opportunities to local businesses : 100% | | 100% 100 / 100% |
| → [2022-23] ECO1.3.2 Partner with local businesses/industry and other local governments to promote local business : 100% | | 100% 100 / 100% |
| → [2022-23] ECO2.3.2 Maintain and build tourism-based opportunities and networks for joint marketing and promotion across the central west through the OQTA : 100% | Maintain OQTA membership | 100% 100 / 100% |

| Goal | Details | Current Completion |
|--|---|--------------------------------|
| → [2022-23] ECO2.1.1 Develop a Tourism & Economic Development Plan for the next 3 years : 100% | | 40% 40 / 100% 60% behind |
| → [2022-23] ECO2.2.1 Expand the shire's involvement in regional tourism promotion : 100% | Work with OQTA on regional tourism initiative | 100% 100 / 100% - |
| → [2022-23] ECO1.7.2 Identify and adopt technology that supports efficiencies in operations : 100% | | 100% 100 / 100% - |
| → [2022-23] ECO1.1.3 Advertise all tenders, contracts and expressions of interest in a manner readily available to the local community : 100% | | 100% 100 / 100% - |
| → [2022-23] ECO1.6.1 Engage actively with residents and stakeholders to ensure good community education and awareness exists : 100% | Create 1 x active email group that wants to be subscribed to training EOI emails. | 100% 100 / 100% - |
| → [2022-23] ECO1.7.1 Continue to upgrade technology hardware & software as required : 100% | i.e. Computers, Monitors, Internet/Wifi Solutions | 100% 100 / 100% - |
| → [2022-23] ECO2.4.1 Facilitate appropriate infrastructure development to support tourism growth. : 100% | Identify potential infrastructure and apply for grants | 100% 100 / 100% - |
| → [2022-23] ECO1.2.1 Continue to produce and host video content that promotes the community : 100% | Engage contractors to help implement this program with a main aspect being growth – 100% | 100% 100 / 100% - |
| → [2022-23] ECO1.5.1 Continue to investigate and advocate for a suitable early childcare option for Bulloo : 100% | | 100% 100 / 100% - |
| → [2022-23] ECO3.1.1 Assess development applications in a timely manner in accordance with the legislation. : 100% | 100% of DAs accessed within timeframes | 100% 100 / 100% - |
| → [2022-23] ECO2.3.1 Maintain links with Outback Queensland Tourism Association (OQTA), Tourism Queensland, Natural Sciences Loop and Adventure Way to promote and market the shire to visitors : 100% | Maintain memberships, meeting attendance and representation at trade shows and other tourism events | 100% 100 / 100% - |
| → [2022-23] ECO1.6.2 Maintain an active Social Media presence to ensure community education and awareness. : 100% | Through regular Facebook posts keeping the community up to date around upcoming training/initiatives/funding. | 100% 100 / 100% - |
| → [2022-23] ECO2.4.2 Investigate options to improve our visitor information Centre visitor experience : 100% | | 100% 100 / 100% - |
| Environment (ENV) [2022-2023] 0.39286% to | | 93% 92.89 / 100% - |
| → [2022-23] ENV1.1.1 Renew Biosecurity Plan for 2022-2025 : 1 Review(s) | | 100% 1 / 1 Review(s) - |

| Goal | Details | Current Completion |
|--|---|----------------------------------|
| → [2022-23] ENV2.3.1 Develop and maintain water management plans for town supplies for Thargomindah and Hungerford : 100% | Develop and maintain water management plans for town supplies for Thargomindah and Hungerford to ensure town water consumption is within State allocation by analysis of existing data to ascertain current property consumption. • Review data collected through Water Meters installed in 2020/21 for draft plan | 100% 100 / 100% - |
| → [2022-23] ENV1.3.2 Support and coordinate the LDMG : 2 Meeting(s) | 2 meeting held annually, or as required | 100% 2 / 2 Meeting(s) - |
| → [2022-23] ENV3.1.2 Review waste management program and facilities to ensure that they meet EPA standards and needs of the community. : 1 Review(s) | | 100% 1 / 1 Review(s) - |
| → [2022-23] ENV1.4.3 Monitor Inactive Stock Routes and deliver pest management program : 1 Inspection(s) | Stock Routes inspected annually | 100% 1 / 1 Inspection(s) - |
| → [2022-23] ENV1.4.2 Support Bulloo Shire Pest Management Committee : 2 Meeting(s) | | 100% 2 / 2 Meeting(s) - |
| → [2022-23] ENV2.2.1 Investigate options for Solar at Councils remote facilities : 100% | Investigate options for Solar at Councils remote facilities e.g. Hungerford Hall, Noccundra Hall, Camps, Electronic Signage for remote road closures. - Investigate options/costs and Report to Council | 100% 100 / 100% - |
| → [2022-23] ENV2.4.1 Assist landholders with invasive animal management techniques including emerging technology, disease and education sessions : 12 Session(s) | 10 individual sessions held 2 landholder workshops held | 100% 12 / 12 Session(s) - |
| → [2022-23] ENV3.1.1 Renew the Waste Transfer Station to deliver efficient and sustainable waste management services : 100% | refuse, reduce, reuse, repurpose and recycle • reduce waste and boost recycling efforts • Regular Shredding • Reduction in waste piles Investigate costs for • Bunding of working pits • Steam cleaning/ sanitisation of plant and associated areas • Waste oil storage | 100% 100 / 100% - |
| → [2022-23] ENV4.1.1 Develop a Water Education Campaign to commence upon completion of Thargomindah community Water Meters installation program. : 1 Campaign(s) | Campaign complete | 100% 1 / 1 Campaign(s) - |
| → [2022-23] ENV1.3.3 Review Disaster Management Plan annually : 1 Review(s) | | 100% 1 / 1 Review(s) - |
| → [2022-23] ENV1.2.1 Continue to partner with the Royal Historical Society of Queensland to conserve and promote the Dig Tree National Heritage asset : 100% | Manage trust account on behalf of the Royal Historical Society Queensland - Produce quarterly reports for the RHSQ | 100% 100 / 100% - |

| Goal | Details | Current Completion |
|---|--|---|
| → [2022-23] ENV1.4.1 Support the management of invasive plants and animals and disease in the shire in accordance with the Biosecurity Plan : 2 Campaign(s) | Support the management of invasive plants and animals (in particular wild dogs/feral pigs) and disease in the shire in accordance with the Biosecurity Plan Deliver 2 coordinated wild pig & dog aerial baiting campaigns | 100% 2 / 2 Campaign(s) - |
| → [2022-23] ENV2.4.2 Deliver High Priority invasive weed management program in line with the current Bulloo Shire Biosecurity Plan : 100% | Monitoring, Treatment & Mapping 100% completed | 100% 100 / 100% - |
| → [2022-23] ENV1.3.1 Develop and maintain preparedness and response capabilities to ensure the community is able to withstand a wide variety of disasters that may affect the region : 100% | Reviewed in conjunction with Resilience Recovery project | 100% 100 / 100% - |
| → [2022-23] ENV2.4.3 Landholder property visits to include invasive animal and plant information : 10 Visit(s) | Each property visited once annually | 100% 10 / 10 Visit(s) - |
| → [2022-23] ENV3.3.1 Liaise with neighbouring Councils to develop a regional waste management strategy : 1 Strategy(ies) | 1 strategy developed | 0% 0 / 1 Strategy(ies) 1 Strategy(ies) behind |
| → [2022-23] ENV2.1.1 Support initiatives that encourage and improve eco/enviro outcomes : 2 Event(s) | Support initiatives that encourage and improve eco/enviro outcomes e.g. National Tree Planting Day, Clean Up Australia Day, Annual Bulk Waste Collection | 100% 2 / 2 Event(s) - |
| → [2022-23] ENV1.5.1 Manage the use of town commons and reserves in accordance with Local Laws and Subordinate Local Laws : 100% | Involvement in management of the assets and local law review | 100% 100 / 100% - |
| → [2022-23] ENV1.3.4 Meet with Regional DDMG to ensure co-ordination of Disaster Management planning and emergency service provision. : 2 Meeting(s) | 2 meetings attended annually | 50% 1 / 2 Meeting(s) 1 Meeting(s) behind |
| → [2022-23] ENV3.2.1 Identify and implement waste management initiatives that mitigate environmental harm : 1 Report(s) | refuse, reduce, reuse, repurpose and recycle | 100% 1 / 1 Report(s) - |
| Infrastructure (INF) [2022-2023] 0.42105% to | | 89% 89.52 / 100% - |
| → [2022-23] INF1.2.1 Identify an extended maintenance and upgrade program that aids in keeping the facilities at the required standards : 1 Strategy(ies) | Complete asset management plan with resulting maintenance strategy | 0% 0 / 1 Strategy(ies) 1 Strategy(ies) behind |
| → [2022-23] INF1.3.3 Continue to maintain a road transport network that supports tourism, agriculture and resources sectors in the shire : 100% | Work with Transport & Main Roads for road improvements | 100% 100 / 100% - |
| → [2022-23] INF2.1.2 Investigate options for additional industrial land parcel. : 1 Application(s) | | 100% 1 / 1 Application(s) - |
| → [2022-23] INF2.5.1 Promote the visitor information centre as a key element driving economic development (promote tourism attractions, product and events within the Bulloo Shire) : 100% | | 100% 100 / 100% - |
| → [2022-23] INF1.5.1 Continue to invest in a modern, safe and well-maintained plant fleet that meets its operational and work requirements : 100% | Allocation for 2021-2022 in line with 10-year program. | 100% 100 / 100% - |

