

Capital of the  
Channel Country

Land of the  
Min Min Light



2019–2020  
**Annual Report**

BOULIA SHIRE COUNCIL

## **Acknowledgement to Country**

Boulia Shire Council acknowledges Aboriginal and Torres Strait Islanders as the first Australians.

Boulia Shire Council pays its respect to the Traditional custodians of the Boulia Local Government Area which include the Pitta Pitta, Bulanmu-Walwarra-Wangkayuju, Kalkadoon, Wangkamahdla, Yullna, and Yalarrnga People.

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## **Annual Report distribution**

Boulia Shire Council's Annual Report is available in hard copy or electronic format. Printed copies can be requested in writing to:

The Chief Executive Officer  
Boulia Shire Council  
18 Herbert Street  
Boulia QLD 4829

It is also available by phoning Council's Administration Centre on (07) 4746 3188 during normal business hours (8.30am - 5.00pm).

Alternatively, you can visit Council's website at <http://www.boulia.qld.gov.au> to download a copy. Copies are also distributed to the Department of Local Government, Racing and Multicultural Affairs and the Queensland State Library.

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## **Feedback**

In the interest of continuous improvement, Council welcomes your feedback on this report. Please forward your comments in writing to the Chief Executive Officer at the address above, or email to [ceo@boulia.qld.gov.au](mailto:ceo@boulia.qld.gov.au).

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Boulia Shire Council would like to thank and acknowledge all the people whose photos have been used in this report.

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## List of Acronyms used in this report:

AGM	Annual General Meeting
ALGA	Australian Local Government Association
CASA	Civil Aviation Safety Authority
CWRPMG	Central West Regional Pest Management Group
DCP	Drought Communities Program
DDMG	District Disaster Management Group (Mt Isa)
DILGP	Department of Infrastructure, Local Government and Planning
DNRM	Department of Natural Resources and Mines
DWO	Director of Works and Operations
DWQMP	Drinking Water Quality Management Plan
EBA	Enterprise Bargaining Agreement
EPA	Environmental Protection Act
FAGs	Financial Assistance Grants
GBA	George Bourne & Associates
ILUA	Indigenous Land Use Agreements
IQ-RAP	Inland Queensland Road Action Plan Group
JLTA	Jardine Lloyd Thompson Pty Ltd
LDMG	Local Disaster Management Group
LGAQ	Local Government Association of Queensland
LGGSP	Local Government Grants & Subsidies Program
NDRRA	Natural Disaster Relief and Recovery Arrangements
NGA	National General Assembly
OQTA	Outback Queensland Tourism Association
ORRTG	Outback Regional Roads and Transport Group
QCWA	Queensland Country Women's Association
QFES	Queensland Fire and Emergency Services
QTC	Queensland Treasury Corporation
R2R	Roads to Recovery
RADF	Regional Arts Development Fund
RAPAD	Central West Queensland Remote Area Planning and Development
RAPADWSA	Remote Area Planning and Development Water and Sewerage Alliance
RAU	Remote Airstrip Upgrade
RDANWQ	Regional Development Australia North West Queensland
REPA	Restoration of Essential Public Assets
RFCSNQ	Rural Financial Counselling Service North Queensland
RFDS	Royal Flying Doctor Service
RLPO	Rural Lands Protection Officer
RMPC	Roads Maintenance Performance Contract
SES	State Emergency Service
SWIM	Statewide Water Information Management System
TIDS	Transport Infrastructure Development Scheme
TMR (DTMR)	Transport and Main Roads
W4Q	Works for Queensland
WH&S	Workplace Health and Safety
WQLGA	Western Queensland Local Government Association
WQPHN	Western Queensland Primary Health Network

# About Us

On 31 July 1879, the 1280 acre township reserve of Boulia was established, and the Boulia Divisional Board was subsequently gazetted in September 1887.

Part of Boulia's fame rests on the mysterious Min Min Light, which first appeared around the old Min Min Hotel, the remains of which are situated approximately 100km east of Boulia.

The township of Boulia is the pivotal point of the Far-west, with Mount Isa 300 kilometres to the north and Winton 366 kilometres to the east. It is also linked to Alice Springs to the west via the Donohue Highway. The shire shares a 320 kilometre common border with the Northern Territory and the southern part of the Shire's western boundary marks the eastern edge of the mighty Simpson Desert.

The town is acknowledged as the Capital of the Channel Country, which gives rise to the great rivers that flow south to Lake Eyre.

Urandangi, the second town in Boulia Shire, was founded in 1885 by Charlie Webster and James Hutton who started a general store and the town developed from there. In its heyday, the Dangi, as it's commonly referred to, had three hotels, two stores and a post office. There was also a dance hall which was a welcome site for many a drover.

## Regions

Our Regions are Strong and Prosperous - We are members of the Remote Area Planning and Development group (RAPAD) which is constituted by six other western Councils: Barcoo, Barcaldine, Blackall/Tambo, Diamantina, Longreach and Winton. These groups work together for regional projects to achieve economies of scale savings. The Council works consultatively with the Outback Regional Roads Group, Outback Regional Water Alliance and Central West Regional Pest Management Group to name a few. Council also maintains a range of community assets to improve lifestyle opportunities for the community, and has acquired land for potential development in the future for residential, rural and industrial application.

We Capitalise on Unique Regional Opportunities and Assets - Council continues to investigate economic development activities for the community including the further sealing and development of the Donohue

Highway which forms the eastern part of Australia's longest shortcut - The Outback Way which links Winton in Queensland with Laverton in Western Australia.

Council have membership with the Outback Queensland Tourism Association representing western Queensland.



# Foreword

Welcome to this Annual Report produced by Boulia Shire Council for the 2019-2020 financial year.

The primary objective of this document is to articulate Council's vision and goals, its achievements and performance results for the past year, and its challenges, opportunities and plans for the future.

This Annual Report aims to provide residents, ratepayers, the corporate sector, statutory bodies and other interested parties insight into the primary activities undertaken by, and the financial position of, the Boulia Shire Council throughout 2019-2020.

## OUR VISION

*'A progressive shire creating opportunities for all'*

We will be valued as a shire where people choose to live, work and play, and a guardian of a sustainable natural environment that inspires and supports a healthy community.

## OUR PURPOSE

*'Delivering our plans, planning for the future'*

We are a Council committed to decisive leadership in making locally responsive, informed and responsible decisions. We aim to deliver continuous improvement, to provide quality services and facilities which support a sustainable future.

## OUR VALUES

### ***Leadership and Collaboration***

Building trust, teamwork, communication and a shared understanding which actively listens to our community.

### ***Accountability, Consistency and Transparency***

Equal opportunities, fair and open consultation and communication. Accepting responsibility for our actions.

### ***Performance and Value for Money***

Achieving best value for money outcomes for our community. Collaboration, managing expectations and working towards common goals.

### ***Commitment, Teamwork and Staff development***

Continually improve on our achievements and drive innovative solutions. Lead change and continuous improvement in delivering for our community. Promote a positive health and safety culture.

*'No one individual can do this alone but as a community working together we can achieve everything we need for the future of our shire'*

# Our Councillors



## Mayor Eric (Rick) Britton

Rick and his photographer wife Ann, own and operate cattle breeding enterprises in Queensland's North West. Residing just outside of Boulia at Goodwood Station, Rick is a long-term member of the region, with family ties to the shire spanning over a number of generations. Rick represents the Council on the following committees: Outback Highway Development Committee, Outback Regional Roads and Transport Group, Central West Regional Pest Management Group, Inland Queensland Road Action Plan Group, Australian Local Government Association, Audit Committee, Remote Area Planning and Development Board, RAPAD Water & Sewerage Alliance, Local Disaster Management Group and the Western Queensland Local Government Association.



## Deputy Mayor Sam Beauchamp

Elected to Council in 2004, Councillor Beauchamp is one of our longest standing elected members. Primarily a beef cattle producer, Sam has a strong family history in the shire and is an electrician by trade. He is an active member of the community, always willing to provide assistance at local events and ceremonies - a characteristic which is reflective of his 2006 Boulia Shire Council Citizen of the Year award. Sam represents the Council on the following committees: Remote Area Planning and Development Board, Outback Regional Roads and Transport Group, RAPAD Water & Sewerage Alliance, Central West Regional Pest Management Group, Local Disaster Management Group, Western Queensland Local Government Association, Audit Committee and the Boulia Historical Society.



## Councillor Tim Edgar

Since moving to Boulia in 2016 as an electrical contractor, Councillor Tim Edgar and his family have played an active role in the community - supporting organisations and participating in events. As an elected member of Council, Tim would like to focus on the preservation of Boulia's heritage and history, as well as progression, to modernise and evolve our Shire to its full potential. Tim represents the Council on the following committees: Remote Area Planning and Development Board, Local Disaster Management Group, Plant Committee and Western Queensland Local Government Association.



## Councillor Jack Neilson

Councillor Jack Neilson is a born and bred local of Boulia and grew up on a cattle property called Two Rivers north of Boulia. Jack is very passionate about the Boulia community and wants to see Boulia grow and develop as a hub for the west through job security, tourism and helping the Beef Industry which built Boulia town. Jack represents the Council on the following committees: Outback Highway Development Committee, Western Queensland Local Government Association, Local Disaster Management Group, Housing Committee and Plant Committee.



## Councillor Jan Norton

Born in Charleville, raised in Augathella and having spent the majority of her life living in Boulia, Councillor Norton became an elected member in 2020. Over the years she has experienced the trials and tribulations of living in this little remote area, and has been in the background of many organisations doing the legwork and taking photos. She is totally committed to Boulia Shire and believes that she can make a difference as part of a team. Jan represents the Council on the following committees: Outback Highway Development Committee, Western Queensland Local Government Association, Outback Queensland Tourism Association, Better Health Partnership Collaborative Committee, Housing Committee and the Boulia Historical Society.

# Responsibilities of the Offices



From left to right: Rahul Bhargava (Finance Manager), Kaylene Sloman (Director of Corporate Services), Harin Karra (Director of Works & Operations), Julie Woodhouse (Community Services Manager). Inset: Lynn Moore (Chief Executive Officer)



## The Chief Executive Officer

The Chief Executive Officer (CEO) is responsible for the day to day management of Council in accordance with Council's Strategic Plans and Policies, *Local Government Act 2009* and *Local Government Regulation 2012*. The Office of the CEO is responsible for the following functions: core administrative and strategic functions of Council including Governance, Economic Development, liaison with State and Federal Government entities and Industrial Relations. In addition the office of the CEO oversees the legislative functions performed by the elected Councillors.

## The Works and Operations Department

The Works and Operations Department is responsible for maintenance and improvement works on assets and providing the management and administrative support for the functional areas of the Department. The functional areas of the Department include rural roads, town streets, stormwater drainage, culverts, asset management, water & sewerage, plant, works depots, parks & gardens, sporting and recreational facilities, airports, reserves and waste depots. To assist in efficiently and effectively managing the capital, labour, plant and materials resources made available to the Department, the functions are split into separate operational divisions in order to maximise the delivery of services to the community in accordance with Council's Strategic Plan and Operational Plan.

## The Finance & Corporate Services Department

The Finance and Corporate Services Department is responsible for the financial management practices of Council including preparation of Financial Statements, Budget Reviews, Rating, Valuations, Accounts Receivable/Payable and Payroll. In addition, they oversee Council's administration, regulatory compliance, Information Technology network, electronic document management system and customer service. This department is also responsible for the preparation of the Annual Budget, Long Term Financial Planning and Asset Management documents. This department is also responsible for the monthly reporting to Council on the current financial position against the budget.

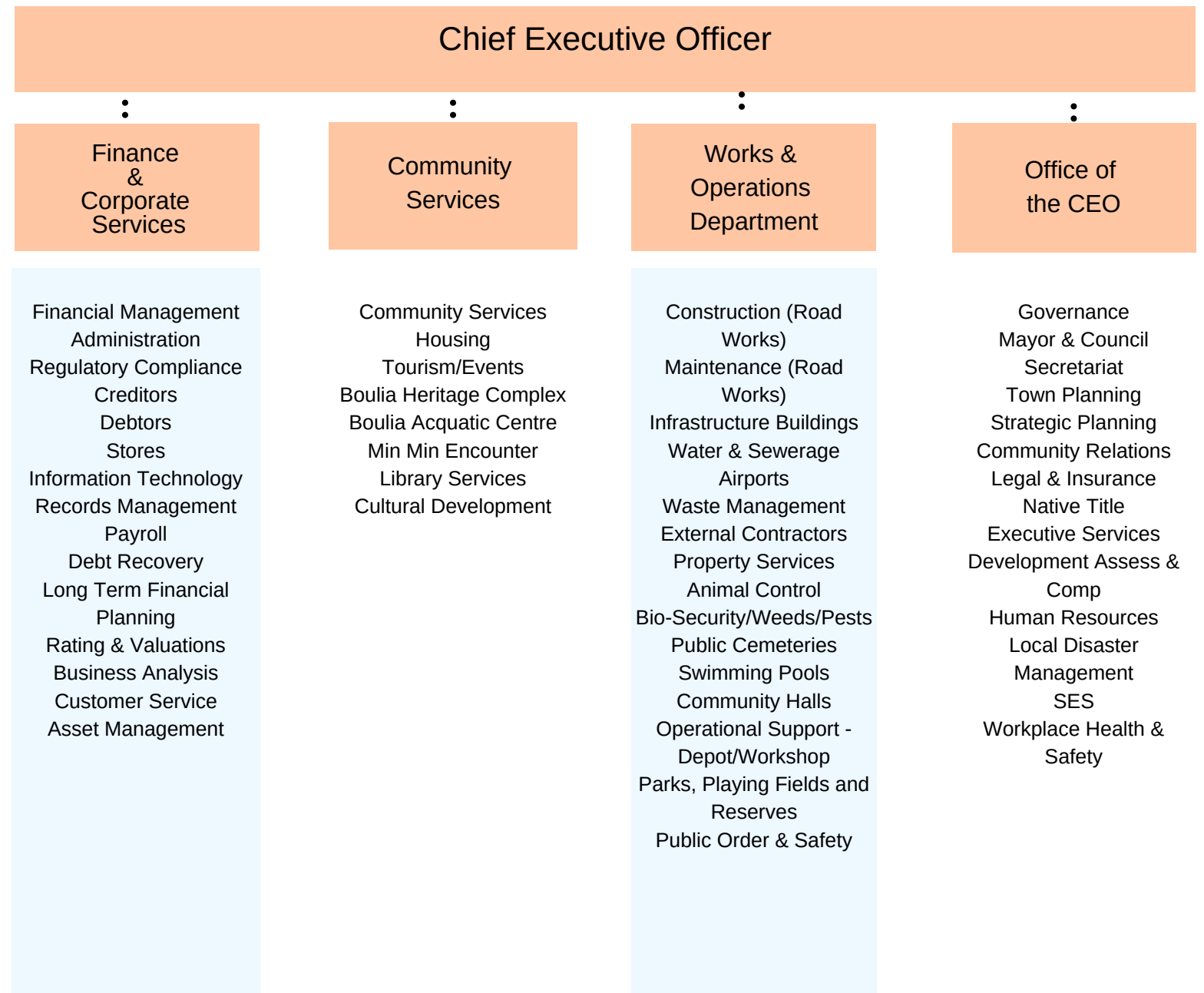
## The Community Services Department

The Community Services Department is responsible for civic functions which include Australia Day, NAIDOC Week, Remembrance Day and ANZAC Day, Citizenship Ceremonies and Naturalisations. This department is also responsible for the ongoing promotion and development of the Council's tourism attractions such as the Boulia Heritage Complex and the Min Min Encounter. The department also maintains Council's current housing stock and is responsible for rentals and inspections. Community Services responsibilities include the Library facility, public media including Facebook, the local community newsletter (*Channel Country Chatter*) and website.



# Organisational Structure

Each year Council adopts a Corporate Structure that is appropriate to the performance of the local government's responsibilities. This structure affords the Council a sound operational base for the future and provides both employees and the community with a quick and easy to understand reference on who employees and internal Council units report to.



# Mayor's Review

2019-2020



## *Preface*

Firstly, I would like to acknowledge Councillors, Chief Executive Officer, Ms Lynn Moore, the Executive Team and Council staff for providing the environment that enables the Council to embrace change and deliver outcomes on behalf of the community and our many stakeholders.

## *Local Government changes.....*

In a time of higher levels of public accountability and transparency, higher levels of scrutiny on long-term sustainability, higher accounting standards and lower guaranteed revenue streams - we need to have an organisation that is more agile and more responsive to change than ever before.

Changes to the Local Government Act 2009 resulting from the Belcarra Review has seen greater emphasis placed on the conduct of Councillors. Further changes to the rules after the elections on 28th March 2020 added increased record keeping burdens on elected members along with increased training.

Joining our Council this year are two new Councillors: Cllr Jan Norton and Cllr Tim Edgar who will complement the existing skills of Cllr Sam Beauchamp and Cllr Jack Neilson and I look forward to working with them over the next four years.

I am also grateful for the continued support of the community leading into my fourth term for Boulia Shire Council being elected unopposed.

## *COVID-19...*

At the beginning of the year COVID-19 made its appearance and at a meeting between Council and the businesses in town they made some very difficult decisions with regard to the ongoing events for our area. This was earlier than some Councils but proved to be the correct one. In light of the elimination of events this year the Council then took the unprecedented action of providing rates assistance to business (effected by tourism) in town. This COVID-19 was a scenario well out of their control and unexpected.

## *Looking forward.....*

Council are focussing their efforts towards the future and to this end two Strategic documents were adopted during this year which will lay the foundations.

Firstly, following consultation with the community, Council adopted a new corporate plan for the 5-year period from 2019-2024. The new corporate plan sets Council and staff new goals in accountability and long-term sustainability of the Council and the delivery of services to the community.

Secondly after 12 months of review, the Boulia Shire Planning Scheme 2020-2040 was finalised and adopted by Council in July and officially commenced on the 3rd August 2020. We are all proud of our communities and passionate about our future and this document sets the framework for the shire to be well planned with the right infrastructure in the right places to support a healthy community and improve our local and regional economy.

## *Working together...*

Many achievements in Boulia rely on the partnerships and funding from either State or Federal Governments. The Work for Queensland programs, Drought Communities program, Federal Assistance grants and Roads to Recovery to name a few again delivered many projects which Council simply would not have the resources to complete. These programs certainly tick all the boxes for flexibility in small Councils.

# Mayor's Review

2019-2020

Our partnerships with Remote Area Planning and Development Board (RAPAD), the Outback Highway Development Corporation and Inland Queensland Road Action Plan group and the newly formed Western Alliance group of Councils ensure that our voice is being heard and with support from like minded Councils we are in a position to achieve a great future for Boulia Shire residents.

In closing it is worth noting that small population local governments like ourselves, that administer geographic areas larger than many countries are major contributors to the Gross Regional Product (\$37.584m), overall social fabric and identity of our country.

They also provide many of the products that are economic drivers for the broader state and national economy – but are never given due recognition for their contributions.

*Mr Eric (Rick) Britton*

*Mayor of Boulia Shire Council*



# Chief Executive Officer's Review

2019-2020

## *Preface.....*

I am pleased to present this Annual Report to you as a celebration of the hard work and diligence from not only our Council staff but also from our local contractors teamed with the guidance and support from our Councillors.

Thank you, to all of our dedicated members of staff who are an exceptional group of talented people being asked each year to raise the bar just a little higher and doing it!

Thank you to the salt of the earth, outside crews in Road Works, Parks and Gardens, who deliver results day in, day out. This year has been the transition year for the road crews to work in camps away from home and it has been very successful.

I will digress for just a moment to reflect on the vital link our local contractors provide in the maintenance of Council building infrastructure, electrical work, plumbing work and of course the road contractors (aided by an exceptional external roadwork contractor). Without these people working with Council our ability to complete projects would be very difficult... not impossible but extremely challenging. Thank you.

## *Our Year in review....*

Despite the impact of COVID-19 Council have been able to retain all of our staff and function well. Cost to Council for the implementation of many of the required processes and endless Zoom, team and webinars have been managed and documented for future reviews.

Council again is in a strong financial position and equally strong compliance position being confirmed by both the internal and external audits completed during the year. This information can be reviewed in the Community Financial Report later in this document.

This year has seen the roll out of further modules in the Synergysoft program with staff training provided on line and Face to Face (webinar style). We have implemented the online Workplace Health and Safety program as well as I-Auditor, Council's Risk Management Framework and online Hazard Risk register which are all geared to again obtain Transport and Main Roads Accreditation in 2021. Next year we are looking to progress online reporting of time sheets which will raise the standard of accountability as well as the Human Resources module.

## *Grant funding.... the devil is in the detail*

The Australian Government's Drought Communities Program and the Queensland Government's Works for Queensland programs again have been a shot in the arm for drought affected regional and remote communities. There have been many social betterment projects completed, assets renewed and local jobs maintained as a result of these funding programs. These programs have also maintained, and in many cases, improved the economic activity in our shire. The Drought Communities Program does have guidelines that do not allow for the use of Council staff in the delivery of projects. As a result, they do not address the job creation or job retention where Councils are the major employer, and have minimal local contractors to deliver projects.

The above is in addition to the other generous funding and competitive grants programs administered by the state and federal governments. While some of these funding opportunities are very supportive of local government, we sometimes struggle to meet the funding criteria – particularly if it requires a substantial cash commitment.

Local government in regional and remote Queensland continue to struggle with sustainability issues as many small local governments like ourselves are heavily reliant on State and Federal grant funding. This will continue into the future due to our small rate base and large geographical area because in real terms our revenue streams are declining.

# Chief Executive Officer's Review

2019-2020

We are however, forever optimistic and have several 'shovel ready' projects just waiting to get the go ahead with a bucket of money!

Our forward reaching projects which rely on grant funding opportunities are earmarked as follows:

- Regional Community Precinct,
- Min Min Encounter - upgrade of the computerised working system,
- Min Min Encounter- upgrade/facelift of the exterior and entrance,
- Min Min Encounter – Marine fossil experience and
- Stage 1 of the Residential Estate.

