



ANNUAL REPORT

2024/2025

Our Annual Report for 2024/25

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; and
- 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 2024.

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 Thursday of the month to consider the business of Council. Public notices of days and times of meetings are provided 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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MESSAGE FROM THE MAYOR

It gives me great pleasure to present the Bulloo Shire Council Annual Report for the 2024–2025 financial year. This report reflects a year of resilience, progress, and community spirit as we continue to recover from significant weather events and build a stronger future for our Shire.

Despite the challenges posed by record rainfall earlier in the year, Council has made considerable progress in restoring and improving our road network, including major works along the Warri Gate Road. The dedication of our staff and contractors has ensured that our community remains connected and that essential infrastructure is built to a standard that will serve us well into the future.



Council also continued to focus on strengthening essential services and supporting the wellbeing of our residents. From advancing the reopening of the Thargomindah Remote Secondary Learning Facility, to ongoing advocacy for improved childcare and health services, we remain committed to ensuring that every resident of Bulloo Shire has access to opportunities and support comparable to those in larger centres.

The success of community events such as the 2025 Shearers Shindig and Channel Country Music Muster showcased the pride and unity of our region, drawing visitors from across Queensland and beyond. These events not only celebrate our rural heritage but also play a vital role in supporting local business and tourism.

Financially, Council remains in a strong position, having again met all statutory deadlines and maintained sound governance and management practices. Our ability to plan, deliver, and advocate effectively is a testament to the dedication of our Councillors, staff, and community partners.

As we look to the year ahead, Council will continue to work collaboratively with all levels of government, our regional partners, and the community to ensure Bulloo Shire remains a great place to live, work, and visit.

I would like to thank my fellow Councillors, the CEO, and all staff for their continued commitment to our community. Together, we are building a sustainable and prosperous future for the Bulloo Shire.

Cr John Ferguson

Mayor, Bulloo Shire Council

MESSAGE FROM THE CEO

What a year 2024/2025 has been. It began like any other - with the adoption of a new Budget and Operational Plan setting clear objectives for the year ahead. Council staff did an excellent job implementing these objectives across all areas - from roadworks and rural lands to administration, finance, and governance.

Then in March, our small community was struck by the Western Queensland 2025 floods. This devastating event impacted almost 95% of the Thargomindah township, bringing widespread damage to homes, businesses, and community infrastructure. It was a time of challenge and learning for both Council and our community as we worked together through the event and into recovery.



While we are not yet through the full recovery, I am incredibly proud of the resilience, unity, and compassion shown by our community. The way everyone came together to support one another in such difficult circumstances truly demonstrates the strength of the Bulloo spirit.

I want to particularly acknowledge our emergency response teams and frontline staff, whose tireless efforts during the floods ensured the safety and wellbeing of our community.

I would also like to extend my heartfelt thanks for the incredible support we received from service clubs such as Rotary and Lions, fundraisers, and many generous individuals near and far. Their generosity - through donations of goods and services, assistance with cleaning and yard work, and contributions of household items, white goods, supplies, and funds — has made a real difference to our community during this challenging time.

Council has a busy 2025/2026 ahead as we continue with recovery efforts, including a flood study with a focus on levees and river gauges to help prevent future disasters of this magnitude. While government funding is assisting with the Administration Centre and housing rebuild, as well as roads and other essential services, Council is actively seeking additional funding for sport, recreation, and tourism facilities.

We continue to work closely with State and Federal Governments, regional partners, and neighbouring councils to secure funding and deliver essential services to our community, ensuring long-term resilience and opportunities for growth.

As our community rebuilds with the support of programs such as the Structural Assistance Grant and the Small Business Recovery Assistance Grant, we also acknowledge that many residents do not have insurance or do not qualify for government assistance and face a challenging road ahead in their personal rebuilds. Council remains committed to supporting them wherever possible and exploring every avenue to provide practical assistance.

Looking ahead, Council remains dedicated to fostering a resilient, connected, and vibrant community, focusing on sustainable infrastructure, local economic growth, and opportunities for our youth.

Tiffany Dare

CEO, Bulloo Shire Council

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.

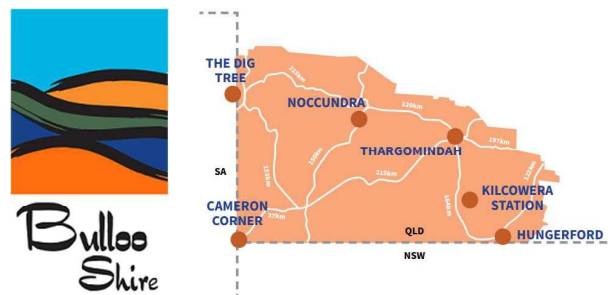
From the nomadic first nation peoples, to the ill-fated Burke and Wills Expedition, through to current expeditions searching for oil and gas reserves, the Bulloo Shire has a long and interesting history of explorers and pastoralists. It covers vast distances, and offers landscapes of immense diversity 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 four Councillors were elected on 16 March 2024 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

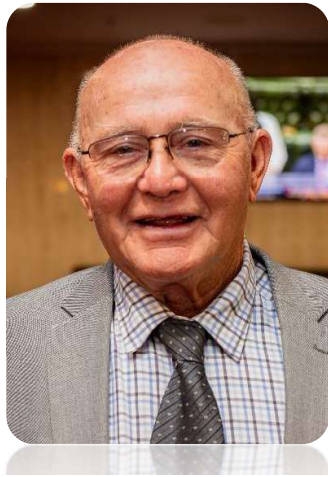
The mayor has the duties of a councillor with the added responsibility of:

- 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) 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 G. Dare



Cr R. Ferguson



Cr S. Morton



Cr M. Parker

LEGISLATIVE COMPLIANCE

Local Government Regulations 2012

Particular resolutions - S185, S250(1) and S206(2)

There were no resolutions made during 2024/25 financial year pertaining to S185 and S206 of the Local Government Regulation 2012.

Councillors - S186(1)(a)(c)

Statistics of meeting attendance and remuneration for each individual Councillor 2024-2025.

Cr John Ferguson

Ordinary Meeting	11
Special Meeting	4
Remuneration Gross Payment	119,393
Employer Superannuation	0

Cr Glyn Dare

Ordinary Meeting	9
Special Meeting	3
Remuneration Gross Payment	68,880
Employer Superannuation	0

Cr Russell Ferguson

Ordinary Meeting	11
Special Meeting	5
Remuneration Gross Payment	59,695
Employer Superannuation	0

Cr Stewart Morton

Ordinary Meeting	10
Special Meeting	5
Remuneration Gross Payment	58,007
Employer Superannuation	0

Cr Maurice Parker

Ordinary Meeting	11
Special Meeting	3
Remuneration Gross Payment	59,695
Employer Superannuation	0

Expenses and Facilities Provided to Each Councillor S186(b)

Cr John Ferguson

Expenses Incurred	\$855
Description:	Uniform
Facilities Provided:	Mobile Phone, iPad, Use of Council car for Official business

Cr Glyn Dare

Expenses Incurred	\$109
Description:	Uniform
Facilities Provided:	iPad, Use of Council vehicle & fuel card for Official business

Cr Russell Ferguson

Expenses Incurred	\$109
Description:	Uniform
Facilities Provided:	iPad, Use of Council vehicle & fuel card for Official business

Cr Stewart Morton

Expenses Incurred	\$5,619
Description:	Travel Expenses & Accommodation to attend Meetings, Uniform
Facilities Provided:	iPad, Use of Council vehicle & fuel card for Official business

Cr Maurice Parker

Expenses Incurred	\$4,557
Description:	Travel Expenses & Accommodation to attend Meetings, Uniform
Facilities Provided:	iPad, Use of Council vehicle & fuel card for Official business



S185(a) Particular resolutions

(a) a copy of the resolutions made during the financial year under section 250(1) Nil

S186(1)(d) the total number of the following during the financial year -

(i) orders made under section 150I(2) of the Act;	Nil
(ii) orders made under section 150IH(1) of the Act;	Nil
(iii) orders made under section 150AH(1) of the Act;	Nil
(iv) decisions, orders and recommendations made under section 150AR(1) of the Act; and	Nil

S186(1)(e) the total number of the following during the financial year -

(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 or misconduct engaged in by each of the councillors;	Nil
(iii) a summary of the decision, order or recommendation made for each councillor; and	Nil

S186(1)(f) the number of each of the following during the financial year -

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, notified to the Crime and Corruption Commission;	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) occasions information was given under section 150AF(3)(a) of the Act;	Nil
(vi) 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
(vii) applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct.	Nil

S186(1)(g) the number of each of the following during the financial year -

(i) the total number of referral notices given to the local government under section 150AC(1) of the Act;	Nil
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S186(1)(h) the number of each of the following during the financial year -

for suspected conduct breaches the subject of a referral notice mentioned in paragraph (g)

(i) the total number of suspected conduct breaches; and	Nil
(ii) the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the Act; and	Nil

S186(1)(i) the number of each of the following during the financial year -

The number of decisions made by the local government under section 150AG(1)	Nil
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S186(1)(j) the number of each of the following during the financial year -

The number of matters not decided under section 150AG(1)	Nil
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S186(1)(k) the number of each of the following during the financial year -

The average time taken in making a decision under section 150AG(1)	-
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Administrative Action Complaints - S187

It is the Council's intent to provide a level of customer service that does not attract complaints, but acknowledges the rights of persons to provide feedback, both positive and negative, on its services and / or to lodge a complaint about a decision or other action Council takes.

The following is a summary of the Council adopted policy "Administrative Action Complaints Policy".

The Council will:

- Adopt and maintain an accessible, comprehensive and clear complaints management process which is supported by written policies and procedures that provide for the effective management of complaints from their receipt to their resolution.
- Respond to administrative action complaints quickly, efficiently, and in a fair and objective way through the application of its administration complaints process with natural justice and procedural fairness followed at all times.
- Record all administrative action complaints.
- Make available for inspection the complaints management process (including the related policies and procedures) at the Shire office and on its website.
- Ensure internal reports are occasionally provided to senior management about the operation of the complaints management process.
- Ensure mechanisms are in place to identify, analyse and respond to complaint trends, and monitor the effectiveness of the complaints management process

Administrative complaints made during the financial year	Nil
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Number of complaints resolved under the complaints management process	Nil
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Number of complaints not resolved under the complaints management process	Nil
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The number of administrative action complaints not resolved under the complaints management process that were made in a previous financial year.	Nil
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Overseas travel - S188

There was no overseas travel in 2024/2025.

Grant Expenditure to Community Groups - S189

In accordance with section 189 of the *Local Government Regulation 2012*, the following information is provided concerning expenditure on grants to community organisations. The Council does not operate discretionary funds.

Description	Amount
Expenditure on grants to community organisations	\$15,000
In kind donations and contributions	\$30,582
Total	\$45,582

Other Contents - S190

Corporate and Operational Plans

Council is required to adopt a Corporate Plan to guide Council’s decision making. This document establishes the framework and identifies goals, objectives and strategies to be pursued by Council to meet the aspirations and needs of the community. The plan is developed in consultation with the community and can be revised at any time during the life of the plan to ensure council is following its strategic direction.

The Operational Plan is prepared annually and outlines Council’s work program for the next financial year including costs and completion timelines, this document is subject to quarterly reviews and must be consistent with the Council’s Corporate Plan.

In accordance with legislative requirements, Council reviewed the operational plan relevant to the financial period. Council an assessment of the implementation of the operational plan at the end of each quarter.

Other contents - S190(1)(a)(b)(c)

The annual report for a financial year must contain the following information

(a) the chief executive officer’s assessment of the local government’s progress towards implementing its 5-year	Refer to Section 2 Outcomes of the Operational Plan 2024-2025
(b) particulars of other issues relevant to making an informed assessment of the local government’s operations and performance in the financial year;	Refer to Message from the Mayor and CEO Page 1
(c) an annual operations report for each commercial business unit;	N/A
d) details of any action taken for, and expenditure on, a service, facility or activity -	
(i) supplied by another local government under an agreement for conducting a joint government activity; and	Nil
(ii) for which the local government levied special rates or charges for the financial year;	Nil

Invitation to Change Tenders - S190(1)(e)

Council did not issue invitations to change any tenders under section 228(7) of the Local Government Regulation 2012 during 2024-2025.

Registers and Public Documents - S190(1)(f)

Item	Description	Access
Register of personal interests of Councillors and Senior Officials	To record certain financial and other personal interests of relevant individuals.	Councillor's interests are available on Council's website
Register of Local Planning Policies	To record the current policies as set by Council	Available to any person
Register of Delegations of Authority by Council.	To record all powers delegated by the Local Government or the Chief Executive Officer's delegated powers.	Available to any person
Register of Delegations of Authority by the CEO	To record all powers delegated by the CEO.	Available to any person
Councillor Conduct Register	To record all Councillor Conduct	Available to any person
Asset Register	To record all assets that Council owned	High level information included in the financial statements. Available to any person
Preferred Suppliers Register	To record Council's Preferred Supplier list	Available to any person
Register of Local Laws	To record all local laws set by Council	Available to any person
Register of Policies	To record the current policies as set by Council	Available to any person
Register of Roads	To record the details of the shire roads.	Available to any person
Contract Register	To record the details of all contracts.	Available on Council's website
Register of Cost- Recovery Fees	To record all charges levied by Council.	Available on Council's website
Building Application Register	To record the details of all applications.	Available to any person
Cemetery Register	To record all burial sites	Available to any person
Corporate & Operational Plan	To document the goals and strategies set by Council for the period specified in each plan.	Available on Council's website
Annual Report	To document the financial position and report on attainment of goals specified in the Corporate Plan and Operational Plan.	Available on Council's website

Concessions for Rates and Charges Granted by Council - S190(1)(g)

- A 3% discount on general rates excluding charges, interest, excess water charges, state fire levy and special rates and charges if paid by the due date.
- Age pensioners in receipt of a full pension and having a Commonwealth Government Concession Card receive a remission of rates equivalent to 20% of the total rates and charges levied with the maximum subsidy payable of \$200.00 per annum.
- Council considers requests from Community organisations for the waiver of fees for the use of community facilities.