| Goal | Details | Current Completion |
|--|---|---|
| → [2022-23] INF1.1.2 Infrastructure is maintained and upgraded in accordance with the needs of the community : 100% | | 100% 100 / 100% - |
| → [2022-23] INF1.1.1 Infrastructure is delivered in accordance with the BSC strategic plan and in a manner that reflects community priorities and standards : 100% | | 100% 100 / 100% - |
| → [2022-23] INF2.4.1 Maintain an efficient and safe network of roads : 100% | | 100% 100 / 100% - |
| → [2022-23] INF1.4.2 Implement water conservation measures including community, industry and business education campaigns to minimise demand : 1 Plan(s) | Develop and maintain water management plans for town supplies for Thargomindah and Hungerford to ensure town water consumption is within State allocation | 0% 0 / 1 Plan(s) 1 Plan(s) behind |
| → [2022-23] INF1.3.2 Deliver Councils annual maintenance program : 100% | Deliver the program | 100% 100 / 100% - |
| → [2022-23] INF2.1.1 Ensure our Planning Scheme supports growth for industry, tourism and population : 1 Review(s) | | 100% 1 / 1 Review(s) - |
| → [2022-23] INF2.3.1 Continue lobby for major infrastructure : 100% | | 100% 100 / 100% - |
| → [2022-23] INF1.5.3 Provide a high standard of camp accommodation for operational works staff that encourages a safe and comfortable work environment : 100% | Upgrade camp facilities as per Works Committee recommendations | 100% 100 / 100% - |
| → [2022-23] INF1.3.1 Support State Roads Network maintenance. (TMR, TIDS, RMPC, WRUP) : 100% | Deliver the program to TMR requirements | 100% 100 / 100% - |
| → [2022-23] INF1.2.2 Provide aerodrome facilities that satisfy both regular public transport (RPT) and The Royal Flying Doctor Service (RFDS) : 100% | Annual inspection program for Thargomindah Airport, in conjunction with regional strategy on airports | 100% 100 / 100% - |
| → [2022-23] INF1.3.4 Provide wide seal and kerb and channelling to all town streets within four years : 100% | Implement a four strategy to kerb and wide seal community streets | 100% 100 / 100% - |
| → [2022-23] INF1.4.1 Ensure all required testing necessary for compliance with State Legislative requirements. : 100% | Testing is carried out in accordance with approved Drinking Water Quality Management Plan (DWQMP) | 100% 100 / 100% - |
| → [2022-23] INF2.2.1 Review Local Disaster Management Plan & Sub Plans to ensure planning and systems are designed to respond to potential disasters : 100% | | 100% 100 / 100% - |
| → [2022-23] INF1.5.2 Maintain a 10-year plant replacement program consistent with Council's plant replacement policy : 100% | Review 10-year program in line with reduced roadwork activity | 100% 100 / 100% - |
| Governance (GOV) [2022-2023] 0.29276% to | | 97% 96.56 / 100% - |
| → [2022-23] GOV2.4.1 ICT systems are contemporary and are maintained and supported to deliver efficient and responsive business needs. : 100% | Ongoing - Systems upgraded as required | 100% 100 / 100% - |

| Goal | Details | Current Completion |
|--|--|---|
| → [2022-23] GOV2.2.6 Manage and maintain Council's digital communications (website, social media and email contact list) : 100% | Use social media for council purposes, and facilitate web site improvements | 100% 100 / 100% - |
| → [2022-23] GOV4.2.1 Collaborate and cooperate with peak bodies e.g. SWQROC : 100% | Memberships renewed | 100% 100 / 100% - |
| → [2022-23] GOV5.1.2 Review Customer Service Charter annually : 1 Review(s) | | 100% 1 / 1 Review(s) - |
| → [2022-23] GOV2.1.1 Deliver Operational Plan initiatives : 4 Report(s) | Quarterly reports to Council | 100% 4 / 4 Report(s) - |
| → [2022-23] GOV2.2.4 Review regulation of Council's Local Laws to ensure efficient and effective complaint investigation and compliance enforcement to provide an appropriate level of service to address compliance issues : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV3.4.1 Continue to monitor and enhance workplace health and safety practices and programs and benchmark against external organisations and best practice : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV1.1.1 Maintain an equitable system of rating and charges through annual review of the rating and charging structures : 100% | Review rates and charges | 100% 100 / 100% - |
| → [2022-23] GOV1.1.5 Maximise other revenue sources, grants and subsidies : 8 Submission(s) | 8x Grant application submissions | 100% 8 / 8 Submission(s) - |
| → [2022-23] GOV2.5.2 Ensure projects are managed and completed within budget and on time : 100% | Percentage of projects completed within budget and on time | 100% 100 / 100% - |
| → [2022-23] GOV2.3.3 Review Business Continuity Plan while continuing to develop BCP Sub Procedures/Processes. : 1 Review(s) | Review Business Continuity Plan. | 0% 0 / 1 Review(s) 1 Review(s) behind |
| → [2022-23] GOV5.1.1 Review internal and external reporting/ complaints management system to better manage community and staff expectations and requirements : 100% | Review Complaints system in line with amended LG Act requirements | 100% 100 / 100% - |
| → [2022-23] GOV1.1.4 Grants, capital works and maintenance programs 2022/23 delivered on time and within budget by 30 June 2022 : 100% | Grant funded programs are delivered in line with agreed program deliverables | 100% 100 / 100% - |
| → [2022-23] GOV1.1.3 Internal Audit Plan activities and management of internal audit requirements completed as per schedule for 2022/23 : 3 Meeting(s) | | 100% 3 / 3 Meeting(s) - |
| → [2022-23] GOV1.2.2 Asset Management Valuations : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV2.5.1 Identified a broad range of projects that will benefit all communities across the Shire : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV1.1.2 Preparation on Annual Budget : 100 | 1. prepare Fees & Charges 2. prepare Op Budget 3. prepare Cap Budget 4. review financial policies | 100% 100 / 100 - |

| Goal | Details | Current Completion |
|---|--|-------------------------------|
| → [2022-23] GOV1.2.1 Implement effective asset management plans and associated financial strategies to replace assets and account for depreciation : 100% | Complete asset plans – roads, water, sewerage, buildings and other | 100% 100 / 100% - |
| → [2022-23] GOV2.3.1 Review Council's Risk Management Plan and Framework including risk register : 100% | Review risk management documents | 100% 100 / 100% - |
| → [2022-23] GOV2.2.2 Establish and maintain easy-to-understand, effective and fair procedures, protocols and policies that are accessible to the community : 100% | Review all Policies during the 2022-2023 financial year | 100% 100 / 100% - |
| → [2022-23] GOV1.1.6 Seek funding for projects that create employment in the shire : 100% | Funding applications successful and employment opportunities created | 100% 100 / 100% - |
| → [2022-23] GOV2.3.2 Fraud and Corruption Prevention Management Framework managed and compliant : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV4.3.1 Participate in regional planning across a range of industries. : 3 Meeting(s) | 4 SWQROC meetings attended | 100% 3 / 3 Meeting(s) - |
| → [2022-23] GOV2.2.3 Review Local Laws to ensure they are relevant and effective in supporting the administration of community regulatory matters. : 100% | Review local laws | 100% 100 / 100% - |
| → [2022-23] GOV3.3.1 Ensure regular two-way communication between staff and management regarding job satisfaction and performance to determine organisational, professional and personal needs : 100% | <ul style="list-style-type: none"> • Train supervisory staff in performance review processes • Consult employees on the importance of completing a review. • Implement annual reviews | 100% 100 / 100% - |
| → [2022-23] GOV3.2.1 Provide and follow clear communication practices within the workplace, allowing for transparency and trust. : 6 Event(s) | <p>KPIs set for meetings (consultation) between staff, management and departments.</p> <p>6 x Staff BBQs held to allow place for open communication.</p> | 100% 6 / 6 Event(s) - |
| → [2022-23] GOV2.2.1 Ensure adequate administrative systems are in place to enable appropriate and efficient governance, processes and procedures in line with Council policies : 100% | Review internal governance arrangements in line with external audit recommendations | 100% 100 / 100% - |
| → [2022-23] GOV4.1.1 Advocate strategic and operational position on key issues to government sectors : 100% | | 100% 100 / 100% - |
| → [2022-23] GOV3.1.1 Review Human Resource (HR) policies and working conditions to ensure that they remain contemporary to meet the external environment and Council's future needs. : 100% | | 100% 100 / 100% - |



Thargomindah



Noccundra



Hungerford

Community Financial Report

Section 184 of the Local Government Regulation 2012

About the Community Financial Report (CFR)

The Financial Statements, which are at the end of this Annual Report, tell the story of what happened in financial terms during the year and what the council's financial position was at the end of the year. The Financial Statements are expressed in a format, and according to Accounting Standards laid down by the Australian Accounting Standards Board. It is expected that people reading them are familiar with reading formal financial reports and, consequently they may not be easily understood by readers who are not accountants.

The CFR is prepared to explain the key elements of the Financial Statements in a form which most people can readily understand.

If there are ways you feel this report could be made more useful or more understandable please advise the Council (*Contact details at the beginning of this report page (i)*).

This CFR explains what has happened during the year, and what position Council was in at the year end.

Borrowings

During the year, Council had no new borrowings. Council is debt free.



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 wealth of Council for the financial year ended 30 June 2023.

About the Management Certificate

The Financial Statements must be certified by both the Mayor and the Acting 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 & ownership of the Financial Statements by management & elected representatives.

About the Financial Statements

The Financial Statements incorporate 4 "primary" financial statements & accompanying notes.

1. A Statement of Comprehensive Income

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

2. A Financial Position

A 30 June snapshot of Council's Financial Position including its Assets & Liabilities.

3. A Statement of Changes in Equity

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

Provides greater detail to the line numbers of the 4 "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 & position.

Where to find a complete version of Council's 2022/23 Financial Statements?

A complete version of Council's Financial Statements for the 12 months to 30 June 2023 can be found at our website or at Council's Administration Office.

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

Bulloo Shire Council
68 Dowling Street
Thargomindah Qld 4492



Currawinya National Park



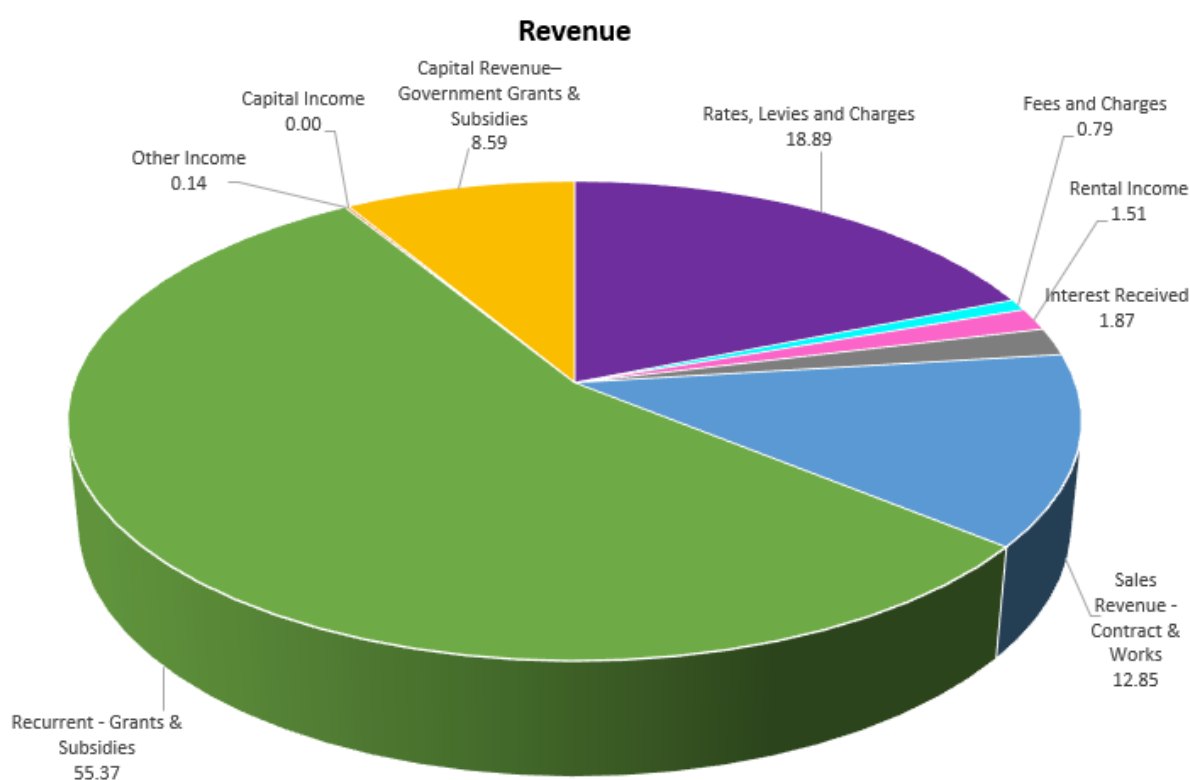
Burke & Wills Dig Tree

Revenue - Where our money comes from

The table and graph shows where the money used by the Council comes from.