## *Action at ground level....*

During the year completion of the Boullia Shire Asset Management Plan for the roads asset class was a big outcome for Council's Works and Services personnel. Over the 2020-21 financial year, the Council will continue to develop asset management plans for the water and building asset classes, which will complete the requirement to have current asset management plans for all asset classes.

Having current and informing asset management plans will greatly assist in the forward budgeting processes and the setting of appropriate depreciation rates for the various assets in these classes. This will also assist in taking into account the using up of the asset, and setting the residual values for making decisions on either the renewal or replacement or the writing off of an asset.

The provision of an adequate standard of housing continues to be an area of concern for Council. The need for better social and public sector housing is one of the high risk areas for Council and the state government. Our remote communities have a low standard of housing, and it is one area where, with clever and considered public sector investment, could really improve community stability, grow home ownership and seriously assist in the attraction and retention of critical personnel such as police officers, nurses, school teachers and executive Council staff.

*Ms Lynn Moore*

*Chief Executive Officer*



# Community Services

During the 2019-2020 financial year:

- The mural on the Robinson Park toilet block was repainted thanks to funding from FNQ Monsoon Trough program. This mural depicts the weather through the aeons.
- Arts Queensland supported us with \$12,000 of RADF funding, ARTOUR who were bringing two touring companies to Boulia have been deferred until 2021 due to the COVID-19 Pandemic.
- The Boulia Tennis courts were refurbished, this was achievable due to funding of \$90,000 from Queensland Sports and Recreation Get Playing Places and Spaces program and the Boulia Shire Council.
- A mural was painted onto the western wall of the Boulia Sports Centre, this mural is telling the recorded Boulia version of the legend of the Min Min light chasing the horseman from the Min Min Hotel ruins.
- \$5,000 in funding was approved from the State Library First Five forever program to enable Council to purchase new furniture for a dedicated reading corner at the Library.
- \$2,000 was received from the Queensland Government for the community to celebrate Qld Week in Robinson Park in June, this will now be deferred until 2021 due to the restrictions because of the Pandemic.
- Funding was received from Saluting their Service commemorative grants to purchase a new flagpole. This will be erected at the ANZAC memorial gardens as the start of the next stage of upgrading this site.
- Concept drawings have been completed with a design production company towards a two stage program of expansion for the Min Min Encounter.
- Social media engagement has been increased due to promotional videos orchestrated by the Media Officer. These have been short snippets show casing Boulia and Urandangi as well as other historical images and references which have created positive comments and memories from the public.
- Funding was received from the FNQ and NQ Monsoon Trough program to purchase two VMS trailers which will be used for the display of all road, event, emergency and other information the public needs to be aware of.



# Community Services

## LIBRARY

Bouliā Shire Council provides a modern, welcoming public Library which is open 5 days week Monday to Friday.

The Library continues to facilitate community events such as ANZAC Day, Remembrance Day and organise the Senior Citizens Christmas lunch.

The Library offers many services to the community such as:

- Borrowing /lending of books/audio tapes/DVD's
- Free WIFI and computers for use
- Printing, copying and scanning laminating
- free swap books
- a play room
- holiday activities
- craft/reading time
- First Five Forever Program



During the COVID-19 Pandemic, the Library was closed to the public but an online service for the toddler reading time was offered through social media and craft activities for the older children were also shown.

The library has new furniture for its children's reading area thanks to funding from the Queensland State Government First Five Forever Program.



## SPORTS

Before the Pandemic a Bouliā resident started learn to swim classes for children and adults which proved to be immensely popular.

The Thursday afternoon sports for children facilitated by Bouliā Police and Bouliā Community Support Services continued with great attendance until the Sports Centre closed due to the Pandemic.

The tennis courts were refurbished with new surfaces and accessories. This was able to be done due to funding from the Qld Sport and Recreation Funding Body.

# Community Services

## TOURISM

### Min Min Encounter:

The Min Min Encounter and Visitor Information Centre continues to promote the Shire to all visitors. Tourism Staff attend consumer trade shows in Queensland and interstate annually as well as tourism workshops and meetings.

The consumer shows did not happen in 2020 due to the Pandemic.

Social media statistics have improved their reach to the public by 54% in 12 months due to more frequent postings of photographs and videos promoting Boulia.

2018-2019

6,947



2019-2020

5,815



Min Min Encounter Visitor Numbers

Min Min Encounter Sales

\$126,160.20

2019-2020

\$169,895

2018-2019

2018-2019

3,000



2019-2020

1,686



Heritage Complex Visitor Numbers

### Boulia Heritage Complex:

The complex covers the Dinosaur era, Indigenous Heritage, Explorers and European settlers.

Displays are constantly being added to or adapted with information signage placed through the complex. A map of the historic Inland Sea depicted by moon rocks is also on show along with numerous dinosaur fossils, including an 80% complete Plesiosaur fossil.



# Works and Services

The 2019-2020 year reinforced Boulia Shire Council's commitment to focus on aligning our works and services projects to the needs of our community.

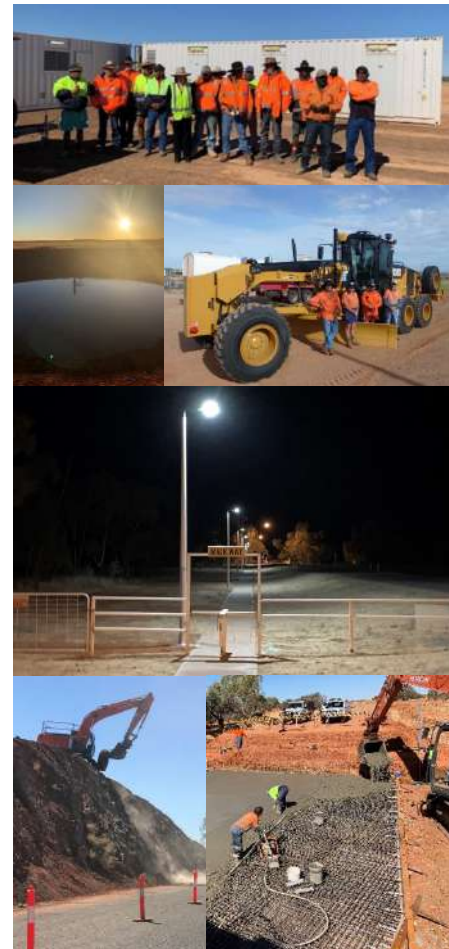
Council prides itself on working for and in conjunction with Local Government key stakeholders including the wider community and the State and Federal governments. This essential collaboration ensures that everyone has the ability to access and therefore experience the beauty and resilience of the Boulia Shire and Outback Queensland.

Our Councillors, staff and local contractors work tirelessly to fulfill Council's key priorities. These priorities are –

- Key Priority 1: A strong supportive community environment
- Key Priority 2: Building and maintaining quality infrastructure
- Key Priority 3: Economic Development - A sustainable local economy
- Key Priority 4: Caring for the environment
- Key Priority 5: Robust Governance
- Key Priority 6: Supporting local services and facilities
- Key Priority 7: Valuing our greatest asset – people
- Key Priority 8: Proactive and responsible leadership to enable the shire to operate at its best now and into the future.

Council staff and contractors have been kept busy working on a variety of works and services projects throughout the past 12 month period. The following pages depict a snapshot of the work that has been carried out during this time.

- Purchase of state of the art transportable accommodation with a separate kitchen and laundry facility. The accommodation block can house up to nine Council road crew staff.
- Purchase of a Caterpillar 140M grader, smooth drum roller, 3 utes and 2 Prado Wagons.
- Re-sealing project of roads in the Urandangi township.
- Several sealing projects along the Donohue Highway, from Boulia to the Northern Territory Border. During the 2019-2020 period, an additional 20km of bitumen was laid along the 260km stretch of road. The completion of these projects now leaves 96km of road to seal. In total \$3,335,359 was spent on the 'Outback Way' (Australia's Longest Shortcut) thanks to TIDS and R2R funding.
- Drilling of six new bores throughout the shire. The bores were drilled on the Urandangi Border Road, Urandangi South Road, Linda Downs Road, Cravens Peak Road, Toolebuc Middleton Road and the Urandangi North Road.
- Eight solar powered lights were installed along the 200 metre Burke River Walking Path. The lights feature sensor detect movement, allowing the lights to dim when not in use.
- Following the upgrade of Council's Spelling Yards enabling it to be an organically accredited facility, the first mob of organic cattle were held overnight.
- Work began on the Top Limestone Floodway Upgrade, located on the Diamantina Developmental Road between Boulia and Mount Isa. This is a government funded project through the Department of Transport and Main Roads.
- Council undertook several major maintenance projects including batter slopping of the Mount Guide cutting and the replacement of several grids across the shire.



The tables on the following pages also outline many more of the projects Council has and continues to bring to completion.

# Works and Services

## BOULIA SHIRE COUNCIL PROJECTS UPDATE

Council is in the fortunate position of being able to implement a number of projects thanks to grant funding received from both the State and Federal Governments. We are extremely grateful to have received this funding, because without it, these projects would not have been able to become a reality. The below table shows an update of the current projects Council is undertaking.

Bouli Industrial Estate - Building our Regions Round 4 funding		
Project Scope	Construct Industrial blocks	Earthworks will resume towards end of the year (December 2020).

Urandangi Water Tanks Relining & Hydrosmart Installation – LGGSP funding		
Project Scope	Relining of water tanks and installation of Hydrosmart at Urandangi	Value for money principles saw a new water tank be installed. A water softener system was ordered and is scheduled to be installed shortly.

Security Cameras & Installation – LGGSP funding		
Project Scope	Upgrade the security systems at Library, Sports Centre, Administration Office. New system installation at Heritage Complex and Dump.	This project is yet to commence but will see improvements to security systems come into effect soon.

Bouli Town Infrastructure Upgrade - W4Q R3 funding		
Project Scope	Bring the Spelling Yards up to safety standards and obtain certification to spell organic cattle.	New certificate received. New trough has been delivered. Hay feeders will be purchased.
	Install a new cement shed and fencing at the new industrial yard.	Yet to commence. This project is scheduled for take-off in March 2021.
	Construct earth bund around general waste pit.	Works scheduled to be completed in November 2020.
	Male and Female Toilet Refurbishments at the Sports Centre.	Works have been completed.
	Depot upgrade - Shade shelter for equipment storage	Designs for the structure are underway.
	Install double garages at two Council properties	Completed.
	Install a concrete slab and shelter for the wagon at the Hamilton-Herbert Street Cnr block development.	Jail house has been relocated. Concrete slab completed and wool wagon relocated. Landscaping and irrigation have also been completed.

Bouli Town Water Infrastructure Upgrade – W4Q R3 funding		
Project Scope	Install a water softener system (Hydrosmart) at the SES Bore that connects to the water main.	Water softer system received and to be installed.
	Installation of new trial water meters for town businesses.	Working through RAPADWSA group. Longreach Council are going to purchase initially. Bouli Council will then review performance and rolling to our town.
	Complete refurbishments at the Wash-down Bay - repair retaining walls and drainage system, cover the pump to help avoid water splashing, installation of an electronic key system.	Yet to commence.

Urandangi Town Infrastructure Upgrade - W4Q R3 funding		
Project Scope	Install new play equipment at the Urandangi Park.	Project completed.
	Install a new self bunded fuel storage and fuel management system to comply with WHS and EPA standards.	In progress, site inspections are being carried out.

Bouli Shire Council Road Network upgrade - Signage and Weed Control - W4Q R3 funding		
Project Scope	Install information signage and improve directional signage on the shire road network.	Field audit has commenced. Report will be completed by end of November 2020.
	Weed control.	Working on next stage of weed spraying.



# Works and Services



Drought Communities Programme (DCP) - Extension		
Project Scope	Boulia Shire Community Hall Exterior Refurbishment.	Painting of the exterior of the Hall.
	Burke Street Hall Exterior Refurbishment.	Painting of the exterior of the Hall.
	Urundangi Accommodation Refurbishment.	Replace roof and stairs of the donga relocated to Urundangi and refurbish the kitchen.
	Racecourse Reserve/Rodeo Grounds: planning and design for future development.	Undertake a full planning and design study on the Racecourse Reserve/Rodeo Grounds to ascertain what works should be done and when, and the possible costs of these works. Works to result in Council having detailed designs and plans, along with costings, shelf ready to apply for future funding opportunities.
	Boulia Racecourse Reserve/Rodeo Grounds: Additional Amenities.	Install toilet facilities at the rear of the Racecourse Reserve/Rodeo Grounds.
	Renewal of Footpaths and driveway.	Restoration of aged footpaths and driveway.
	Council Depot Extension Storm Water Drainage Upgrade.	Repair the driveways to (including allowances for adequate drainage) and the sealing of the entrance and exit to, the industrial shed next to the Council Depot.
	Landscape and fence for the old Jail house.	Install power to the site, begin landscaping and construct gidgee fencing.
	Boulia Racecourse Reserve/Rodeo Grounds Sound System, Fans and Wi-Fi network, switch board upgrade and cameras.	Upgrade the electrical switch board, install large fans, upgrade security cameras and modernise the communications capabilities to incorporate a Wi-Fi camera and sound system that includes a Wi-Fi mixer and new speakers.
	Urundangi Water Monitoring System.	Purchase and install a Water Monitoring System for the Urundangi water supply.
	Min Min Encounter PLC Script system upgrade.	Upgrade the Min Min Encounter PLC (Programmable Logic Controller) system.
	Sports Centre Eaves.	Refurbish the eaves of the Sports Centre building. Works near completion.
	Tennis Courts and surrounds upgrade.	Upgrade the lighting system, extend the existing shade structure, upgrade the fencing around the facility, pour concrete in the space between the swimming pool and the courts.
	Small Cell Network Co-contribution.	Make a co-contribution to the collaboration with the Winton Shire Council and Telstra to try and open a small cell network connection between Boulia and Winton.
Truck Shed.	Construct a shed at the Boulia Heritage Complex to house a 1960's Norris truck.	

COVID Works for Queensland funding		
Boulia Town Infrastructure repairs and maintenance and upgrade to Council owned facilities		
Robinson Park Fence.	Install secure fence and gates to improve security and safety for kids.	
Repair Wooden Bridge on Burke St.	Repair handrails and timber supports.	
Council Depot CPL Yard Pave and seal.	Earthworks, Spoon drain and bitumen seal.	
Heritage Complex fencing upgrade and repair storm water.	Shade shelter for equipment storage.	
Construction of new building at Rodeo Grounds.	Construct new Caretaker Cottage.	
Boulia Town Sewer Infrastructure Upgrade.	Sewer Pump stations x2: Install coms to report faults. Install Nano bubbles (aerator) system.	
Urundangi Waste Facility Infrastructure Upgrade.	Urundangi Dump: Install permanent fence around the dump to comply with WHS and EPA standards.	

Local Roads and Community Infrastructure Program funding		
Project Scope	Grid Servicing.	Service all the Council road grids and conduct conditional assessment.
	Traffic Signage.	Install regulatory traffic signage for the Council Road Network.
	Storm Water.	Renew storm water Burke and Herbert St Cnr (Pub).
	Footpaths.	Renew footpaths as per Council's Asset Management Plan.
	Stabilise Shoulders.	Cement stabilisation on Wills St and Mulligan St shoulders.

# Works and Services

## SHIRE ROADS FLOOD DAMAGE SNAPSHOT

**Emergent Works completed  
on Council controlled roads**



**73.7km  
Value - \$494,438**



**Bulk excavate  
surplus material  
and remove from  
site 155m<sup>3</sup>**

**Gravel resheeting 5,751m<sup>3</sup>**

**Gravel supply and top up gravel 6,894m<sup>3</sup>**

**Heavy formation grading 24,926m (24km)**

**Medium formation grading 102,375m (102km)**

**Replace markers and guide posts 23**

**Reshape table drain 10m**

**Rock protection 15m<sup>3</sup>**



**Patch repairs 10m<sup>2</sup>**



**Bulk fill import scour 60m<sup>3</sup>  
Clearing debris from site 45m<sup>3</sup>**

**Total value** of works completed: **\$2.8m**  
(this value is from the actual cost at acquittal)

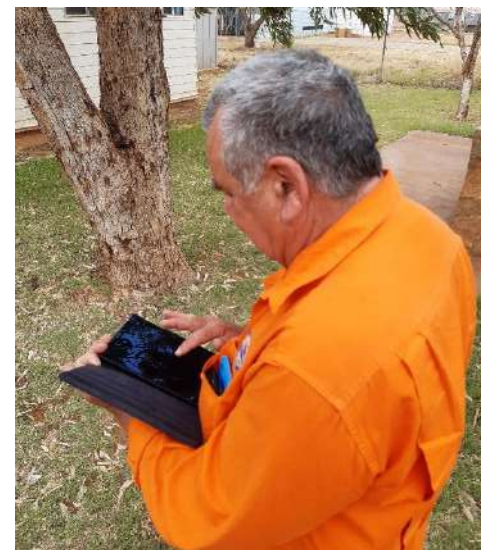
# Workplace Health & Safety

Boulia Shire Council recognises its obligation to take all reasonable precautions to provide and maintain a workplace environment that is safe without risks or injury. The health and safety of work colleagues, customers, contractors, general public as well as ourselves is of primary importance to our organisation. Our commitment to Workplace Health and Safety is outlined in the Boulia Shire Council WH&S Policy Statement (available to view on the Council website), which is reviewed on an annual basis.

All levels of Council staff have been working tirelessly to ensure all guidelines of the Workplace Health and Safety Act are being adhered to in all departments.

Below is a snapshot of some of the projects which were undertaken throughout the 2019-2020 financial year.

1. Works staff have been instrumental in consulting for and with WHSA to create more user-friendly forms for Toolboxes and other required documentation.
2. Introduction of the use of iPad/tablets by supervisors and office staff to conduct inspections of sites, events and other compliances has been very positive. They can also be used to provide a checklist on locations to make sure we are COVID-19 compliant.
3. Sound (noise) level monitoring audit has been conducted on various plant and equipment to help identify the importance of wearing the correct hearing protection and how long you can use such plant/equipment throughout an 8 hour shift.
4. Many staff members have completed new certifications and upgraded their skills to include:
  - Forklift
  - Skid steer
  - Padfoot roller
  - First Aid
  - Working at Heights
  - Traffic Management
5. Started the process of bringing mandatory employment inductions to an online format, therefore making the service available to all potential employees 24 hours a day.



## Equal Opportunity in Employment Plan

Boulia Shire Council adheres to Equal Employment Opportunity in all human resources practices through up to date policies and procedures. For example such practices as:

- Employing the best person for the position,
- Praise and promote employees on the basis of merit, and the potential of the employee to handle greater responsibility and their willingness to do so, and
- Maintain a workplace free of harassment and victimisation.

# Statutory Reporting

In accordance with the *Local Government Act 2009* (LGA) and the *Local Government Regulation 2012* (LGR) there a number of statutory reporting requirements local governments must include within their Annual Report. This section of the report addresses these obligations.

## Beneficial Enterprises (LGA section 41) and Business Activities (LGA section 45)

The Boulia Shire Council had no beneficial enterprises or business activities during the 2019-2020 financial year.

## Councillor Remuneration, Superannuation, Expenses and facilities provided (LGR section 186)

In March 2020 local government elections were held in Queensland which resulted in a change in some Councillors for the Boulia Shire during the 2019-2020 financial year. The below remuneration, superannuation and expenses figures are reflective of all the Councillors that held a seat during the 2019-2020 period.

Name	Remuneration	National Superannuation (9.5%)	Expenses incurred*	Total
Mayor Rick Britton	\$73,762.47	\$10,517.79	\$9,117.93	\$93,398.19
Cr Sam Beauchamp (Cr from July 2019 to April 2020, Deputy Mayor April 2020 to June 2020)	\$33,662.09	\$3,387.09	\$5,783.83	\$42,833.01
Cr Beck Britton (Deputy Mayor from July 2019 to April 2020)	\$29,356.31	\$3,244.66	\$2,510.18	\$35,111.15
Cr Tim Edgar (elected April 2020)	\$5,719.28	\$755.94	\$13.24	\$6,488.46
Cr Brook McGlinchey (July 2019 to April 2020)	\$23,702.56	\$2,496.65	\$707.03	\$26,906.24
Cr Jack Neilson (July 2019 to June 2020)	\$30,081.93	\$3,158.10	\$571.86	\$33,811.89
Cr Jan Norton (elected April 2020)	\$5,719.28	\$755.94	\$13.24	\$6,488.46

\* This figure is reflective of the cost of expenses incurred by and facilities provided to Councillors. Expenses include such items as travel, accommodation and meals encountered whilst attending to and discharging official duties. All Councillors are provided with a corporate uniform and IT equipment. In addition, the Mayor is also provided with a mobile phone. A total of \$18,717.31 was incurred in Councillor Expenses for the 19/20 financial year.

## Councillor Meeting attendance (LGR section 186)

Elected members form the decision-making body of Council, and matters for consideration are directed through regular Council meetings. Ordinary Meetings of Council are held approximate to the third week of every month.

Special Meetings are convened where necessary to consider specific items such as budget, major projects and future strategic direction. Like Ordinary Meetings, Special Meetings comprise all members of Council and are called as and when required to attend to any urgent business of Council.

All meetings are open to the public, unless Council resolves, under Section 254J(3) 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.

Public notice of days and times of meetings is given each month and copies of the agenda for each meeting are available for public inspection at Council's Administration Centre or on the Council's website at least two days prior to each scheduled meeting.

# Statutory Reporting

The below table is reflective of the number of Ordinary and Budget/Special Meetings attended by Councillors. It does not include the Councillor attendance at other meetings, for example at representative committee meetings.

Name	Ordinary Meeting	Budget/Special Meetings
Mayor Rick Britton	12	1
Cr Sam Beauchamp	12	1
Cr Beck Britton (Deputy Mayor July 2019 to April 2020)	9	-
Cr Tim Edgar (elected April 2020)	3	1
Cr Brook McGlinchey (July 2019 to April 2020)	9	-
Cr Jack Neilson	12	1
Cr Jan Norton (elected April 2020)	3	1

## Expenses Reimbursement Policy and Non-current Physical Assets (LGR section 185)

Pursuant to section 250(1) of the Local Government Regulation 2012, it is reported that in July 2017, Council reviewed its Councillor Expenses Policy, policy number 111. The policy, available to view on the Council website, provides guidelines and procedures for the reimbursement of Councillors for expenses incurred in attending to and discharging their official duties as representatives of Bouliia Shire Council and is reviewed every three years or as impacted by legislation. No changes were made to the policy in 2019-2020.