Internal Audit - S190(1)(h)

Council extended Crowe Australasia as its provider of internal audit services up to 30 June 2025.

A three-year program was developed and endorsed by Council for 2024-2027. The Internal Audit Committee generally meets four times a year and assist Council in fulfilling its corporate governance role and oversight responsibilities in relation to accounting and reporting practices.

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

- Delegation of Authority Internal Report
- Revenue Internal Report
- Internal Audit Prior Period Findings
- 2024/2025 Closing Report
- 2024/2025 Financial Statements

Competitive Neutrality - S190(1)(i)(j)

Council has not been required to issue any investigation notices in the financial year under section 49 of the competitive neutrality complaints procedures as per the Local Government Regulation 2012.

Council has not been required to respond to any Queensland Productivity Commission recommendations as per section 52(3).

Senior Staff Remuneration - S201

The total of all remuneration packages payable in 2024-2025 to the senior management of the Council was \$1,150,153.57.

Band	Number of employees
Under \$100,000	2
\$100,000 to \$200,000	5
\$200,000 to \$300,000	1

Public Sector Ethics Act 1994 - S23

Council has implemented the code of conduct and undertaken regular education, training and review of procedures.

Local Government Act 2009

Identifying beneficial enterprises - S41

A local government’s annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Nil
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Significant business activities – S45 A local government’s annual report for each financial year must—

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|--|-----|
| (a) contain a list of all the business activities that the local government conducted during the financial year; and | Nil |
| (b) identify the business activities that are significant business activities; and | Nil |
| (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and | Nil |
| (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities. | Nil |



Performance Report

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



Goal	Details	Start Date	Due Date	Current Completion
Community (COM) [2024-2025]				
→ [2024-25] COM2.1.2 Monitor and respond to the needs of the aged in the community	Delivery of subsidised monthly seniors' activities such as Senior Lunches, organised craft session, community morning tea, bingo	01/07/2024	30/06/2025	93% 93.33 / 100 7% behind
→ [2024-25] COM2.6.1 Provide financial support for primary and secondary school and ensure schools has appropriate resources to provide education services in line with community expectation.	- consultation sessions held - Fund 1/2 teacher at primary school	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.1.1 Delivery of high-quality public library services in accordance with public library guidelines and standards, that is responsive to the needs of the community.	- SLQ reports submitted on time - program of activities promoted and implemented	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.2.2 Facilitate and support community development through effective implementation and delivery of the Community Grants Program	Report to Council as applications are received	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.7.2 Continue to provide and develop local regional tourism product for retail in the VIC		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.3.2 Ensure all dogs and registerable animals are registered; To react to complaints regarding animal nuisances in a timely manner.	Animal Registration Program initiated. Number of complaints actioned	01/07/2024	30/06/2025	100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] COM2.2.1 Support current and new community groups and activities		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.4.1 Continue to fund the Bulloo Shire Bursary	Funding advertised annually	06/01/2025	30/06/2025	100% 100 / 100
→ [2024-25] COM2.7.1 Continue to support emerging enterprise with subsidised access to Council infrastructure		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM1.1.1 All relevant issues are referred for public consultation and the responses noted as per Council's Community Engagement Policy	- Undertake community engagement for significant strategies and corporate plans - Community surveys are conducted for service satisfaction and community wellbeing - Council holds its public meetings with each community each year	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.3.1 Public health licence applications, routine inspections of licensed premises and complaint investigation management effectively managed and actioned	- Applications processed – 100% - Conduct food inspections of all public food preparation facilities – 100%	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM3.1.1 Maintain a current Local Disaster Management Plan & Sub plans	Reviewed plan endorsed by Council and LDMG	05/05/2025	30/06/2025	0% 0 / 100 100% behind
→ [2024-25] COM1.2.1 Encourage and foster social cohesion between Council and the community		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.1.3 Identify and respond to community infrastructure funding opportunities		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] COM2.3.3 Effectively manage environmental authority registration applications, routine inspections of registered activities and environmental protection complaints	- Applications processed – 100% - Inspections completed as required – 100%	01/07/2024	30/06/2025	100% 100 / 100
Economy (ECO) [2024-2025]				
→ [2024-25] ECO1.4.1 Advocate to Australian and Queensland Government and telecommunication carriers to continually improve telecommunications services available in the shire		01/07/2024	30/06/2025	99% 99.21 / 100 1% behind
				100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] EC01.1.2 Ensure that a robust local economy is supported through Pre-qualified procurement and local purchasing wherever possible.	Pre-Qualified Suppliers Tenderer advertised annually	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC01.5.1 Continue to advocate for a suitable early education and childcare service in Thargomindah		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC01.1.3 Advertise all tenders, contracts and expressions of interest in a manner readily available to the local community		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC02.4.2 Investigate options to improve our visitor information Centre visitor experience		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC01.1.1 Continue to deliver procurement activities in accordance with Councils Procurement Policy and promote Council procurement opportunities to local businesses		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC01.3.1 Partner with local businesses/industry and other local governments to promote local business		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC02.3.1 Work with Outback Queensland Tourism and neighbouring Councils to encourage a coordinated approach to the planning, promotion and delivery of major events, including marketing and coordination of events calendars. (ED Strategy)		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC02.1.1 Review annually the Community, Culture & Places Plan : 1 Plan Review(s)	1 Plan reviewed	01/10/2024	30/06/2025	100% 1 / 1 Plan Review(s)
→ [2024-25] EC02.4.1 Facilitate appropriate infrastructure development to support tourism growth.	Identify potential infrastructure and apply for grants	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC01.2.1 Continue to produce and host video content that promotes the community	Engage contractors to help implement this program with a main aspect being growth	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] EC03.2.1 Review the 2019 Bulloo Planning Scheme : 1 Plan Review(s)	Review Plan Annually	07/10/2024	30/06/2025	100% 1 / 1 Plan Review(s)

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] ECO2.2.1 Develop a 'Bulloo Shire brand toolkit' and engage with local businesses operating in the visitor economy to use the Shire's tourism branding in their own marketing and communications (ED Strategy)	Toolkit developed	01/07/2024	30/06/2025	85% 85 / 100 15% behind
→ [2024-25] ECO4.1.1 Maintain SWQROC membership and focus on opportunities in the Bulloo Shire	4 Meetings attended - Adopt the Bulloo Investment Prospectus	01/07/2024	30/06/2025	100% 100 / 100 -
→ [2024-25] ECO1.7.1 Continue to upgrade technology hardware & software as required	i.e. Computers, Monitors, Internet/Wifi Solutions	01/07/2024	30/06/2025	100% 100 / 100 -
→ [2024-25] ECO3.1.1 Assess development applications in a timely manner in accordance with the legislation.	Ensure Development Applications are processed in a timely manner and in accordance with legislative requirements	01/07/2024	30/06/2025	100% 100 / 100 -
→ [2024-25] ECO1.6.1 Maintain an active Social Media presence to ensure community education and awareness.	Through regular Facebook posts keeping the community up to date around upcoming training/initiatives/funding.	01/07/2024	30/06/2025	100% 100 / 100 -
→ [2024-25] ECO1.7.2 Identify and adopt technology that supports efficiencies in operations		01/07/2024	30/06/2025	100% 100 / 100 -
→ [2024-25] ECO2.4.3 Explore options to enhance the Thargomindah Heritage Walk, Hydro Walk and River Walk with a new ANZAC Walk component and improved directional and interpretive signage, to add to the visitor experience. (ED Strategy)	Develop options to seek funding.	01/07/2024	30/06/2025	100% 100 / 100 -
Environment (ENV) [2024-2025]				
→ [2024-25] ENV1.4.1 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 : 2 Campaign(s)	Deliver 2 coordinated wild pig & dog aerial baiting campaigns	01/07/2024	30/06/2025	90% 90.48 / 100 10% behind
				100% 2 / 2 Campaign(s) -

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] ENV2.1.1 Support initiatives that encourage and improve eco/enviro outcomes : 2 Event(s)	e.g. National Tree Planting Day, Clean Up Australia Day • 2 events held	01/07/2024	30/06/2025	100% 2 / 2 Event(s)
→ [2024-25] 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	01/07/2024	30/06/2025	100% 12 / 12 Session(s)
→ [2024-25] ENV1.4.3 Monitor Inactive Stock Routes and deliver pest management program : 3 Inspection(s)	Stock Routes inspected annually	01/07/2024	30/06/2025	100% 3 / 3 Inspection(s)
→ [2024-25] ENV1.2.1 Continue to promote the Dig Tree National Heritage asset	Include in Tourism Promotion material	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV2.4.2 Deliver High Priority invasive weed management program in line with the current Bulloo Shire Biosecurity Plan	Monitoring, Treatment & Mapping	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV1.1.1 Review Biosecurity Plan for 2022-2025 : 1 Plan Review(s)	Plan Reviewed	02/07/2024	30/06/2025	100% 1 / 1 Plan Review(s)
→ [2024-25] 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	Reviewed in conjunction with Resilience Recovery project	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV2.3.1 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.	Develop water management plans	01/07/2024	30/06/2025	0% 0 / 100 100% behind
→ [2024-25] ENV3.1.1 Monitor and improve waste management collection practices by maintain an effective and efficient garbage collection service	Maintain appropriate garbage collection program	01/07/2024	30/06/2025	100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] ENV1.5.1 Manage the use of town commons and reserves in accordance with Local Laws and Subordinate Local Laws; Monitor pasture cover; Monitor stock numbers; Monitor fencing condition; Monitor feed and water levels.	Ensure pasture cover is sufficient for livestock on agistment; Fences are stock proof; Water resources adequate for current stock carrying capacity	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV1.4.2 Support Bulloo Shire Pest Management Committee : 2 Meeting(s)	2 meetings coordinated annually	01/07/2024	30/06/2025	100% 2 / 2 Meeting(s)
→ [2024-25] ENV1.3.4 Meet with Regional DDMG to ensure co-ordination of Disaster Management planning and emergency service provision. : 100%	attend meetings	01/07/2024	30/06/2025	100% 100 / 100%
→ [2024-25] ENV2.4.3 Regular communications with stakeholders involved in pest management and funding, annual property visits and attendance at field days to keep up to date with current best practice.	Each property visited once annually	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV3.3.1 Review regional waste management strategy annually : 1 Review(s)	1 strategy reviewed	01/07/2024	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] ENV1.3.3 Review Disaster Management Plan annually	Plan reviewed	05/05/2025	30/06/2025	0% 0 / 100 100% behind
→ [2024-25] ENV4.1.1 Promote Water Education Campaign to community. : 1 Campaign(s)		01/07/2024	30/06/2025	100% 1 / 1 Campaign(s)
→ [2024-25] ENV3.1.2 Review waste management program and facilities to ensure that they meet EPA standards and needs of the community. : 1 Review(s)		01/07/2024	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] ENV3.2.1 Continue to actively identify and implement waste management initiatives that mitigate environmental harm	refuse, reduce, reuse, repurpose and recycle - Type Recycling - Use of Green Waste - Recycling of White Goods/Steel	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] ENV1.3.2 Support and coordinate the LDMG	2 meeting held annually, or as required	01/11/2024	30/06/2025	100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] ENV2.2.1 Continue investigation of Microgrid Feasibility Study to consider renewable energy options for Bulloo.	Study complete, options presented to Council for consideration	01/07/2024	30/06/2025	100% 100 / 100
Infrastructure (INF) [2024-2025]				
→ [2024-25] INF1.4.3 Implement water conservation measures including community, industry and business education campaigns to minimise demand	Develop and maintain water management plans for town supplies for Thargomindah and Hungerford to ensure town water consumption is within State allocation	01/07/2024	30/06/2025	95% 95.45 / 100 5% behind
→ [2024-25] INF1.4.2 Water supply monitoring schedule conducted with testing and treatment levels maintained for compliance with State Legislative requirements.	Testing is carried out in accordance with approved Drinking Water Quality Management Plan (DWQMP)	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.4.1 Sewerage treatment plant and ponds operating to standard, monitoring and testing schedule conducted and action plan implemented.	Testing is carried out in accordance with relevant compliance	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF2.3.1 Continue to advocate for government funding for improved road connections from NSW into Queensland via the Warri Gate Road, to facilitate interstate freight movements and travellers (tourists).	Number of issues that affect Council that are effectively lobbied and result in positive outcomes	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] 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)		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF2.1.1 Ensure our Planning Scheme supports growth for industry, tourism and population : 1 Review(s)		01/07/2024	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] INF2.2.1 Review Local Disaster Management Plan & Sub Plans to ensure planning and systems are designed to respond to potential disasters : 1 Review(s)	Review Plan & Sub Plans	05/05/2025	30/06/2025	0% 0 / 1 Review(s) 1 Review(s) behind