Council's main revenue (income) was derived from:-

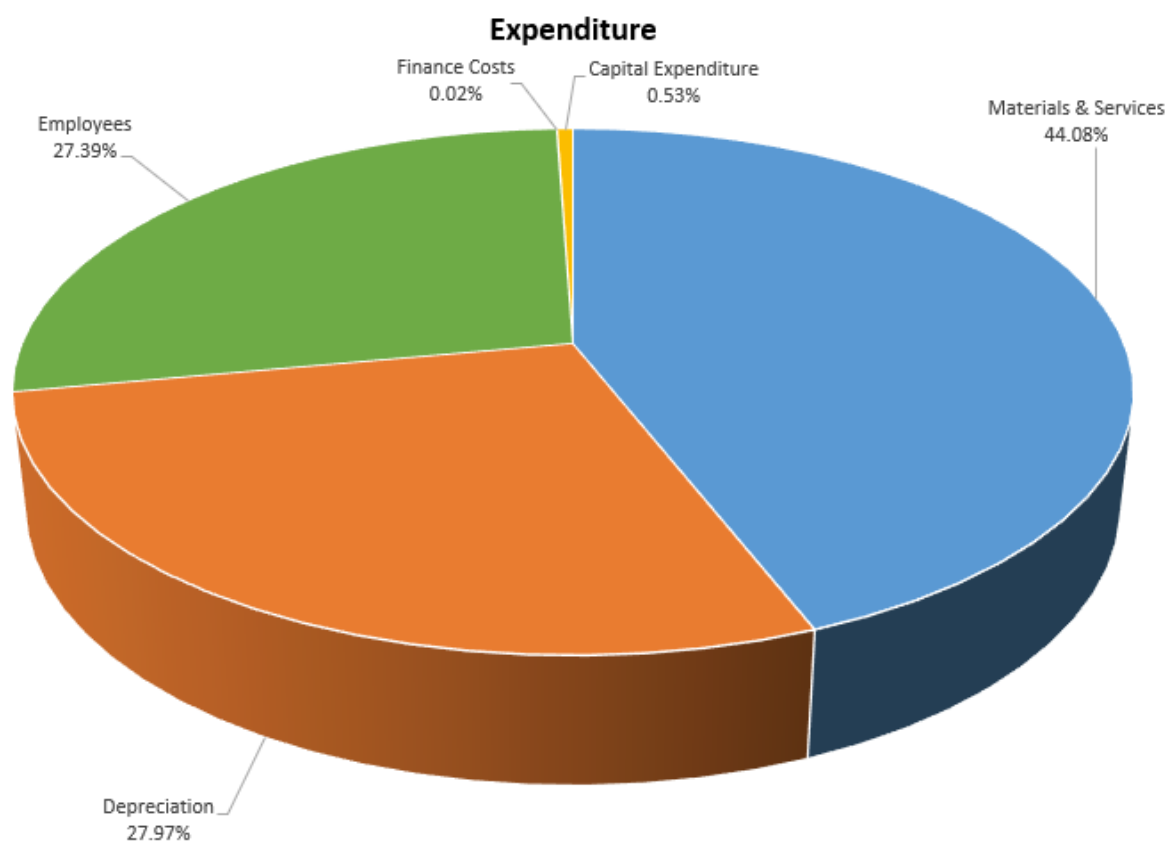
| | | |
|---|---------------|--------|
| Rates, Levies and Charges | \$ 5,692,513 | 18.89% |
| Fees and Charges | \$ 236,623 | 0.79% |
| Rental Income | \$ 454,473 | 1.51% |
| Interest Received | \$ 563,165 | 1.87% |
| Sales Revenue - Contract & Works | \$ 3,873,289 | 12.85% |
| Recurrent - Grants & Subsidies | \$ 16,686,885 | 55.37% |
| Other Income | \$ 42,814 | 0.14% |
| Capital Income | \$ 0 | 0% |
| Capital Revenue – Government Grants & Subsidies | \$ 2,588,337 | 8.59% |



Expenditure - where does it go to?

The table and graph shows the areas where the money used by the Council went to.

| | | | |
|----------------------|---|---------------|--------|
| Materials & Services | The majority of this was for works for road maintenance on both shire and state roads, building maintenance, insurances, ICT cost and contractors | \$ 11,170,191 | 44.08% |
| Depreciation | Represents the rate our assets i.e. roads, buildings and plant & equipment deteriorate through normal wear & tear | \$ 7,088,066 | 27.97% |
| Employees | Includes wages & salaries, annual leave, long service leave, allowances and superannuation. | \$ 6,940,405 | 27.39% |
| Finance Costs | Bank & interest charges | \$ 6,181 | 0.02% |
| Capital Expenditure | Disposal of plant and equipment | \$ 135,178 | 0.53% |

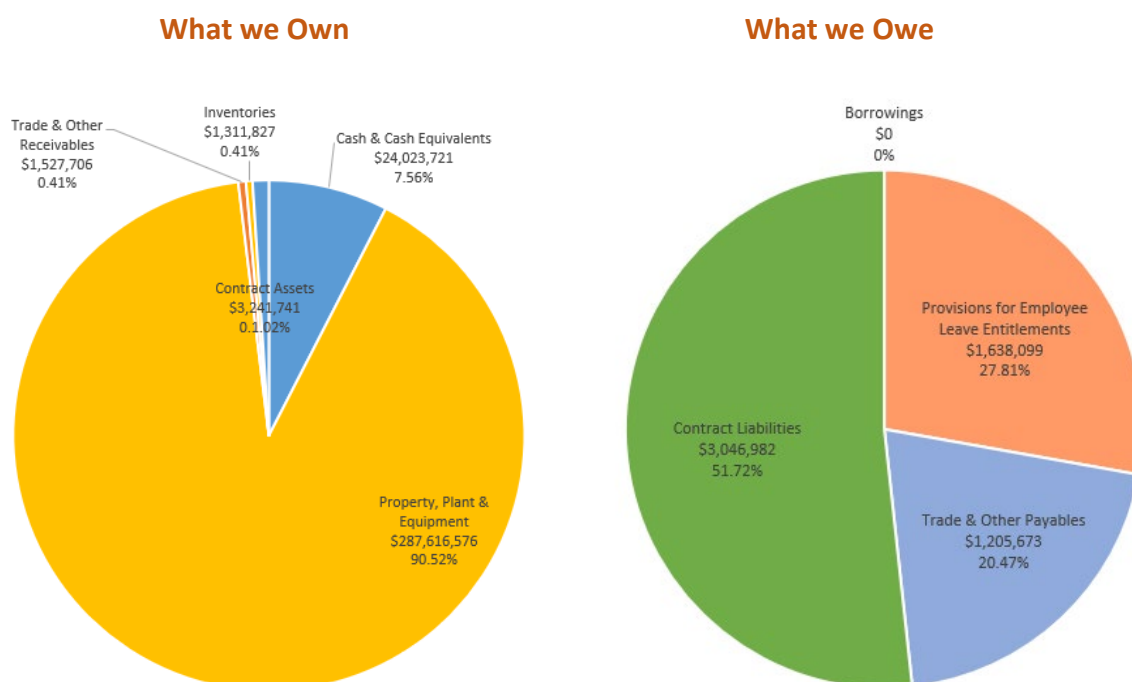


Our position at the year end

The Statement of Financial Position reports on Council's financial position for the year. It shows the value of what Council owns, for example cash, investments, monies owing to Council, inventories and other assets such as land, buildings, road, water and sewerage infrastructure. It also shows the value of what Council owes to Trade & Other Payables, Provision for Long Service Leave and any Borrowings.

The financial position is made up by the value of what we own less what we owe. That is the net wealth of the Council.

The total owed by Council is 1.85% of its assets.



Financial Sustainability Measures

The Financial Sustainability of Councils is now 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 102(2)].

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

Operating Surplus Ratio

*Net Result divided by Total Operating Revenue
(Target between 0% and 10%)*

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

As at 30 June 2023, Council's Operating Surplus Ratio was 8.5%.

Asset Sustainability Ratio

*Capital Expenditure on the Replacement of Assets (Renewals) divided by Depreciation Expense
(Target greater than 90%)*

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

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

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

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

As at 30 June 2023, Council's Asset Sustainability Ratio was 17.1%.

**(It is noted Council did not meet the target of 90% this year as Council invested a significant sum on upgrading and constructing new assets for the community.*

Net Financial Liabilities Ratio

*Total Liabilities less Current Assets divided by Total Operating Revenue
(Target not greater than 60%)*

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio of less than 60% indicates that Council can comfortably fund its liabilities.

As at 30 June 2023, Council's Net Financial Liabilities Ratio was (87.70)**.

*** (The negative number indicates that Council's current assets exceed its total liabilities. Council has outperformed this target & is in a very strong position to meet all its financial commitments).*



Long Term Financial Management Strategy

The financial management strategies of Council which are incorporated into its budgets and financial operations are as follows:

- The underlying operating result must ensure Council's long-term sustainability. All strategies contained within the Council Plan must be funded in the budget.
- Rate revenue should be levied in accordance with Council's Revenue Policy and Statement
- Spending and rating policies must be consistent with a reasonable degree of stability in the level of the rates burden.
- Council must have regard to the effect on future generations of decisions made.
- Staffing levels should be sufficient to achieve the outcomes in the operational plan.
- Long-term assets should be managed to maximise community benefit.
- Existing fees and charges should be increased in line with market forces.
- New revenue sources should be identified wherever possible.
- New initiatives or new employee proposals should be justified.
- Council recognises that government grants are a crucial element of financial sustainability.
- The balance of a year's projects that were not completed by the year end should be included in the following year's budget.
- Council's budget must take into account all of Council's other strategic plans.
- Financial risks faced by Council must be managed having regard to economic circumstances.

Resolutions relating to Non-Current Asset Thresholds

Section 206(1) (2) of the Local Government Regulation 2012

As part of Council's *Non-Current Assets Accounting Policy* Council has resolved to apply the following thresholds in recognising non-current assets:-

Asset Recognition Thresholds

These accumulated costs represent the value of an asset at cost as at the date in which the asset is deemed to be complete and available for use. The recognition thresholds to be applied on initial acquisition of an asset are as follows:-

| Asset Type | Threshold |
|----------------------------|---------------|
| Land | No threshold* |
| Buildings | \$10,000 |
| Fleet, Plant and Equipment | \$5,000 |
| Infrastructure Assets | \$5,000 |
| Artworks | \$1 |

**Minor land parcels (<100m² or less than 3m in width) have no market and possess limited or negligible service potential. Due to materiality these minor land parcels are recorded in Council's financial asset register at nominal value.*

Amounts below these thresholds are expensed in the year they are incurred.