No resolutions of Council were passed under section 206(2) of the regulation during 2019-2020. This provision deals with any resolutions passed that sets an amount for each different type of non-current asset. The notation of how Council deals with this is listed in Note 11 in the financial statements.

All items of plant and equipment with a total value of less than \$5000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

## Conduct and Performance of Councillors (LGR section 186)

During the 2019-2020 financial year there were:

- no orders of unsuitable meeting conduct made under section 150I(2) of the LGA
- no orders of disciplinary action made against Councillors under section 150AH(1) of the LGA
- no decisions, orders or recommendations made under section 150AR(1) of the LGA in relation to disciplinary action against Councillors.

## Complaints about Councillors (LGR section 186 (1)(f) and section 353)

In the 2019-2020 financial period, there were:

- no complaints referred to the assessor under section 150P(2)(a) of the LGA by the Council, a Councillor or the CEO.
- no matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission.
- no notices given under section 150R(2) or 150S(2)(a) of the LGA.
- no decisions made under section 150W(1)(a), (b) and (d) of the LGA (1 July 2019 to 31 August 2019) or under section 150W(1)(a), (b) and (e) of the LGA (1 September 2019 to 30 June 2020).
- no referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA.
- no occasions information was given under section 150AF(4)(a) of the LGA.
- no occasions the Council asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the Council, the suspected inappropriate conduct of a Councillor.
- no applications heard by the conduct tribunal about the alleged misconduct of a Councillor (1 July 2019 to 31 August 2019) or, under chapter 5A, part 3, division 6 of the Act, about whether a Councillor engaged in misconduct or inappropriate conduct (1 September 2019 to 30 June 2020).

# Statutory Reporting

## Administrative Action Complaints (LGR section 187)

Bouliia Shire Council is committed to providing a level of customer service that does not attract complaints however, acknowledges the right of persons to provide feedback, both positive and negative, on its services and/or to lodge a complaint. Council makes a genuine commitment to dealing fairly with administrative action complaints and this is achieved through the adoption of policies and procedures designed to provide confidence in Council's ability to provide feedback and deal with complaints in a fair and equitable manner. Council's policy 127, Complaints Management Policy and Process (available to view on the Council website) specifically provides guidelines on how administrative action complaints are handled.

The complaints process has been instituted to ensure that, to the greatest practical extent, any complaint is dealt with fairly, promptly, professionally, in confidence (subject to any legal requirements) and in a manner respectful to the complainant. To this end, within Council's complaints management process we endeavour to ensure that:

- People with particular needs are assisted – for example people who are in any way disadvantaged by intellectual or physical disability, education, language ability or any other impairment.
- Council officers receive complaints in a professional manner and welcome valid feedback as an opportunity for improvement of the Council's administrative practices.
- Complainants will not suffer any reprisal from Council or its officers for making a complaint.
- Complaints are responded to as quickly as possible and in accordance with the timeframes set out in the complaints process.
- Complaints are properly monitored with a view to continuous improvement of the Council's business processes.
- If a complainant is not satisfied that a complaint has been satisfactorily resolved, he/she will be informed of any statutory right of review and, if they request, be provided with details of any further review mechanism that is available.

In accordance with section 187 of the LGR, Council is pleased to note that during the 2019-2020 period, there were:

- no administrative action complaints made to Council
- no administrative action complaints required to be resolved by the Council under the complaints management process
- no administrative action complaints not resolved by the Council under the complaints management process
- no administrative action complaints not resolved by Council under the complaints management process that were made in a previous financial year.

## Expenditure from each Councillor's discretionary fund and expenditure on grants to Community Organisations (LGR section 189 (former version) and LGR section s354)

The Bouliia Shire Council does not have any Councillor discretionary funds, however a strong supportive community environment is a key priority for Council. We are therefore fully committed to assisting our local organisations where possible and are pleased to be able to provided grant support when feasible.

During the 2019-2020 financial year, the following grants to Community Organisations were allocated:

Community Organisation	Purpose of Allocation	Amount (\$)
Bouliia Community Support Services	Venue hire	\$600.00
Bouliia State School	Venue and bus hire, stores	\$5,265.77
Pitta Pitta	Venue hire	\$668.00
Bouliia Camel Races	Venue, bus, equipment and plant hire, stores	\$9,597.45
Bouliia Golf Club	Bus hire, rates payment	\$4,533.12
Bouliia Rodeo Association	Venue, bus and equipment hire	\$5,338.90
Central West Health and Hospital Services	Venue and equipment hire	\$535.00
Other donations under \$1,000	Various requests for community benefit	\$1,426.45
Total Contributions to Community Organisations		\$27,964.69



# Statutory Reporting

## Overseas Travel (LGR section 188)

No Councillors or employees of Council undertook any overseas travel during the financial year.

## Senior Management Remuneration (LGA section 201)

The following information is listed in increments of \$100,000 of the Senior Management of Boulia Shire Council for the 2019-2020 financial year.

Number of Positions	\$'s
Nil	\$200,000 - \$300,000
Two	\$100,000 - \$200,00

The total remuneration packages payable in 2019-20 to Senior Management was \$292,941.08 (the total of all Senior Executive remuneration)

## Changes to Tenders (LGR section 190)

An invitation to change tender under section 228(7) of the LGR was issued during the year:

Tender Number	Tender Description	Addendum Description
T2019/20-1	Outback Way Concrete Works	Addendum 1 - Tender Package Clarification
		Addendum 2 - Addition of Limestone Job, Extension of Time & Amendments to Schedule of Rates
		Addendum 3 - Addition to Scope of Works
T2019/20-15	Gravel Crushing and Stockpile	Addendum 1 - Tender closing date extension of time

## Internal Audit (LGR section 190)

Boulia Shire Council appointed Walsh Accounting as internal auditors in 2018. They have undertaken three audit reviews since their appointment.

Council has an Audit & Risk Management Committee which includes the Mayor and Deputy Mayor and an external party in accordance with the Local Government Act. Peter O'Regan from O'Regan & Partners Chartered Accountants is the Chair of the committee.

## Investigation notices (LGR section 190)

There were no investigation notices given under section 49 of the LGR for competitive neutrality complaints during the year ended 30 June 2020.

## Responses to the Queensland Competition Authority's (QCA) recommendations (LGR section 190)

There were no responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under section 52(3) of the LGR.

## List of Registers kept by Boulia Shire Council (LGR section 190(f))

The following registers are kept by the Boulia Shire Council:

# Statutory Reporting

REGISTER	ACT/REGULATION	PURPOSE
Register of Interest of Councillors and their related parties	LGR 2012 section 290(1)	To record certain financial and other personal interests of Councillors and their related parties
Register of Interests of the Chief Executive Officer and Senior Executive staff and their related persons	LGR 2012 section 290(1) and (2)	To record certain financial and other personal interests of the CEO, Senior Executive Staff and their related parties
Register of Delegations by Council	LGA 2009 section 257	To record all powers delegated by Council
Register of Delegations by Chief Executive Officer	LGA 2009 section 259	To record all delegations made by CEO
Register of Local Laws	LGA 2009 section 31 and LGR 2012 section 14	To record all Local Laws
Register of Roads	LGA 2009 section 74	To show details of roads in the Shire available to any person
Register of Land Record	LGR 2012 section 154(2)	To record details of every parcel of rateable land in the Shire
Register of Cost-Recovery Fees	LGA 2009 section 98	To record the cost-recovery fees made under a local law or resolution
Register of business activities to which the competitive neutrality principles apply	LGR 2012 section 56	To record the business activities to which the competitive neutrality principles apply
Register of non-current physical assets	LGR 2012 section 180	Register of non-current physical assets

## Summary of all Concessions for Rates and Charges Granted by Council (LGR section 190)

### Pensioner Rebate

Ratepayers who reside in their own premises in Boulia or Urandangi receive a full rebate on their general rates and a 30% subsidy on service charges (excluding fire levy) up to a maximum of \$120.00. This subsidy is in addition to the 20% subsidy offered by the State Government (up to a maximum of \$180.00).

### Other Remissions

Other remission requests, or rate deferral requests, are assessed on a case-by-case basis. In considering the application of concessions, Council is guided by the principles of:

- Equity: By having regard to different levels of capacity to pay within the local community;
- Consistency: The same consistent treatment for ratepayers receiving concessional rating;
- Capacity to pay: In determining appropriate arrangements for different groups within the community;
- Transparency: By making clear the requirements necessary to receive concessions.

In an effort to try and help counteract the impacts the COVID-19 pandemic has had on our local tourism industry, Council made the decision to implement a COVID-19 Pandemic Emergency Rates Relief. Available only to those businesses involved in the tourism industry, the relief provided financial assistance for the services component (water, garbage and sewerage) of the rates of eligible businesses. In total, \$30,332.25 worth of assistance was provided.

### Discounts

To encourage prompt payment and to ensure equity, Council offered to all ratepayers a 10% discount on the 'Rates Notice' (excluding interest charges and fire levy), if all current and outstanding rates and charges were paid within at least 30 days after the issue of the rates notice.

A further concession was extended to all ratepayers due to the drought. This resulted in the extension of the discount period up until the date that the rate period ended. No interest was charged during the period if there were no outstanding rates from previous periods.

# Operational Plan Review

2019-2020

## Key Priority 1: A strong supportive community environment

Our communities are our heartland and boast a unique character. They are places where we demonstrate our diversity and community spirit and provide vital hubs for the services and activities that connect us. We will encourage individual and community responsibility, foster acceptance and reduce disadvantage, bringing our communities closer together.



### 1.1: Promotion of community events, services and facilities

#### 1.1.1: Build a strong sense of community, capacity and pride by supporting partnerships

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.1.1.1	Application for RADF funding and the assessment and allocation of funding applications during the year from community groups.	Number of programs delivered equals the funding program amount.	100%	No amount has been asked for from Arts Qld for RADF as we have a surplus, but a submission for \$19,000 has been done for a Council initiative to have an audio trail to accompany the heritage signs.

#### 1.1.2: Liaise and work with community groups and organisations in attracting funding and/or providing support where appropriate

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.1.2.1	Support not-for-profit community groups with grant information opportunities and grant development.	All relevant grant information provided to groups via email.	100%	All grant information on Council website and hands on help available when needed by local groups.

#### 1.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.1.3.1	Community celebrations are able to be held in the Shire Hall or Aquatic Centre.	All special commemorative days and events supported.	100%	Online service was read by the Mayor for Anzac Day 2020. Remembrance Day held in 2019 at cenotaph and morning tea at the Library.

### 1.2: Respecting our culture and heritage, past, present and future

#### 1.2.1: To preserve and promote the heritage and diverse cultures of our community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.2.1.1	Preservation of historic information within the shire with locations documented identified on a plan available to the general public.	Documentary work completed with maintenance action plan in place.	100%	A Council initiative has been submitted to Arts Qld to facilitate a living laneways project. All historic information updated at Heritage Complex.

#### 1.2.2: To maintain, preserve, develop and provide access to our regions history

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.2.2.1	Continue the operation of the Boulia Heritage Complex as a tourist attraction which showcases the heritage and history of Boulia.	Boulia Heritage Complex open to the public with adequately trained staff in the delivery of historic information.	100%	The Heritage Complex will continue to promote the history and culture of Boulia to the community and visitors annually. The new film room opening has been deferred to 2021.

# Operational Plan Review

## 2019-2020

### 1.2.3: To promote the heritage, arts and cultures of our communities

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.2.3.1	Provide information days focused on the past history of Boulia both indigenous and non-indigenous.	Heritage information days held.	100%	Heritage Week is promoted every year at the Heritage Complex and the local state school still holds annual visits to educate the children on the history stored at the complex.

### 1.3: Boulia Shire to have active inclusive communities

#### 1.3.1: Partner with relevant organisations to support educational opportunities for the shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.3.1.1	In conjunction with Job Network provider, support the continued opportunity for trainees to work with the Council.	New opportunities identified when grant funding supports this.	100%	Through new MoU we are accommodating 6 participants in Parks and Gardens team. We have had successful applicants transition into the workforce through this process. COVID-19 has impacted the final quarter of this year with the Rainbow Gateway participants unable to complete the roles due to government directives.

#### 1.3.2: Recognise volunteers who support events throughout the year

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.3.2.1	Assist local community organisations which deliver community events, to engage volunteers, which support the well-being of the community and support continued growth in tourism.	Community events supported with advertising, in kind support etc..	100%	Council continues to support volunteers and community groups when required.



# Operational Plan Review

## 2019-2020

### 1.3.3: Facilitate opportunities for learning, social activities, community events

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.3.3.1	All Bouliia Shire Council community services staff are fully trained and the facilities are well maintained and fit for purpose.	All staff have completed relevant training.	100%	All staff are trained in pool management, first aid and CPR accreditations. They all hold bronze medallions. The centre is maintained and will soon begin some bathroom renovations. A new mural was painted on the side of the Sports Centre, this has gained a tourism following.
1.3.3.2	The Council bus to be available for sporting activities when required.	The bus is ready to be used by community when required, registered and road worthy and clean.	100%	Bouliia continues to support local entities with having the bus available.

### 1.3.4: Build social capital through provision of accessible community infrastructure and programs

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.3.4.1	All parks and open spaces including Robinson Park playground is clean and free from defects and meets WH&S standards.	Parks are free from rubbish, broken equipment replaced/repaired and mowed as per levels of service schedule.	100%	Parks are free from rubbish & broken equipment but there is a safety concern with two trees. The two trees have been removed. Everything is all good in the park.
1.3.4.2	Community events such as Anzac Day, NAIDOC, Australia Day are celebrated by the community.	Community events such as Anzac Day, Australia Day, NAIDOC etc are well organised and promoted.	100%	Online service read by the Bouliia Mayor for Anzac Day 2020. Drone footage of dawn service with three people was put up on social media, with lights from Bouliia driveways.
1.3.4.3	Community Halls and open spaces are well managed, clean and key system and security deposit taken.	Halls and open spaces available to be booked as required. Checklists are used and damage reported.	100%	Due to COVID-19 we have restricted use of our halls and open spaces, each application is reviewed individually. Checklists are used and damage reported.

### 1.3.5: Provide equitable access to and advocate for a range of services, programs and facilities to address disadvantage and foster inclusion

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.3.5.1	Library, swimming pool and WiFi continue to be provided as a free service to encourage educational advantage, physical advantage and social advantage.	Opening hours reflective of community demand and budgetary constraints.	100%	As Qld can resume travelling within the state all Council facilities will open with health restrictions set in place.



# Operational Plan Review

2019-2020

## Key Priority 2: Building and maintaining quality infrastructure

Infrastructure creates the building blocks for our future. Our access to clean water, reliable energy supplies, communication technology and public infrastructure is paramount to our standard of living. We will keep pace with demand by planning for the future. We will create green spaces and social infrastructure, manage expansion and provide essential services.



### 2.1: Well connected - buildings and infrastructure

#### 2.1.1: Develop, manage and maintain Council controlled roads and airport infrastructure to sustain and improve connectivity and safety

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.1.1	Compliant aerodrome facility including lights and markings meet with CASA requirements.	Pass of the audit via Annual inspection by CASA.	100%	All requirements are up to CASA standards.
2.1.1.2	Disaster Recovery Funding Arrangements (DRFA) flood events are identified and managed with 'value for money' principles.	Road information is collected and processed in line with program requirements. Flood work is completed within budget.	100%	DRFA submission has been approved with an approximate value for the 2019 March flood event \$14.2M. An external contractor arrangement is in place for these projects due to the requirements of the funding provisions. Local contractors only are used at this stage to ensure continuity of employment for local people.
2.1.1.3	Outback Way sealing program is being completed in line with budget allocation and works program.	Work has been completed to the agreed standard, within timelines and budget allocation.	100%	Work in progress to complete next section for sealing on the Donohue Highway. Due to wet weather and COVID-19 the project has been delayed. Tenders for the concrete works have been awarded.
2.1.1.4	Roads to Recovery projects are identified, recorded and completed within guidelines to improve the road network, footpaths and special projects etc.	Reporting to Roads to Recovery body is approved and audited by external auditors.	100%	Projects listed on the Roads to Recovery Program are now completed: Urandangi town streets have been sealed; sections of Boulia town streets have been sealed and renewal of existing footpaths which were deteriorating have been completed. Dust-drop zone's will be sealed in July 2020. Mandatory reporting guidelines for Roads to Recovery have been met and audited.



# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.1.5	Shire roads are maintained within budget allocation and annual works program. Projects identified to reduce ongoing maintenance in the future.	Shire roads maintenance program including maintenance grading is completed each year.	100%	Shire roads are maintained with an allocation from the Council general revenue along with the Roads to Recovery Program. Due to wet weather some roads were closed. Council crews and contractor crews were able to complete emergency road work during minor flood events. Council crews continue to assess damage as it occurs and make them safe to travel. Repairing the roads is completed through the emergent works program. The program is completed within budget where possible unless there is a potential serious issue which needs to be actioned immediately.
2.1.1.6	Council manages extraneous Council equipment to obtain value for money and generate private works income where possible.	External work is completed at a competitive rate with all costs to Council covered.	100%	The Plant Committee is the overarching group which assess the needs of the Council 'yellow' plant. This group consists of the finance team, mechanic and senior works staff. During the year Council purchased a new 140M grader and traded a 160M grader. We have also purchased new plant trailer, 3 Utes, 2 Prado's and a smooth drum roller. A positive income is generated through the private works program which supports the future purchase of this plant. The concrete batching plant has been utilised with work from Department of Transport and Main Roads as well as earlier in the year work for the Well-being Clinic.

## 2.1.2: Deliver quality roadwork on non-Council roads within quality assurance guidelines

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.2.1	Reflect system to be utilised to record and then to action defects on TMR roads within program and budget.	System used effectively and informative reports to Council in monthly reports provided.	100%	System used effectively to record defects on TMR Roads within program and budget.
2.1.2.2	Transport and Main Roads RMPC roadworks are completed and maintained within budget.	Reports to Council are completed monthly with quarterly update to Council meeting on progress against plan.	100%	System used effectively to record defects on TMR Roads within program and budget.

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.2.3	TMR Roads and maintenance contracts are prepared, reviewed and submitted within approved time frames.	All TMR contracts are completed and reports submitted to confirm work completed.	100%	All TMR contracts have been reviewed and signed by senior staff to enable progress and submitted within approved time frames.

## 2.1.3: Lobby for appropriate State and Federal government funding to upgrade the quality of major access roads within the shire and also accessing the region

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.3.1	Continue to lobby for the progressive sealing of 'Australia's Longest Shortcut' - the Outback Way. Representation to State Government to have the Donohue Highway declared a State road.	<ol style="list-style-type: none"> <li>1. Funding to complete roadworks on the Outback Way is received and value for money outcomes are achieved.</li> <li>2. Donohue Highway declared a State road.</li> </ol>	100%	This year has seen the continued preparation and sealing of the Donohue Highway far beyond the expectations of many. This future link to the west will support the financial sustainability of the town of Boulia and is a worthwhile project to continue to support being the only section of the famous 'Outback Way' which is still under the control of Local Government as opposed to other sections which are funded by States or Territories. Boulia Shire is still delivering value for money outcomes on this road project.
2.1.3.2	Road safety and widening between Winton and Boulia and Boulia to Mt Isa is a priority.	Continued representations are made to ORRTG, TMR with attendance at monthly and quarterly meetings.	100%	The widening on the road to Winton has been completed with Beef Road funding and with work having being completed by RoadTek. Further widening on the Mt Isa Rd from the town to the first grid is to be completed late 2020 with Top Limestone Creek crossing finalised in July 2020 with Boulia Shire Crews completing the work. The combined total value of these works is in excess of \$4m.

## 2.2: Well serviced - buildings and infrastructure

### 2.2.1: Provide sustainable and environmentally sound water, sewerage and waste services for the communities within the Shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.1.1	Regular collection of residential and commercial waste as per policy with annual review on collections completed.	All collection dates are completed within timeframe.	100%	Collection of waste is completed on time every week.



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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.1.2	Regular scheduled water sampling conducted and variations reported to Water Board and the CEO.	Reports from Water Board free from errors.	100%	As per Drinking Water Quality Management Plan (DWQMP) all the bore water samples are collected and sent for testing to Brisbane. SWIM data submitted. DWQMP is under review it will be submitted to the regulator by end of Oct 2020. As part of the regulators requirements we have also submitted plans for Council's regulated areas for water reticulation.
2.2.1.3	Waste facility managed in line with EPA requirements.	Waste facility is ordered and functional with little blow away waste.	100%	Regular rubbish is collected and reduction in some services due to COVID-19 have been scheduled. Waste facility has been maintained as per the regulations and we have obtained funding to install security cameras. EPA conducted an audit - several issues raised which are of a minor concern and we are actively working to resolve those issues - no major concerns. Communication and relationship with regulators is good and they understand the issues faced by a small Council. We have installed a temporary fence around the green waste and household dumping trenches. Purchase of a landfill compactor has been allocated in the budget.
2.2.1.4	Water treatment and conditioning is consistent and remains within department guidelines. Bore system functions to above ground tanks work and supply is constant.	No water outages.	100%	Water treatment and testing are up to department standards and supply is constant.



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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.1.5	Consumer confidence in water supply for clarity, taste and low turbidity.	Consistently clear non turbid water is provided to consumers.	100%	A couple of complaints received regarding Boulia water being brown in colour. The lines have been flushed to rectify the issue but in many cases it is the lines from the boundary to the house which are the problem due to the age and type of construction. This is not anything Council is able to fix but the installation of the Hydrosmart may eventually ease this problem. Urandangi town water tank is leaking slowly and needs to be replaced/relined. Funding has been allocated to have this work completed. Relining price quotes received were more expensive then replacing with a new tank. We have applied for a funding variation to purchase a new tank rather than relining. Internal cleaning of the town tank has been scheduled for 2020/2021.