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] INF1.2.2 Provide aerodrome facilities that are maintained at the required standard and satisfy both regular public transport (RPT) and The Royal Flying Doctor Service (RFDS)	- Annual inspection program for Thargomindah Airport - Maintain the airstrips and report works to the Council Meetings - Undertake yearly technical certification and inspection	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.1.1 Infrastructure (buildings incl. housing) is delivered in accordance with the BSC Asset Management plans and in a manner that reflects community priorities and standards	Develop a schedule of infrastructure works including inspections with appropriate refurbishment actions (Plan) for Council buildings in line with asset management plans	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.3.4 Seek funding to provide widen, seal and kerb and channelling to town streets	Implement a four strategy to kerb and wide seal community streets	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.2.1 Monitor and respond to the need for housing in the community	Monitor Tenancy Agreements	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.5.1 Continue to invest in a modern, safe and well-maintained plant fleet that meets its operational and work requirements	In line with 10-year program.	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.3.2 Provide a rural roads & street network that satisfies the needs of the community, in terms of surface, lighting, safety and access.	Develop an annual maintenance program for sealed and unsealed roads and town streets; adequate street lighting is identified; install appropriate signage, line marking.	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.3.3 Continue to maintain a road transport network that supports tourism, agriculture and resources sectors in the shire	Work with Transport & Main Roads for road improvements	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.3.1 Support State Roads Network maintenance. (TMR, TIDS, RMPC, WRUP)	Deliver the program to TMR requirements	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.5.2 Maintain a 10-year plant replacement program consistent with Council's plant replacement policy : 1 Review(s)	Review 10-year program in line with reduced roadwork activity	06/01/2025	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] INF2.4.1 Maintain an efficient and safe network of roads		01/07/2024	30/06/2025	100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] INF2.1.2 Continue to extend the current land development in Sams and Frew Streets to service the provision of Council employee & community housing.	Seek funding for sewerage extension	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.5.3 Provide a high standard of camp accommodation for operational works staff that encourages a safe and comfortable work environment	Upgrade camp facilities as per recommendations	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.1.2 Infrastructure (buildings incl. housing) is maintained and upgraded in accordance with the needs of the community	Implement the schedule of infrastructure maintenance and inspections (Plan) for Council buildings.	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF1.2.3 Implement Action Plan from the Local Housing Action Plan for Bulloo.	Undertake actions in accordance with the 2024/25 Budget	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] INF2.3.3 Lobby State and Federal Governments to consider financial options to remove inequity in rural and remote areas to access finance for house ownership.	Promote Queensland Housing Finance Loan Scheme	06/01/2025	30/06/2025	100% 100 / 100
Governance (GOV) [2024-2025]				
→ [2024-25] GOV1.1.2 Preparation on Annual Budget, General Purpose Financial Report, Long Term Financial Forecast, Asset Register and Annual Financial Statements are prepared within the statutory reporting timeframes	Documents are produced within legislative statutory timeframes	06/01/2025	30/06/2025	100% 100 / 100
→ [2024-25] GOV1.1.4 Grants, capital works and maintenance programs 2024/25 delivered on time and within budget by 30 June 2025	Grant funded programs are delivered in line with agreed program deliverables	01/07/2024	30/06/2025	100% 100 / 100

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] GOV2.4.1 ICT systems are contemporary and are maintained and supported to deliver efficient and responsive business needs.	Systems upgraded as required	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV1.2.3 Continue to improve asset management within Council.	- Implement Actions from 'Internal Audit of Asset Management Processes' Report. - Continue the 'Advancing Asset Management' review with DSDILGP and present final report to Council	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV3.2.1 Provide and follow clear communication practices within the workplace, allowing for transparency and trust	- KPIs set for meetings (consultation) between staff, management and departments. - Staff BBQs held to allow place for open communication.	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.3.1 Review Council's Risk Management Plan and Framework including risk register : 1 Review(s)	Review risk management documents	01/07/2024	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] GOV1.1.5 Maximise other revenue sources, grants and subsidies	8x Grant application submissions	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.2.1 Ensure adequate administrative systems are in place to enable appropriate and efficient governance, processes and procedures in line with Council policies	Review internal governance arrangements in line with external audit recommendations	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.2.3 Review Local Laws to ensure they are relevant and effective in supporting the administration of community regulatory matters.	Review local laws	01/10/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV1.2.1 Implement asset management plans and associated financial strategies to replace assets and account for depreciation	Implement asset management plans in accordance with adopted budget	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV4.3.1 Participate in regional planning across a range of industries. : 100%	4 SWQROC meetings attended	01/07/2024	30/06/2025	100% 100 / 100%
→ [2024-25] GOV4.1.1 Advocate strategic and operational position on key issues to government sectors		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV1.1.3 Internal Audit Plan activities and management of internal audit requirements completed as per schedule for 2024/25 : 100%	3 Internal Audit Meeting held	01/07/2024	30/06/2025	100% 100 / 100%

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] GOV2.1.1 Deliver Operational Plan initiatives	Quarterly reports to Council	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.2.5 Provide an accurate records management system that is well maintained	Involve staff in Infocouncil use and implementation	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.5.2 Ensure projects are managed and completed within budget and on time	Percentage of projects completed within budget and on time	02/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV5.1.2 Review Customer Service Charter annually	Review charter	01/01/2025	30/06/2025	100% 100 / 100
→ [2024-25] GOV3.4.1 Pursue goals and actions of Council's Safety Management System and its objectives	- Ensure incidents are properly reported and recorded within timeframes - Conduct a minimum two preventative training programs delivered per year,	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV5.1.1 Review internal and external reporting/complaints management system to better manage community and staff expectations and requirements	Review Complaints system in line with amended LG Act requirements	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.3.3 Review Business Continuity Plan while continuing to develop BCP Sub Procedures/Processes. : 1 Review(s)	Review Business Continuity Plan.	01/01/2025	30/06/2025	100% 1 / 1 Review(s)
→ [2024-25] GOV3.3.1 Ensure regular two-way communication between staff and management regarding job satisfaction and performance to determine organisational, professional and personal needs	- Train supervisory staff in performance review processes - Consult employees on the importance of completing a review. - Implement annual reviews	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV4.2.1 Collaborate and cooperate with peak bodies e.g. SWQROC	Memberships renewed	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV5.1.3 To respond to customer communications in a prompt and informative manner.	Customer communications are acknowledged and requests for service are completed within Customer Service Charter timeframes.	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] 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	01/03/2025	30/06/2025	100% 100 / 100%

Annual Report for the Year Ended 30 June 2025

Goal	Details	Start Date	Due Date	Current Completion
→ [2024-25] GOV2.2.2 Establish and maintain easy-to-understand, effective and fair procedures, protocols and policies that are accessible to the community	Review all Policies during the 2022-2023 financial year	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.3.2 Fraud and Corruption Prevention Management Framework managed and compliant	Review framework	01/10/2024	02/07/2025	100% 100 / 100
→ [2024-25] GOV2.3.4 Develop a Data Breach Response Plan : 1 Plan(s) Adopted		01/10/2024	30/06/2025	100% 1 / 1 Plan(s) Adopted
→ [2024-25] 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.		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.2.6 Manage and maintain Council's digital communications (website, social media and email contact list)	Use social media for council purposes, and facilitate web site improvements	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] 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		01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV2.5.1 Identified a broad range of projects that will benefit all communities across the Shire	Report to Council	01/07/2024	30/06/2025	100% 100 / 100
→ [2024-25] GOV1.2.2 Asset Management Valuations	Comprehensive valuation of Water & Sewerage & desktop valuation of all other assets	01/03/2025	30/06/2025	100% 100 / 100

2025 WESTERN QUEENSLAND SURFACE TROUGH

In March 2025, Thargomindah experienced the largest flood event in its recorded history. Rain began on 20 March and continued for six days, prompting Council and the community to construct emergency levee banks around the town. Despite extraordinary local efforts, including continuous coordination through Local and State Disaster Management meetings, floodwaters breached the levee on 30 March, inundating almost the entire township.

Of the 156 houses and businesses, all but 12 were flooded, with 208 residents evacuated to higher ground. For six days, the community lived on the roadside while emergency services, Council crews, and agencies including QPS, RFS, SES, Ergon, and Flovac provided essential support and supplies. Residents returned to town on 7 April to begin the clean-up and restoration of utilities.

The Bulloo River peaked at 7.65 metres, almost one metre higher than the previous record set in 1974.

Bulloo Shire Council Recovery Works April – June 2025

The 2025 Western Queensland Surface Trough brought extensive flooding and damage across Bulloo Shire, with significant impacts in and around Thargomindah, Hungerford, and Noccundra. In response, Forge Solutions was engaged by Council as the managing contractor to coordinate and deliver recovery activities under the Disaster Recovery Funding Arrangements (DRFA).

Between April and 30 June 2024, Forge led emergency and recovery operations across multiple DRFA components, providing project management, logistical coordination, and on-ground delivery to restore safety, accessibility, and functionality to affected communities using local trades.

Counter Disaster Operations (CDO)

Forge partnered with Council to implement a comprehensive suite of CDO works to make the community safe and support early recovery across Thargomindah, Hungerford and Noccundra. Activities included:

- Waste clean-up operations to create safe access to residential properties
- Establishment and management of a temporary dump site for the collection and processing of residential flood waste
- Dismantling and removal of the temporary levee bank constructed around Thargomindah, and reinstatement of assets which were removed in order to construct the levee bank
- Clearing of silt and debris resulting from flood inundation
- Removal of hazards, including mould and asbestos, from residential properties, along with flood-damaged materials to prevent further health risks and displacement
- Structural make-safe works to ensure homes were safe for reoccupation and further works as required by property owners.

The total value of CDO works managed by Forge Solutions for the 2024–25 financial year is \$6 million, representing one of the largest coordinated emergency recovery programs undertaken in the Shire.

Community Recovery Fund (CRF)

Under CRF, Forge completed make-safe and recovery works to key community and recreational assets vital to the town's wellbeing and social resilience. This included works at the Old Hospital, Leahy House, Rodeo Grounds, Golf Course, and BMX Track. These efforts helped restore essential community spaces and supported the early return of local events and community activities.

The total value of CRF works managed by Forge Solutions for the 2024–25 financial year is \$1 million, focused on ensuring safe, functional, and accessible community infrastructure.

Restoration of Essential Public Assets (REPA)

Forge will continue to assist Council through the REPA component, delivering restoration works to critical Council-owned infrastructure. This includes reinstatement of the Council Administration Building and Council-owned residential homes in Thargomindah. Works will focus on restoring assets to pre-disaster condition and improving resilience against future flood events.

The planned REPA works for the 2025–26 financial year are valued at approximately \$10 million, representing a major investment in the long-term recovery and resilience of essential public assets within the Shire.

Summary

Forge Solutions' partnership approach with Council has ensured a coordinated, efficient, and safety-focused recovery effort for the communities of Thargomindah, Hungerford, and Noccundra. The works delivered under CDO, CRF, and REPA have played a vital role in stabilising the region, restoring essential services, and supporting the community's recovery journey following the 2025 Western Queensland Surface Trough.







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 FOR QUEENSLAND PROJECTS

In October 2024 the Department of Housing, Local Government, Planning and Public Works accepted Council's submitted project schedules for the 2024-27 Works for Queensland Program (W4Q). The completion date for projects under this round of funding was set for 30 June 2024, with total funding of \$1,550,000.

The tables below detail the projects that were approved under the 2024-27 Works for Queensland Program.

2024-2027 Works for Queensland Round	
Project	Amount
3-Bedroom House	\$ 450,000
3x Single Cabins at Yapunyah Caravan Park	\$ 700,000
ECP Solar Light Upgrade	\$ 26,000
River Walk Solar Light Upgrade	\$ 75,000
Thargomindah Golf Club Upgrade – Stage 2	\$ 135,000
Innamincka and Hungerford Rd Reseal	\$ 264,000
Total	\$1,550,000

All projects are on-track to be completed by October 2025. The Department has suggested that there may be potential opportunities for future funding amount extensions if other Council projects come in under budget.

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 has been awarded \$1,338,597 in funding under the Local Roads and Community Infrastructure Phase 4 program for the 2023-24 to 2025-26 financial years. This was be split across several high impact projects covering road works to community infrastructure upgrades. This includes \$489,676 in funding directly to resealing Innamincka Road.

Council has received confirmation of extensions for Phase 1, 3 & 4 works up to end of December 2025 due to March 2025 Flooding event impacting delivery of all projects.

Projects Completed in Phase 4 prior to June 2025:

- Thargomindah Rodeo Grounds - Road Extension and Parking Access
- Thargomindah Town Common Fence – Stage 2
- Thargomindah Memorial Park & Noccundra Park Softfall Replacement

Projects approved in Phase 4's extension:

- Thargomindah Swimming Pool Upgrade
- Thargomindah Town Common Fence – Stage 2 including repairs of damaged fence line from flooding

Projects approved in Phase 1's extension:

- Community Centre – New Gym Floor & Other Necessary Works - \$58,733
- Hungerford Tennis Club Building – Cladding - \$28,000 – Order has been placed
- Extension of Concrete Pad – Canteen Standing Area, Thargomindah Sports Oval - \$60,000

Projects approved in Phase 3's extension:

- Hungerford Medical Centre Backup Generator - \$80,000
- Solar Lights at Independent Living Facility - \$6,500
- Thargomindah Golf Club House – Install Split Systems & Down Pipes - \$35,351
- Memorial Park – New Shade Sail Over Playground - \$15,000
- River Walk – Replace Solar Lights - \$15,000

Active Women and Girls in Sports

Council was successful in their application for funding under the Queensland Government's Active Women and Girls in Sports grant for \$25,000 to provide much-needed enhancements to both the Thargomindah Swimming Pool but also the Thargomindah Community Centre gym. The funding was able to provide brand new swimming equipment for anyone utilising the swimming pool, including caps, goggles and flippers.