(Refer to Policy 2.91.2)

AUDITED FINANCIAL STATEMENTS

- Statements
- Notes
- Audit report

Bulloo Shire Council

FINANCIAL STATEMENTS
for the year ended 30 June 2023

Our Vision
Growth - Community - Local - Everyone



BULLOO SHIRE COUNCIL

Financial statements

For the year ended 30 June 2023

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Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

Unaudited Long Term Financial Sustainability Statement

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

BULLOO SHIRE COUNCIL**Statement of Comprehensive Income
For the year ended 30 June 2023**

| | Note | 2023 \$ | 2022 \$ |
|--|--------|-------------------|-------------------|
| Income | | | |
| Revenue | | | |
| Recurrent revenue | | | |
| Rates, levies and charges | 3(a) | 5,692,513 | 5,300,476 |
| Fees and charges | 3(b) | 236,623 | 251,345 |
| Sales revenue | 3(c) | 3,873,289 | 6,253,848 |
| Grants, and subsidies | 3(di) | 16,686,885 | 15,185,464 |
| Total recurrent revenue | | <u>26,489,310</u> | <u>26,991,133</u> |
| Capital revenue | | | |
| Grants, and subsidies | 3(dii) | <u>2,588,337</u> | <u>3,315,826</u> |
| Total capital revenue | | <u>2,588,337</u> | <u>3,315,826</u> |
| Rental income | 4(a) | 454,473 | 463,361 |
| Interest received | 4(b) | 563,165 | 86,266 |
| Other income | 4(c) | 42,814 | 130,888 |
| Capital income | 5 | - | 2,463 |
| Total income | | <u>30,138,099</u> | <u>30,989,937</u> |
| Expenses | | | |
| Recurrent expenses | | | |
| Employee benefits | 6 | 6,940,405 | 6,844,257 |
| Materials and services | 7 | 11,170,191 | 14,789,232 |
| Finance costs | 8 | 6,181 | 5,390 |
| Depreciation and amortisation | 12 | <u>7,088,066</u> | <u>7,498,866</u> |
| | | <u>25,204,843</u> | <u>29,137,745</u> |
| Capital expenses | 5 | <u>135,178</u> | - |
| | | <u>135,178</u> | - |
| Total expenses | | <u>25,340,021</u> | <u>29,137,745</u> |
| Net result | | <u>4,798,078</u> | <u>1,852,192</u> |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result | | | |
| Increase in asset revaluation surplus | 16 | <u>75,392,177</u> | <u>12,897,958</u> |
| Total other comprehensive income for the year | | <u>75,392,177</u> | <u>12,897,958</u> |
| Total comprehensive income for the year | | <u>80,190,255</u> | <u>14,750,150</u> |

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

BULLOO SHIRE COUNCIL**Statement of Financial Position**

As at 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--------------------------------------|-------|--------------------|--------------------|
| Current assets | | | |
| Cash and cash equivalents | 9 | 24,023,721 | 21,815,010 |
| Receivables | 10 | 1,220,288 | 860,203 |
| Inventories | 11 | 1,311,827 | 803,237 |
| Contract assets | 13(a) | 3,241,741 | 1,757,485 |
| Prepayments | | 265,571 | - |
| Total current assets | | 30,063,148 | 25,235,935 |
| Non-current assets | | | |
| Receivables | 10 | 41,847 | 41,336 |
| Property, plant and equipment | 12 | 287,616,576 | 212,462,182 |
| Total non-current assets | | 287,658,423 | 212,503,518 |
| TOTAL ASSETS | | 317,721,571 | 237,739,453 |
| Current liabilities | | | |
| Contract liabilities | 13(b) | 3,046,982 | 1,447,359 |
| Payables | 14 | 1,205,673 | 3,192,658 |
| Provisions | 15 | 1,565,174 | 1,328,631 |
| Total current liabilities | | 5,817,829 | 5,968,648 |
| Non-current liabilities | | | |
| Provisions | 15 | 72,925 | 130,244 |
| Total non-current liabilities | | 72,925 | 130,244 |
| TOTAL LIABILITIES | | 5,890,754 | 6,098,892 |
| NET COMMUNITY ASSETS | | 311,830,817 | 231,640,561 |
| Community equity | | | |
| Retained surplus | | 134,486,295 | 129,688,216 |
| Asset revaluation surplus | 16 | 177,344,522 | 101,952,345 |
| TOTAL COMMUNITY EQUITY | | 311,830,817 | 231,640,561 |

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

DULLOO SHIRE COUNCIL

Statement of Changes in Equity
For the year ended 30 June 2023

| | Total | | Retained surplus | | Asset revaluation surplus | |
|---|-------------|-------------|------------------|-------------|---------------------------|-------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at beginning of year | 231,640,581 | 216,890,411 | 129,888,216 | 127,836,024 | 101,952,345 | 89,054,387 |
| Adjustment to opening balance | | | | | | |
| Opening balance adjustment | | | | | | |
| Net result for the year | 4,798,078 | 1,852,192 | 4,798,078 | 1,852,192 | - | - |
| Increase/(decrease) to asset revaluation surplus: | | | | | | |
| Property, plant & equipment | 75,392,177 | 12,897,958 | - | - | 75,392,177 | 12,897,958 |
| Total comprehensive income for year | 80,190,255 | 14,750,151 | 4,798,078 | 1,852,192 | 75,392,177 | 12,897,958 |
| Balance at end of year | 311,830,817 | 231,640,561 | 134,686,295 | 129,688,216 | 177,344,522 | 101,952,345 |

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

BULLOO SHIRE COUNCIL**Statement of Cash Flows**

For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Receipts from customers | | 10,059,160 | 10,684,133 |
| Payments to suppliers and employees | | (21,157,852) | (18,785,871) |
| | | (11,098,692) | (8,101,738) |
| Interest received | | 563,165 | 86,266 |
| Rental income | | 454,473 | 463,361 |
| Operating grants, subsidies and contributions | | 16,686,885 | 15,185,464 |
| Net cash inflow from operating activities | 21 | <u>6,605,832</u> | <u>7,633,353</u> |
| Cash flows from investing activities | | | |
| Payments for property, plant and equipment | | (7,494,866) | (8,576,235) |
| Capital grants, subsidies and contributions | | 2,588,337 | 3,315,826 |
| Proceeds from sale of property plant and equipment | 5 | 509,408 | 214,070 |
| Net cash outflow from investing activities | | <u>(4,397,121)</u> | <u>(5,046,339)</u> |
| Net increase/(decrease) in cash and cash equivalents held | | <u>2,208,711</u> | <u>2,587,014</u> |
| Cash and cash equivalents at beginning of reporting year | | 21,815,010 | 19,227,995 |
| Cash and cash equivalents at end of reporting year | 9 | <u>24,023,721</u> | <u>21,815,010</u> |

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

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

1 Information about these financial statements

1.A Basis of preparation

The Bulloo Shire Council is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

These financial statements have been prepared under the historical cost convention, except for certain classes of property, plant and equipment which are measured at fair value.

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022, none of the standards had a material impact on reported position, performance and cash flows.

1.C Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for Council then further information has been provided in this note.

| | Effective for reporting periods beginning on or after: |
|---|--|
| AASB 2021-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2021 and Other Amendments | 1 January 2023 |
| AASB 2022-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2022-6) | 1 January 2023 |
| AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards | 1 January 2023 |

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

1.D Estimates and Judgements

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

Valuation of property, plant and equipment - Note 12
Impairment of property, plant and equipment - Note 12
Depreciation - Note 12
Provisions - Note 15
Contingent liabilities - Note 19
Revenue recognition - Note 3
Financial instruments and financial risk management - Note 22

1.E Rounding and Comparatives

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

Comparative information is generally restated for reclassification, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

1.F Volunteer services

Council has elected not to recognise volunteer services in the Financial Statements as they are not material in nature.

1.G Taxation

Council is exempt from Income Tax, however Council is subject to Fringe Benefits Tax ('FBT'), 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.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

2(a) Analysis of results by function

Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows:

ADMINISTRATION

Management of Council operations generally include administrative support to Council and to other functions. This function includes finance, internal audit, communication and information technology services, insurances, strategic and operational planning, risk management, legal and administrative support. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meeting statutory requirements. The Mayor, Councillors and Chief Executive Officer are included in the Administration function.

ENGINEERING

Maintaining and improving the road network and other council infrastructure. The objects of the engineering program are:

- a) to ensure the community is serviced by a high quality and effective road network,
- b) to ensure the community is serviced by quality and effective aerodromes and associated infrastructure.

The function provides and maintains transport infrastructure including the maintenance and provision of the drainage network and aerodromes.

This functions includes activities and services related to town planning, workplace health and safety and quality assurance.

HEALTH AND ENVIRONMENT

Providing services and facilities to maintain the health of the community and protect the environment. The function provides refuse collection and disposal services, maintains public conveniences and cemeteries, animal control including registrations and environmental licences and approvals. The function also provides effective management of stock routes, animal and weed pests.

COMMUNITY AND CULTURE

The goal of Community and Culture is to ensure the Bulloo Shire is a healthy, vibrant, contemporary and connected community. Community and Culture provides well managed and maintained community facilities, and ensures the effective delivery of cultural, educational, tourism, sport and recreational services.

This function includes libraries, entertainment venues, sporting venues, education facilities, caravan parks and parks and gardens.

WATER AND SEWERAGE

The goal of this program is to support a healthy, safe community through sustainable water services by providing a potable water supply and system for the collection and disposal of waste water. The water function includes all activities relating to water, whilst the sewerage function protects and supports the health of our community by sustainably managing sewerage infrastructure.

ASSET AND RESOURCE MANAGEMENT

This function provides the management of Council's property, building and plant assets. As such this function also includes depot and workshop operations.