## 2.2.2: Provide and maintain well planned sustainable community assets to meet the needs of our community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.2.1	Buildings and all Council facilities meet regulatory requirements and also meet WH&S standards. Annual inspections of power boxes and RCD's are completed.	Inspections by regulatory bodies and WH&S Officers meet pass rate.	100%	Test and Tagging registers are now electronic for a permanent register. All Test and Tagging has been completed on Council buildings but it has come to our attention further requirements may be needed to be completed for contractors. RCD testing in progress with records kept online also. Fire panels and extinguishers have been tested. Tenders for the check of fire panels and extinguishers have been allocated at the May Council meeting. This will be in place for three years with an option to extend.
2.2.2.2	Building facilities are well maintained with building use monitored by the venue booking forms, income is generated where possible.	Regular inspections conducted by supervisors meet level of service requirements.	100%	The management of the newly refurbished hall is being monitored closely with excellent control over bookings and cleaning.
2.2.2.3	Maintain the buildings, grounds, fencing and buildings in existence at the Racecourse Reserve to meet racing requirements.	All facilities are maintained with limited interruptions to planned events.	100%	All grounds fencing and buildings are well maintained to meet racing requirements and planned events.

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.2.4	Urandangi Hall Facilities meet regulatory requirements and also meet WH&S standards.	Continual maintenance upgrades in accordance with funding from Dr Don.	100%	Urandangi Hall maintenance is kept up to date with annual inspections completed and referrals from Dr Don Bowley.
2.2.2.5	RSL Building renovations including a ramp, renovated kitchen and an internal toilet to be installed.	Identified work to be carried out in line with budget amount.	100%	The building is now finished and is ready to be used by the public. COVID-19 restrictions have prevented use so far. Outside painting still to be done. Actions: new kitchen, new wheel chair accessible toilet and ramp, new electrical light, fans and air conditioning, new plumbing, extended roof.
2.2.2.6	Library facilities and programs are delivered to meet the needs of the community as well as meet regulatory requirements and WH&S standards.	Library programs developed and delivered for all patrons.	100%	The online reading and craft proved a popular event so are looking to do this in the future on a dedicated Library Facebook page.
2.2.2.7	Bouliia Cemetery facilities are well maintained and grounds are aesthetically appealing.	No dead trees, fencing is of good standard, watering system functions.	100%	The Bouliia Cemetery has been maintained, looking at funding to upgrade old fence.
2.2.2.8	Urandangi Cemetery facilities are well maintained and grounds are aesthetically appealing.	Regular inspections conducted by supervisors meet level of service requirements.	100%	The Urandangi Cemetery has been maintained. Regular inspections by supervisor meet level of service requirements.
2.2.2.9	That the bus is registered and well maintained to be able to be utilised for community functions and events.	Bus is able to be used when required.	100%	Bus is able to be used when required. Regular services so it can be utilised by the community.
2.2.2.10	All Council owned buildings are clean and well managed to ensure a good first impression to our town and that the building meets regulatory requirements and WH&S standards.	Inspections by regulatory bodies and WH&S Officers meet pass rate. Regular inspections conducted by supervisors meet level of service requirements.	100%	All Council owned properties well maintained and building maintenance kept up.
2.2.2.11	Concept completed for the redesign and plan for an incorporated Council administration building.	Concept design developed for building by architect.	100%	The final stages of design for the Regional Community Precinct are almost complete. Grant funding has been sought to commence the total revitalisation of the central business precinct and we are awaiting the outcome. However, COVID-19 may impact the allocation of funding for a program such as this because of the enormous expenses incurred by the government in the defense of the economy.

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.2.2.12	Council housing stock is managed in a clear and accountable manner with allocation of housing stock to applicants completed via the Housing Committee.	Housing stock is utilised for the best purpose with all applications progressing through Housing Committee.	100%	Housing Committee in conjunction with CEO manages allocations of units and houses. Staff housing being a top priority.

## 2.3: Well planned - buildings and infrastructure

### 2.3.1: Develop and implement a robust asset management plan to support effective long-term asset management

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.1.1	Asset Management Plans completed for all major asset classes which will consider both the future anticipated income projections, and the future expenditure requirements to sustain services. The plan to consider the expenditures identified in the Asset Management Plans and will provide input into the annual budget.	Final Asset Management Plans completed for all major asset classes.	100%	Asset Management Plans completed for Roads, Airport, Bridges, Footpaths and a revised buildings AMP. The next stage will be the complete set of plans for all infrastructure assets held by Council and this will support Council's long term financial plans. APV completed valuations for Water & Sewerage Infrastructure in March.
2.3.1.2	NAMS PLUS Asset Management Plan course completed by CEO to enable asset management plans to be completed for all classes of assets.	Course completed by CEO.	100%	CEO has received the Certificate of Asset Management Planning completing the NAMS Plus exam in asset Management in Sep 2019.
2.3.1.3	Develop the Levels of Service information data base to improve the relationship between the service level and cost so that future community consultation will be well informed of the options and associated cost.	Levels of Service developed of each asset class improving with maturity each year.	100%	
2.3.1.4	Asset Management Plans are reviewed annually prior to the development of the annual budget.	All Asset Management Plans for major and minor classes are reviewed before the annual budget.	100%	AMP draft has been developed by Shepard Services. All the data has been collected by using virtual RACAS system. Budget forecast has been developed for the roads, footpaths, K&C and Airports.

### 2.3.2: Identified projects to be approved by Council and shelf ready projects created ready for future funding

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.2.1	QTC Project Decision Framework system to be used for all projects over \$100K.	Every capital project over \$100k uses the PDF review.	100%	Whole of life costing programs are used to support the cost both of the initial infrastructure and also the ongoing annual expenditure needed to support the building/road etc.

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.2.2	Progress the development of the Residential Subdivision (Stage 1) by having survey plans prepared and a shelf ready project to enable the application for funding when available.	Survey plans completed ready for implementation if funding becomes available.	100%	No further work completed on this project as the Regional Community Precinct has been the focus of our attention. This subdivision will be reviewed during the discussion on the Town Plan which was on display until 23rd April 2020 and sent to the Minister for approval, as approved at the Council meeting in May 2020.
2.3.2.3	All identified future projects to have a shelf ready funding application ready for funding opportunities.	All potential projects have shelf ready funding applications completed.	100%	Several funding rounds are still in progress and the first steps towards the Min Min expansion have been taken with a design company.

### 2.3.3: Plan open spaces and recreational facilities and streetscapes to improve civic pride and aesthetic appeal

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.3.1	All street lights functional enabling the safe traversing of streets and the use of recreational facilities after dark.	Audit on street lights conducted with reports to Ergon on faulty lights.	100%	Adequate street lighting has been conducted with reports to Ergon on faulty lights.
2.3.3.2	Town entrances, all parks and recreational areas are managed in a sustainable manner with mowing and slashing completed regularly. Trees and shrubs pruned or removed if dead or dangerous.	Visible appearance of town, parks and open spaces is well maintained. No dead trees on Council land. Positive comments from visitors and community.	100%	Town entrances, parks and recreational areas have been well maintained with mowing and slashing and dead trees and shrubs removed.
2.3.3.3	New seasonal plantings of shrubs and annuals in identified gardens completed.	All gardens are weed free and plantings have been done to peak during tourist season.	100%	New plants and shrubs have been planted to suit seasonal weather for Boulia.
2.3.3.4	Cemeteries to have site information recorded in the new IT Vision system and new sections allocated according to plan.	All existing information loaded into the system and new additions recorded.	100%	All existing information is currently being loaded into the system and new additions recorded. The progress for the next financial year will be the use of ground penetrating radar to locate unmarked graves.



# Operational Plan Review

2019-2020

## 2.3.4: Facilitate land and infrastructure development that meets the needs of the community and fits with the financial constraints of Council, key stakeholders including State and Federal governments

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.4.1	Survey plans for land titles held by Council to be reviewed and updated if necessary to enable future development.	All Council identified land for development has survey plans and shelf ready project costing ready to be implemented.	100%	Deed of Grant was sought from DNRME for the existing Council block of land as it is a reserve and will need to be freehold to be amalgamated with the 14 Herbert Street property. Title has now been granted and is to be registered in our name ready for the Regional Community Precinct to proceed.
2.3.4.2	All projects over \$100k are to consider ongoing ownership costs of new capital works proposals in budget deliberation. This to be achieved by identifying the renewal and capital grade expansion components of all capital works projects, and providing for the ongoing operational and maintenance requirements.	All projects to be approved by Council using the QTC Project Decision Framework tools.	100%	Prior to approval the whole of life costing is taken into consideration and reviewed by Council. Continued review of this expenditure as the project continues with the project expenditure being updated on a fortnightly basis and monitored closely. This is then reported to Council on a monthly basis.

## 2.3.5: Ensure Town Planning Scheme accommodates appropriate land/zonings for future commercial/industrial establishment and growth

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.5.1	2019-2029 Town Planning scheme to be reviewed with community consultation and adopted.	Community consultation held for the review of the next 2019-2029 Town Planning Scheme.	100%	Town Plan has been reviewed by Council and was displayed for community consultation and review until April 23rd 2020. No objections were received and the Town Planning Scheme request to the Minister for approval was sent in May 2020.

## 2.3.6: Facilitate land and infrastructure planning and development that meets the needs of the community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.3.6.1	All building applications are completed in a timely manner with the correct fees charged.	Applications processed with minimum delays.	100%	All building development applications are recorded and fees charged accordingly. All new/relocated structures are certified by Building inspector. ABS data up-to-date.
2.3.6.2	Native Title/Cultural Heritage requests are dealt with as they eventuate.	Land Planning issues proceed as needed with the proper process followed.	100%	All Cultural Heritage clearances are documented and recorded in Council's EDM system for future reference. Good relationships with all groups. Council engages an external resource to ensure we comply with Native Title requests.

# Operational Plan Review

2019-2020

## Key Priority 3: Economic development - a sustainable local economy

Economic prosperity creates opportunity. Our economic strength fuels growth across our region and is responsive to opportunities, particularly in the tourism and the agricultural market. We will advocate for local businesses and work to diversify the local economy to include mining and exploration and take full advantage of the resources available to us.



### 3.1: Facilitate employment and investment opportunities

#### 3.1.1: Encourage a diverse supply of housing affordability and choices

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.1.1.1	Advertise the rates concession for new and renovated buildings within the shire.	Notices placed in CCC, provided in rates notices, advertised in regional newspapers.	100%	Future development of the residential estate and having this incentive in place may see an interest in people making Boulia home.

#### 3.1.2: Facilitate networks and partnerships between local business, industry groups and government

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.1.2.1	Facilitation of meetings between government agencies which may assist local business.	Meetings arranged as required. Council email blast, flyers, Facebook.	100%	Continued engagement with all of our networks - LGAQ, RAPAD, OHDC, QFES, IGEM, SES. Boulia Inter-Agency Group had its first meeting in February. RAPAD Local Business programs have been advertised with local business for their inclusion.

### 3.2: Support local business and advocate for the region

#### 3.2.1: Support opportunities for new and existing businesses

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.1.1	Continuance of television and other media advertising of the shire including our website.	All advertising and TV ads reviewed and renewed as necessary for value for money outcomes.	100%	Television advertising had a COVID-19 warning attached to it for this year advising people not to travel here in 2020 and we will welcome all interstate and foreign travellers back in 2021.

#### 3.2.2: Actively support networks and partnerships between local businesses, industry groups, relevant organisations and State and Federal government

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.2.1	Outback Regional Road Group (ORRTG) represents the importance of our shire roads, roads of regional significance so we receive our fair share of funding from TMR.	Savings for Council achieved through involvement in this group.	100%	Regular monthly teleconferences attended with quarterly face to face meetings attended. Actively participating in the group and heavily involved in joint procurement.

# Operational Plan Review

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.2.2	Work with RAPADWSA (Water Strategic Alliance) in joint procurement for major infrastructure water projects to enable the best utilisation of funding to achieve sound outcomes for infrastructure and therefore service delivery for water.	Improved water infrastructure.	100%	Actively participating in the group and heavily involved in joint procurement. This year will see joint procurement in SCADA and Telemetry projects which will see Council save many thousands of dollars as joint procurement proceeds.
3.2.2.3	Collaboration with Outback Queensland Tourism Association (OQTA) to improve the exposure for Boulia's tourist product - Min Min Encounter, Boulia's Heritage Complex and our 100 million year old marine fossil exhibit.	Improved exposure to Boulia's tourism product.	100%	The Min Min Encounter will reopen to the travelling public on the 12th June. All COVID-19 safety restrictions in place.
3.2.2.4	Central West Regional Pest Management Group (CWRPMG) - Development of a strong regional group who guide the implementation of the adopted Regional Bio-Security Plan which will seek opportunities to eradicate, control and manage pest and weed issues.	Group is functional and has had success in the development of a workable plan.	40%	Plans for combined weed spraying to go ahead at a later date. All other issues have been met and dealt with.
3.2.2.5	Prepare submissions to Western Queensland Local Government Association and Australian Local Government Association to lobby State and/or Federal Governments for strategic changes to Acts and regulations where warranted.	Successful outcomes from motions developed by Council presented to WQLGA.	100%	Attendance at the WQLGA meeting which was to be held in Richmond on 5-6th May 2020 was canceled due to COVID-19. Three Councillors and the CEO planned to attend with submissions lodged for both WQLGA and LGAQ to lobby for a 1% increase to Financial Assistance Grants (FAGs). Submission lodged for the Work for Queensland Grants (W4Q) to continue with thanks to the State Government and a challenge for the Commonwealth to match it.
3.2.2.6	Ensure that the Local Disaster Management Group (LDMG) is functional and operates well in emergency situations. Bi-annual meetings and exercises are conducted as required.	Activations are well executed and documented. Reports to the LDMG are completed. Field and desk top exercises are completed.	100%	Activation meeting was held in January due to flood rain. The next full meeting to complete a desktop exercise was to be completed in May but was cancelled due to COVID-19. The LDMG has met every week via telephone since the COVID-19 restrictions came into play.





# Operational Plan Review

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.2.7	Inland Queensland Road Action Plan (IQRAP) - Development of a concise road network plan with a view to improve productivity for existing industries and businesses along supply chains, enhance competitiveness of exporters, support new private sector investment and improve resilience and connectivity for the delivery of goods and services to communities.	This group is gathering momentum. We are only one of 33 local governments who are members. The focus is to increase the quality and accessibility of the road network to maximise the economic prosperity of inland Qld.	100%	The Federal Government has announced this project as a priority with the February report - \$294 million over four years to address the most urgent safety and productivity pinch points on the network (this complements the \$106 million of commitments on IQRNS priorities noted in the 2018/19 QTRIP), an indicative commitment to \$1.887 billion over 2023/24-2028/29 to address the next highest priorities. Completion of works on corridors prioritised under the Northern Australia programs. The IQRNS to be used as a planning tool to support future road investment program.

### 3.2.3: Advocate and support the development of the Outback Highway

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.3.1	Continued lobbying to State and Federal government through the Outback Way for the sealing of the Donohue Highway.	Further allocation of funding to seal sections of the Donohue Hwy.	100%	Outback Highway Development Corporation continue to lobby on our behalf during their visits to Canberra with regard to the 20% contribution Boulia Shire Council has to make when funding is provided via ORRTG through Transport and Main Roads.
3.2.3.2	Outback Way Development Corporation - continuation of the joint representation for the future development of the Donohue Highway forming part of the Outback Way - Australia's longest shortcut.	Monthly teleconference updates.	100%	Teleconferences are held monthly which are scheduled across three time zones. They average 4 hours and cover progress from each of the areas and the current road conditions. New Council representation on the committee is Councillor Jack Neilson as well as the Mayor Rick Britton and the CEO.

### 3.2.4: Advocate for the future development of the road network to strengthen tourism and transport within the shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.4.1	Development of good relationships with TMR and QRA.	Quarterly meetings held to review progress.	100%	We have been working closely with DTMR reps with regards to road maintenance work, minor works and new projects and with QRA RLO in regards to flood damage submissions and delivery.

# Operational Plan Review

## 2019-2020

### 3.3: Innovate and explore opportunities

#### 3.3.1: Identify economic opportunities and enablers for the Shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.3.1.1	Remote Area Planning and Development Board (RAPAD) - Facilitate the growth and development of the Central West and wider Outback region.	Evidenced based outcomes resulting from the membership of the regional group.	100%	Meetings both face to face and via teleconference. Discussions this quarter included QRA - flood warning systems, AgForce - unconventional mining activity, Lake Eyre Basin Task Force briefing, Rural Financial Counselling Service NQ updates, QRA Resilience Strategy, advancing digital technology, Outback jobs opportunities map, Western Queensland Public Health - Corona Virus.

#### 3.3.2: Enhance digital connectivity opportunities for the Shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.3.2.1	Continued operation of FM transmission sites.	All sites operational.	100%	FM transmission site has been maintained and put in a new transmission receiver.
3.3.2.2	Increased digital connectivity throughout the shire by the use of modern technology which improves communication and allow tourism data to be collected.	Review completed on how digital exposure can benefit Boulia (RAPAD).	100%	An online free 21 day trial with Checkfront booking online has been commenced by tourism staff to see how this platform for online booking will work for our tourism centre.

#### 3.3.3: Grants, commercial and regulatory functions and other revenue sources increases

Coordinate and facilitate the submission of appropriate, complete and timely applications for grant funding across the Organisation. Monitor and manage income generation from Min Min Encounter, Stonehouse and Aquatic Center.

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.3.3.1	Grant applications developed for shelf projects.	Successful grant applications.	100%	Grant applications continue to be sourced and submitted as they open. In 2019 the mural was repainted on the toilet block in Robinson Park, this was enabled by funding from the FNQ and NQ Monsoon Trough fund. The First Five Forever Library innovative funding was used to purchase new furniture for the Library to accommodate a dedicated children's story time area.
3.3.3.2	Grant application register is kept on applications approved, pending, unsuccessful.	Grant applications register is presented to Council monthly.	100%	The Grant Application Register continues to be updated as required and a summary of pending and approved grants presented to Council at each monthly Council meeting.

# Operational Plan Review

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## 3.4: Promote tourism as an economic driver for the shire

### 3.4.1: All opportunities used to increase the shires exposure to the tourism market

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.4.1.1	Signage which recognises Traditional Owner (T/O) groups within the shire by including signage on T/O area boundaries.	Consultation with T/O groups on wording and location of signage. Installation of signs completed.	100%	
3.4.1.2	Increase visitor numbers by utilisation of electronic media to promote Boulia and surrounding attractions.	TV advertising continues. Customer surveys conducted, web page, Facebook, TV etc.	100%	Social media has been increased during this pandemic time with uploads every couple of days on both Facebook sites for Council and feedback from the public has been positive with increased engagements and posts. Videos promoting Boulia and Urandangi have been uploaded and other historical images of interest.
3.4.1.3	Support local tourism in Urandangi by the improvement of facilities in the parks with the addition of more infrastructure.	Replacement of infrastructure completed - toilet, BBQ, playground as budget allows.	100%	The Urandangi video has received many views and engagement.
3.4.1.4	Review digital media, brochure and television advertising annually to ensure content is relevant and is aimed at the target market.	Increase in income as a percentage of expenditure for sales. Record visitor numbers and sales in monthly report to Council.	100%	All social media and television and magazine promotions are considered carefully to maximise Boulia attractions.
3.4.1.5	Promote the attractions in Boulia to increase the number of visitors to Boulia through partnerships with other regional tourism providers. ie caravan and camping shows.	Attendance of staff to trade shows and training opportunities.	100%	No caravan and camping shows applicable this year due to the Pandemic.

### 3.4.2: Support Council operated businesses which are associated with tourists and benefit the wider community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.4.2.1	The Min Min attraction is the major draw card for Boulia. Maintain and improve the experience by regular maintenance and updating program software when required.	Upgrading of existing infrastructure completed with program review to be completed when funding available.	100%	A new projector has been installed and further redesigning of software is going ahead to ensure the show remains one of a kind.
3.4.2.2	Boulia Heritage Complex: New cinema area to be developed as funding permits to showcase influence of agriculture over the past 100 years.	Archived material collected and developed to form a mini 'show'.	100%	The Heritage Complex will reopen soon with the influx of Qld travellers expected.
3.4.2.3	Boulia Heritage Complex to be developed further to showcase the past history.	New signage for machinery and articles completed.	100%	Many aspects of the Heritage Complex have been updated and constantly improved upon to give the visitor a glimpse into Boulia's history.

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## 3.4.3: Support local groups in the development of tourism activities which will benefit the wider community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.4.3.1	Council to provide in kind support and assistance with grant funding applications if necessary.	Council to provide budget amount each year to support the provision of community activities and tourism.	100%	When and as required support always given.

## 3.4.4: Promote Bouliia Shire and the RAPAD Region as a region for tourism and development opportunities

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.4.4.1	Attendance at all meetings of RAPAD engaging in regional tourism projects.	Attendance at meetings with feedback to Council.	100%	All RAPAD meetings are attended either by the Mayor and CEO or the DWO and Mayor or his representative. This quarter strategic meetings were held in Winton discussing Pest Management, Water and Sewerage and Roads.

## Key Priority 4: Caring for the environment

We are the guardians of our environment. Our shire is home to diverse, pristine and culturally sensitive environments. We have a duty of care to preserve and protect our shared environment so it continues to underpin our history, lifestyle and economy. We will encourage sustainable practices including green energy solutions and responsible land management.



### 4.1: Well managed environmental resources which supports our future growth

#### 4.1.1: Employ efficient development planning processes and practices

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.1.1.1	Cultural heritage clearances are sought during the planning process for construction activities.	All cultural heritage clearances have been completed prior to any work done.	100%	Part of the project scope to obtain Cultural Heritage clearances for any new sites or projects.

#### 4.1.2: Facilitate land and infrastructure planning and development that meets the needs of the community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.1.2.1	Complete community consultation meeting for the review of the 2019-2029 Town Plan.	Community meeting held.	100%	The Town Plan has been submitted to Council for acceptance (May Council meeting) and papers have been sent to the Minister for his approval, this then will be returned to Council for formal adoption.