Through a community feedback form, Council was also able to provide several new pieces of gym equipment to expand on the already existing gear available. These new opportunities will provide a greater variety of healthy and active encouragement for the community to utilise.

Gambling Community Benefit Fund

The Gambling Community Benefit Fund (GCBF) is Queensland's largest one-off community grants program and distributes approximately \$60 million each year to not-for-profit community groups. The GCBF funding helps these groups to provide services, leisure activities and opportunities for Queensland communities.

Council received \$90,000 in funding for the installation of unique, hand-made metal art sculptures to help expand on local landmarks relevant to the Bulloo Shire's rich history. During the preliminary design stages it was noted that due to significant shifts in costings, the project would focus solely on the creation and delivery of a large-scale metal echidna for display in the open-space park opposite the old flood truck at Thargomindah.



LG Leadership for Sun Safety

Queensland Health provided Council with \$5,000 to purchase shade structures to enhance community areas or events by reducing potential sun damage. Council has opted to utilise the funding to provide a shaded structure for visitors to enjoy the soon-to-be-installed giant echidna landmark in Thargomindah.

Regional Arts Development Fund (RADF)

The objectives of the 2024/25 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:

- Theatre Performances (5)
- Silversmithing
- Painting/Resin
- Upholstery
- Leatherwork
- Blacksmithing/Ironwork
- Woodwork

Western Queensland Primary Health Network (WQPHN) Funding

The funding from WQPHN is used in our Healthy Ageing Program which is based at Teelow Court (independent living complex) activities delivered include:

- Arts and Crafts session
- Puzzles and Games sessions
- Monthly luncheons
- Exercise sessions
- Access to equipment for telehealth sessions
- Trips to places of interest and interaction with neighbouring seniors programs
- Health checks and information sessions
- Monthly beauty/health sessions by visiting professionals

Queensland Resilience and Risk Reduction Fund

Under the Queensland Resilience and Risk Reduction Fund 2022-23, Council was successful in receiving a total funding amount of \$860,000 with a whole project budget of \$1,100,000 for construction of stormwater drainage for Speedy & Stafford Street. Everest Civil was awarded the contract through tender, and works began in November 2024 through to April 2025. Interruptions were experienced during the March 2025 flooding event, however Everest were able to swiftly repair those damages and deliver the much-needed stormwater system.

Council will continue development of additional stormwater systems through the Residential Activation Fund for 2025-26.

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 20kms 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 149.52kms 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.

Council has now completed the seal works on Warri Gate Road, with 19.2kms of sealed road added to the existing bitumen. This additional road section will be crucial in ensuring access along Warri Gate Road remains open despite rainfall in the area. Council are now looking towards utilising future funding opportunities to continue sealing the critical road.

Rock protection on flood ways will be completed in 2025/2026.



ROADS HIGHLIGHTS

The Operational Services Department has had a great year, working diligently to provide high-quality infrastructure across the Shire in a cost-effective way. Council remained dedicated to maintaining its road assets to ensure a safe road network for everyone traveling within the Bulloo Shire. Throughout 2024/25, the Council's workforce successfully delivered capital works and maintenance programs on both Council and State Road networks.

Maintenance on Local Roads

The Bulloo Shire allocated \$1.4 million to the Road Maintenance budget, which facilitated work such as light and medium formation grading, grid and sign replacements, and pothole patching across various roads including Hungerford Road, Warri Gate Road, Tickalara Road, Innamincka Road, Orientos, Besm Road, Bulloo Downs Road.

Road Asset Capital Work and Renewal

Council had delivered \$3.1 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 2024/2025 TIDS funding was used to widen 4.2kms of Bundeena Road to a 8 metre wide sealed surface. Council will continue widening and sealing additional sections of Bundeena Road in the 2025/26 financial year.



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 \$3.1 million maintenance works on the above state-controlled roads. Works undertaken included shoulder re-sheeting, medium/heavy formation grading, road furniture installation, general maintenance, reseal preparation and flood damage restoration works.

RTR Funding (Roads to Recovery)

The Roads to Recovery (RTR) Program supports the upkeep and improvement of Australia's local road infrastructure, enhancing accessibility and safety while fostering positive economic and social outcomes for communities across the nation.

From 1 July 2024, a new five-year funding period commenced, with increased funding announced by the Australian Government in November 2023. Over the period 2024–25 to 2028–29, a total of \$4.4 billion will be available under the RTR Program. From 2027–28, annual funding will increase to \$1 billion per year, continuing at that level under this ongoing program.

The total RTR funding allocated to Bulloo Shire over the five-year period is \$7,470,528.

For the 2024/2025 financial year, Bulloo Shire Council was allocated \$1,103,601 under the RTR Program. Council also contributed \$1,256,303 in own-source funds (reference amount), bringing the total investment to \$2,359,904.

RTR projects completed in 2024/2025 include:

- Warri Gate Road – sealing low-level sections that delay reopening following heavy rain, improving road resilience and accessibility.



Note: Due to the March 2025 flood event, Council was unable to complete this project. The remaining works have been included in the 2025/2026 program for completion.

DRFA (Disaster Recovery Funding Arrangements)

The Australian Government Disaster Recovery Funding Arrangements (DRFA) were introduced on 1 November 2018. This joint initiative between the Commonwealth and State governments provides financial assistance to help communities recover from eligible disasters.

During the 2024/25 financial year, Bulloo Shire Council experienced a major flood event, resulting in a projected 13 separate DRFA projects that are currently in various stages of submission, assessment, or delivery.

Shepherd Services has successfully managed several restoration packages under challenging conditions, with continuous rain events causing delays for both Council crews and preferred supplier contractors. Submissions 40, 44 and 46 have been completed on time and within budget.

Preparations for the delivery of Submissions 47, 48, 49, 50, 51, 52, 53, 54 and 55 have been completed by Shepherd Services, with work anticipated to begin in early December 2025.

The major flooding event that occurred in March and April of 2025 has caused significant damage to the road network. Damage from the event led to the abandonment of some of the previous submissions, with some sites being rolled over into subsequent events as required by the Queensland Reconstruction Authority (QRA).

The storm event of November–December 2023, which affected the Hungerford Road and eastern side of the Shire, was approved by QRA with a total value of \$8,307,608.38. Delivery has been completed in June of the 2024/25 financial year.

The March-April 2025 flooding event caused significant damage in the southwest corner and Innamincka Road areas. Council and Shepherd Services acted promptly to reopen these areas with Emergent Works (EW). This came to the value of \$1,785,400.78.

Two submissions for the March 2025 event have already been approved by QRA, one was for the entire length of Warri Gate Road Submission 61 with a total value of \$1,750,412.88 and the other is Innamincka Road Priority Works Submission 60 which has been awarded to contract and this is due to start late October 2025. This is for the value of \$639,054.81

QRA has been highly supportive during these challenging times, providing exceptional funding totalling approximately \$52 million for the previous 23/24 financial year. Further submissions related to the March 2025 event are currently being processed by Shepherd Services and are expected to be submitted to Council for lodgement before the end of October 2025.

Shepherd Services is supporting the Council with a total of eight ongoing submissions for the 2024/25 financial year, with the approved DRFA packages expected to surpass all previous QRA funding assistance provided to the Council.

RURAL SERVICES HIGHLIGHTS

The Rural Services team have completed invasive animal and plant management, pest management plans, rural fire memberships, baiting coordination, fish surveys, workshops, and community consultations.

Property visits were carried out from one end of the Shire to the other, approximately 3000kms were travelled to see landholders.

Rural Workshops & Events facilitated throughout the year:

- Fish surveys
- Microgrid Property visits to Moombidary, Picarilli and Nooyeah
- Bulloo Shire Pest Management Committee Meetings
- Two Coordinated Aerial Baiting Programs Inside Wild Dog Barrier Fence
- Three Property Ground Baiting's Outside Wild Dog Barrier Fence
- Farm Business Resilience Workshop
- SWROC Feral Pig Coordinator Visit
- PIC Audit for Thargomindah town Common
- SRLOG Quilpie
- Stock Route Water Point Checks
- Biosecurity Qld help with Cactus eradication at Bundeena and Hungerford
- New section of Town and Common Boundary installed

Meetings and Newsletters

- Twice yearly Pest Management Teleconferences
- BOM river gauge meetings
- Southern Qld Rural Lands Officer Group Meeting
- Rural Service Newsletter sent to Landholders quarterly

The Rural Services Newsletter is posted out quarterly to all landholders. Communication with landholders also includes emails, phone calls, and messenger messages. Rural residents who live just outside the Bulloo Shire are also invited along to events are being held.

Feral Animal Management - Wild Dogs and Pigs

Two coordinated Aerial baiting Programs took place in November and June. Southern Queensland Landscapes supported the June baiting.

- 4000kg of fresh meat baits distributed across 283,180Ha in November and 4000kg across 483,480 Ha in June.
- Thirteen wild dog scalps presented.



Landholder support

- Property visits were carried out from one end of the Shire to the other, approximately 3000kms were travelled to see landholders.
- Coordinated fodder drops and landholder resupply were carried out during the March/April major flood event across the Shire. Locally sourced hay was transported as close to the flood-affected areas as possible and then delivered to stranded cattle via helicopter.



Cats

- Four feral cats trapped in the town area by Biosecurity Qld.

Weeds

- Coral cactus and Opuntia Puberula were monitored at Bundeena with the Opuntia Puberula sprayed and the Cochineal Bug progressing through the Coral Cactus.



- Monitoring of Coral Cactus at Hungerford is ongoing, after recent flooding it has started growing again and any bug that was there seems to have gone.

CHANNEL COUNTRY MUSIC MUSTER

The 2025 Channel Country Music Muster was our biggest and best yet – a true celebration of music, community, and outback spirit.

This year's event saw a record 439 caravans roll into Thargomindah, alongside a great turnout of local and visiting day-trippers. The estimated total economic impact was \$295,000, including \$95,000 generated directly through the event itself. These figures highlight the ongoing significance of the Muster, not only as a much-loved festival but also as a key economic driver for the region.

Since its inception in 2019, the Muster has brought an estimated \$850,000 into the community – an outstanding achievement made possible through the generosity, passion, and continued support of those who attend. What started during one of the worst droughts in recent memory has grown into a beacon of support for Thargomindah and the wider Bulloo region. In 2025, our purpose evolved once again, as the community began its recovery from a devastating flood. And once again, the Muster family showed up with open hearts and helping hands.

A heartfelt thank you goes out to all who contributed through raffles, auctions, canteen sales, and donations – both this year and in previous years. Your ongoing generosity has had a real and lasting impact.

As we reflect on this year's success, Ged and I would like to announce that we are stepping down from our roles as Muster Coordinators. This decision comes as we look to spend more time with family and focus on health and travel. We're pleased to confirm that we will remain involved as Music Coordinators for the next couple of years – just in a smaller capacity.

We want to extend our deepest gratitude to all the volunteers – particularly those who have been with us since the very first Muster in 2019. Your dedication has been the backbone of this event. Special thanks go to Rob Breese, who has consistently delivered outstanding sound and backing support; to Rob and Dawn Walters for managing the walk-up program year after year; and to our talented backing band – Rob Breese, Lach McKay, Reece Blinman, Alastair McLean, and Rob Walters – your contributions have helped shape the unique sound and spirit of the Muster.

To all main stage artists, walk-up performers, and attendees – near and far – thank you. Whether this was your first Muster or your sixth, your support means everything.

We also thank the Bulloo Shire Council, who have supported the Muster 100% from day one and are now taking on more of the event's coordination. While the Council is stepping into a greater organisational role, the Muster's ongoing success still depends on the continued involvement of volunteers and the community. If you're interested in helping out, please let the team know when booking your site.

Finally, we encourage everyone to keep spreading the word about the Thargomindah Channel Country Music Muster. With your support, we can keep growing this into the most welcoming, rewarding, and unforgettable music event on the outback circuit.

From both of us - Ged and Trudy - thank you for being part of the journey. What a way to wrap up our final Muster as Coordinators: with the most successful and rewarding event to date.



THE SHEARERS SHINDIG

The 2025 Shearers Shindig was a powerful symbol of resilience for the Bulloo Shire community, coming just months after the devastating floods that impacted much of the region. Originally scheduled for late May, the event was postponed and successfully delivered on 13–14 June, returning to its regular venue at the Thargomindah Sports Grounds.

While attendance was slightly lower than previous years, the spirit, energy, and community pride were stronger than ever. The event offered locals and visitors a welcome break from flood recovery, providing entertainment, competition, and connection at a time it was most needed.

- Attendance: approximately 450 people.
- Nominations: around 80 shearing competitors.
- Prize Pool: a total of \$40,000 was up for grabs in the Quick Shear competition.
- Shearing Times: the fastest open shear time of the weekend was 25.52 seconds (Hemi Power, New Zealand), with the women's division fastest time at 33.22 seconds (Marites Woods).

Despite the compressed lead-up time, the weekend was a success, featuring a range of activities alongside the iconic shearing events, including:

- Pig racing and dachshund racing.
- Market stalls, a colour run, and kids' activities.
- A community flood recovery panel.
- Live entertainment and commentary throughout the weekend.