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2023

2(b) Analysis of results by function

Income and expenses defined between recurring and capital have been attributed to the following functions:

| Functions | Gross Program Income | | | | | | Total Income | Gross Program Expenses | | | Total Expenses | Net Result from Recurrent Operations | Net Result | Assets |
|-----------------------------|----------------------|------------|-----------|-------|------------|--------------|--------------|------------------------|-------------|-------------|----------------|--------------------------------------|------------|--------|
| | Recurrent | | Capital | | Recurrent | Capital | | | | | | | | |
| | Grants | Other | Grants | Other | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 2023 | \$ | \$ | 2023 | \$ | 2023 | \$ | 2023 | \$ | 2023 | \$ | 2023 | \$ | 2023 | \$ |
| Administration | 10,920,933 | 6,026,593 | 909,089 | - | 17,856,615 | (4,004,655) | - | (4,004,655) | 12,942,871 | 13,851,960 | 29,111,734 | | | |
| Engineering | 5,426,172 | 3,874,826 | 1,848,033 | - | 11,149,033 | (15,660,409) | - | (15,660,409) | (6,359,409) | (4,511,376) | 275,235,960 | | | |
| Health & Environment | 41,205 | 87,613 | - | - | 128,818 | (1,187,265) | - | (1,187,265) | (1,058,447) | (1,058,447) | - | | | |
| Community & Culture | 462,370 | 319,537 | (168,785) | - | 313,122 | (2,653,789) | - | (2,653,789) | (2,171,882) | (2,340,667) | - | | | |
| Water & Sewerage | 62,947 | 266,652 | - | - | 329,599 | (1,316,536) | - | (1,316,536) | (986,937) | (986,937) | 13,373,877 | | | |
| Asset & resource management | 73,258 | 287,654 | - | - | 360,912 | (382,189) | (135,178) | (517,367) | (21,277) | (156,455) | - | | | |
| Total | 16,686,885 | 10,862,877 | 2,588,337 | - | 30,138,099 | (25,204,843) | (135,178) | (25,340,021) | 2,344,919 | 4,798,078 | 317,721,571 | | | |

| Functions | Gross Program Income | | | | Total Income | Gross Program Expenses | | | Net Result from Recurrent Operations | Net Result | Assets |
|-----------------------------|----------------------|--------------|------------|-------|---------------|------------------------|---------|----------------|--------------------------------------|---------------|---------------|
| | Recurrent | | Capital | | | Recurrent | Capital | Total Expenses | | | |
| | Grants | Other | Grants | Other | | | | | | | |
| 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 |
| Administration | \$ 8,983,353 | \$ 5,166,318 | \$ 818,428 | \$ - | \$ 14,968,099 | \$ (3,633,280) | \$ - | \$ (3,633,280) | \$ 10,516,391 | \$ 11,334,820 | \$ 24,829,527 |
| Engineering | 5,766,167 | 6,261,614 | 927,017 | - | 12,954,798 | (19,035,541) | - | (19,035,541) | (7,007,761) | (6,080,743) | 200,170,629 |
| Health & environment | 180,996 | 90,211 | - | - | 271,207 | (1,153,023) | - | (1,153,023) | (881,816) | (881,816) | - |
| Community & Culture | 184,289 | 414,031 | 1,570,380 | - | 2,168,700 | (3,026,044) | - | (3,026,044) | (2,427,724) | (857,344) | - |
| Water & Sewerage | - | 250,487 | - | - | 250,487 | (1,261,242) | - | (1,261,242) | (1,010,755) | (1,010,755) | 12,739,296 |
| Asset & resource management | 70,659 | 303,523 | - | 2,463 | 376,645 | (1,028,614) | - | (1,028,614) | (654,432) | (651,969) | - |
| Total | 15,185,464 | 12,486,184 | 3,315,826 | 2,463 | 30,989,937 | (28,137,745) | - | (28,137,745) | (1,466,096) | 1,852,192 | 237,739,453 |

BULLOO SHIRE COUNCIL**Notes to the financial statements
For the year ended 30 June 2023**

| | 2023 \$ | 2022 \$ |
|--|------------|------------|
| 3 Revenue | | |
| (a) Rates, levies and 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 contract liability until the beginning of the rating period. | | |
| General rates | 5,463,364 | 5,147,132 |
| Separate rates | 5,968 | 5,655 |
| Water | 150,009 | 141,945 |
| Sewerage | 113,024 | 106,465 |
| Garbage charges | 52,509 | 51,242 |
| Rates and utility charge revenue | 5,784,874 | 5,452,439 |
| Less: Discounts | (90,534) | (150,507) |
| Less: Remissions | (1,827) | (1,456) |
| Net rates and utility charges | 5,692,513 | 5,300,476 |

(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 receipt of the service. 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 the infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

| | | |
|-----------------------------------|---------|---------|
| Building and development fees | 2,573 | 4,266 |
| Infringements and impounding fees | 2,403 | 1,263 |
| Reserve fees | 4,698 | 5,625 |
| Licences and registrations | 3,337 | 3,413 |
| Dog registration | 6,371 | 7,063 |
| Tourism receipts | 129,051 | 186,833 |
| Other fees and charges | 88,190 | 42,884 |
| Total fees and charges | 236,623 | 251,345 |

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | 2023 \$ | 2022 \$ |
|---|-------------------------|-------------------------|
| 3 Revenue (continued) | | |
| (c) Sales revenue | | |
| Sale of goods revenue is recognised in the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered. | | |
| Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in contract liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions. | | |
| Rendering of services | | |
| Contract and recoverable works | 3,249,418 | 5,732,526 |
| Private Works | 34,412 | 117,652 |
| Total sale of services | <u>3,283,830</u> | <u>5,850,178</u> |
| Sale of goods | | |
| Café | 907 | 500 |
| Aviation fuel | 588,552 | 403,170 |
| Total sale of goods | <u>589,459</u> | <u>403,670</u> |
| Total for sales revenue | <u><u>3,873,289</u></u> | <u><u>6,253,848</u></u> |

(d) Grants and subsidies**Grant income under AASB 15**

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

Performance obligations vary in each agreement and may include events to be held for the community and the provision of services. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | 2023 \$ | 2022 \$ |
|---|-------------------|-------------------|
| 3 Revenue (continued) | | |
| (d) Grants and subsidies (continued) | | |
| Capital grants | | |
| Where Council receives 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. | | |
| (i) Operating grants and subsidies | | |
| General purpose grants | 10,618,938 | 9,985,184 |
| State government subsidies and grants | 5,994,689 | 5,129,621 |
| Commonwealth government subsidies and grants | 73,258 | 70,659 |
| Total operating grant revenue | <u>16,686,885</u> | <u>15,185,464</u> |
| (ii) Capital grants and subsidies | | |
| 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. | | |
| (i) Monetary revenue designated for capital funding purposes: | | |
| State government subsidies and grants | 1,626,218 | 171,680 |
| Commonwealth government subsidies and grants | 962,119 | 3,144,146 |
| Total capital grant revenue | <u>2,588,337</u> | <u>3,315,826</u> |
| (iii) Timing of revenue recognition for grants and subsidies | | |
| Revenue recognised at a point in time | | |
| Grants and subsidies | <u>16,686,885</u> | <u>10,436,303</u> |
| | <u>16,686,885</u> | <u>10,436,303</u> |
| Revenue recognised over time | | |
| Grants and subsidies | <u>2,588,337</u> | <u>8,064,987</u> |
| | <u>2,588,337</u> | <u>8,064,987</u> |
| Total for grants and subsidies | <u>19,275,222</u> | <u>18,501,290</u> |

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|------------------|------------------|
| 4 Rental, interest and other income | | | |
| (a) Rental income | | | |
| Rental income | | 454,473 | 463,361 |
| Total rental income | | <u>454,473</u> | <u>463,361</u> |
| (b) Interest received | | | |
| Interest received from Queensland Treasury Corporation (QTC) is recognised as income over the term of the investment. | | | |
| Interest is charged on outstanding rates at a rate of 8.17% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable. | | | |
| Interest received from bank accounts | | 557,397 | 81,670 |
| Interest from overdue rates and utility charges | | <u>5,768</u> | <u>4,596</u> |
| Total interest received | | <u>563,165</u> | <u>86,266</u> |
| (c) Other income | | | |
| Recovered costs | | 30,662 | 72,340 |
| Other | | <u>12,152</u> | <u>58,548</u> |
| Total other income | | <u>42,814</u> | <u>130,888</u> |
| 5 Capital income (loss) | | | |
| Gain / (loss) on the disposal of non-current assets | | | |
| (a) Proceeds from disposal of land | | 69,865 | - |
| Less: Carrying value of land disposed | 12 | <u>(118,550)</u> | <u>-</u> |
| | | <u>(48,685)</u> | <u>-</u> |
| (b) Proceeds from disposal of property, plant and equipment | | 439,543 | 214,070 |
| Less: Carrying value of property, plant and equipment disposed | 12 | <u>(526,036)</u> | <u>(211,607)</u> |
| | | <u>(86,493)</u> | <u>2,463</u> |
| Total capital income | | <u>(135,178)</u> | <u>2,463</u> |

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|------------------|------------------|
| 6 Employee benefits | | | |
| Employee benefit expenses are recorded when the service has been provided by the employee. | | | |
| Staff wages and salaries | | 4,927,227 | 5,276,737 |
| Councillors' remuneration | | 338,143 | 329,981 |
| Annual, sick and long service leave entitlements | | 1,270,080 | 1,224,037 |
| Superannuation | 20 | 595,891 | 556,537 |
| | | <u>7,131,341</u> | <u>7,387,292</u> |
| Other employee related expenses | | 351,019 | 324,163 |
| | | <u>7,482,360</u> | <u>7,711,455</u> |
| Less: Capitalised employee expenses | | (541,955) | (867,198) |
| | | <u>6,940,405</u> | <u>6,844,257</u> |

Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.

| | 2023 Number | 2022 Number |
|---------------------------------------|----------------|----------------|
| Total employees at the reporting date | | |
| Elected members | 5 | 5 |
| Administration staff | 29 | 28 |
| Depot and outdoors staff | 38 | 33 |
| Total full time equivalent employees | <u>72</u> | <u>66</u> |

7 Materials and services

| | Note | 2023 \$ | 2022 \$ |
|---|------|-------------------|-------------------|
| Expenses are recorded on an accruals basis as Council receives the goods or services. | | | |
| Advertising and marketing | | 305 | 12,556 |
| Administration supplies and consumables | | 309,095 | 357,751 |
| Audit of annual financial statements by the Auditor-General of Queensland | | 80,740 | 118,126 |
| Communications and IT | | 408,827 | 393,691 |
| Consultants | | 140,209 | 232,055 |
| Coronavirus (COVID-19) | | - | 15,606 |
| Donations paid | | 126,127 | 114,355 |
| Insurance | | 251,161 | 289,038 |
| Repairs and maintenance | | 8,987,713 | 12,455,927 |
| Other materials and services | | 866,014 | 800,128 |
| | | <u>11,170,191</u> | <u>14,789,232</u> |

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$ 80,740 (2022: \$ 96,880).

| | 2023 \$ | 2022 \$ |
|---------------------------|--------------|--------------|
| 8 Finance costs | | |
| Bank charges | 5,617 | 5,655 |
| Impairment of receivables | 564 | (265) |
| | <u>6,181</u> | <u>5,390</u> |

BULLOO SHIRE COUNCIL**Notes to the financial statements**

For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|-------------------|-------------------|
| 9 Cash and cash equivalents | | | |
| Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. | | | |
| Cash at bank and on hand | | 1,386,456 | 2,903,540 |
| Deposits at call | | 22,637,265 | 18,911,470 |
| Balance as per statement of cash flows | | <u>24,023,721</u> | <u>21,815,010</u> |

Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Council's cash, cash equivalents and investments are subject to a number of externally imposed expenditure restrictions that limit the amount available for discretionary or future use at the reporting date. These restrictions relate to the following cash assets:

| | | |
|--|------------------|------------------|
| Unspent government grants and subsidies | 3,046,982 | 1,447,359 |
| Total externally imposed restrictions on cash assets | <u>3,046,982</u> | <u>1,447,359</u> |

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 on behalf of outside parties include monies held in trust for the Burke and Wills Dig Tree activities as well as contract deposits, paid into the trust account by the Council. 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

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities

| | |
|--------|--------|
| 92,860 | 42,603 |
|--------|--------|

10 Receivables

Receivables are amounts owed to Council at year end. They are recognised at the amounts due at the time of sale or service delivery. Settlement of receivables, except for deferred house sale payments, is required within 30 days after the invoice is issued. Deferred house sale payments represents amounts owing by Council employees for the land and buildings sold by Council to the employees. Under the sale agreement staff are provided extended repayment terms of 5 years. Council has the right to the land and buildings in the event the amounts are not paid by the employee.