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## 4.1.3: Provide a safe and pleasant environment for families to live and work

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.1.3.1	Fogging activities completed in times of flood.	Fogging notification to residents. Fogging completed to the most effective schedule for reduction in pests.	100%	Fogging notification to residents. Fogging was completed to suitable standards with a new machine.
4.1.3.2	Manage stray domestic animals within the township to reduce incidence of nuisance behavior.	Reports of stray domestic animals actioned within 4 hours.	90%	The problem of stray dogs and cats, while still a problem, most owners are doing their best to make sure their animals stay where they belong. The few who don't do the right thing make it hard for everyone. I don't think we will ever get 100% of our target we can but try.
4.1.3.3	The set of policies and local laws are reviewed annually to ensure that all residents are able to enjoy Boulia without impediment.	Policies and Local Laws are up to date and relevant.	100%	All policies continue to be reviewed as required and pending renewal dates noted. These are being transferred into the EDM system for tighter version control.

## 4.1.4: To be aware of significant cultural heritage listed areas and to engage with Traditional Owners for the management and future identification of culturally sensitive areas

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.1.4.1	Regular communication with Traditional Owners to review significant sites and cultural areas noted.	Locations of places of interest known to Council for future construction activities.	100%	Part of the project scope to obtain CH clearances for any new sites or projects. Excellent relationship with traditional owners.

## 4.2: Resilient management plans which support the community in times of crisis

### 4.2.1: Implement initiatives for flood mitigation and to plan, prepare, respond, recover and build resilience from disasters for the communities of our region

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.2.1.1	Local Disaster Management Group meets on a six monthly basis to review action plans.	Plans updated/reviewed and field or desktop exercises completed.	100%	Initial 6 monthly meeting was held in December 2019 but the follow up due in May was delayed due to COVID-19.
4.2.1.2	Local SES group is supported by Council. Compliance with the state requirements to have a State Emergency Service (SES) group.	SES group is supported during and after events by the use of Council equipment and staff if required. SES Management Plans are up to date.	100%	Training to be completed with the All terrain vehicle and stock take completed in March 2020. Attendance at wind damage and flooded properties occurred during the quarter. Any further activity has been restricted due to COVID-19.

# Operational Plan Review

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## 4.2.2: Establish and maintain a disaster management response capability to meet community needs when required

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.2.2.1	Regular activities including field exercises are conducted.	Field exercises conducted in May and/or Nov.	100%	Regular meetings are held with plans in place now for the regular servicing of the machines. COVID-19 have limited this activity.

## 4.3: Sustainable practises are in place to be a good caretaker of our natural resources

### 4.3.1: Ensure the regions sustainability through integrated weed and pest management practices

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.1.1	Support the local Landcare Groups to achieve pest and weed control.	Meetings and assistance provided.	100%	The local Landcare Group will keep trying to do its best once COVID-19 is under control and things get back to normal.

### 4.3.2: Ensure all activities conducted by Council meet with environmental guidelines and are sustainable

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.2.1	All facilities over which we are required to hold a licence meet the Qld standards and licence renewal is achieved.	Visitation and audit by Environmental Health Officer to review all of Council operated facilities and business operating in Boulia.	100%	All the licences have been paid and up to date.
4.3.2.2	Leases over the Butcher Paddock and Coridgee Laneway are managed in accordance with our lease requirements for stock holdings.	Leases are sub-leased with income generated to cover lease fees to Qld Gov and managed in accordance with those requirements - reviewed annually.	100%	Both Leasees are taking good care of the paddocks that they are leasing.

### 4.3.3: Apply practical water conservation practices that ensure that the town retains a green look and feel

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.3.1	Watering of Council's parks and median strips is managed to use the best water source.	Watering through drought periods is scheduled.	100%	Watering has been kept up to ensure that the town retains a green look.

### 4.3.4: Caretake environmental impact areas of pests, weeds, water resources, disasters and natural resources

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.4.1	Identification and management of pest animal and weed issues within the shire in accordance with the Bio-security Plan adopted by Council with reporting to be done back to CWRPMG quarterly.	Pest animal baiting occurs. Weed identification and notification process occurs. CWRPMG meetings are attended by RLPO.	95%	There was a good turn out to the first round of baiting. Weed spraying is an ongoing job and while not all roads were finished, 95% of the roads have been done.

# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.4.2	Noxious pest weed control on Council managed land and Council road reserves is maintained, monitored and reported quarterly to Council but subject to grant funding.	Limited incursions with action taken for invasive species.	90%	There was a good kill, approx. 90% of weeds on Council managed lands and reserves with more work still to be done.
4.3.4.3	Reduction in the number of pest animals by paying of bounties for wild dog and cat scalps and pig snouts with a complete register of numbers reported and amounts paid by Council for the bounty.	Take up of baiting program offers by the landholders. Bounty payments continue. Education information available on pest animals on the website/face to face.	85%	While everyone is doing their best to control the wild dogs, feral pigs and feral cats we will never get 100% status. The numbers for 2019-2020: we have had 208 wild dog scalps, 772 feral pig snouts and 2 feral cat tails brought in. Total amounts paid out for wild dog scalps: \$6,240.00, feral pig snouts: \$3,860.00 and feral cat tails: \$10.00.
4.3.4.4	Town Common is managed within the limits set and stock holders are encouraged to participate in any muster arranged by Council. Weed control and stock levels monitored and reported to Council quarterly.	Town Common Committee meets at least once per year. Members fees are paid promptly. Stock which is not registered with a member will be impounded. Town Common muster is completed half yearly.	90%	With COVID-19 the muster was put off till things return to normal. Numbers at the moment are 7 head of horses and 108 head of cattle, with this amount of stock the feed is holding up well and if we can get some early spring rain there will be no problems with feed.
4.3.4.5	Primary stock route bores are maintained as appropriate with funding applied for as needed. Other bores are maintained as funding allows.	Stock route bores are maintained in accordance with funding received.	80%	Due to rain early this year over some of the shire the natural water holes have held up well with all but a couple still holding good amounts of water. All of the bores are working well, those that are maintained by Council and those that are being maintained by the Properties that have signed their water agreements. There is, in some areas where they missed getting rain, no feed at all so if there are any requests for travel permits I will be knocking them back.



# Operational Plan Review

2019-2020

## Key Priority 5: Robust Governance

The decisions made by local government and community organisations change our lives. Decisions made by State and Federal Government affect how we operate. We want a greater say in the process and in the allocation of resources, especially in our local communities. We will ensure we have effective process, procedures and policies to positively change behaviors which are supported by the *Local Government Act 2009* to provide confidence to funding providers.



### 5.1: Confidence in Council's systems and procedures to meet legislative compliance requirements

#### 5.1.1: Manage Council's operations in an effective manner by clearly defining the functions, services, roles and responsibilities of Council

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.1.1	Review of Boulia Certified Agreement due 2024. Ensure agreement options are enacted from the agreement 2019-2024.	Regular reviews of conditions being paid to staff.	100%	Boulia Shire Certified Agreement was finalised in March 2020 with the effective period for the implementation for employees set to July 2019. Back payments for all employees have been completed with position descriptions reviewed as performance reviews are effected. The Certified Agreement is then due for review in 2024 and consultation with staff will begin in 2023.
5.1.1.2	Administration - HR policies and procedures in place to ensure staff have clear guidelines in relation to working for the Council.	Policies are reviewed and made available to staff.	100%	All policies and procedures are being reviewed as they come due. New staff members receive documentation relating to their employment conditions and provisions within a letter of offer. This letter of offer has been updated to include the provisions of the new Boulia Shire Certified Agreement. The Council will implement a Human Resources Module which will include a provision to generate an appropriate template document for each stage of the recruitment processes as well as record training needs, licences and certificates.
5.1.1.3	Human Resource Plan is developed to identify potential needs in the future (succession planning).	Workforce Plan to be completed to assist futures workforce needs.	100%	Identification of Council's needs into the future is easy to forecast as this information is now readily available through the new SynergySoft HR module. The issue is the ability to successfully coach younger team members to take the responsibility. Considerable planning and research is being conducted along side the implementation of the new Boulia Shire Certified Agreement 2019 which is providing a clearer picture of staff's roles and succession planning can be more accurately put in place because of this strategy.



# Operational Plan Review

2019-2020

## 5.1.2: Effective internal and external communication and records management

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.2.1	Be proactive in providing information to staff on issues which may affect them.	Information delivered via email, payslip notice or meetings.	100%	Information disseminated via email, payslip and, in the case of the new Certified Agreement to be signed March 9 <sup>th</sup> , a memo of progress being sent to all staff. Finalisation of the Certified Agreement including backpays were completed before the end of the financial year.
5.1.2.2	Provision of an accurate and comprehensive Records Management service for the organisation as required under the <i>State Records Act 1998</i> .	Council's system is up to date with current upgrades and staff are trained in the use of the system.	100%	The Infoexpert system is now beginning to be fully utilised with the key users transferring data from a paper and data sheet base into the fully accessible system.

## 5.1.3: Integrated risk management focus

Risk Management is incorporated into the Audit Group and meets at least twice (2) per annum. Completion of all actions of the Risk Management action plan designated for finalisation in this financial year.

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.3.1	Review existing Enterprise Risk Management Framework and ensure that Operational, Financial, Reputational and Corporate Risks are identified.	Risk Management Framework is reviewed and developed further.	100%	Risk Management Framework has been completed with the Risk Plan actions to be updated during the 2019-2020 year. All Risk Management actions have now been recorded to be actioned on the Pulse software system. There are over 200 individual actions which make up the plan.
5.1.3.2	Provision of reports to Workers Comp in relation to workplace injuries and other RTW matters.	Reports completed as required.	100%	Reports have been submitted to the insurers (JLTA) as needed. Council works closely with JLTA to ensure compliance with Work Health and Safety requirements. Reports are completed within the timeframes required for any workplace injury which fortunately has been minimal.

## 5.1.4: Third party contractor licences, tickets, certificates and qualifications are held and maintained reflective of the current contract arrangements, checked to ensure they are current

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.4.1	All items are checked annually at start up prior to work commencing and spot checked during the year.	Annual check completed with three spot checks completed during the year, with contractors stood down pending delivery to the organisation of the necessary qualifications for re-reinstatement.	100%	All current contractors checked and recorded. Will be ongoing checks for the rest of the financial year.

# Operational Plan Review

2019-2020

## 5.2: Accountability is evident in how Council does business

### 5.2.1: Ensure Council's financial activities are monitored and managed well

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.1.1	Long Term Financial Plan to be updated to QTC model to a stage where it gives Council a good indication of the impact of financial decisions made by them on future decisions.	Long Term Financial Plan developed in line with QTC format.	100%	Financial reporting is now completed entirely via the new finance system which provides confidence in the figures reported to Council.
5.2.1.2	A business solution (IT) which covers the needs of Council at present and into the future is supported by each layer of the organisation and training is available to achieve best practice.	Partnership with the RAPAD group to identify future solutions for Boulia in line with the region progressed.	100%	SynergySoft modules for online time sheets and HR, cemeteries and the customer service modules are on track for release. The financial business system including payroll and procurement is well entrenched and very functional.
5.2.1.3	Council funds are invested in accordance with legislative provisions and the organisation's adopted Investment Policy.	Investments made in accordance with Investment Policy.	100%	Council's funds are reviewed on a daily basis as part of the Bank Reconciliation program. Funds are only invested as per Council's policy. Due to the current economic climate all funds are currently held in QTC and CBA. Council's general bank account is swept of any large amounts on a daily basis.
5.2.1.4	Raise and recover rates, charges and other debtors on behalf of the functions of the organisation.	Rates and Annual Charges Levied by due date, user charges and other debtors raised and recovered effectively.	100%	End of each month a review is done on all outstanding funds to Council. Action is taken as per our Debt Collection policy. Work is being done on a regular basis for collection of debt. The raising of the 2nd half yearly rates has been completed.
5.2.1.5	Accurate and correct costing of expenditure (including Accounts Payable, Stores, and Assets) on behalf of the functions of the organisation.	Accounts payable paid within required time-frame, all stores issued at correct value and correctly costed to functions, all assets accounted for accurately.	100%	Reconciliations are done on a monthly cycle for all major general ledger accounts. Any discrepancies are dealt with at the time of issue. Reconciliations are then verified by the area Manager.
5.2.1.6	Review Annual Budget for inclusion in the Operational Plan.	Operational Plan (including Budget) adopted by 30 June each year.	100%	Quarterly Budget reviews are conducted. The March 2020 quarterly budget review has been completed, it was reported to Council and Managers in April 2020.
5.2.1.7	Manage Council's insurance portfolio.	100% of insurances reviewed and maintained annually.	100%	Insurance portfolio is reviewed quarterly in conjunction with the Budget reviews. LGMS Account Manager organised a Zoom catch up to discuss current and future insurance in April 2020 which was completed and new portfolio options selected to reflect our current requirements.

# Operational Plan Review

2019-2020

## 5.2.2: Maintain high standards of Corporate Governance through effective audits

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.2.1	Audit Committee - Regular meetings are held in line with requirements to review and monitor audit comments and ensure Council is performing in accordance with the Local Government regulations.	Audit Committee meetings are held twice per year to review Audit Plans, Draft Financial Statements, previous audit management responses and actions.	100%	The Audit & Risk Management Committee met on the 20th April 2020 and was attended by the Queensland Audit Office, CEO, Mgr Corporate and Financial Services and the Mayor as well as the auditors. Results of each internal and external audit are now being recorded in an electronic system which is maintained indefinitely and can be reviewed by the auditors for actionable comments if required.
5.2.2.2	Internal Audit Plan to be reviewed quarterly and actioned to achieve goals.	Internal audit to be recorded on Pulse software for updating and permanent record.	100%	Internal auditor is currently reviewing the Audit Plan to adjust for COVID-19 and the isolation. Action items are now recorded and actioned in the Pulse software system.

## 5.2.3: Decisions on new or enhanced community assets or facilities are viewed with the future financial impact on Council

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.3.1	All projects submitted to Council for review must include 'whole of life costings'.	All projects submitted have included whole of life costs. With PDF program used on projects over \$100K.	100%	Grant submission stage we have been submitting QTC model.

## 5.2.4: Ensure transparency and accountability through management reporting

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.4.1	Provision of key financial information to ManEx and Council.	Provision of budget information to staff.	100%	Financial information is shared at the ManEx meetings regarding Council's current projects that work is being done or about to start. This also includes funding programs and milestone reporting. End of quarter Budget reviews are tabled at the next ManEx meeting.
5.2.4.2	Preparation and collation of the Annual Report document in conjunction with senior managers to ensure the important legislative requirements are met and the report is a sound representation of the Council's achievement during the year.	Annual Report prepared with input from all senior managers and submitted to Council within time frames.	100%	
5.2.4.3	Discharge Council's statutory financial reporting obligations.	Unqualified audit report.  Statements submitted to the Office of Local Government by 31 October each year.	100%	Council's Financial Statements were signed off by Qld Audit Office on the 24th December 2019. Work is well underway on the next Financial Statements for 2019/20.

# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.4.4	Undertake a review of policies and procedures register to identify policies due for review.	Policy owners are to be advised of policy reviews due and time-frame for these to be adopted by Council.	100%	The Policy Register continues to be monitored for policies pending renewal. Policy owners are then notified of renewal dates accordingly.
5.2.4.5	Council has a clear picture of the overall financial position and performance.	Monthly Financial reporting to Council includes snapshot of current performance against budget figures.	100%	It is reported to each Council meeting where Council stand financially and how performance is running against the current adopted budget.
5.2.4.6	Council is able to review costs against budget.	Delivery of Quarterly Budget Review to Council.	100%	Monthly reports are given to Council as an overview of costs/revenue against the budget. Quarterly there is a formal review given to Council, line by line.
5.2.4.7	Council understands our current cash position.	Delivery of monthly cash and investment reports to Council.	100%	Reported to Council at each monthly meeting and discussed in a simple and easy to understand format.

## 5.3: Stability - A safe secure working environment

### 5.3.1: Provide a working environment for all in which risk is managed and monitored in all Council areas and facilities

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.3.1.1	Embed our Integrated Work Health Safety Framework.	Regular reporting to ManEx on incidents and prevention activities.	100%	Workplace Health and Safety Plan called 'Bouli Safe' has been implemented within the Infoxpert system which allows version control for completion of documents and gathering of evidence required for TMR audit.
5.3.1.2	Identify key risk areas in Council operations to be reviewed as part of the internal audit.	Undertake two (2) internal audit reviews per annum.	100%	This is ongoing and done daily. Quarterly a formal review is done by the Manager of Corporate & Financial Services and the CEO to gauge progression. Internal Audit has conducted its first formal audit for 2019-20 and is planning its next audit. Council now has in place all Risks both financial and operational in Pulse software instead of excel spreadsheets. They are easy to update and monitor.



# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.3.1.3	Implementation of actions set out in the Internal Audit Committee Action Plan.	Completion of all actions of the Internal Audit Committee Action Plan designated for completion in this financial year.	100%	This is reviewed quarterly and documented on what has been achieved and or work in progress. This is then reported at our Risk & Audit Management Committee meetings. All actions are now recorded in Pulse software system which is able to be investigated by the auditors remotely for actions taken by staff and progress against targets.
5.3.1.4	Complete annual audit of work sites.	No breaches of WHS regulatory requirements. Hearing assessments for employees working in noisy environments completed. To achieve 80% compliance with the National Audit tool.	100%	Inspections now scheduled for all responsible officers in iAuditor. Noise monitoring commenced - nil evidence of over exposure thus far. Complete audit has been finalised and is ready for the next onsite review.
5.3.1.5	Ensure compliance with the organisation's Drug and Alcohol policy and ongoing best practice.	Reports provided to Council and ManEx in relation to the testing conducted.	70%	New Alcohol and Other Drugs Policy is in development.

## 5.4: Sustainability - Our focus on value for money outcomes across the organisation

### 5.4.1: Council's offices, depots and business enterprises are operated under value for money principles

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.4.1.1	Min Min expenditure fees and charges reflect the industry norm and mark-up on goods is reflective of costs.	Costs to visit our exhibition is reflective of other tourist attractions and minimal stock write off.	100%	The current admission price is still in line with other tourism experiences.
5.4.1.2	Stonehouse fees and charges reflect the industry norm and mark-up on goods is reflective of costs.	Costs to visit our exhibition is reflective of other tourist attractions and minimal stock write off.	100%	Current admission price still value for money.
5.4.1.3	Depot workshop, Council plant and equipment is fully operational at all times.	Limited downtime and minimal lost productivity.	100%	All the Council plant and equipment have been serviced as per manufactures recommendation. Required vehicles tested by TMR inspectors annually. Lifting chains have been tested. Major maintenance has been carried out on Council days off to eliminate downtime.

# Operational Plan Review

2019-2020

## 5.4.2: Optimise performance of Council business units using available technology

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.4.2.1	Maintain compliant Closed Circuit Television network operations in the Shire.	No breach of regulatory requirements in relation to operation of CCTV Operations.	100%	CCTV utilised and improved with newer cameras.
5.4.2.2	Maintain Servers and Facilities with adequate licence renewals for current software.	All current software renewed on schedule.	100%	The entire information technology system has been mapped and reviewed for relevance, and servers etc which are out of date are being replaced this year.
5.4.2.3	Manage telephone and Ergon accounts for electricity and telecommunication equipment and services.	Accounts paid, nil outages and plans are cost effective for Council.	100%	Done on a monthly/quarterly basis, any issues raised are dealt with immediately. Good relationships with provider and regular reviews on usage are now occurring.
5.4.2.4	Investigate potential utilisation of additional Internet Service Provision capacity for the Shire - cloud technology.	Review of cost/benefit for "Cloud" technology to be completed.	100%	Cloud based technology is still not a real option for Bouliia however support services are in place and the upgrading of the server technology is being completed by June this year. Full mapping of the information technology requirements has now been completed allowing plans for the future needs of the organisation and budget planning to occur.

## 5.4.3: Ensure the long-term financial sustainability of the Council through prudent financial management and budgeting

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.4.3.1	Council is in receipt of the annual budget documentation ready to be adopted each year.	Budget preparation is timely and involves Executive team and department heads with bids for funding received from departments for consideration by Council.	100%	A draft budget is reviewed by Management prior to any workshops with Councillors to ensure all planned work has been accounted for and for any major changes, there is sufficient information given to endorse the changes as requested. The budget will be adopted in June 2020 despite the COVID-19 impacts.
5.4.3.2	Council is able to monitor the budget and determine the progress of projects and work completed in line with budget projections.	Quarterly budget reviews completed and presented to Council with comments on variations to budget.	100%	This is done both monthly as a high overview and quarterly in detail. March quarterly review was to be reviewed in April 2020.
5.4.3.3	Mayoral budget preparation commences in January with two Councillor workshops before June each year.	Work to complete budget commenced in Jan and two workshops held.	100%	Budget workshops have been completed which reviewed the operational and capital works required for the 2020-2021 year.

# Operational Plan Review

2019-2020

## 5.4.4: Implement good practice in managing and maintaining our assets

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.4.4.1	The Plant Committee to complete reviews on plant usage making suggestion on turn over, purchase and replacement to achieve maximum value for money outcomes.	Plant purchases are within budget and plant is maintained within specified parameters to enable sound operations of the Council.	100%	Plant Committee meetings will be held whenever they are required - at least quarterly. Procurement principles strictly followed for the purchases of equipment or plant with recommendations by the group followed.
5.4.4.2	Stonehouse Museum Business Plan incorporating management guides and sustainability review completed.	Plans completed which identify future sustainability and infrastructure requirements.	100%	Reviewed annually.
5.4.4.3	Min Min Encounter Business Plan incorporating management guides and sustainability review completed with completed manual for the show held by Council.	Business plan and management manuals completed by Greg Tuckwell (consultant).	100%	Reviewed annually.

## 5.5: Advocacy - punching well above our weight

### 5.5.1: Advocate for improved services and infrastructure

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.5.1.1	Advocate for increased coverage for internet in remote locations.	Number of black spot internet locations achieved.	100%	New internet connection (Black Spot Program 2014) approved and earmarked for Urandangi installation by June 2020. We have no control over this implementation.