This year's event was not without challenges - flood-damaged infrastructure and the short rescheduling window put pressure on organisers, but the event team and volunteers rose to the occasion, with tireless support from Bulloo Shire Council, local contractors, and community members.

Special thanks to the shearers and supporters who went above and beyond - including several competitors who donated part of their prize money back to support community recovery efforts.

A heartfelt thank you goes to all those who made the 2025 Shearers Shindig possible:

- Local and travelling shearers who kept the competition fierce.
- Stallholders and entertainers who brought colour and character.
- Sponsors and partners who continued their support during difficult times.

The Shearers Shindig continues to be a cornerstone event in the Bulloo Shire calendar - not only showcasing the skill and speed of shearers from across Australia and New Zealand but also highlighting the strength and spirit of our remote community.

With eyes already on 2026, we look forward to building on this year's resilience and welcoming even more people back to Thargomindah for another great year of shearing, entertainment, and outback hospitality.



MUSIC IN THE MULGA

The 2025 Music in the Mulga festival - one of Queensland's most iconic outback music gatherings - was a true test of resilience and community spirit, following the worst flooding seen in Thargomindah in decades.

Originally scheduled for 15-18 May, the event was postponed and rescheduled to 7-8 June after extensive damage to roads, infrastructure, and the original event site made hosting a four-day festival impossible. With just six weeks to replan the event that normally takes 12 months to organise, it was a massive undertaking - and one many believed couldn't be done.

A shortened two-day version of the festival was held at the Thargomindah Football Oval, a change in location that brought with it new logistical challenges. The usual shared campgrounds and iconic outback festival feel were missed, but the determination to keep the festival alive was unwavering.

Despite the scaled-back format, the event retained its signature warmth and community atmosphere. Free entry was offered to local residents to boost morale and maintain engagement - a generous move that unfortunately also added financial pressure to the event's already reduced revenue stream. The festival ended with a large monetary loss, a significant setback for an event run by a small volunteer team with limited sponsorship.

Due to the shortened timeline, many long-time attendees, volunteers, and artists were unable to rearrange their travel plans, impacting both ticket sales and participation. However, those who did attend praised the determination and heart behind the event - from the organisers, volunteers, and the Bulloo community.

The 2025 in-town site, while a lifeline under the circumstances, lacked the space and setting that gives Music in the Mulga its magic - where attendees and artists camp together, sharing songs, stories, and sunsets under the stars.

Looking ahead, organisers are committed to returning to the original four-day format in 2026, with tentative dates set for 14-17 May. However, this will only be possible if the festival can return to its traditional site outside of town, where the unique atmosphere and community connection can be fully realised. Without this, the future of the festival may be at risk.

The Music in the Mulga team extends its deepest thanks to the Bulloo Shire Council, whose support throughout the planning, postponement, and delivery of the event was instrumental. From physical setup and logistical assistance to morale and promotional support - your contribution made the difference.

A heartfelt thank you also goes out to every volunteer, artist, sponsor, and attendee who helped keep the music playing through one of the toughest years yet. Your support ensures that Music in the Mulga remains a powerful celebration of community, country music, and outback resilience.



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 VIC also stocks a variety of maps, brochures, tourism magazines and souvenirs.

The VIC staff are skilled and 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.

The team 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 service is greatly appreciated by visitors and its common for them to recommend the team to other travellers.

During the year Bulloo Shire had 7236 visitors registered at the VIC and the Explorers Caravan Park. Numbers were down due to the March/April 2025 Flood Event.

TOURS & VISITOR ACTIVITY:

- The new privately-operated Thargomindah Birdwatching Tours with Ted and Lynette have been a real highlight, receiving fantastic feedback from participants. Birding continues to grow in popularity, drawing visitors eager to see species found only within the Bulloo Shire. Council has welcomed this great initiative and new business and have supported it with assisting with advertising and promotional marketing.
- The VIC has welcomed a variety of bus and aviation tours over the past year, contributing to local tourism and business activity.
- Desert Gateway Dirt Bike Tours have successfully run multiple seven-day Channel Country and Corner tours throughout the year, continuing to grow in popularity. Again, Council has welcomed this great initiative and new business and have supported it with assisting with advertising and promotional marketing.
- The new caretaker at the Dig Tree, has brought great energy and experience to the role, ensuring visitors continue to have a memorable experience at this iconic site.
- Due to a particularly busy year, the tourism team hasn't been able to participate in a family tour within the region - something we aim to prioritise in the coming year.



ATTRACTIONS:

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

The 2024/2025 year has been one of solid progress, teamwork, and creative growth. The Tourism Team has continued to adapt, promote, and represent the Bulloo region with enthusiasm and pride. With new opportunities on the horizon - the future of Bulloo Tourism looks bright and full of promise.



WORK HEALTH & SAFETY



WORK HEALTH & SAFETY POLICY

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.


Tiffany Dare
Chief Executive Officer

 June 2024
Date

Control:

Version	5.3	Element 1.4
Adopted/Approved	June 2024	
Review Date	June 2027	

EQUAL EMPLOYMENT OPPORTUNITY 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

	2022/2023	2023/2024	2024/2025
Total employees at year end	65	59	57
Total employees during year	75	78	69
Employee turnover rate	14.28%	29.69%	16.95%

	Target Group Summary			Target Group as a Percentage of Total workforce		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
Aboriginal & Torres Strait Islander	14	15	13	21.53%	19.22%	18.90%
Non-English speaking	1	1	1	1.54%	1.29%	1.45%
Disability	1	2	0	1.54%	2.56%	0.00%
Women	25	28	29	35.27%	35.91%	42.03%

Staff numbers by classification and gender

		Total	Men	Women
LGOA Predominantly Internal	Contract Employees	8	3	5
	Level 7-8	5	3	2
	Level 4-6	10	2	8
	Level 1-3	18	6	12
	Traineeship	1	1	0
	Total Internal Staff	42	15	27
LGEA Predominantly External	Level 7-9	4	4	0
	Level 4-6	21	20	1
	Level 1-3	2	1	1
	Total External Staff	27	25	2
Total Staff		69	40	29

Code of Conduct

Bulloo Shire Council has implemented a Code of Conduct in line with the *Public Sector Ethics Act 1994*. 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.



Community Financial Report

(Section 184 Local Government Regulation 2012)

The Community Financial Report aims to simplify Council's official financial statements by providing a visual representation of our financial performance for the period 1 July 2024 to 30 June 2025.

Each report in Council's financial statements provides information on a specific aspect of our financial performance, with the statements collectively providing a profile of the financial performance and wealth of Council.

This community financial report consists of four key statements:

1. Statement of Comprehensive Income

Which measures how Council performed in relation to income and expenses during the financial year. This statement illustrates how money received from Council operations is spent.

Council achieved a net result of \$10,346M compared with 2023-24 of \$772K. The increase in net result is largely due to the increase in recoverable works and the pre-payment of the 25-26 Financial Assistance Grants (FAGs) which were received in June 2025.

	2024-2025	2023-2024
Revenue	\$'000	\$'000
Rates, Levies and Charges	6,069	5,870
Fees and Other Income	1,082	818
Interest & Investment Revenue	1,537	1,171
Grants & Contributions - Operating	25,691	6,813
Sales & Recoverable Works	6,317	3,981
Total Revenue	40,696	18,653
Expenses		
Employee Benefits	6,349	5,801
Materials and Services	22,496	12,573
Finance Costs	57	31
Depreciation and Amortisation	6,491	6,178
Total Expenses	35,393	24,583
Operating Surplus/(Deficit)	5,303	(5,930)
Capital Grant/Other Capital Income	6,253	6,702
Capital Expenses	1,212	0
Net Result	10,346	772

Revenue Sources

Where does our money come from?

Throughout the 2024-25 financial year Council earned \$40,696 million in operating revenues. The most significant contributors to revenue include

Operational grants, subsidies contributions and donations	\$25,691M
Rates, levies and utility charges	\$6,069M
Recoverable works	\$6,317M

63% of total revenue comes from operating grants and subsidies. Council received payment of \$13,461M of FAGs during the 24-25 financial year. Of this, \$4,643M was a prepayment for the 25-26 financial year.

Operating Expenses

Where does our money go?

Council incurs operating expenses in the provision of goods and services to our community.

Key operating expenses during the 2024-25 financial year were:

Employee benefits	\$6,349M (18%)
Materials and services	\$22,496M (64%)
Depreciation and amortisation	\$6,491M (18%)

Statement of Financial Position

Position measures what we own (our assets), what we owe (our debts) and our net worth at the end of the financial year 30 June 2025.

Total Assets – What we own

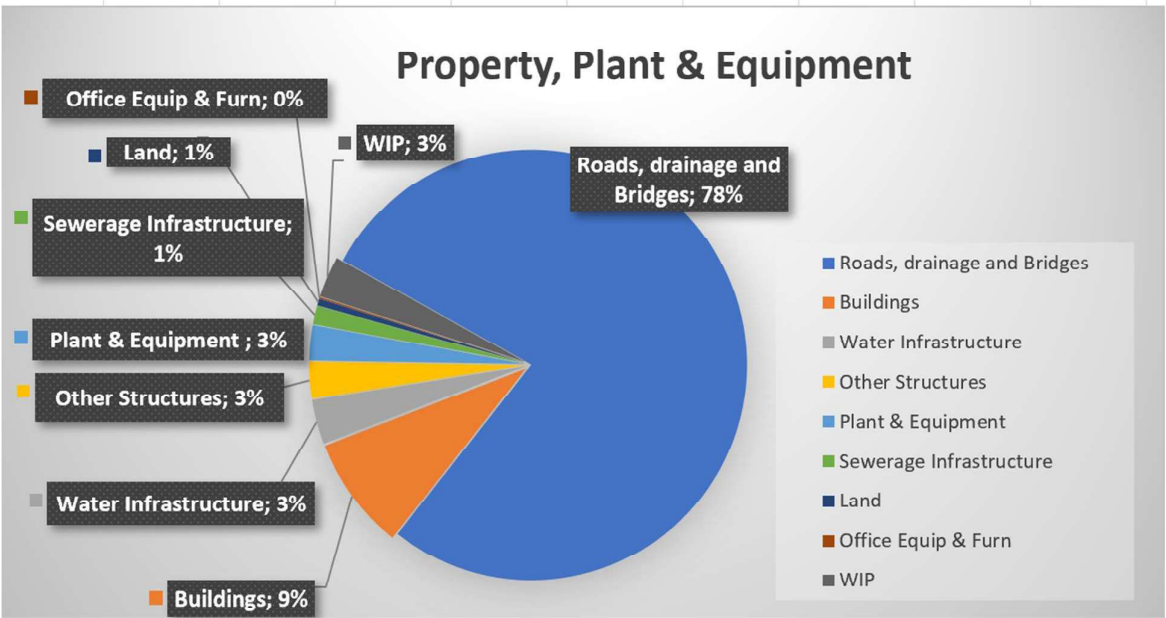
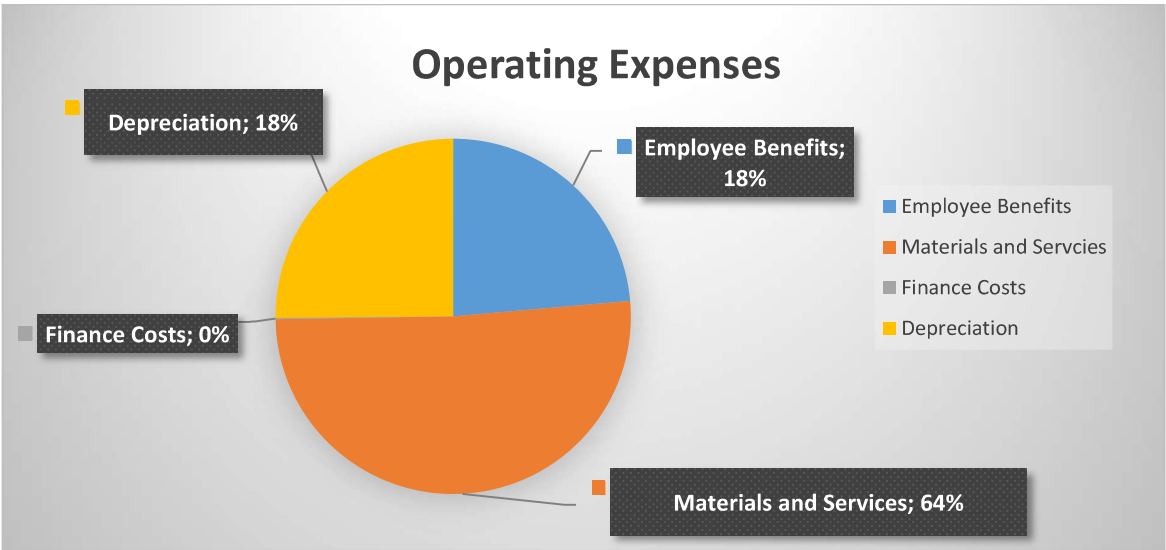
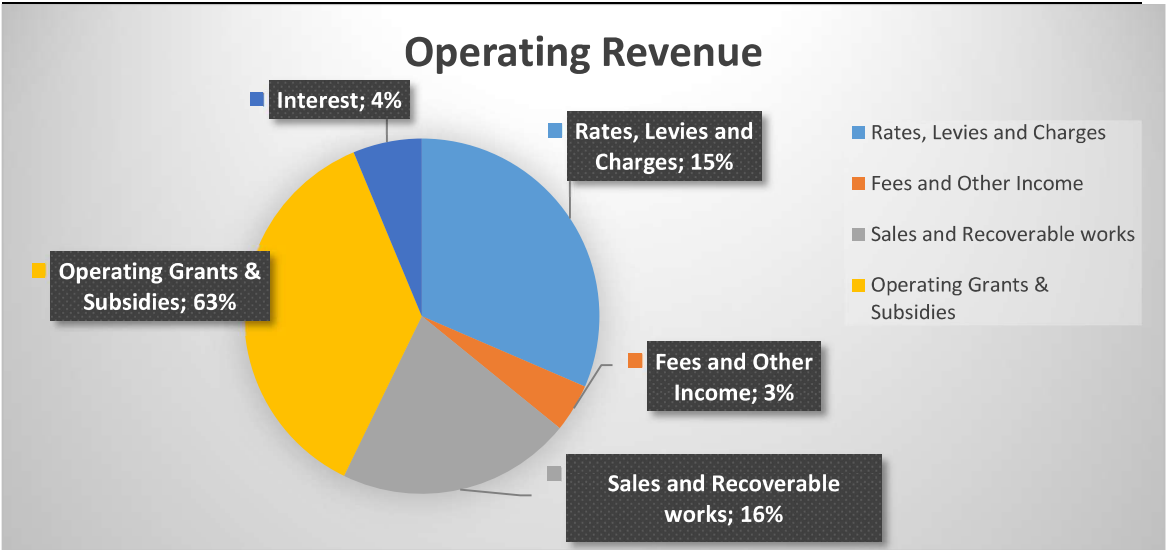
The major components of our assets include:

Property, plant and equipment	\$307,280
Cash	\$41,741
Trade and other receivables & inventories	\$6,011
Contract Assets	\$8,029

Total Liabilities – What we owe

The major components of our liabilities include:

Loans	\$0
Trade & other payables	\$3,450
Provisions	\$1,184
Contract liability	\$22,644



Council had no borrowings throughout the financial year.

As shown in the graph on page 53, road network assets represents 78% of Council's total assets followed by building assets of 9%.

Statement of Changes in Equity

The statement of changes in equity measures the changes in our net wealth and shows the movements in our retained earnings and asset revaluation surplus. In the 2024-25 financial year council's net worth increased by \$9.28 million, primarily due to higher retained earnings resulting from the prepayment of the 2025-26 FAGs and increased recoverable works associated with flood damage repairs on Main Roads assets.

Statement of Cash Flows

This statement outlines how much cash we received and spent throughout the year. The closing balance reflects how much cash Council had at year end.

The table below shows a comparison of how much we received and paid in each type of activities between 2024-25 and 2023-24 financial years.

	2024-2025	2023-2024
Cashflow Summary	\$'000	\$'000
Opening Cash Balance	20,301	24,024
Net Cashflow from Operating Activities	25,566	(94)
Net Cashflow from Investing Activities	(4,126)	(3,629)
Net Cashflow from Financing Activities	0	0
Closing Cash Balance	41,741	20,301

Council's cash position in 2024-25 has increased by \$21.44 million in 2024-25, primarily due to prepayments from the Queensland Reconstruction Authority (QRA) for works on road assets damaged during the 2023-24 flood event. These works have now commenced and are scheduled for completion by 30 June 2026.

During the financial year 2024-25, Council have completed capital projects to the value of \$6.29 million. These include:

Road capital projects totalling	\$3,107M
Water and sewerage projects	\$45K
Building and other structures	\$1,378M
Replacement of plant and equipment	\$1,764M

Council was able to deliver these projects with funding assistance received from Commonwealth and State Governments. In 2024-25, Council recorded capital grants of \$ 6.25 million.

Financial sustainability ratios

Bulloo Shire Council falls within Tier 7 in the Sustainability Groupings of Councils as set out in the Financial Management (Sustainability) Guideline 2024.

Unrestricted Cash Expense Cover Ratio

This ratio is an indicator of the unconstrained liquidity available to meet ongoing and emergent financial demands.

Target Tier 7: greater than 4 months

- The ratio for 2024-2025 is 7.94 months which is greater than the target range.

Operating surplus ratio

This ratio indicates the extent to which operational revenues raised cover operating expenses.

Target Tier 7: Contextual N/A

- The ratio for 2024-2025 is 13.03%

Operating cash ratio

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

Target Tier 7: 0.0%

- The ratio for 2024-2025 is 29.12% which is greater than the target range.

Asset sustainability ratio

This ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.

Target Tier 7: greater than 90%

- The ratio for 2024-2025 is 70.69% which is below the target range.

Asset consumption ratio

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

Target Tier 7: greater than 60%

- The ratio for 2024-2025 is 79.48% which is greater than the target range.

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.



AUDITED FINANCIAL STATEMENTS

Bulloo Shire Council

FINANCIAL STATEMENTS
for the year ended 30 June 2025

Our Vision
Growth - Community - Local - Everyone



BULLOO SHIRE COUNCIL**Financial statements**For the year ended 30 June 2025

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BULLOO SHIRE COUNCIL
Statement of Comprehensive Income
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	6,069,081	5,870,384
Fees and charges	3(b)	246,526	243,946
Sales revenue	3(c)	6,316,514	3,981,435
Grants, and subsidies	3(di)	25,691,371	6,812,781
Total recurrent revenue		<u>38,323,492</u>	<u>16,908,546</u>
Rental income	4(a)	520,096	520,040
Interest received	4(b)	1,537,054	1,170,599
Other income	4(c)	315,548	54,181
Total operating revenue		<u>40,696,190</u>	<u>18,653,366</u>
Capital income			
Grants, and subsidies	3(dii)	6,253,431	6,568,603
Other capital income	5	-	132,878
Total capital income		<u>6,253,431</u>	<u>6,701,481</u>
Total income		<u>46,949,621</u>	<u>25,354,847</u>
Expenses			
Recurrent expenses			
Employee benefits	6	6,348,660	5,800,674
Materials and services	7	22,496,299	12,573,413
Finance costs	8	56,873	30,906
Depreciation and amortisation	12	6,491,153	6,178,009
		<u>35,392,985</u>	<u>24,583,002</u>
Capital expenses	5	1,211,012	-
		<u>1,211,012</u>	<u>-</u>
Total expenses		<u>36,603,997</u>	<u>24,583,002</u>
Net result		<u>10,345,624</u>	<u>771,845</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Decrease in asset revaluation surplus due to impairment		-	-
Increase in asset revaluation surplus due to indexation	16	(1,058,643)	13,893,188
Total other comprehensive income for the year		<u>(1,058,643)</u>	<u>13,893,188</u>
Total comprehensive income for the year		<u>9,286,981</u>	<u>14,665,033</u>

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

BULLOO SHIRE COUNCIL
Statement of Financial Position
As at 30 June 2025

	Note	2025 \$	2024 \$
Current assets			
Cash and cash equivalents	9	41,741,221	20,301,367
Receivables	10	1,671,732	1,371,966
Inventories	11	4,154,461	1,237,000
Contract assets	13(a)	8,028,605	4,273,346
Prepayments		184,416	326,211
Total current assets		55,780,435	27,509,890
Non-current assets			
Property, plant and equipment	12	307,280,379	305,661,580
Total non-current assets		307,280,379	305,661,580
TOTAL ASSETS		363,060,814	333,171,469
Current liabilities			
Contract liabilities	13(b)	22,643,991	3,887,776
Payables	14	3,449,673	1,503,726
Provisions	15	1,097,754	1,221,081
Total current liabilities		27,191,418	6,612,583
Non-current liabilities			
Provisions	15	86,561	63,035
Total non-current liabilities		86,561	63,035
TOTAL LIABILITIES		27,277,979	6,675,618
NET COMMUNITY ASSETS		335,782,835	326,495,851
Community equity			
Retained surplus		145,603,767	135,258,141
Asset revaluation surplus	16	190,179,067	191,237,710
TOTAL COMMUNITY EQUITY		335,782,835	326,495,851

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

BULLOO SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2025

	Total		Retained surplus		Asset revaluation surplus	
	2025	2024	2025	2024	2025	2024
	\$	\$	\$	\$	\$	\$
Balance at beginning of year	326,495,851	311,830,817	135,258,141	134,486,295	191,237,710	177,344,522
Net result for the year	10,345,624	771,845	10,345,624	771,845	-	-
Increase / (decrease) in asset revaluation surplus	(1,058,643)	13,893,188	-	-	(1,058,643)	13,893,188
Total comprehensive income for year	9,286,981	14,665,033	10,345,624	771,845	(1,058,643)	13,893,188
Balance at end of year	335,782,834	326,495,851	145,603,767	135,258,141	190,179,067	191,237,710

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

BULLOO SHIRE COUNCIL**Statement of Cash Flows**

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		12,167,246	10,900,336
Payments to suppliers and employees		<u>(14,349,737)</u>	<u>(19,497,765)</u>
		(2,182,491)	(8,597,429)
Interest received		1,537,054	1,170,599
Rental income		520,096	520,040
Operating grants, subsidies and contributions		<u>25,691,371</u>	<u>6,812,781</u>
Net cash inflow/(outflow) from operating activities	21	<u>25,566,030</u>	<u>(94,010)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(10,473,062)	(10,580,948)
Capital grants, subsidies and contributions		6,253,431	6,568,603
Proceeds from sale of property plant and equipment	5	<u>93,455</u>	<u>384,001</u>
Net cash outflow from investing activities		<u>(4,126,176)</u>	<u>(3,628,344)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>21,439,854</u>	<u>(3,722,354)</u>
Cash and cash equivalents at beginning of reporting year		20,301,367	24,023,721
Cash and cash equivalents at end of reporting year	9	<u><u>41,741,221</u></u>	<u><u>20,301,367</u></u>

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

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 2024 to 30 June 2025 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 2024, 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 2025 and are not expected to have a material impact on Bulloo, these standards have not been adopted by Council and will be included in the financial statements on their effective date.

Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

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

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

1 Information about these financial statements (continued)

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.

1.H March 2025 flood event

The March 2025 flood event impacted Bulloo Shire Council's Buildings, Other Structures, and Roads assets. The impairment and write-offs applied by the Council to these asset classes reflect the extent of the damage. All related costs are expected to be fully recovered in FY 2025–26.

2. Analysis of results by function

2(a) 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 function 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 systems 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 2025

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										
	Grants	Other	Grants	Other									
	\$	\$	\$	\$	\$	\$							
2025	10,526,123	7,629,922	1,673,042	-	-	-	19,829,087	(4,303,839)	-	(4,303,839)	13,852,206	15,525,247	51,989,651
Administration	14,472,942	6,317,955	4,535,589	-	-	-	25,326,486	(26,317,713)	-	(26,317,713)	(5,526,816)	(991,227)	296,568,264
Engineering	128,619	105,556	-	-	-	-	234,175	(1,105,164)	-	(1,105,164)	(870,989)	(870,989)	-
Health & Environment	507,045	398,048	44,800	-	-	-	949,893	(2,577,064)	-	(2,577,064)	(1,671,971)	(1,627,171)	-
Community & Culture	-	292,344	-	-	-	-	292,344	(1,200,770)	-	(1,200,770)	(908,426)	(908,426)	14,502,899
Water & Sewerage	56,642	260,994	-	-	-	-	317,636	111,566	(1,211,012)	(1,099,446)	429,202	(781,810)	-
Asset & Resource Management	25,691,371	15,004,819	6,253,431	-	-	-	46,949,621	(35,392,984)	(1,211,012)	(36,603,996)	5,303,206	10,345,624	363,060,814
Total													

Functions	Gross Program Income						Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurrent Operations	Net Result	Assets
	Recurrent		Capital										
	Grants	Other	Grants	Other									
	\$	\$	\$	\$	\$	\$							
2024	336,332	6,756,971	2,090,597	-	-	-	9,183,900	(3,824,745)	-	(3,824,745)	3,268,558	5,359,155	26,631,086
Administration	5,777,517	3,985,779	4,408,801	-	-	-	14,172,097	(15,847,297)	-	(15,847,297)	(6,084,001)	(1,675,200)	291,656,132
Engineering	246,415	87,882	-	-	-	-	334,297	(1,120,552)	-	(1,120,552)	(786,255)	(786,255)	-
Health & environment	334,170	421,808	69,205	-	-	-	825,183	(2,558,544)	-	(2,558,544)	(1,802,566)	(1,733,361)	-
Community & Culture	54,376	288,239	-	-	-	-	342,615	(1,316,319)	-	(1,316,319)	(973,704)	(973,704)	14,884,250
Water & Sewerage	63,971	299,906	-	-	132,878	-	496,755	84,455	-	84,455	448,332	581,210	-
Asset & Resource Management	6,812,781	11,840,585	6,568,603	132,878	132,878	-	25,354,847	(24,583,002)	-	(24,583,002)	(5,929,636)	771,845	333,171,468
Total													

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

	2025 \$	2024 \$
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 financial liability until the beginning of the rating period.		
General rates	5,893,350	5,695,149
Separate rates	6,572	6,326
Water	164,649	161,632
Sewerage	123,478	119,083
Garbage charges	56,659	54,605
Rates, levies and charges	6,244,708	6,036,795
Less: Discounts	(174,765)	(162,350)
Less: Remissions	(862)	(4,061)
Net rates, levies and charges	6,069,081	5,870,384

(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	1,748	5,710
Infringements and impounding fees	1,548	230
Reserve fees	9,136	6,773
Licences and registrations	2,791	3,455
Dog registration	6,791	5,614
Tourism receipts	31,316	54,049
Event sponsorship	96,483	113,491
Other fees and charges	96,713	54,624
Total fees and charges	246,526	243,946

	2025 \$	2024 \$
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	5,873,432	3,299,118
Private Works	<u>55,789</u>	<u>109,202</u>
Total sale of services	5,929,221	3,408,320
Sale of goods		
Café	-	500
Aviation fuel	<u>387,293</u>	<u>572,615</u>
Total sale of goods	<u>387,293</u>	<u>573,115</u>
Total for sales revenue	<u><u>6,316,514</u></u>	<u><u>3,981,435</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.