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

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

10 Receivables (continued)

As Council has the power under the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council will only impair rate receivables when outstanding debt exceeds unimproved capital values.

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

| | Note | 2023 \$ | 2022 \$ |
|--------------------------------------|------|------------------|----------------|
| Receivables by type | | | |
| Current | | | |
| Rates and charges | | 21,026 | 46,001 |
| Other debtors | | 978,105 | 594,280 |
| GST recoverable | | 170,537 | 155,893 |
| Deferred house sale payments | | 50,620 | 68,850 |
| | | <u>1,220,288</u> | <u>865,024</u> |
| Less: loss allowance | | - | (4,821) |
| Total current receivables | | <u>1,220,288</u> | <u>860,203</u> |
| Non-current | | | |
| Deferred house sale payments | | 41,847 | 41,336 |
| Total non-current receivables | | <u>41,847</u> | <u>41,336</u> |

Interest is charged on outstanding rates of 8.17% per annum (2022: 8.03%). No interest is charged on other debtors. There is 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 some geographical concentration of risk in Council's jurisdiction in terms of the production (extraction) of oil, gas and petroleum.

The Council does not require collateral in respect of trade and other receivables.

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|---|------|------------------|----------------|
| 11 Inventories | | | |
| Stores and raw materials 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. | | | |
| Inventories : | | | |
| - goods to be supplied at no or nominal, charge, and | | | |
| - goods to be used for the provision of services at no or nominal, charge. | | | |
| These goods are valued at cost, adjusted, when applicable, for any loss of service potential. | | | |
| Inventories | | | |
| Quarry and road materials | | 710,335 | 329,931 |
| Plant and general equipment and consumables | | 598,856 | 470,670 |
| Land held for development/sale | | 2,636 | 2,636 |
| | | <u>1,311,827</u> | <u>803,237</u> |

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2023

12 (a) Property, plant and equipment

| Basis of measurement Fair value category | Note | Land | Buildings | Other Structures | Plant and equipment | Office equipment and furniture | Roads, drainage and bridges network | Water infrastructure | Sewerage infrastructure | Work in Progress | Total |
|---|------|------------|------------|------------------|---------------------|--------------------------------|-------------------------------------|----------------------|-------------------------|------------------|-------------|
| | | Fair value | Fair value | Fair value | Cost | Cost | Fair value | Fair value | Fair value | Cost | |
| | | Level 2 | Level 3 | Level 3 | | | Level 3 | Level 3 | Level 3 | | |
| Asset values | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Opening gross value as at 1 July 2022 | | 966,749 | 36,114,201 | 12,819,283 | 13,776,685 | 828,398 | 214,911,035 | 13,446,663 | 4,601,030 | 5,385,110 | 302,849,154 |
| Adjustment to opening value | | 97,500 | - | - | - | - | - | - | - | - | 97,500 |
| Additions | | - | - | - | - | - | - | - | - | 7,494,866 | 7,494,866 |
| Transfers between classes | | - | - | - | - | - | - | - | - | - | - |
| Transfers from work in progress | | 652,143 | 4,742,295 | 1,415,958 | 2,683,751 | - | 386,516 | 172,881 | 60,615 | (10,114,159) | - |
| Disposals | 5,9 | (118,550) | (458,500) | - | (1,022,623) | - | (79,090) | - | - | - | (1,678,763) |
| Revaluation increase/(decrease) to asset | 16 | - | 2,822,661 | 923,049 | - | - | 44,435,163 | 1,062,287 | 345,538 | - | 49,588,698 |
| Revaluation surplus | | - | - | - | - | - | - | - | - | - | - |
| Write offs | 5,9 | - | - | - | - | - | - | - | - | - | - |
| Closing gross value as at 30 June 2023 | | 1,597,842 | 43,220,658 | 15,158,290 | 15,437,813 | 828,398 | 259,653,624 | 14,681,831 | 5,007,183 | 2,765,817 | 358,351,456 |

Accumulated depreciation and impairment

| | | | | | | | | | | | | | | | | | | | | |
|---|-----|---|------------|-----------|--|--|--|-----------|--|---------|--|--------------|--|-----------|--|-----------|--|---|--|--------------|
| Opening balance as at 1 July 2022 | | - | 15,915,100 | 4,708,676 | | | | 7,708,769 | | 362,714 | | 56,383,315 | | 3,764,657 | | 1,543,741 | | - | | 90,386,972 |
| Depreciation expense | | - | 792,294 | 433,934 | | | | 989,544 | | 54,563 | | 4,186,970 | | 481,624 | | 147,134 | | - | | 7,088,063 |
| Depreciation on disposals | 5,9 | - | (167,043) | - | | | | (841,605) | | - | | (25,528) | | - | | - | | - | | (1,034,176) |
| Revaluation increase/(decrease) to asset | 16 | - | 1,383,691 | 369,833 | | | | - | | - | | (27,919,855) | | 333,906 | | 126,446 | | - | | (25,705,979) |
| Revaluation surplus | | - | - | - | | | | - | | - | | - | | - | | - | | - | | - |
| Transfers between classes | | - | - | - | | | | - | | - | | - | | - | | - | | - | | - |
| Accumulated depreciation as at 30 June 2023 | | - | 17,924,042 | 5,512,443 | | | | 7,856,708 | | 417,277 | | 32,626,902 | | 4,580,187 | | 1,817,321 | | - | | 76,734,880 |

| | | | | | | | | | | | | | | | | | | | | |
|--|--|-----------|------------|-----------|--|--|--|-----------|--|---------|--|-------------|--|------------|--|-----------|--|-----------|--|-------------|
| Total written down value at 30 June 2023 | | 1,597,842 | 25,296,616 | 9,645,847 | | | | 7,581,105 | | 411,121 | | 227,026,722 | | 10,101,644 | | 3,189,862 | | 2,765,817 | | 287,616,576 |
|--|--|-----------|------------|-----------|--|--|--|-----------|--|---------|--|-------------|--|------------|--|-----------|--|-----------|--|-------------|

| | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------|----------|----------|--|--|--|--------|--|--------|--|----------|--|---------|--|----------|--|-----------------|--|---|
| Range of estimated useful life in years | | Not depreciated | 10 - 100 | 10 - 150 | | | | 2 - 30 | | 2 - 15 | | 7 - 1000 | | 5 - 115 | | 10 - 100 | | Not depreciated | | - |
|---|--|-----------------|----------|----------|--|--|--|--------|--|--------|--|----------|--|---------|--|----------|--|-----------------|--|---|

| | | | | | | | | | | | | | | | | | | | | |
|--------------------------|--|---------|---------|-----------|--|--|--|-----------|--|---|--|-----------|--|---------|--|--------|--|---|--|-----------|
| Asset additions comprise | | - | 28,517 | 68,127 | | | | 1,622,576 | | - | | 820,049 | | 49,431 | | 65,625 | | - | | 2,654,325 |
| Asset renewals | | 670,373 | 658,362 | 1,195,992 | | | | 1,002,800 | | - | | 1,112,205 | | 174,143 | | 26,667 | | - | | 4,840,542 |
| Other additions | | 670,373 | 686,878 | 1,264,119 | | | | 2,625,376 | | - | | 1,932,254 | | 223,574 | | 92,253 | | - | | 7,494,867 |
| Total asset additions | | | | | | | | | | | | | | | | | | | | |

BULLOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2023

12 (b) Property, plant and equipment - prior year

| 30 June 2022 | | | | | | | | | | | | | | | | | | | | | |
|---|------|-----------------|---------|------------|---------|------------------|---------|---------------------|---------|--------------------------------|---------|-------------------------------------|---------|----------------------|---------|-------------------------|---------|------------------|---------|-------------|---------|
| Basis of measurement | | | | | | | | | | | | | | | | | | | | | |
| Fair value category | | | | | | | | | | | | | | | | | | | | | |
| | Note | Land | | Buildings | | Other Structures | | Plant and equipment | | Office equipment and furniture | | Roads, drainage and bridges network | | Water Infrastructure | | Sewerage infrastructure | | Work in Progress | | Total | |
| | | Fair value | Level 2 | Fair value | Level 3 | Fair value | Level 3 | Cost | Level 3 | Cost | Level 3 | Fair value | Level 3 | Fair value | Level 3 | Fair value | Level 3 | Cost | Level 3 | Cost | Level 3 |
| Asset values | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| Opening gross value as at 1 July 2021 | | 569,575 | | 33,376,948 | | 12,609,778 | | 12,816,393 | | 828,398 | | 197,917,789 | | 12,094,631 | | 3,812,764 | | 1,715,607 | | 275,741,883 | |
| Adjustment to opening value | | - | | - | | - | | - | | - | | - | | (147,865) | | 147,865 | | - | | - | |
| Additions new | | - | | - | | - | | - | | - | | - | | - | | - | | 8,576,235 | | 8,576,235 | |
| Transfers between classes | | - | | (284,428) | | 323,419 | | (38,981) | | - | | - | | - | | - | | - | | - | |
| Transfers from work in progress | | 150,700 | | 268,142 | | 287,432 | | 1,262,705 | | - | | 2,085,208 | | 531,497 | | 311,048 | | (4,906,732) | | - | |
| Disposals | 5,9 | - | | (389,883) | | - | | (263,422) | | - | | - | | - | | - | | - | | (653,305) | |
| Revaluation adjustment to asset revaluation surplus | 16 | 246,474 | | 3,143,422 | | (411,346) | | - | | - | | 14,908,038 | | 968,400 | | 329,353 | | - | | 19,184,341 | |
| Write offs | 5,9 | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | |
| Closing gross value as at 30 June 2022 | | 966,749 | | 36,114,201 | | 12,819,283 | | 13,776,885 | | 828,398 | | 214,911,035 | | 13,446,663 | | 4,601,030 | | 5,385,110 | | 302,849,154 | |
| Accumulated depreciation and impairment | | | | | | | | | | | | | | | | | | | | | |
| Opening balance as at 1 July 2021 | | - | | 13,426,795 | | 4,009,031 | | 6,961,500 | | 308,151 | | 48,006,152 | | 3,036,397 | | 1,295,395 | | - | | 77,043,420 | |
| Depreciation expense | | - | | 856,985 | | 469,518 | | 981,089 | | 54,563 | | 4,553,323 | | 453,876 | | 129,512 | | - | | 7,498,865 | |
| Depreciation on disposals | 5,9 | - | | (240,849) | | - | | (200,849) | | - | | - | | - | | - | | - | | (441,698) | |
| Revaluation adjustment to asset revaluation surplus | 16 | - | | 1,855,903 | | 213,422 | | - | | - | | 3,823,840 | | 277,976 | | 115,242 | | - | | 6,286,383 | |
| Depreciation on write offs | 5,9 | - | | - | | - | | - | | - | | - | | - | | - | | - | | - | |
| Transfers between classes | | - | | 16,266 | | 16,705 | | (32,971) | | - | | - | | (3,592) | | 3,592 | | - | | - | |
| Accumulated depreciation as at 30 June 2022 | | - | | 15,915,100 | | 4,708,676 | | 7,708,769 | | 362,714 | | 56,383,315 | | 3,764,657 | | 1,543,741 | | - | | 90,386,972 | |
| Total written down value at 30 June 2022 | | 966,749 | | 20,199,101 | | 8,110,607 | | 6,067,916 | | 465,684 | | 158,527,720 | | 9,682,006 | | 3,057,289 | | 5,385,110 | | 212,462,182 | |
| Range of estimated useful life in years | | Not depreciated | | 10 - 100 | | 10 - 150 | | 2 - 30 | | 2 - 15 | | 7 - 1000 | | 5 - 115 | | 10 - 100 | | Not depreciated | | - | |
| Asset additions comprise | | | | | | | | | | | | | | | | | | | | | |
| Asset renewals | | - | | 287,116 | | 270,382 | | - | | - | | 2,202,318 | | (9,263) | | - | | - | | 2,750,553 | |
| Other additions | | 150,700 | | 4,296,401 | | 63,084 | | 1,239,440 | | 47,027 | | - | | 37,090 | | (8,038) | | - | | 5,825,684 | |
| Total asset additions | | 150,700 | | 4,583,517 | | 333,446 | | 1,239,440 | | 47,027 | | 2,202,318 | | 27,827 | | (8,038) | | - | | 8,576,237 | |