### 5.5.2: To have Councillor representation and actively be involved in regional forums

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.5.2.1	To have the nominated Councillor to attend and report on meetings they attend.	All external meetings attended by Councillors or senior staff are to have a written report completed and submitted to Council at the following meeting.	100%	Councillor Sam Beauchamp (apart from the Mayor who attends everything) has attended several meetings on Roads, Water etc Drone technology and Councillor Beck Britton has attended meetings for tourism with an excellent report returned.

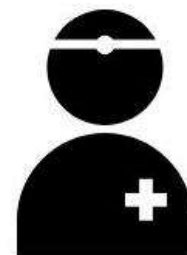


# Operational Plan Review

2019-2020

## Key Priority 6: Supporting local services and facilities

Active, healthy lifestyles drive our success as a Shire. Health and well-being are building blocks for fulfilling lives. We will support smart lifestyle decisions to reduce the toll of preventable disease and increase our life spans. We understand the importance of open green spaces for recreation and social cohesion and support a work-life balance to remain connected with our colleagues, family and community.



### 6.1: Facilitate opportunities to improve liveability in Boulia

#### 6.1.1: Facilitate health and medical service provision for Boulia and Urandangi

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.1.1.1	Involvement in regional health programs to improve the liveability of Boulia and Urandangi.	All meetings attended with reports completed back to Council.	100%	Well-being Centre opened in Dec and became very useful space when COVID-19 occurred.

#### 6.1.2: Provide community services through government funded programs for the benefit of disadvantage members of the community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.1.2.1	Provide 'free' to attend functions and facilities where possible to encourage community engagement.	Council supports 'free to attend' functions where possible.	100%	No functions or facilities happening in 2020 until pandemic is officially over and large groups can once again congregate.

### 6.2: Support an active healthy community

#### 6.2.1: Encourage and promote community well-being, including healthy and active lifestyles

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.1.1	Support Well-being Centre to completion of building.	Building completed with interior fit-out finished.	100%	A very useful space for the future of preventative disease education and community connectedness. A vision of our future.

#### 6.2.2: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.2.1	Continue to oversee the operation of the Boulia Aquatic Centre and sporting fields.	Facilities are open and usable for the public at least 95% of the year.	100%	Facility is well run and now hosts activities by the police and Community Services. School has been using the swimming pool for school kids, also external qualified teacher is conducting private lessons for the community.



# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.2.2	Continue to provide Australia Post services for as long as this is required to be provided by Council.	Australia Post facility is operational with trained staff who are available.	100%	Post Office services are provided daily, we have 2 fully trained staff members and 1 in training, to run the Post Office in Boulia. Due to COVID-19 there has been restrictions put in place at the Post Office, so some services may take longer, this is just an interim change.

## 6.2.3: Improve disability access to facilities in each community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.3.1	Continue with program of disability access to all Council buildings.	All Council buildings have disability access.	100%	All Council owned buildings now have wheelchair access.

## 6.2.4: Facilitate health and medical service provision for Boulia and Urandangi

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.4.1	Auspiced funding for Royal Flying Doctors Service (RFDS) is managed in accordance with planned activities to upgrade Urandangi Health facility.	Activities completed with quarterly reports submitted.	100%	Work is completed as requested and reported back to the health department. No significant work has been completed except for general maintenance.
6.2.4.2	Strong relationships built between all levels of government who deliver health services to the people of Boulia.	Improved health and medical facilities for Boulia and Urandangi.	100%	Good working relationships have developed during the implementation of the Well-being Centre. Boulia Clinic is an active participant in the Boulia Inter-agency Group consisting of the School, Police, Council, Centrelink, Community Services and Health.

## Key Priority 7: Valuing our greatest asset - people

People are our greatest asset. Unleashing individual potential maximises personal, community and economic outcomes. We will encourage an inclusive community that supports the needs of business people, our staff, the young and the elderly and we will support the least advantaged including Aboriginal and Torres Strait Islander Queenslanders. We will encourage diversity, foster innovation and use the talents of all - we believe that nobody should be left behind.



### 7.1: An innovative culture which supports 'free thinking' and values input

#### 7.1.1: Adopt employment practices that develop and support a motivated and focused workforce

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.1.1	All staff are compliant in the use of the WH&S system and achieve an audit pass on inspections.	JLTA audit is completed and a pass is achieved by the group.	100%	Evidence collection for JLTA audit in progress. JLTA audit scheduled for Sep 2020 due to COVID-19 restrictions.

# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.1.2	Deliver accurate and timely processing of the payroll and associated reporting requirements.	All payments to staff are delivered within time frames and without error.	100%	<p>Payroll is prepared each fortnight with outside crew timesheets processed weekly to enable accurate information to be made available to finance for checking of allocations to jobs etc. The Finance Manager undertakes the checking of the payments to staff.</p> <p>The External Auditors identified no issues with a further review to be completed after the back payments from the Boulia Shire Certified Agreement payments to staff. External support is able to be provided by SynergySoft for annual leave of Payroll Officer.</p>
7.1.1.3	Record, preserve and protect employee records for payroll and human resource management.	All employee records are up to date and secured electronically and have a backup paper file.	100%	<p>Privacy Legislation is implemented for the security of all Human Resource and Payroll Records. All staff have completed training in Right to Information and Privacy and confidentiality online. All employee personnel information is being methodically transferred to an electronic document management system which will preserve all data indefinitely and reduce the dependence on paper records.</p>
7.1.1.4	Assistance with the recruitment and selection process from advertising to the final letter of offer for new employees.	The recruitment process is completed in a smooth and professional manner with documents provided that are up to date and relevant. All documentation is collected as required and saved electronically.	100%	<p>Recruitment is conducted in accordance with Council policies and procedures with a panel including the HR Officer, Mgr of Dept and CEO at each interview. Reference checking and all legislative requirements are actioned.</p> <p>Template documents are being revised and developed for inclusion in the planning for implementation of the new Human Resources Module of SynergySoft.</p>
7.1.1.5	Complete annual performance review of the Chief Executive Officer.	Mayor is responsible for the completion of this review - he may opt for a panel.	100%	<p>Annual performance review has been completed on the CEO by the Mayor and the Deputy Mayor with a renewed contract until June 2023.</p>
7.1.1.6	CEO to complete six (6) monthly performance reviews on senior staff.	Performance reviews for the July-December period completed.	100%	<p>Reviews have been completed on senior staff with a sound result for both staff members.</p>

# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.1.7	Complete annual performance review of your employees for Works and Operations.	Reviews completed on anniversary.	100%	Certified agreement signed off on March 11, 2020 - performance reviews have been completed.
7.1.1.8	Complete performance reviews for your staff in Community Services.	Reviews completed on anniversary.	100%	As required performance reviews undertaken. None done this year to date.
7.1.1.9	Complete performance reviews for your staff in Finance and Administration.	Reviews completed on anniversary.	100%	Performance reviews are completed as required with a full review of the position description. The implementation of SynergySoft HR module will allow greater monitoring of this process and allow for training requirements to be noted.

## 7.1.2: Keeping pace with technological changes in the workplace environment

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.2.1	Support staff to further their development in Local Government in the use of progressive programs, training and resources.	Courses sourced for staff so they are competent in the use of the systems used by Council.	100%	Council's workforce training needs are sourced and planned to be accessible by the entire workforce. Delivery of appropriate training is assessed with the uppermost priority of enhancing the professional skills and safety of all members, and meeting the audit compliance requirements within Council's business units. Council has made available to all staff the Go1 training and development program which is a self paced, online system with access to over 300,000 courses.

## 7.2: A great place to work where people are valued and supported

### 7.2.1: Collaboration with staff and Unions on the content of the workplace agreements

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.2.1.1	EBA Committee - Staff Committees are formed inclusive of all areas of the Council and employees have input into the group decisions.	Well balanced EBA supporting both staff and the Council sustainability.	100%	The Boulia Shire Certified Agreement was signed off by all four unions with great rapport between the Unions and the Council. This document has been registered with the Queensland Industrial Relations Commission and a formal certificate of registration has been received. It is due to be renewed again in July 2024.

# Operational Plan Review

2019-2020

## 7.2.2: Develop and maintain a positive and future focused culture that demonstrates and supports Council's vision and values

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.2.2.1	All staff are aware of how to notify ideas/ complaints/suggestions.	Records of suggestions/ complaints/issues to be kept. PID training to be part of training regime.	100%	Staff attend weekly toolbox/ ManEx meetings during which time they are able to put forward ideas for improvements, concerns or issues which may affect them. These are recorded on an action list to be followed up and resolved. As part of staff education and training access is provided to staff members who are able to complete self paced training on an annual basis in relation to regulatory compliance.
7.2.2.2	Develop a workforce strategy which includes an appropriate staff succession plan including training, attraction and retention.	Workforce Plan developed in conjunction with all staff.	100%	With the implementation of the BSC Certified Agreement, workforce upskilling is being identified to facilitate aspects of a succession plan for the ageing workforce. Professional development is always offered to staff members to deliver a highly effective and efficient service to all stakeholders and clients consequently projecting a professional image of Council's day to day business. The Certified Agreement has secured the staff annual bonus for attraction and retention.

## 7.2.3: Provide access to external support networks for emotional assistance

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.2.3.1	Continue to provide the Employee Assistance Program and support the local RFDS visits.	Quarterly reports on access to services received (no personal details) only the volume of access.	100%	Arrangements are in place for the Council's Workforce and family members to access this Employee Assistance Program which facilitates referrals to the RFDS should the need arise. Council also support local clinical activities to support staff not only emotionally but physically.

## 7.2.4: Provide a safe, healthy working environment and be proactive in all Work Health Safety matters

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.2.4.1	Investigate all contractors and workforce to ensure appropriate licences, tickets, certificates and qualifications are held and maintained in respect to the relevant contract or project.	All reviews completed for contractors and workforce quarterly.	100%	

# Operational Plan Review

## 2019-2020

### 7.3: Living our values

#### 7.3.1: Be known for our excellent reputation and dedication service delivery

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.3.1.1	Confident staff able to attend to all customer enquiries and deal with difficult situations.	Annual re-fresher training on customer service as required.	100%	Staff are trained and then discussions at team meeting on any areas that require extra training or a change to process. Also liaise with all of Council prior to changes being made to ensure that the change will not impact on their work. To share information the team is currently in the process of implementing a customer service system in SynergySoft.
7.3.1.2	Provide a range of administrative, customer services and facilities for the continued operation of Council.	Policies, forms and up to date information is available on request.	100%	A new customer service module is being implemented and will provide a seamless process for customer interaction with staff at all levels of Council.

### 7.4: Tourism opportunities are explored and supported

#### 7.4.1: Make Boulia the place on everyone's bucket list

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.4.1.1	Present the tourist facilities in Boulia to the best of our ability – everyday.	Utilise TV, brochures, magazines to share our story of Boulia and the Min Min Lights.	100%	Plans for a future expansion of the Encounter to showcase the marine reptile history are going forward with a company from Brisbane. This will value add to the experience offered by the tourist facility.

### 7.5: Education opportunities are available including the use of digital technology

#### 7.5.1: Partner with relevant groups to support and deliver Emergency services within the shire

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.5.1.1	Support provided to SES and Rural Fire Service groups to enable them to function in an emergency.	Grant applications submitted for equipment as required.	100%	Support has been given to all emergency services whenever required.

#### 7.5.2: Partner with relevant agencies and organisations to provide a range of community awareness and educational programs

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.5.2.1	Partner with Boulia Community Services to provide educational programs in our facilities.	Several planned programs over the school holidays conducted in our facilities.	100%	Partnerships with Boulia Community Services to continue when pandemic over.

# Operational Plan Review

2019-2020

## 7.5.3: Support further education for all employees relevant to their roles

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.5.3.1	Record information gathered from staff performance reviews on future training needs and plan according to budget and numbers.	All staff reviews to be added to the training file request and training arranged in accordance with the budget.	100%	Performance reviews are noted in staff files and will be loaded into the new HR module of SynergySoft in July 2020. Key areas that are being utilised for Go1 training are regulatory compliance and software skills. Work Health and Safety implementation and compliance training is being identified for the upcoming Department of Transport and Main Roads Audit with accreditation due to be renewed in March 2021 and pass required for the audit by JLTA Auditors.

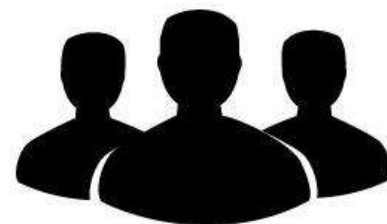
## 7.6: Develop new employment opportunities

### 7.6.1: Partner with other organisations who can deliver training to improve prospects of future employment roles within Council

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.6.1.1	Trainees become part of our workforce and are encouraged and well supported.	All trainee positions offered and filled.	100%	Council has been successful in having our first administration trainee complete her course. This was a supported engagement by LGAQ and in light of this success we will be supporting two more trainees in 2021. One of these trainees will be in the office and the other in the outside workforce in a support role for the Rural Lands Protection Officer.

## Key Priority 8: Proactive and responsible leadership

Our Shire is well recognised and respected both in Queensland and the Federal arena and this is critical for the future growth of the region. We recognise the challenge population decline brings and will find ways to manage it and do what we can to reverse the trend. We will build on what already makes our shire and the surrounding regions exceptional - people, local enterprise, and natural resources, developing our strategic and competitive advantage underpinned by strong regional partnerships.



### 8.1: Genuine community engagement which is responsive and relevant

#### 8.1.1: Develop and implement initiatives to encourage the community to become more informed and involved in issues that may affect them

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.1.1	Annual community meeting after following the end of year financial results are released.	Meeting held in early December after the final results are released.	100%	Future community meeting topics earmarked with intended meeting dates to be finalised.

# Operational Plan Review

2019-2020

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.1.2	Regular information being released through Channel Country Chatter, Facebook with the website content reviewed for accuracy and content twice per year.	Verbal feedback, monitored visits through Facebook.	100%	The newsletter continues to provide information and news from the Council to the community.

## 8.1.2: Manage and govern to ensure transparency and responsiveness to the needs and views of our communities in decision making practices

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.2.1	Council agendas are released for review 7 days prior to the meeting and agenda items are placed on the website within 2 business days after the meeting.	Monthly activity is available for viewing by the public on our website within 2 business days.	100%	Council meeting agendas are being released for review within the required time frames.
8.1.2.2	Ensure the Mayoral election is conducted in accordance with statutory requirements.	Mayor duly elected March 2020.	100%	Completed in accordance with regulations in March 2020. Evan Blackman took over the Electoral Officer position as the nominated officer was unable to continue.
8.1.2.3	Ensure the Deputy Mayoral election is conducted in accordance with statutory requirements.	Deputy Mayor duly elected March 2020.	100%	Deputy Mayor elected in accordance with regulations after the March 28 elections. The position will be alternated between Jack Neilson and Sam Beauchamp over the four years.
8.1.2.4	Ensure Council meetings acknowledge all traditional owners and are conducted in accordance with the Code of Meeting Practice and Code of Conduct.	No breaches to Code of Meeting Practice or Code of Conduct.	100%	Acknowledgement to our traditional owners is noted and mentioned at the beginning of each Council meeting. All regulatory requirements are recorded in Council minutes which are on the website within the required time-frame.
8.1.2.5	Provide Councillors with timely information and reports	Business Papers, Minutes, Councillor Correspondence and other Council documents sent within statutory time-frames.	100%	Business papers, minutes, Councillor correspondence and other associated documents are being distributed within the required time-frames. An electronic Councillor Portal has been introduced to provide easy electronic access (online and offline) of relevant documents to Councillors.



# Operational Plan Review

2019-2020

## 8.1.3: Communication with the community is aimed to capture the wide range of media

Provide customer service and information on Council's services through the Council office/Facebook/media etc. At least 95% of initial queries received through the Council office are responded to in accordance with the Customer Service Charter.

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.3.1	Notifications to customers to be sent via email blast, Facebook, web page, flyers.	All notices sent within 4 hours of receipt.	100%	Customer notifications are being distributed via email blast, Facebook, flyers and the Council website as they are received to ensure the community is kept up to date.

## 8.1.4: Residents are informed about and involved in Council's decision making

Publication and distribution of information in relation to Council decisions, activities and benefits

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.4.1	Council meeting dates listed on the website and in the Channel Country Chatter.	Council meeting dates notified and Business agenda and minutes loaded onto website.	100%	Council meeting dates are displayed for public view and any changes to the intended dates are distributed out to the community accordingly.

## 8.2: Strong representation in the local, regional State and Federal arena's

### 8.2.1: To represent and collectively make decisions to benefit the entire community

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.2.1.1	Twelve ordinary Council meetings are held each year with two special budget meetings and two planning session days.	All meetings attended by all Councillors.	100%	All scheduled Council meetings have been held for the quarter.
8.2.1.2	Representation at all elected meeting groups supporting Bouliia initiatives.	Reports received from attendees at the meetings presented to Council for information.	100%	Attendance at meetings which are of significance to Bouliia by various members of the Bouliia Shire Council as available – completed.

### 8.2.2: Develop and maintain partnerships with regional organisations

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.2.2.1	Active representation in all Council representative bodies including the RAPAD group of Councils.	Attendance at all meetings with success achieved with group projects.	100%	All meetings attended either by teleconference or by Zoom or in person.

### 8.2.3: Council acts in a coordinated manner to implement this Plan

Plan what we do and do what we plan - Council acts in a coordinated manner to implement this Plan, its Delivery Program, Annual Operational Plans and Budgets and report upon it in a timely manner

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.2.3.1	Council supports the implementation of the plan and actively comments on the outcomes.	Plan implemented with success against budget allocation and planned activities.	100%	Budget against plan is reviewed each month.



# Community Financial Report

The Community Financial Report aims to simplify Council's financial statements through a visual and plain English written explanation of our results for the financial year 1 July 2019 to 30 June 2020.

This Community Financial Report consists of 3 key statements. They are:

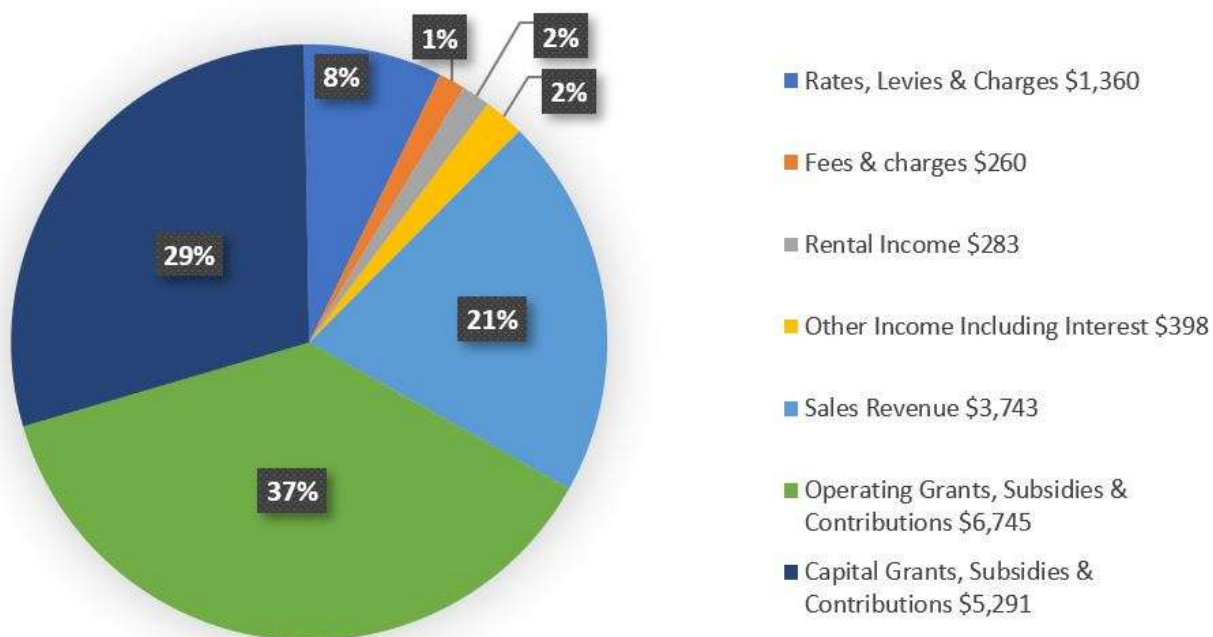
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows

## Statement of Comprehensive Income

The Statement of Comprehensive Income reflects how we take the money we receive in our day-to-day operations and spend it to provide the level of services the community expects from our Council. This year Council's total revenue amounted to \$18.08 million and total expenses amounted to \$15.35 million returning an operating surplus of \$2.73 million.

### Revenue - Where did Council's funds come from?

Income Breakdown - \$'000s



Council's reported Total Income of \$18.08 million during the 2019/20 financial year is broken up into two areas:

Operating Income	\$12.79m
Capital Income	\$ 5.29m

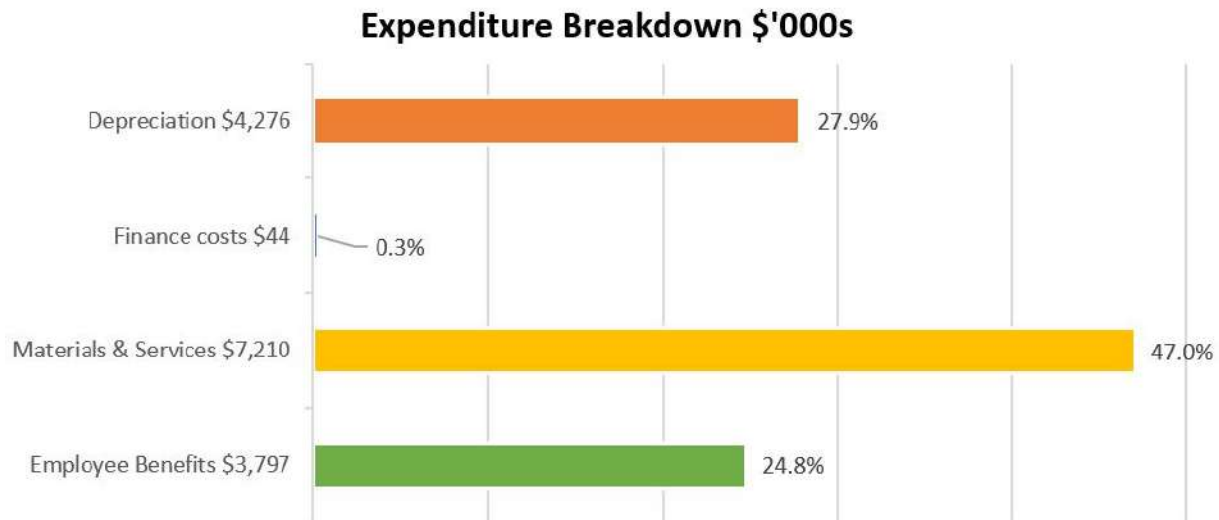
The more significant contributors to Council's revenue stream include:

Rates, Levies & Charges	\$1.4m
Sales Revenue	\$3.7m
Operating Grants, Subsidies & Contributions	\$6.7m
Capital Grants, Subsidies & Contributions	\$5.3m

# Community Financial Report

## Expenditure - Where does the money go?

Council incurs both operating & capital expenditure through providing a wide range of services to the community. Expenditure is regularly monitored to ensure funds are used efficiently.