	2025 \$	2024 \$
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	13,460,970	362,044
State government subsidies and grants	12,156,759	6,386,766
Commonwealth government subsidies and grants	73,642	63,971
Total operating grant revenue	<u>25,691,371</u>	<u>6,812,781</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.		
Monetary revenue designated for capital funding purposes:		
State government subsidies and grants	4,722,282	3,849,155
Commonwealth government subsidies and grants	1,531,149	2,719,448
Total capital grant revenue	<u>6,253,431</u>	<u>6,568,603</u>
(iii) Timing of revenue recognition for grants and subsidies		
Revenue recognised at a point in time		
Grants and subsidies	<u>14,771,012</u>	<u>1,584,454</u>
	<u>14,771,012</u>	<u>1,584,454</u>
Revenue recognised over time		
Grants and subsidies	<u>17,173,785</u>	<u>11,796,930</u>
	<u>17,173,785</u>	<u>11,796,930</u>
Total for grants and subsidies	<u>31,944,797</u>	<u>13,381,384</u>

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
4 Rental, interest and other income			
(a) Rental income			
Rental income		520,096	520,040
Total rental income		<u>520,096</u>	<u>520,040</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 12.35 % 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		1,531,980	1,161,715
Interest from overdue rates and utility charges		5,074	8,884
Total interest received		<u>1,537,054</u>	<u>1,170,599</u>
(c) Other income			
Recovered costs		314,945	31,940
Other		603	22,241
Total other income		<u>315,548</u>	<u>54,181</u>
5 Capital income (loss)			
Gain / (loss) on the disposal of non-current assets			
(a) Impairment loss			
Property, plant and equipment	12	(1,060,927)	-
Total impairment losses recorded as expenses		<u>(1,060,927)</u>	<u>-</u>
(b) Proceeds from disposal of property, plant and equipment			
Less: Carrying value of property, plant and equipment disposed	12	(243,539)	(251,123)
		<u>(150,085)</u>	<u>132,878</u>
Total capital income/(loss)		<u>(1,211,012)</u>	<u>132,878</u>

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
6 Employee benefits			
Staff wages and salaries		4,746,046	4,548,521
Councillors' remuneration		366,402	351,637
Annual, sick and long service leave entitlements		799,714	621,076
Superannuation	20	<u>545,365</u>	<u>568,305</u>
		6,457,527	6,089,539
Other employee related expenses		<u>378,654</u>	<u>342,114</u>
		6,836,181	6,431,653
Less: Capitalised employee expenses		<u>(487,521)</u>	<u>(630,979)</u>
		<u><u>6,348,660</u></u>	<u><u>5,800,674</u></u>

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

	2025 Number	2024 Number
Total employees at the reporting date		
Elected members	5	5
Administration staff	35	34
Depot and outdoors staff	23	25
Total full time equivalent employees	<u>63</u>	<u>64</u>

7 Materials and services

	Note	2025 \$	2024 \$
Administration supplies and consumables		229,214	326,968
Audit Fees*		160,570	81,810
Communications and IT		382,385	448,707
Consultants		122,379	363,281
Donations paid		34,392	22,877
Insurance		308,272	289,360
Repairs and maintenance		20,332,060	10,911,740
Other materials and services**		<u>927,027</u>	<u>128,670</u>
		<u><u>22,496,299</u></u>	<u><u>12,573,413</u></u>

*Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$ 96,000 (2024: \$ 85,500).

**This balance includes \$806,000 of COGS - Gravel Sales, which did not exist for FY24.

8 Finance costs	2025 \$	2024 \$
Bank charges	41,331	30,903
Impairment of receivables	<u>15,542</u>	<u>3</u>
	<u><u>56,873</u></u>	<u><u>30,906</u></u>

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
9 Cash and cash equivalents			
Cash at bank and on hand		13,798,882	749,276
Deposits at call		27,942,339	19,552,091
Balance as per statement of cash flows		<u>41,741,221</u>	<u>20,301,367</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	22,643,991	3,887,776
Total externally imposed restrictions on cash assets	<u>22,643,991</u>	<u>3,887,776</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

85,651	15,000
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10 Receivables

Receivables are measured at amortised cost which approximates fair value at reporting date.

Settlement of receivables, except for deferred house sale payments, is required within 30 days after the invoice is issued.

	Note	2025 \$	2024 \$
Receivables by type			
Current			
Rates and charges		44,332	16,224
Other debtors		1,173,039	1,117,777
GST recoverable		<u>469,903</u>	<u>237,965</u>
		1,687,274	1,371,966
Less: loss allowance		<u>(15,542)</u>	-
Total current receivables		<u>1,671,732</u>	<u>1,371,966</u>

10 Receivables (continued)

Interest is charged on outstanding rates of 12.35 % compounding daily (2024: 11.64 %). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable. There is some geographical concentration of risk in Council's jurisdiction in terms of the production (extraction) of oil, gas and petroleum, representing a business concentration in that sector.

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

Accounting policies - Grouping

When Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Council has identified 2 distinctive groupings of its receivables: Rates & Charges and Other Debtors; and relevant judgements in relation to expected credit loss has been made for each group.

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

Other Debtors: Council identifies other debtors as receivables which are not rates and charges. A material portion relates to recoverable works from State and Commonwealth governments and their agencies. A credit enhancement exists as both the State and Commonwealth governments have high credit ratings. Accordingly Council determines the level of credit risk exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

11 Inventories

Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.□

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 held for use

	2025 \$	2024 \$
Quarry and road materials	3,645,377	581,835
Plant and general equipment and consumables	509,084	655,165
	<u>4,154,461</u>	<u>1,237,000</u>

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

12 (a) Property, plant and equipment

30 June 2025		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
Basis of measurement	Fair value category											
Asset values	Fair value Level 2	Fair value Level 3	Fair value Level 3	Fair value Level 3	Fair value Level 3	Cost	Cost	Fair value Level 3	Fair value Level 3	Fair value Level 3	Cost	
Opening gross value as at 1 July 2024	\$ 1,597,842	\$ 45,645,137	\$ 15,699,965	\$ 15,945,984	\$ 828,398	\$ 276,716,099	\$ 14,241,135	\$ 6,118,229	\$ 5,549,674	\$ 10,473,062	\$ 382,342,463	
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between classes	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from work in progress	-	880,572	509,632	1,778,761	64,167	3,113,590	45,035	-	(6,391,757)	-	-	-
Disposals	-	-	-	(611,477)	-	-	-	-	-	-	-	(611,477)
Write off of asset	-	-	-	-	-	(1,339,787)	-	-	-	-	-	(1,339,787)
Revaluation increase/(decrease) to asset revaluation surplus	-	2,472,734	566,352	-	-	-	-	-	-	-	-	3,039,086
Closing gross value as at 30 June 2025	\$ 1,597,842	\$ 48,998,443	\$ 16,775,949	\$ 17,113,268	\$ 892,565	\$ 278,489,902	\$ 14,286,170	\$ 6,118,229	\$ 9,630,979	\$ 393,903,349		
Accumulated depreciation and impairment												
Opening balance as at 1 July 2024	-	19,320,261	6,140,791	8,053,012	470,181	37,219,080	3,696,273	1,781,290	-	-	-	76,680,886
Depreciation expense	-	971,301	550,462	1,287,223	58,230	3,126,367	363,736	133,834	-	-	-	6,491,153
Depreciation on disposals	-	-	-	(367,938)	-	-	-	-	-	-	-	(367,938)
Revaluation (increase)/decrease to asset revaluation surplus	-	877,452	242,437	-	-	-	-	-	-	-	-	1,119,889
Depreciation on impairment	-	1,643,610	1,334,231	-	-	-	-	-	-	-	-	2,977,841
Depreciation on write offs	-	-	-	-	-	(278,860)	-	-	-	-	-	(278,860)
Transfers between classes	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2025	-	22,812,624	8,267,921	8,972,297	528,411	40,066,587	4,060,009	1,915,124	-	-	-	86,622,970
Total written down value at 30 June 2025	\$ 1,597,842	\$ 26,185,819	\$ 8,508,028	\$ 8,140,971	\$ 364,154	\$ 238,423,315	\$ 10,226,161	\$ 4,203,105	\$ 9,630,979	\$ 307,280,379		
Range of estimated useful life in years	Not depreciated	15 - 155	5-201	2 - 30	5-20	15 - 1000	5-150	20-100	Not depreciated	-		
Asset additions comprise												
Asset renewals	-	87,089	130,838	1,039,398	33,621	3,297,402	88,796	-	-	-	-	4,877,144
Other additions	-	1,338,712	631,860	724,850	30,546	3,042,528	27,423	-	-	-	-	5,795,978
Total asset additions	-	1,425,800	762,698	1,764,249	64,167	6,339,930	116,219	-	-	-	-	10,473,062

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

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

30 June 2024												
Basis of measurement												
Fair value category												
Asset values		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	Fair value	Fair value	Cost	Cost	Fair value	Fair value	Fair value	Cost	
\$			\$	Level 3	\$	\$	\$	Level 3	\$	Level 3	\$	\$
Opening gross value as at 1 July 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	358,351,455	
Additions	-		-	-	-	-	-	-	-	-	10,580,948	10,580,948
Transfers from work in progress	-		1,318,030	226,027	1,709,325	-	4,365,411	87,090	91,207	(7,797,090)	-	-
Disposals	-	5,9	-	(38,163)	(1,201,154)	-	-	-	-	-	-	(1,239,318)
Revaluation adjustment to asset revaluation surplus	-	16	1,106,449	353,812	-	-	12,697,065	(527,786)	1,019,839	-	-	14,649,378
Closing gross value as at 30 June 2024	1,597,842		45,645,137	15,699,965	15,945,984	828,398	276,716,099	14,241,135	6,118,229	5,549,674	382,342,465	

Accumulated depreciation and impairment

Opening balance as at 1 July 2023	-		17,924,042	5,512,443	7,856,708	417,277	32,626,902	4,580,187	1,817,321	-	-	70,734,883
Depreciation expense	-		914,486	514,230	1,158,319	52,904	2,860,214	517,910	159,946	-	-	6,178,008
Depreciation on disposals	-	5,9	-	(26,179)	(962,016)	-	-	-	-	-	-	(988,195)
Revaluation adjustment to asset revaluation surplus	-	16	481,732	140,296	-	-	1,731,964	(1,401,824)	(195,977)	-	-	756,191
Accumulated depreciation as at 30 June 2024	-		19,320,261	6,140,791	8,053,012	470,181	37,219,080	3,696,273	1,781,290	-	-	76,680,886
Total written down value at 30 June 2024	1,597,842		26,324,877	9,559,174	7,892,972	358,217	239,497,019	10,544,864	4,336,940	5,549,674	305,661,578	
Range of estimated useful life in years	Not depreciated		10 - 100	10 - 150	2 - 30	2 - 15	7 - 1000	15-150	20-100	Not depreciated	-	-
Asset additions comprise												
Asset renewals	-		-	38,867	961,381	-	1,958,210	7,077	-	-	-	2,965,535
Other additions	-		935,824	289,854	747,944	-	5,550,494	31,769	59,529	-	-	7,615,413
Total asset additions	-		935,824	328,721	1,709,325	-	7,508,704	38,846	59,529	-	-	10,580,948

12 Property, plant and equipment (continued)

(c) Recognition

The asset capitalisation threshold for Council is:

- Land	\$ No Threshold
- Plant and equipment	\$ 5,000
- Infrastructure assets	\$ 5,000
- Building and other structures	\$10,000

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.

(e) Depreciation

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.

(f) Impairment

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.

For assets measured at revalued amounts, an impairment loss may also be recognised when an asset is fully written off. The impairment may then be recorded as a capital expense in the statement of comprehensive income.

12 Property, plant and equipment (continued)

(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 review of Council's land, water, and sewerage assets, and also undertook a desktop and impairment assessment of building and other structure assets as at 30 June 2025.

Shepherd Services carried out the indexation review and impairment assessment of Council's road assets as at 30 June 2025.

Council officers evaluated the findings of both reports and deemed the outcomes to be appropriate for the circumstances of Council.

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.

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.