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

12 Property, plant and equipment (continued)

(c) 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 they form part of an integrated function.

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 Council's financial statements.

(d) 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 the assets given as consideration plus costs incidental to the acquisition. Direct labour and materials and an appropriate proportion 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 revenues 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.

(e) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land assets and work in progress 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.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

Key judgements and estimates:

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected future performance of the assets.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

12 Property, plant and equipment (continued)

(f) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, 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.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

(g) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Australis Asset Advisory Group performed an indexation exercise of Council's land, building, water, sewerage, and other infrastructure assets and a comprehensive revaluation on road assets for 30 June 2023. Council officers evaluated the findings of the indexation report and comprehensive revaluation report by Australis Asset Advisory Group, and deemed the outcomes to be appropriate for the circumstances of Council. The indexation increases were considered material by Council, and as such the indexation increases were implemented for 30 June 2023.

Valuation Processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 5 years Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer or suitably qualified internal staff.

In the intervening years, Council utilises a combination of internal and external sources of information, as appropriate, in a structured manner in order to determine if there has been any potential material movement in the fair value of assets. Where this is indicated the relevant assets will be revalued by indexation or a desktop valuation as appropriate. A "desktop" valuation may involve 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.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

12 Property, plant and equipment (continued)

(g) Valuation (continued)

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement. Under such conditions the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income

Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

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.

Fair values are classified into three levels as follows:

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

There were no transfers between levels of the hierarchy during the year.

BULLIOO SHIRE COUNCIL

Notes to the financial statements
For the year ended 30 June 2023

12(g). Property, plant and equipment

Valuation techniques used to derive fair values

| Asset class and fair value hierarchy | Valuation approach | Last comprehensive valuation date | Valuer engaged | Key assumptions and estimates (related data sources) | Index applied (change in index recognised this year) | Other interim revaluation adjustment |
|--|--------------------------|-----------------------------------|--------------------------------|---|--|--------------------------------------|
| Land (level 2) 2023: \$1,597,842 2022: \$986,749 | Market value | 30 June 2022 | Australls Asset Advisory Group | Sales prices (database of recent sales) of comparable properties adjusted for differences in key attributes such as property size and other factors including restrictive use for special purposes | 0.00% | Nil |
| Other structures (level 3) 2023: \$9,945,848 2022: \$8,110,807 | Current replacement cost | 30 June 2022 | Australls Asset Advisory Group | Current replacement cost (rate per square metre) based on cost guides, unit rate databases and available market and construction data of modern equivalent assets Condition assessments and useful life information | 7.20% | Nil |
| Buildings (level 3) 2023: \$28,286,616 2022: \$20,199,101 | Current replacement cost | 30 June 2022 | Australls Asset Advisory Group | Current replacement cost (rate per square metre) based on cost guides, unit rate databases and available market and construction data of modern equivalent assets Condition assessments and useful life information | 6.90% | Nil |
| Roads, drainage and bridges networks (level 3) 2023: \$227,026,722 2022: \$158,527,720 | Current replacement cost | 30 June 2023 | Australls Asset Advisory Group | Gross replacement cost. Unit rates were developed using a combination of sources, cost guides, historical costs, contractor rates, future works and regional information including overheads and source of raw materials, asset liner and area specifications. Remaining useful life is also considered, taking into account Physical Deterioration, Functional Obsolescence and Economic Obsolescence. There is no active market and are subject to restrictions as to use of this asset class, therefore fair value is measured using cost approach, level 3. | Nil | Nil |
| Water and Sewerage (level 3) 2023: \$13,291,505 2022: \$12,739,295 | Current replacement cost | 30 June 2018 | Australls Asset Advisory Group | Gross replacement cost. Inputs used being a rate per square metre or per unit using council historical construction price and renewal records, construction cost guides, feedback from council staff and local contractor information. Remaining useful life is also considered, taking into account Physical Deterioration, Functional Obsolescence and Economic Obsolescence. There is no active market and are subject to restrictions as to use of the asset, therefore fair value is measured using cost approach, level 3. | 7.90% and 7.51% | Nil |

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | 2023 \$ | 2022 \$ |
|--|------------------|------------------|
| 13 Contract balances | | |
| Contract assets represents the excess of costs incurred in relation to a contract with a 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 | <u>3,241,741</u> | <u>1,757,485</u> |
| (b) Contract liabilities | | |
| Non-capital performance obligations not yet satisfied | 1,844,079 | 154,004 |
| Funds received upfront to construct Council controlled assets | <u>1,202,903</u> | <u>1,293,355</u> |
| | <u>3,046,982</u> | <u>1,447,359</u> |

Deposits received in advance mostly relate to State and Federal Government grants.

Revenue recognised that was included in the contract liability balance at the beginning of the year

| | | |
|--|------------------|------------------|
| Non-capital performance obligations (including deposits received in advance) | 879,053 | 79,479 |
| Funds to construct Council controlled assets | <u>291,681</u> | <u>1,107,637</u> |
| | <u>1,170,734</u> | <u>1,187,116</u> |

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the following years.

(c) Significant changes in contract balances

The increase in contract assets and contract liabilities mostly relates to funds used for the reconstruction of council road infrastructure assets damaged by flood events in 2022-2023 and previous years.

14 Payables

Creditors 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 | | |
| Creditors | 40,666 | 38,003 |
| Accrued expenses | 1,094,627 | 3,100,703 |
| Prepaid rates | 31,910 | 24,432 |
| Employee entitlements | 34,633 | 26,554 |
| Other creditors | <u>3,837</u> | <u>2,965</u> |
| | <u>1,205,673</u> | <u>3,192,658</u> |

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|------------------|------------------|
| 15 Provisions | | | |
| Liabilities are recognised for employee benefits such as wages and salaries, annual and long service leave in respect of services provided by the employees up to the reporting date. | | | |
| Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. | | | |
| 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 Government Bond Yields on the Yield Report website as recommended by the Department of State Development, Infrastructure, Local Government and Planning. | | | |
| Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months, long service leave is classified as a current liability. Otherwise it is classified as non-current. | | | |
| Current | | | |
| Annual leave | | 648,947 | 574,307 |
| Long service leave | | <u>916,227</u> | <u>754,324</u> |
| | | <u>1,565,174</u> | <u>1,328,631</u> |
| Non-current | | | |
| Long service leave | | <u>72,925</u> | <u>130,244</u> |
| | | <u>72,925</u> | <u>130,244</u> |

16 Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in the value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense. When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023**16 Asset revaluation surplus (Continued)**

| | 2023 \$ | 2022 \$ |
|---|--------------------|--------------------|
| Note | | |
| (i) Movements in the asset revaluation surplus were as follows: | | |
| Balance at the beginning of financial year | 101,952,345 | 89,054,387 |
| Adjustment to opening value | 97,500 | - |
| Net adjustment to non-current assets at end of period to reflect a change in: | | |
| Land | - | 246,474 |
| Buildings | 1,438,970 | 1,287,519 |
| Other structures | 553,216 | (624,768) |
| Roads, drainage and bridges network | 72,355,018 | 11,084,198 |
| Water infrastructure | 728,381 | 690,424 |
| Sewerage infrastructure | 219,092 | 214,111 |
| Movements total | <u>75,392,177</u> | <u>12,897,958</u> |
| Balance at end of the financial year | <u>177,344,522</u> | <u>101,952,345</u> |

(ii) Asset revaluation surplus analysis:

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

| | | |
|--------------------------------------|--------------------|--------------------|
| Land | 734,742 | 637,242 |
| Buildings | 7,768,903 | 6,329,932 |
| Other structures | 2,321,292 | 1,768,076 |
| Roads, drainage and bridges network | 162,237,220 | 89,882,202 |
| Water infrastructure | 3,667,532 | 2,939,151 |
| Sewerage infrastructure | 614,832 | 395,740 |
| Balance at end of the financial year | <u>177,344,522</u> | <u>101,952,345</u> |

17 Commitments for expenditure**Contractual commitments**

Contractual commitments at end of financial year but not recognised in the financial statements by functions are as follows:

| | | |
|-------------------------------------|----------------|----------------|
| Explorer's Caravan Park | 397,833 | - |
| Thargomindah swimming pool | 35,750 | 162,500 |
| ICT management and support contract | 39,600 | 108,000 |
| Thargomindah Airport & P&G Contract | 228,150 | 228,150 |
| Thargomindah airport | - | 187,214 |
| Cleaning Contract | 191,298 | - |
| Other | 58,227 | 161,975 |
| | <u>950,858</u> | <u>847,839</u> |

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

17 Commitments for expenditure (continued)

| | Note | 2023 \$ | 2022 \$ |
|---|------|------------------|------------------|
| Capital commitments | | | |
| Plant and fleet | | 1,643,221 | 2,727,092 |
| LRCI Phase 3: Warri Gate road | | 819,135 | - |
| RRUP: Warri Gate | | 274,112 | - |
| Town common fence | | 32,480 | - |
| Concreting for new kitchen: showground | | 17,444 | - |
| Nocundra kitchen upgrade | | 140,491 | - |
| Renovation of the golf club | | 22,127 | - |
| Other | | 3,970 | - |
| | | <u>2,952,980</u> | <u>2,727,092</u> |
| Contractual commitments at end of financial year but not recognised in the financial statements are as follows: | | | |
| Within one year | | 3,645,289 | 3,401,364 |
| Within 2-5 years | | <u>258,548</u> | <u>173,567</u> |
| | | <u>3,903,838</u> | <u>3,574,931</u> |

18 Events after the reporting period

There were no other material adjusting or non-adjusting events after 30 June 2023.