## Operating expenditure is made up of:

Employee benefits \$3.80m	Materials & Services \$7.21m
Finance Costs \$0.04m	Depreciation \$4.28m

*Employee benefits* consists of wages and other entitlements such as superannuation and annual leave which is paid to our staff members.

*Materials & Services* consists of goods Council purchases to use in day to day operations. Wherever possible, Council uses local suppliers and contractors so that the money flows back into our community.

*Finance Costs* consist predominately of provisions for bad debts, loan & bank charges.

## Statement of Financial Position

The Statement of Financial Position measures what we own (our assets), what we owe (our liabilities) and our net worth (total community equity) at the end of the financial year.

Total Assets	\$206.6m
Total Liabilities	\$7.7m
Total Community Equity	\$198.9m

## Assets – What the community owns

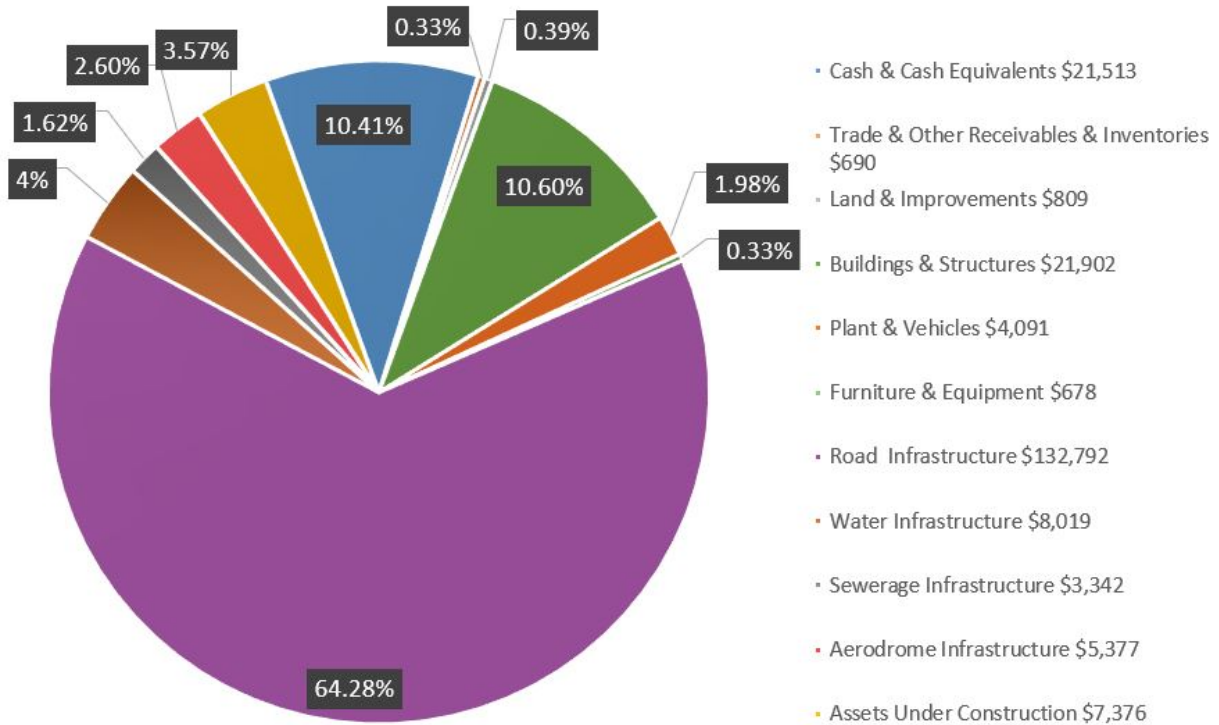
Property, plant and equipment accounts for 93% of Council's assets. This includes the road infrastructure, buildings and structures, plant and vehicles, water, sewerage and aerodrome assets. This represents a significant investment of community funds and requires careful management to ensure that the levels of service provided by these assets is maintained.

The major components of our assets include:

Road network	\$ 133.0m	Assets Under Construction	\$ 7.4m
Buildings & structures	\$ 21.9m	Water Infrastructure	\$ 8.0m
Plant & vehicles	\$ 4.1m	Sewerage Infrastructure	\$ 3.3m
Cash & investments	\$ 21.5m	Aerodrome Infrastructure	\$ 5.4m

# Community Financial Report

Assets Breakdown - \$'000s

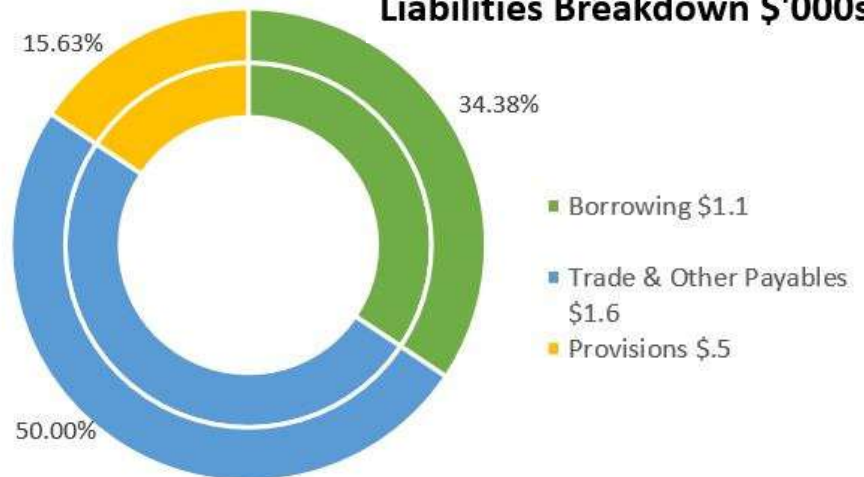


## Liabilities – What the community owes

The components of our liabilities are:

- Borrowing \$1.1m
- Trade & other payables \$1.6m
- Provisions \$0.5m

Liabilities Breakdown \$'000s



## Statement of Cash Flows

The statement of cash flows shows Council's cash received and spent during the year. It shows our ability to pay our bills and put aside some funds for the future. Our final cash balance as at 30 June 2020 was \$21.5m which is an increase of \$5.1m from the previous year. It is important to note that \$4.62m of the \$5.1m has been allocated for future capital works to be undertaken by Council.

This report covers three specific areas: Financing, Investing and Operating activities:

- Financing activities* are cash received if Council takes out new loans or cash paid as repayments against loans;
- Investing activities* include money Council receives and spends when we buy or sell property, plant and equipment (Capital purchases);
- Operating activities* include all other areas such as rates, fees & charges, interest, grants, employee costs, materials & services, interest and administration.

# Community Financial Report

Listed below is a table showing the results of the Cash Flow Statement for the past seven years.

	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000	2015/16 \$,000	2014/15 \$,000	2013/14 \$,000
Opening Cash Balance	16,408	13,903	14,961	11,779	13,378	12,632	9,865
Net Cash Flow from Operating Activities	2,671	4,079	(1,440)	3,638	656	3,763	4,122
Net cash Flow from Investing Activities (Capital Purchases)	2,485	(1,525)	429	(411)	(2,207)	(4,320)	(1,355)
Net Cash Flows from Financing Activities (Loans)	(51)	(49)	(47)	(45)	(49)	1,303	0
Closing Cash Balance	21,513	16,408	13,903	14,961	11,779	13,378	12,632

## Key Sustainability Ratios

The Department of Local Government, Community Recovery and Resilience has developed a range of sustainability indicators to assist in assessing the sustainability of Councils. A Queensland Council is considered sustainable if its infrastructure and financial capital is able to be maintained over the long term.

Section 179 of the *Local Government Regulation 2012* requires that the measures of sustainability for the financial year be included in the Community Financial Report. The table below summarises the indicators and compares Council's actual results with the targets.

Measure of Financial Sustainability	How it is calculated	Explanation	Target	Result at 30 June 2020	Target met
Operating surplus ratio	Net operating result divided by total operating revenue	Measures the extent to which Council's revenue raised covers operational expenses. If there is a surplus, this is then available for funding capital expenditure.	Between 0% and 10%	-19.96%	No
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	This ratio reflects the extent to which infrastructure assets managed by Council are replaced as they reach the end of their useful life.	Greater than 90%	54.51%	No
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	Measures the extent to which the net financial liabilities of Council can be repaid from operating revenue.	Less than 60%	-113.24%	Yes

Council has achieved 1 of the 3 key targets for the financial year and must focus on attracting additional funding to improve our operating surplus ratio and fine tuning our management of asset replacement so that the asset sustainability ratio meets its target.

# Community Financial Report

## Overall Financial Summary

**\$21,513,165**

**CASH BALANCE**

as at 30 June 2020

**\$2,328,550**

**FUTURE PROJECT FUNDS**

Council has this figure in accounts set aside for future project funds

**\$198,865,935**

**TOTAL COMMUNITY EQUITY**

as at 30 June 2020



## The Future

Council has further consolidated its financial position and is in a sound financial position to face the challenges in the years ahead.



# FINANCIAL STATEMENTS



**Boulia Shire Council**

**Financial Statements  
for the year ended 30 June 2020**

# **Bouliia Shire Council**

## **Financial Statements**

### **For the year ended 30 June 2020**

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Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

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

Unaudited Long Term Financial Sustainability Statement

Certificate of Accuracy - for the Long Term Financial Sustainability Statement



**Boulia Shire Council**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2020**

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Rates, levies and charges	3(a)	1,359,973	1,269,480
Fees and charges		259,728	358,264
Rental income		282,979	333,553
Interest received		186,512	323,217
Sales revenue	3(b)	3,742,753	3,138,398
Other income		210,696	384,119
Grants, subsidies, contributions and donations	4(a)	6,744,544	5,940,377
		<u>12,787,185</u>	<u>11,747,408</u>
<b>Capital Revenue</b>			
Grants, subsidies, contributions and donations	4(b)	5,291,273	6,624,964
<b>Total Revenue</b>		<u>18,078,458</u>	<u>18,372,372</u>
<b>Total Income</b>		<u>18,078,458</u>	<u>18,372,372</u>
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee benefits	6	(3,796,927)	(3,056,328)
Materials and services	7	(7,222,096)	(6,371,631)
Finance costs		(44,375)	(46,614)
Depreciation	8	(4,276,228)	(3,679,360)
		<u>(15,339,626)</u>	<u>(13,153,933)</u>
<b>Capital Expenses</b>	5	(25,769)	(440,378)
<b>Total Expenses</b>		<u>(15,365,395)</u>	<u>(13,594,311)</u>
<b>NET RESULT</b>		<u>2,713,063</u>	<u>4,778,061</u>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in Asset Revaluation Surplus	16	7,255,692	17,922,851
<b>Total Other Comprehensive Income for the Year</b>		<u>7,255,692</u>	<u>17,922,851</u>
<b>Total Comprehensive Income for the Year</b>		<u>9,968,755</u>	<u>22,700,912</u>

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

The comparatives have not been restated on adoption of AASB 15 / 1058 and therefore the comparative information is presented using the previous standard relating to revenue.

**Boulia Shire Council**  
**Statement of Financial Position**  
**as at 30 June 2020**

	Note	2020 \$	2019 \$
<b>Current Assets</b>			
Cash and cash equivalents	9	21,513,165	16,408,614
Receivables	10	362,477	766,378
Inventories	11	328,235	275,114
<b>Total Current Assets</b>		<u>22,203,876</u>	<u>17,450,106</u>
<b>Non Current Assets</b>			
Property, plant and equipment	12	184,385,741	174,597,856
<b>Total Non-Current Assets</b>		<u>184,385,741</u>	<u>174,597,856</u>
<b>Total Assets</b>		<u>206,589,618</u>	<u>192,047,962</u>
<b>Current Liabilities</b>			
Payables	13	1,590,064	1,095,237
Borrowings	14	54,280	52,282
Provisions	15	269,151	98,107
Contract Liabilities	25	4,618,501	-
<b>Total Current Liabilities</b>		<u>6,531,997</u>	<u>1,245,626</u>
<b>Non-Current Liabilities</b>			
Borrowings	14	1,009,222	1,061,742
Provisions	15	182,464	199,875
<b>Total Non-Current Liabilities</b>		<u>1,191,686</u>	<u>1,261,617</u>
<b>Total Liabilities</b>		<u>7,723,683</u>	<u>2,507,243</u>
<b>Net Community Assets</b>		<u>198,865,935</u>	<u>189,540,719</u>
<b>Community Equity</b>			
Asset Revaluations Surplus	16	110,690,859	103,435,167
Retained Surplus		88,175,076	86,105,552
<b>Total Community Equity</b>		<u>198,865,935</u>	<u>189,540,719</u>

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

The comparatives have not been restated on adoption of AASB 15 / 1058 and therefore the comparative information is presented using the previous standard relating to revenue.

**Bouliia Shire Council**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2020**

<b>Council</b>	<b>Note</b>	<b>Asset revaluation surplus</b>	<b>Retained Surplus</b>	<b>Total</b>
		16		
		\$	\$	\$
<b>Balance as at 1 July 2019</b>		103,435,167	86,105,552	189,540,719
Adjustment on initial application of AASB 15 / ASSB 1058		-	(643,539)	(643,539)
<b>Restated balance as at 1 July 2019</b>		103,435,167	85,462,013	188,897,180
Revaluation surplus		7,255,692	-	7,255,692
Net result		-	2,713,063	2,713,063
<b>Total Comprehensive Income for the Year</b>		7,255,692	2,713,063	9,968,755
<b>Balance as at 30 June 2020</b>		110,690,859	88,175,076	198,865,935
<b>Balance as at 1 July 2018</b>		85,512,316	81,327,491	166,839,807
Revaluation surplus		17,922,851	-	17,922,851
Net result		-	4,778,061	4,778,061
<b>Total Comprehensive Income for the Year</b>		17,922,851	4,778,061	22,700,912
<b>Balance as at 30 June 2019</b>		103,435,167	86,105,552	189,540,719

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

The comparatives have not been restated on adoption of AASB 15 / 1058 and therefore the comparative information is presented using the previous standard relating to revenue.

**Boulia Shire Council**  
**Statement of Cash Flows**  
**For the year ended 30 June 2020**

	Note	2020 \$	2019 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from customers		5,335,985	6,890,034
Payments to suppliers and employees		(9,782,618)	(9,361,516)
		<u>(4,446,633)</u>	<u>(2,471,482)</u>
Interest received		186,512	323,217
Rental income		282,979	333,553
Non capital grants and contributions		6,744,544	5,940,377
Borrowing costs		(44,375)	(46,614)
<b>Net Cash Inflow (outflow) from Operating Activities</b>	20	<u>2,723,027</u>	<u>4,079,050</u>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment		(7,157,251)	(8,228,920)
Net movement in loans & advances			
Proceeds from sale of property plant and equipment		323,057	79,187
Grants, subsidies, contributions and donations		9,266,239	6,624,964
<b>Net Cash Inflow (outflow) from Investing Activities</b>		<u>2,432,045</u>	<u>(1,524,769)</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings	14	(50,522)	(48,519)
<b>Net Cash Inflow (outflow) from Financing Activities</b>		<u>(50,522)</u>	<u>(48,519)</u>
<b>Net Change in Cash and Cash Equivalent Held</b>		<u>5,104,550</u>	<u>2,505,762</u>
<b>Cash and Cash Equivalents at the Beginning of the Financial Year</b>		16,408,615	13,902,852
<b>Cash and Cash Equivalents at End of the Financial Year</b>	9	<u>21,513,165</u>	<u>16,408,615</u>

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

The comparatives have not been restated on adoption of AASB 15 / 1058 and therefore the comparative information is presented using the previous standard relating to revenue.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**1 Significant Accounting Policies**

**1.A Basis of Preparation**

These general purpose financial statements are for the period 1 July 2019 to 30 June 2020. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*. They comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS). Therefore in some instances these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation gains and losses within a class of assets and the timing of recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention except where stated.

**1.B Constitution**

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

**1.C Currency**

The Council uses the Australian dollar as its functional currency and its presentation currency.

**1.D New and revised Accounting Standards**

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2019, the standard which had an impact on reported position, performance and cash flows was the one relating to revenue.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

	<b>Effective for NFP annual report periods beginning on or after:</b>
AASB 17 Insurance Contracts	1 January 2021
AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material	1 January 2020

**1.E Estimates and Judgements**

Where necessary judgements, estimates and assumptions have been used in preparing these financial statements. Those that have a significant effect, or risk of causing an adjustment to council's assets or liabilities relate to:

Valuation and depreciation of property, plant and equipment (Note 12)

Impairment of property, plant and equipment (Note 12)

Provisions (Note 15)

Contingent liabilities (Note 18)

Financial instruments and financial liabilities (note 22)

The full impact of the COVID19 pandemic is unknown at this time, with minor impact expected until the 2020-2021 financial year when the first general rates are issued for the 2021 year in July/August 2020.

**1.F Rounding and Comparatives**

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

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

**1.G Taxation**

The income of local government and public authorities is exempt from Income tax. However council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

## **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 :

#### **Corporate Support**

Secure revenue from governments and ratepayers to finance the general activities of Council  
Provide support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements including disaster management, civic receptions and regional services  
Provide Council and corporate management of the organisation including:-  
Financial and administrative services  
Encourage and monitor the planning and construction of the building environment  
Information technology  
Human resources and payroll  
Plan and design Council's infrastructure and provide general engineering and operational support  
Provision of tourism attractions and museums and assist with the promotion and development of the local tourism industry  
Provide leadership and key industry contacts for the diversification and growth of local industry  
Procure and service Council's mobile fleet

#### **Environmental and Natural Resources**

Ensure a high level of environmental health is maintained for all residents and visitors. Protect the natural environment and undertake projects to enhance economic and environmental return from use of reserves.  
Protect and enhance the environmental and natural resources within the Shire. This includes:-  
Property pest management  
Stock route management  
Animal control  
Environmental licenses and approvals

#### **Community and Lifestyle Services**

Enhance community development and equity through targeted assistance and development activities  
Provide activities and services to improve the lifestyle of residents including:-  
Providing accessible and quality library materials to residents  
Providing entertainment venues for all residents  
Community centres and halls  
Providing community housing for both staff and non-staff members of the Shire  
Community services  
Provision of clean and appropriate recreational & sporting facilities and areas and other public spaces for community and tourist use  
Parks and gardens  
Cemeteries

#### **Health and Welfare**

Assist with the provision of facilities and activities to enhance the health and welfare of residents. Lobby government for improved facilities.

#### **Water, Sewerage and Garbage**

##### **Water Infrastructure**

Supply urban residents and businesses with a clean and reliable water supply  
Improve the conservation of water use by the community

##### **Sewerage Infrastructure**

Provide sewerage services to the urban community

##### **Garbage Infrastructure**

Provide urban residents and businesses with an efficient refuse collection and disposal service

#### **Roads**

Provide, maintain and upgrade roads, streets and drainage to the highest standard within limits of resources  
Undertake road construction and maintenance works for third parties

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

- 2 Analysis of Results by Function  
(b) Income and Expenses defined between Recurring and Capital are attributed to the following functions:

Functions	Gross Program Income						Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurring Operations	Net Result	Assets	
	Recurring		Capital		2020	2020		2020	2020					2020
	Grants	Other	Grants	Other										
Corporate Support														
Environmental & Natural Resources	2,436,777	24,973	-	-	1,902,854	2,461,750	(4,840,691)	(233,125)	(4,840,691)	2,937,837	2,228,625	(2,937,837)	36,072,739	
Community & Lifestyle Services	555,153	385,667	-	-	940,820	1,654,234	(1,654,234)	-	(1,654,234)	713,414	-	(713,414)	386,617	
Health & Welfare	846,865	7,391	-	-	854,256	3,403,571	(98,658)	(98,658)	(98,658)	755,598	755,598	755,598	21,901,721	
Water Sewerage & Garbage	34,792	405,107	2,963,672	-	3,403,571	8,515,207	(1,001,890)	(1,001,890)	(1,001,890)	561,991	2,401,681	2,401,681	11,365,202	
Roads	2,870,957	3,316,649	2,327,601	-	8,515,207	7,536,797	(7,536,797)	(25,769)	(7,536,797)	1,323,422	978,410	978,410	136,863,339	
Total Council	6,744,544	6,042,641	5,291,273	-	18,078,458	(15,339,626)	(25,769)	(25,769)	(15,365,395)	(2,552,441)	2,713,063	2,713,063	206,589,618	

Functions	Gross Program Income						Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurring Operations	Net Result	Assets	
	Recurring		Capital		2019	2019		2019	2019					2019
	Grants	Other	Grants	Other										
Corporate Support														
Environmental & Natural Resources	83,937	1,286,134	-	-	1,370,071	(209,636)	(440,378)	(440,378)	(650,014)	1,160,435	720,057	720,057	25,681,362	
Community & Lifestyle Services	2,233,855	26,634	-	-	2,260,489	(125,080)	-	-	(125,080)	2,135,409	2,135,409	2,135,409	255,617	
Health & Welfare	-17,250	878,637	-	-	861,387	(4,183,365)	-	-	(4,183,365)	(3,321,978)	(3,321,978)	(3,321,978)	21,418,801	
Water Sewerage & Garbage	815,281	-	-	-	815,281	(13,272)	-	-	(13,272)	802,009	802,009	802,009	-	
Roads	449,608	405,101	2,185,622	-	3,040,331	(783,730)	-	-	(783,730)	70,979	2,256,601	2,256,601	7,922,740	
Total Council	2,374,946	3,210,526	4,439,342	-	10,024,814	(7,838,850)	-	-	(7,838,850)	(2,253,378)	2,185,964	2,185,964	136,769,442	
	5,940,377	5,807,032	6,624,964	-	18,372,373	(13,153,933)	(440,378)	(440,378)	(13,594,311)	(1,406,524)	4,778,062	4,778,062	192,047,962	

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

3 Revenue Analysis	Note	2020	2020
		\$	\$
		AASB 15	AASB 1058
		\$	\$
<b>Revenue recognised at a point in time</b>			
Rates, levies and charges		-	1,359,973
Fees and charges		-	-
Rental income		-	-
Interest received		-	-
Sale of goods and services		3,742,753	-
Grants, subsidies, donations and contributions		-	6,744,544
Other income		210,696	-
		<u>3,953,449</u>	<u>8,104,517</u>
<b>Revenue recognised over time</b>			
Fees and charges		259,728	-
Sale of goods and services		282,979	-
Grants, subsidies, donations and contributions		186,512	-
Other income		-	-
		<u>729,219</u>	<u>-</u>
<b>Total revenue</b>		<u>4,682,668</u>	<u>8,104,517</u>

**(a) Rates, Levies and Charges**

2020 accounting policy: Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is 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.