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) 2025: \$1,597,842 2024: \$1,597,842	Market value	30 June 2022	Australis Asset Advisory Group	Land asset was last comprehensively revalued in 2022. For 2024-25, sales data and market evidence were reviewed, but due to low transaction volumes in the Bulloo region, reliable statistical analysis was limited. Australis Asset Advisory Group concluded that there has been no measurable market movement, and therefore no indexation was adopted as at 30 June 2025.	0.00%	Nil
Other structures (level 3) 2025: \$8,508,029 2024: \$9,559,176	Current replacement cost	30 June 2022	Australis Asset Advisory Group	Australis Asset Advisory Group assessed the fair value of Other Structures at \$9.84 million prior to the floods. Following impairment adjustments, the value fell sharply to \$8.51 million, a decline of more than \$1.3 million or -10.49%. This reflects substantial service potential losses from flood damage, confirmed through condition score adjustments and Council's damage evidence. Unlike buildings, other structures were heavily impacted by the floods, resulting in a net reduction in value despite positive construction cost trends.	3.61%	Nil
Buildings (level 3) 2025: \$26,185,821 2024: \$26,324,877	Current replacement cost	30 June 2022	Australis Asset Advisory Group	Australis Asset Advisory Group assessed the fair value of Buildings prior to the March 2025 flood at approximately \$27.83 million. After impairment adjustments for flood-related damage, the value reduced to \$26.19 million, resulting in a modest overall movement. The damage primarily affected short-life components such as finishes, fittings, and services, with minimal structural impact to long-life assets. Overall, the building class was found to be resilient, with only limited impairment relative to its total value.	3.62%	Nil
Roads, drainage and bridges networks (level 3) 2025: \$238,423,315 2024: \$239,497,020	Current replacement cost	30 June 2023	Australis Asset Advisory Group	Shepherd Services undertook indexation review of the road network for the 2024-25 financial year. The indexation assessment, based on the ABS "Road and Bridge Construction, Queensland" index, indicated a 3.40% increase in asset values, equating to an estimated uplift of \$8.14 million; however, as this movement fell below Council's materiality threshold of 5%. The indexation adjustment was not adopted. An impairment review was also undertaken following the flood event in March 2025. The review identified some road segments were impaired with a total estimated value of \$1.06 million. While this represents less than one percent of the overall network and is not material at the class level, Council decided to recognise the impairment on the affected assets.	Nil	Nil
Water and Sewerage (level 3) 2025: \$14,429,265 2024: \$14,881,801	Current replacement cost	30 June 2024	Australis Asset Advisory Group	The water and sewerage infrastructure assets were last comprehensively revalued in 2024. For 2024-25, an indexation review was conducted, where composite indices for civil, electrical, mechanical, and reticulation components were applied. This resulted in a total weighted movement of 3.62% for water assets and 3.19% for sewerage assets. While these results reflect moderate increases in construction and labour inputs, the overall movements remain below Bulloo Shire Council's 5% materiality threshold. Accordingly, the Council resolved not to apply indexation to water and sewerage assets for the financial year 2024-25.	Nil	Nil

BULLOO SHIRE COUNCIL
Notes to the financial statements
For the year ended 30 June 2025

	2025	2024
	\$	\$

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

Contracts with Customers	4,086,073	3,333,260
Contracts to construct Council's own assets	3,942,532	940,086
	<u>8,028,605</u>	<u>4,273,346</u>

(b) Contract liabilities

Non-capital performance obligations not yet satisfied	13,472,307	2,843,139
Funds received upfront to construct Council controlled assets	9,171,684	1,044,637
	<u>22,643,991</u>	<u>3,887,776</u>

Non-capital performance obligations not yet satisfied 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)	1,796,284	1,729,784
Funds to construct Council controlled assets	945,057	812,436
	<u>2,741,341</u>	<u>2,542,220</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 2025-2026.

(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 2023-2024 and previous years. 2024 -2025 damages are still being assessed by Council's consultant, Shepherd Services.

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	21,432	4,734
Accrued expenses	3,364,103	1,452,641
Prepaid rates	30,434	23,168
Employee entitlements	14,355	18,846
Other creditors	19,349	4,337
	<u>3,449,673</u>	<u>1,503,726</u>

	Note	2025 \$	2024 \$
15 Provisions			
<i>Long Service Leave</i>			
The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates.			
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		434,615	513,395
Long service leave		663,139	707,686
		<u>1,097,754</u>	<u>1,221,081</u>
Non-current			
Long service leave		86,561	63,035
		<u>86,561</u>	<u>63,035</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.

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 2025

16 Asset revaluation surplus (Continued)

	Note	2025 \$	2024 \$
(i) Movements in the asset revaluation surplus were as follows:			
Balance at the beginning of financial year		191,237,710	177,344,522
Net adjustment to non-current assets at end of period to reflect a change in:			
Land		-	-
Buildings		(48,327)	624,717
Other structures		(1,010,316)	213,516
Roads, drainage and bridges network		-	10,965,101
Water infrastructure		-	874,038
Sewerage infrastructure		-	1,215,816
Movements total		<u>(1,058,643)</u>	<u>13,893,188</u>
Balance at end of the financial year		<u>190,179,067</u>	<u>191,237,710</u>

(ii) Asset revaluation surplus analysis:

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

Land	734,742	734,742
Buildings	8,345,293	8,393,620
Other structures	1,524,492	2,534,808
Roads, drainage and bridges network	173,202,321	173,202,321
Water infrastructure	4,541,569	4,541,569
Sewerage infrastructure	1,830,648	1,830,648
Balance at end of the financial year	<u>190,179,067</u>	<u>191,237,710</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	89,833	244,538
ICT management and support contract	286,824	53,129
Thargomindah Airport & P&G Contract	726,570	1,106,083
Cleaning Contract	442,315	171,708
Other	<u>72,527</u>	<u>145,054</u>
	<u>1,618,069</u>	<u>1,720,512</u>

17 Commitments for expenditure (continued)

	Note	2025	2024
		\$	\$
Capital commitments			
Plant and fleet		299,239	831,825
RRUP: Warri Gate		97,889	161,734
Buildings and Other Structures		443,164	-
Water Infrastructure		6,716	-
Renovation of the golf club		-	18,306
Other		-	211,428
		<u>847,008</u>	<u>1,223,293</u>
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:			
Within one year		1,659,597	2,053,737
Within 2-5 years		805,481	890,068
		<u>2,465,078</u>	<u>2,943,805</u>

18 Events after the reporting period

There were no material adjusting or non-adjusting events after 30 June 2025.

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 2025 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 \$128,384 (2024: \$138,900).

20 Superannuation - Regional Defined Benefit Fund

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

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 Brighter Super trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date. The 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 for permanent employees and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2027.

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

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

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

	Note	2025 \$	2024 \$
Superannuation contributions made to the Regional Defined Benefits Fund		7,373	7,373
Other superannuation contributions for employees		<u>537,992</u>	<u>560,932</u>
	6	<u>545,365</u>	<u>568,305</u>

	Note	2025 \$	2024 \$
21 Reconciliation of net result attributable to Council to net cash flow from operating activities			
Net result		10,345,624	771,845
Non-cash operating items:			
Depreciation and amortisation		6,491,153	6,178,009
		<u>6,491,153</u>	<u>6,178,009</u>
Investing and development activities:			
Net (profit)/loss on disposal of assets		-	(132,878)
Capital grants, subsidies and contributions		(6,253,431)	(6,568,603)
Impairment loss on write-off of assets		1,211,012	-
		<u>(5,042,419)</u>	<u>(6,701,481)</u>
Changes in operating assets and liabilities:			
(increase)/decrease in receivables		(315,304)	(109,828)
Increase/(decrease) in allowance for expected credit losses		15,542	-
(increase)/decrease in inventories		(2,917,461)	74,827
(increase)/decrease in contract assets		(3,755,259)	(1,031,605)
(increase)/decrease in prepayment		141,795	(60,640)
Increase/(decrease) in payables		1,945,947	298,053
Increase/(decrease) in contract liabilities		18,756,215	840,794
Increase/(decrease) in employee leave entitlements		(99,801)	(353,983)
		<u>13,771,674</u>	<u>(342,383)</u>
Net cash inflow/(outflow) from operating activities		<u><u>25,566,030</u></u>	<u><u>(94,010)</u></u>

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.

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.

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
	\$	\$	\$	\$	\$
2025					
Payables	3,449,673	-	-	3,449,673	3,449,673
	<u>3,449,673</u>	<u>-</u>	<u>-</u>	<u>3,449,673</u>	<u>3,449,673</u>
2024					
Payables	1,503,726	-	-	1,503,726	1,503,726
	<u>1,503,726</u>	<u>-</u>	<u>-</u>	<u>1,503,726</u>	<u>1,503,726</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.

(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.

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	2025	2024
	\$	\$
Short-term employee benefits	1,512,211	1,174,213
Post-employment benefits	136,375	96,789
Long-term benefits*	6,615	(21,689)
Total	1,655,201	1,249,313

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

*The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

(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	2025	2024
	\$	\$
Fees and charges charged by Council to KMP and other related parties	44,143	22,625
Employee expenses paid by Council for close family members of KMP	781,089	1,257,495
Purchase of materials and services by Council from other related parties	3,178,540	2,029,140
	4,003,772	3,309,261

(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 58 employees (59 in 2024) of which 10 (16 in 2024) are close family members of key management personnel.

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	2025	2024
	\$	\$
Purchase of accommodation	6,635	2,575
Purchase of goods - Thargomindah General Store	75,439	16,931
Purchase of goods - other	627,516	344,177
Purchase of mechanical services - Turnouts Mechanical Services	612,878	488,873
Purchase of goods and maintenance services - Ago Vires Pty Ltd	1,375,365	1,073,957
Purchase of goods and maintenance services - other	480,706	102,627
	<u>3,178,539</u>	<u>2,029,140</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.

The CEO is related to one Councillor, who manages the Explorers Caravan Park and also provides catering services to Council. She is also related to the Payroll Officer.

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 2025, Council owes \$1,730 (2024: \$0) to related parties in debtors, while related parties owed \$0 (2024: \$0) 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.

Management Certificate

For the year ended 30 June 2025

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

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

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



John Ferguson

Mayor

Date: 15.10.2025



Tiffany Dare

Chief Executive Officer

Date: 15.10.2025

INDEPENDENT AUDITOR'S REPORT

To the councillors of Bulloo Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Bulloo Shire Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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

Prescribed requirements scope

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

Megan Manuel

Megan Manuel
as delegate of the Auditor-General

16 October 2025

Queensland Audit Office
Brisbane

BULLOO SHIRE COUNCIL Current-year Financial Sustainability Statement For the year ended 30 June 2025						
Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative	
Audited ratios						
Liquidity	Unrestricted Cash Expense Cover Ratio	> 4 months	7.94	N/A	Council monitors and reviews cash flow and budgets regularly and has invested surplus cash wisely resulting in good returns on investment in the current climate	
Operating Performance	Operating Surplus Ratio (Contextual)	N/A	13.03%	-4.66%	Council has a very low rate base which results in low revenue but a large road network which results in high depreciation expense, therefore operating revenue is less than operating expense.	
	Operating Cash Ratio	> 0%	29.12%	22.12%	Council generates additional revenues from Tourism events, and other contracts.	
Asset Management	Asset Sustainability Ratio	> 90%	70.69%	43.54%	Council is in the process of implementing new Asset Management Plans	
	Asset Consumption Ratio	> 60%	79.48%	77.31%	Council is in the process of implementing new Asset Management Plans	
Note 1 The current year financial sustainability statement is prepared in accordance with the requirements of the <i>Local Government Regulation 2012</i> and the <i>Financial Management (Sustainability) Guideline 2024</i> . The amounts used to calculate the above reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.						
Certificate of Accuracy For the year ended 30 June 2025						
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (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			 Tiffany Dare Chief Executive Officer Date: 15.10.2025			
Date: 15.10.2025			Date: 15.10.2025			

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 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Bulloo Shire Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Bulloo Shire Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the unaudited long-term financial sustainability statement.

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

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

Megan Manuel

Megan Manuel
as delegate of the Auditor-General

16 October 2025
Queensland Audit Office
Brisbane

BULLOO SHIRE COUNCIL
Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2025

Type	Measure	Target (Tier 7)	Actual Current Year		5-Year Average	Council Narrative
			Council			
Contextual ratios (unaudited)						
Financial Capacity	Council-Controlled Revenue	Contextual	15.52%		22.86%	Council has a low rate base and relies on operational grants, sales and recoverable works contracts and rental income.
	Population Growth	Contextual	-3.65%		-5.31%	Council has a small population which is primarily stable, with minor fluctuations as families move to and from the town.

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the above reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Certificate of Accuracy
For the year ended 30 June 2025

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

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

John Ferguson
Mayor

Date: 15/10/2025

Tiffare
Tiffany Dore
Chief Executive Officer
Date: 15/10/2025

BULLOO SHIRE COUNCIL
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2025

Council

Type	Measure	Target (Tier 7)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	Council-Controlled Revenue	N/A	15.52%	8.47%	8.48%	8.48%	8.48%	8.47%	8.48%	8.48%	8.47%	8.47%
	Population Growth	N/A	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%	-3.65%
Operating Performance	Operating Surplus Ratio	Contextual	13.03%	-1.39%	-1.57%	-1.55%	-1.52%	-1.50%	-1.16%	-0.03%	0.01%	0.01%
	Operating Cash Ratio	Greater than 0%	29.12%	7.59%	7.48%	7.58%	7.70%	7.84%	7.80%	7.95%	8.07%	8.18%
Asset Management	Asset Sustainability Ratio	Greater than 90%	70.69%	74.75%	87.66%	68.80%	73.95%	93.60%	100.67%	107.40%	113.97%	120.60%
	Asset Consumption Ratio	Greater than 60%	79.48%	80.40%	80.30%	79.90%	79.40%	78.70%	77.60%	76.20%	75.20%	73.80%

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2025

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

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


John Ferguson
Mayor


Tiffany Dare
Chief Executive Officer

Date: 15, 10, 2025

Date: 15, 10, 2025