19 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

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

As at 30 June 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$122,236 (2022: \$109,892).

20 Superannuation - Regional Defined Benefit Fund

Council contributes to the LGIAsuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIAsuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the LGIAsuper trustee as trustee for LGIAsuper trading as Righter Super.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

20 Superannuation - Regional Defined Benefit Fund (Continued)

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

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.

Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date. The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

| | Note | 2023 \$ | 2022 \$ |
|---|------|----------------|----------------|
| Superannuation contributions made to the Regional Defined Benefits Fund | | 7,746 | 11,404 |
| Other superannuation contributions for employees | 6 | <u>588,145</u> | <u>545,133</u> |
| | | <u>595,891</u> | <u>556,537</u> |

BULLOO SHIRE COUNCIL**Notes to the financial statements**
For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|---|-------------|--------------------------|--------------------------|
| 21 Reconciliation of net result attributable to Council to net cash flow from operating activities | | | |
| Net result | | 4,798,078 | 1,852,192 |
| Non-cash operating items: | | | |
| Depreciation and amortisation | | <u>7,088,066</u> | <u>7,498,866</u> |
| | | <u>7,088,066</u> | <u>7,498,866</u> |
| Investing and development activities: | | | |
| Net (profit)/loss on disposal of assets | | - | (2,463) |
| Capital grants, subsidies and contributions | | (2,588,337) | (3,315,826) |
| Impairment loss on write-off of assets | | <u>135,178</u> | <u>-</u> |
| | | <u>(2,453,159)</u> | <u>(3,318,289)</u> |
| Changes in operating assets and liabilities: | | | |
| (Increase)/decrease in receivables | | (355,777) | 112,400 |
| Increase/(decrease) in allowance for expected credit losses | | (4,821) | (7,791) |
| (Increase)/decrease in inventories | | (508,590) | 55,786 |
| (increase)/decrease in contract assets | | (1,484,256) | (1,412,819) |
| (increase)/decrease in prepayment | | (265,571) | - |
| Increase/(decrease) in payables | | (1,986,985) | 2,338,477 |
| Increase/(decrease) in contract liabilities | | 1,599,623 | 260,242 |
| Increase/(decrease) in employee leave entitlements | | <u>179,224</u> | <u>254,288</u> |
| | | <u>(2,827,153)</u> | <u>1,600,584</u> |
| Net cash inflow from operating activities | | <u><u>6,605,832</u></u> | <u><u>7,633,353</u></u> |

BULLOO SHIRE COUNCIL

Notes to the financial statements **For the year ended 30 June 2023**

22 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council's financial assets and liabilities includes: cash, receivables and payables.

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.

Council's activities expose it to a variety of financial risks including; credit risk, liquidity risk and market risk.

Risk management framework

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

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

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. Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Council's audit committee oversees how management monitors compliance with Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by Council. Council's 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.

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 Council's investments and receivables.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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 Council.

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

Liquidity risk

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

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

22 (a) Financial instruments and financial risk management (continued)

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 Council's reputation.

Exposure to liquidity risk

Council is exposed to liquidity risk through its normal course of business. Council currently does not have borrowings with QTC.

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. There are no additional facilities or lines of credit available.

The following table sets out the liquidity risk in relation to financial liabilities held by Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

| | 0 to 1 year | 1 to 5 years | Over 5 years | Total | Carrying amount |
|-------------|------------------|--------------|--------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 2023 | | | | | |
| Payables | 1,205,673 | - | - | 1,205,673 | 1,205,673 |
| | <u>1,205,673</u> | <u>-</u> | <u>-</u> | <u>1,205,673</u> | <u>1,205,673</u> |
| 2022 | | | | | |
| Payables | 3,192,658 | - | - | 3,192,658 | 3,192,658 |
| | <u>3,192,658</u> | <u>-</u> | <u>-</u> | <u>3,192,658</u> | <u>3,192,658</u> |

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

Market Risk

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

Interest rate risk

Council is exposed to interest rate risk through investments with QTC and investments held with other financial institutions.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

The Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss. Sensitivity calculations have not been done as they are deemed not to be material.

Council does not have any loans or borrowings with QTC currently.

(b) 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.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

23 Transactions with related parties

(a) Remuneration for Key Management Personnel (KMP)

KMP include the Mayor, Councillors, and Council's executive management. The compensation paid to KMP comprises:

| Details of benefits | 2023 | 2022 |
|------------------------------|------------------|------------------|
| | \$ | \$ |
| Short-term employee benefits | 1,275,063 | 1,082,982 |
| Post-employment benefits | 95,182 | 82,780 |
| Long-term benefits | 43,295 | 36,647 |
| Termination benefits | - | - |
| Total | <u>1,413,540</u> | <u>1,202,409</u> |

(i) Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with KMP and other related parties

Other related parties include the close family members of KMP and any entities under significant influence 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, KMP and other related parties are disclosed below:

| Details of transactions | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| Fees and charges charged by Council to KMP and other related parties | 40,021 | 26,361 |
| Employee expenses paid by Council for close family members of KMP | 1,408,818 | 1,205,170 |
| Purchase of materials and services by Council from other related parties | <u>2,704,475</u> | <u>2,149,689</u> |
| | <u>4,153,314</u> | <u>3,381,220</u> |

(i) The fees and charges charged to KMP and related parties of KMP were on an arm's length basis in accordance with the schedule of fees and charges adopted by Council.

(ii) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award (or contract if applicable) for the job they perform. Council employs 67 employees (61 in 2022) of which 16 (15 in 2022) are close family members of key management personnel.

BULLOO SHIRE COUNCIL

Notes to the financial statements For the year ended 30 June 2023

23 Transactions with related parties (continued)

(iii) Council purchased the following materials and services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations:

| Details of materials and services purchased | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| Purchase of accommodation | 33,781 | 74,812 |
| Purchase of goods - Thargomindah General Store | 75,088 | 149,089 |
| Purchase of goods - other | 202,916 | 190,405 |
| Purchase of mechanical services - Turnouts Mechanical Services | 937,723 | 610,233 |
| Purchase of goods and maintenance services - Ago Vires Pty Ltd | 1,450,122 | 1,121,063 |
| Purchase of goods and maintenance services - other | 4,867 | 4,087 |
| | <u>2,704,477</u> | <u>2,149,689</u> |

The managers/owners of Ago Vires Pty Ltd and Turnouts Mechanical Services are sons-in-law of the Mayor of Council. Both are also related parties to the Tourism & Economic Development Manager, another KMP of Council. The wife of the owner of Ago Vires Pty Ltd is the sister of the Tourism & Economic Development Manager and the owner of Turnouts Mechanical Services is the husband of the Tourism & Economic Development Manager.

Council sold materials and services to entities that are controlled by related parties of key management personnel. These sales related to private works and stores issues. All sales were at arm's length and were in the normal course of Council's operations.

(c) Outstanding balances

In 2023, Council does not owe money (2022: \$1,926) to related parties for supplies, while related parties owed \$125.06 (2022: \$7,226) to Council, at the end of the financial year.

(d) Loans and guarantees to / from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(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 Bulloo Shire Council area. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of regional swimming pools
- 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.

BULLOO SHIRE COUNCIL

Financial statements

For the year ended 30 June 2023


Management Certificate

For the year ended 30 June 2023

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 32, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



John Ferguson
Mayor

Date: 3 October 2023



Tamie Warner
Acting Chief Executive Officer

Date: 3 October 2023

INDEPENDENT AUDITOR'S REPORT

To Councillors of Bulloo Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Bulloo Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the certificate given by the Mayor and Acting Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for 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.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

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



Michael Claydon
as delegate of the Auditor-General

3 October 2023
Queensland Audit Office
Brisbane

BULLOO SHIRE COUNCIL

Current-year Financial Sustainability Statement For the year ended 30 June 2023

Measures of Financial Sustainability

| Council's performance at 30 June 2023 against key financial ratios and targets: | How the measure is calculated | Actual - Council | Target |
|---|--|------------------|----------------------|
| Operating surplus ratio | Net result (excluding capital items) divided by total operating revenue (excluding capital items) | 8.5% | Between 0% and 10% |
| Asset sustainability ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense. | 17.1% | Greater than 90% |
| Net financial liabilities ratio | Total liabilities less current assets divided by total operating revenue (excluding capital items) | (87.7%) | Not greater than 60% |


Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

Certificate of Accuracy For the year ended 30 June 2023

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

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


John Ferguson
Mayor

Date: 3 October 2023


Tamie Warner
Acting Chief Executive Officer

Date: 3 October 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Bulloo Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Bulloo Shire Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Acting 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 *Bulloo Shire Council* for the year ended 30 June 2023 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2023 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of 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.

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

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



Michael Claydon
as delegate of the Auditor-General

3 October 2023
Queensland Audit Office
Brisbane

BULLOG SHIRE COUNCIL

Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2023

| Measures of Financial Sustainability | Measure | Target | Actual at 30 June 2023 | Projected for the years ended: | | | | | | | | | |
|--------------------------------------|--|----------------------|------------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | | | 30 June 2024 | 30 June 2025 | 30 June 2026 | 30 June 2027 | 30 June 2028 | 30 June 2029 | 30 June 2030 | 30 June 2031 | 30 June 2032 | 30 June 2033 |
| Operating surplus ratio | Net result divided by total operating revenue | Between 0% and 10% | 8.5% | (17.0%) | (14.7%) | (15.0%) | (14.7%) | (14.3%) | (13.8%) | (11.5%) | (11.0%) | (10.7%) | (10.1%) |
| Asset sustainability ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense. | greater than 90% | 17.1% | 126.3% | 82.2% | 48.7% | 49.3% | 38.1% | 40.1% | 63.4% | 79.6% | 120.1% | 115.5% |
| Net financial liabilities ratio | Total liabilities less current assets divided by total operating revenue | not greater than 60% | (87.7%) | (85.6%) | (59.8%) | (61.4%) | (84.2%) | (89.5%) | (74.3%) | (74.4%) | (73.0%) | (57.1%) | (41.7%) |

Council's Financial Management Strategy

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

Certificate of Accuracy

For the long-term financial sustainability statement as at 30 June 2023

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

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


John Ferguson
Mayor

Date: 3 October 2023


Tamie Warner
Acting Chief Executive Officer

Date: 3 October 2023