2019 accounting policy: Rates are recognised as revenue at the start of the rating period. If a ratepayer pays their rates before the start of the rating period, the payment is recognised as unearned income and transferred to rates, levies and charges in the relevant rating period.

	2020	2019
	\$	\$
General rates	1,039,305	994,590
Water	180,451	170,022
Sewerage	117,950	115,816
Garbage charges	105,741	106,405
Total rates and utility charge revenue	1,443,447	1,386,833
Less: discounts	(84,419)	(117,158)
Less: pensioner remissions	945	(195)
	<u>1,359,973</u>	<u>1,269,480</u>

**(b) Sales Revenue**

The sale of goods is recognised when the customer has taken delivery of the goods. 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 at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

Sale of services	2020	2019
Contract and recoverable works	\$	\$
	3,742,753	3,138,398
	<u>3,742,753</u>	<u>3,138,398</u>



**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

Note	2020 \$	2019 \$
------	------------	------------

**4 Grants, Subsidies, Contributions and Donations**

2020 accounting policy:

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.

The performance obligations are varied based on the agreement. 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. 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, generally the input methods, being either costs or time incurred, are deemed to be the most appropriate methods to reflect the transfer of benefit

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

All grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them.

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. Council does not currently have any reciprocal grants.

**(a) Recurrent**

General purpose grants	2,436,777	2,774,372
State government and other subsidies and grants	4,305,322	3,163,261
Contributions	2,445	2,744
	6,744,544	5,940,377

**(b) Capital**

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control, and which are enforceable, are recognised as revenue 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. This is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

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.

State government subsidies and grants	4,438,589	6,243,162
Commonwealth government subsidies and grants	852,684	381,802
	5,291,273	6,624,964

**Conditions over contributions**

Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:

Non-reciprocal grants for expenditure on services	-	-
	-	-

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

	Note	2020 \$	2019 \$
<b>5 Capital Expenses</b>			
<b>Gain / Loss on Disposal of Non-Current Assets</b>			
Proceeds from the sale of property, plant and equipment		323,057	79,187
Less: Book value of property, plant and equipment disposed of		(348,826)	(519,565)
		<u>(25,769)</u>	<u>(440,378)</u>
<b>6 Employee Benefits</b>			
Total staff wages and salaries		2,545,658	2,766,253
Councillors' remuneration		256,518	172,486
Annual, sick, long service leave and entitlements		982,029	322,527
Superannuation	19	335,738	308,150
		<u>4,119,943</u>	<u>3,569,416</u>
Other employee related expenses		28,965	28,181
		<u>4,148,908</u>	<u>3,597,597</u>
Less: Capitalised employee expenses		(351,981)	(541,269)
		<u>3,796,927</u>	<u>3,056,328</u>
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.			
Total council employees at the reporting date:			
Elected members		5	5
Administration staff		12	15
Depot and outdoors staff		22	22
Total full time equivalent employees		<u>39</u>	<u>42</u>
<b>7 Materials and Services</b>			
Administration supplies and consumables		933,962	1,102,637
Audit of annual financial statements by the Auditor-General of Queensland		55,493	39,407
Communications and IT		112,793	86,682
Consultants		214,717	0
Donations paid		57,863	47,017
Housing		108,796	151,463
Repairs and maintenance		243,994	127,971
Roads		4,672,004	4,278,957
Water & Sewerage		419,455	354,449
Other materials and services		403,019	183,048
		<u>7,222,096</u>	<u>6,371,631</u>
Total audit fees quoted by the Queensland Audit Office relating to the 2019-20 financial statements are \$58,000 (2019-\$55,600).			
<b>8 Depreciation</b>			
Buildings & structures		1,035,646	708,783
Plant & vehicles		386,971	403,468
Furniture & equipment		81,783	73,395
Road infrastructure		2,262,696	2,141,969
Water infrastructure		225,949	128,424
Sewerage infrastructure		103,106	48,203
Aerodrome infrastructure		180,077	175,118
Total depreciation	12	<u>4,276,228</u>	<u>3,679,360</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

	2020	2019
9 Cash and Cash Equivalents	\$	\$
Cash at bank and on-hand	220,994	226,301
Deposits at-call	21,292,171	16,182,313
Balance per Statement of Cash Flows	21,513,165	16,408,614

Cash and deposits at call are held in the Queensland Treasury Corporation and Commonwealth Bank of Australia in normal business accounts.

Cash and deposits at call are held in the Commonwealth Bank of Australia in normal at call and business cheque accounts. The bank currently has a short term credit rating of AA2 and longer term rating of P-1.

In accordance with the *Local Government Act 2009* and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds for security deposits lodged and auspicing projects. 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 statements.

**Trust Funds**

**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

Auspicing	54,646	48,962
Security deposits	10,470	19,665
	65,116	68,627

**10 Receivables**

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

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

Because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

**Current**

Rateable revenue and utility charges	165,292	298,219
Other debtors & Accrued Revenue	257,897	505,706
Loss Allowance	(35,313)	(141,222)
GST recoverable	67,588	234,400
Rates received in advance	(92,987)	(130,725)
	362,477	766,378

Interest rate charged on outstanding rates as at 1st July 2019 was 9.83%. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance at 1 July	141,223	98,960
Impairment (released)/provided for during the year	(105,910)	42,263
Closing Balance at 30 June	35,313	141,223

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

	Note	2020 \$	2019 \$
<b>11 Inventories</b>			
Stores and raw materials held for resale are valued at the lower of costs and net realisable value and include where applicable, direct material, direct labour and an appropriate proportion of variable and fixed overheads.			
Inventories held for distribution are			
- goods to be supplied at no 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.			
<b>Inventories held for sale</b>			
Miscellaneous sales items		70,177	55,895
		70,177	55,895
<b>Inventories held for distribution</b>			
Quarry and road materials		258,058	219,219
		258,058	219,219
Total Inventories		328,235	275,114

**Boullia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment**

**Council - 30 June 2020**

Note	Land and Improvements		Buildings and Structures		Plant and Vehicles		Furniture & Equipment		Road Infrastructure		Water Infrastructure		Sewerage Infrastructure		Aerodrome Infrastructure		Work in Progress		Total
	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	789,328	27,414,250	6,690,586	1,484,983	160,834,810	7,986,768	3,593,022	7,402,641	2,291,889	218,488,277									
	-	-	1,205,502	-	-	-	-	-	-	5,951,749									
5	-	-	(804,498)	-	-	-	-	-	-	-									(804,498)
16	-	687,323	-	-	(100)	1,369,042	43,458	34,875	-	-									2,134,598
	20,000	779,588	(183,856)	(284,106)	-	267,966	267,966	-	(867,558)										-
	809,328	28,881,161	6,907,734	1,200,877	160,834,710	9,623,776	3,904,446	7,437,516	7,376,080	226,975,627									

Basis of measurement

**Asset Values**

Opening Gross Value as at 1 July 2019

Additions

Disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

**Closing Gross Value as at 30 June 2020**

**Accumulated Depreciation**

Opening balance as at 1 July 2019

Depreciation provided in period

Depreciation on disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

**Accumulated Depreciation as at 30 June 2020**

	-	8,750,137	3,089,361	741,162	25,780,938	2,380,162	1,276,888	1,871,773	-	43,890,421									
8	-	1,035,646	386,971	81,783	2,262,696	225,949	103,106	180,077	-	4,276,228									
5	-	-	(455,672)	-	-	-	-	-	-	(455,672)									
16	-	(3,310,289)	-	-	10	(1,001,703)	(817,738)	8,629	-	(5,121,091)									
	-	503,948	(203,872)	(300,076)	-	-	-	-	-	-									
	-	6,979,442	2,816,788	522,869	28,043,644	1,604,408	562,256	2,060,479	-	42,589,886									

**Total Written Down Value as at 30 June 2020**

Residual value

Range of estimated useful life in years

809,328	21,901,719	4,090,946	678,008	132,791,066	8,019,368	3,342,190	5,377,037	7,376,080	184,385,741										
N/A	20-100	2-20	3-10	10-1000	30-80	25-75	20-100	-	-	-									

Additions comprise:

Renewals

Other additions

Total additions

\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20,000	300,340	1,205,502	-	267,966	267,966	267,966	2,075,562	3,281,064											
20,000	300,340	1,205,502	-	267,966	267,966	267,966	5,095,477	7,157,250											

**Boulia Shire Council**  
**Notes to the Financial Statements**  
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Note	Land and Improvements Fair Value	Buildings and Structures Fair Value	Plant and Vehicles Cost	Furniture & Equipment Cost	Road Infrastructure Fair Value	Water Infrastructure Fair Value	Sewerage Infrastructure Fair Value	Aerodrome Infrastructure Fair Value	Work in Progress Cost	Total
<b>Council - 30 June 2019</b>										
Basis of measurement										
<b>Asset Values</b>										
Opening Gross Value as at 1 July 2018	789,328	26,851,859	5,755,464	1,445,233	145,145,676	7,613,073	3,089,745	6,077,997	3,645,785	200,414,160
Additions	-	-	1,161,875	83,676	-	-	-	-	6,983,370	8,228,921
Disposals	-	(681,444)	(226,753)	(43,926)	-	-	-	(349,503)	-	(1,301,626)
Revaluation adjustments to revaluation surplus	-	1,243,835	-	-	9,855,459	373,695	503,277	1,291,363	-	11,146,822
Transfers between classes	-	-	-	-	5,833,675	7,986,768	3,593,022	382,784	(8,337,266)	-
<b>Closing Gross Value as at 30 June 2019</b>	<b>789,328</b>	<b>27,414,250</b>	<b>6,690,586</b>	<b>1,484,983</b>	<b>160,834,810</b>	<b>7,986,768</b>	<b>3,593,022</b>	<b>7,402,641</b>	<b>2,291,889</b>	<b>218,488,277</b>
<b>Accumulated Depreciation and Impairment</b>										
Opening Balance as at 1 July 2018	-	8,372,617	2,830,969	711,693	30,548,969	2,251,738	1,228,685	1,824,480	-	47,769,151
Depreciation provided in period	-	708,783	403,468	73,395	2,141,969	128,424	48,203	175,118	-	3,679,360
Depreciation on disposals	-	(331,263)	(145,076)	(43,926)	-	-	-	(261,796)	-	(782,061)
Revaluation adjustments to revaluation surplus	-	-	-	-	(6,910,000)	-	-	133,971	-	(6,776,029)
<b>Accumulated Depreciation as at 30 June 2019</b>	<b>-</b>	<b>8,750,137</b>	<b>3,089,361</b>	<b>741,162</b>	<b>25,780,938</b>	<b>2,380,162</b>	<b>1,276,888</b>	<b>1,871,773</b>	<b>-</b>	<b>43,890,421</b>
<b>Total Written Down Value as at 30 June 2019</b>	<b>789,328</b>	<b>18,664,113</b>	<b>3,601,225</b>	<b>743,821</b>	<b>135,053,872</b>	<b>5,606,606</b>	<b>2,316,134</b>	<b>5,530,868</b>	<b>2,291,889</b>	<b>174,597,856</b>
Residual value	N/A	20-100	2-20	3-10	10-1000	30-80	25-75	20-100	-	-
Range of estimated useful life in years										

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment**

**(a) Fair Value Measurements**

Plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. However, routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

**(i) Recognised Fair Value Measurements**

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

Property, plant and equipment

- Land and improvements
- Buildings and other structures
- Aerodrome infrastructure
- Road infrastructure
- Water infrastructure
- Sewerage infrastructure

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

**(b) Measurements**

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

**(c) Depreciation**

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class. Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets. Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council. Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets 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. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date.

**(d) Impairment**

Property, plant and equipment is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

**(e) Valuation**

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment (Continued)**

**(e) Valuation (Continued)**

In the intervening years, Council uses internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements and buildings and structures asset classes in the intervening years, management perform a "desktop" valuation. A desktop valuation involves management reviewing additions, deletions and changes in assumptions such as useful life, residual value and condition rating. Suitable indices are sourced which are applied to each of these asset classes. Management, in consultation with consulting engineers, also assess indices on an annual basis for material movements in relevant indices.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are sound. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

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

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

The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2020.

Note	Level 2 2020	Level 2 2019	Level 3 2020	Level 3 2019	Total 2020	Total 2019	
	(Observable inputs)		(Unobservable inputs)				
	\$	\$	\$	\$			\$
<b>Recurring Fair Value Measurements</b>							
Land and improvement	12	809,328	789,328	-	-	809,328	789,328
Buildings and structures	12	1,230,000	1,480,000	20,671,719	17,184,113	21,901,719	18,664,113
Road infrastructure	12	-	-	132,791,066	135,053,872	132,791,066	135,053,872
Water infrastructure	12	-	-	8,019,368	5,606,606	8,019,368	5,606,606
Sewerage infrastructure	12	-	-	3,342,190	2,316,134	3,342,190	2,316,134
Aerodrome infrastructure	12	-	-	5,377,037	5,530,868	5,377,037	5,530,868
		2,039,328	2,269,328	170,201,380	165,691,593	172,240,708	167,960,921

There were no transfers between levels during the year.

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

**Specific Valuation Techniques Used to Value Council Assets Comprise:**

**Land (Level 2)**

Council obtains independent valuations at least every 5 years for all rental properties. The last valuation was undertaken by APV Valuers and Asset Management on 30th April 2020.

**Buildings (Level 2 and 3)**

The fair value of buildings were also determined by independent valuer, APV Valuers and Asset Management effective 30 April 2020. Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach were price per square metre.

Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook). Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the asset as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

While the unit rates based on square metres can be supported by market evidence (Level 2), the estimates of residual value, useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (Level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as Level 3.



**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment (Continued)**

**Infrastructure Assets (Level 3)**

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

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

The unit rates (Labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The written down current replacement cost was determined using methods relevant to the asset class as described under individual asset categories below.

**1(a) Road Infrastructure - Calculation of Current Replacement Cost**

**Roads and Aerodrome**

*Current Replacement Cost*

The Road Network has been segmented. Unit rates are applied to the individual road components seal, pavement, formation, footpaths, floodways, culverts and kerb and channel of each road in order to determine the replacement cost.

The unit rates assume an incremental Greenfields approach and exclude Brownfield cost components. These unit rates are estimated using information collated from cost guides, historical costs, contractor rates, future works, regional information and the Queensland Road Alliance project data. Primary factors used in assumptions on unit rates are:- 1) Raw materials have been sourced locally from gravel pits for unsealed roads; 2) Water is available at low to moderate cost for rural road work (<20 km); 3) Contract crushing utilised for aggregate for sealing and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale; 4) Quality of material used in pavement construction and extent of compaction of formation varied based on road type and hierarchy.

The last full independent valuation of road infrastructure was undertaken effective 31 May 2019 and was conducted by Shepherd Services Pty Ltd. The indexation was calculated for the June 2020 year and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2020.

*Accumulated Depreciation*

The remaining useful life was measured based primarily on inspected physical condition data for visible assets and chronological construction dates for underground or inaccessible assets. The condition data was collected through an extensive survey that consisted of physical inspection of 68.5% of rural shire roads and 100% inspection of urban sealed roads. The physical condition score was then combined with any relevant obsolescence factors to arrive at an adopted remaining useful life. The condition score was utilised on a sliding scale of those assets where physical condition is difficult to accurately measure due to short maintenance cycles or other circumstances.

The condition rating inputs can be defined in the following table:

	Description	% of Life Remaining
10	New asset	100%
9	Near new asset or refurbished asset	90%
8	Excellent condition, minimal deterioration noted	80%
7	Very good condition with early stages of deterioration	70%
6	Good condition, some signs of deterioration	60%
5	Fair to good condition, clear signs of deterioration evident	50%
4	Poor to fair condition with clear deterioration. Moderate maintenance requirements	40%
3	Poor condition, clear deterioration, high maintenance required. Renewal required.	30%
2	Very poor condition with severe deterioration.	20%
1	Extremely poor condition with almost failed	10%
0	Failed asset, inhabitable, inoperable	0%

Remaining lives used in the depreciation calculations are estimated using Three (3) different methods: condition, known age and estimated age.

Estimated useful lives and residual values are disclosed in Note 12.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment (Continued)**

**2(a) Water and Sewerage Infrastructure - Calculation of Written Down Current Replacement Cost**

**Water and Sewerage**

**Current Replacement Cost**

Water and sewerage infrastructure fair values were determined by independent valuers, APV Valuers and Asset Management effective 30th April 2020. CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

APV Asset Valuers and Asset Management's Cost Models were derived from the following sources:
• Asset valuation database
• Schedule rates for construction of asset or similar assets
• Cost curves derived by experience
• Price index tables
• Recent contract and tender data
• Relevant Indices for building and construction, and
• Suppliers' quotations

Factors taken into account in determining replacement costs included:

- Development factors - the area in which development takes place (e.g. Rural areas would have little or no restoration requirements, whereas a high density area would have large amounts of high quality footpaths, road pavements and associated infrastructure that would require reinstatement, and would also require traffic control).
- Soil Factors - The types of soil or other surface material (e.g. Areas where soil is sandy are difficult to excavate and would require shoring while areas where the soil is generally free of rock would not present any great difficulty for excavation).
- Depth Factors - All water assets are in trenches at or above 600mm in depth. Most sewerage assets are in trenches less than 1.5m and Council will reline sewers rather than replace them.

**Accumulated Depreciation**

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life as tabled below:

	Description	% Life Remaining
10	Brand new or rehabilitated to new	100%
9	Near new with no visible deterioration	90%
8	Excellent overall condition early stages of deterioration	80%
7	Very good overall condition with obvious deterioration evident	70%
6	Good overall condition, obvious deterioration, serviceability impaired very slightly	60%
5	Fair overall condition, obvious deterioration, some serviceability loss	50%
4	Fair to poor overall condition, obvious deterioration, serviceability loss	40%
3	Poor overall condition, obvious deterioration, some serviceability loss, high maintenance costs	30%
2	Very poor overall condition, severe deterioration, very high maintenance costs. Consider renewal.	20%
1	Extremely poor condition, severe serviceability problems, renewal required immediately	10%
0	Failed asset, No longer serviceable. Should not remain in service	0%

Where site inspections were not conducted (i.e. for passive assets and active assets for which no site inspections were undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.

For wastewater gravity mains the assumption that the pipes will be relined was adopted. The fair value for sewer gravity mains was determined as follows:

- For all pipes, replacement cost was determined based on replacement by trench excavation, useful life was determined as the pipe useful life plus the reline useful life, and the pipe fair value was based on age.

- Where pipes have been relined, the total pipe useful life was determined as the pipe age when the reline occurred plus the reline life.

- The relining of pipes was valued at reline rates and depreciated over the reline life (70 years). The reline fair value was based on age.

In August, 2014, 1.45 kms of the sewerage system was relined after initial visual assessments of the CCTV footage indicated that a number of joint displacements, intruding junctions, fracturing longitudinally and circumferentially as well as root and debris within the invert of the assets. The relining work utilised EX PVC lining. The product is guaranteed for between 20 - 25 years by Abergeldie Complex Infrastructure, the company that undertook the work. However, discussions with our Engineer, Stuart Bourne have indicated 3 studies that have been completed that have stated that PVC pipe has a longevity in excess of 100 years and that it would be further protected by being inside the existing sewerage pipes.

The relining is treated as an addition and depreciated as a separate component to the existing pipe and that the remaining useful life of the existing pipe would then be consistent with the useful life of the relining.

Given the studies that predict that PVC piping has a useful life of in excess of 100 years, we have given the relining a useful life equivalent to the remaining useful life of the existing pipe.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**12 Property, Plant and Equipment (Continued)**

**(iii) Changes in Fair Value Measurements Using Significant Unobservable Inputs (Level 3)**

The changes in Level 3 assets with recurring fair value measurements are detailed in Note 12 (e).

**(iv) Valuation Processes**

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer and the Manager Corporate and Financial Services. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment is set out in Note 12 (e). Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

**13 Payables**

Creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

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

**Salaries and Wages**

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported as a payable.

**Annual Leave**

A liability for annual leave is recognised. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months (the non-current portion) are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported as a payable.

As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

**Sick Leave**

Council has an obligation to pay sick leave on termination to employees and therefore a liability has been recognised for this obligation. This liability represents an accrued expense and is reported as a payable.

**Superannuation**

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 19.

	2020 \$	2019 \$
<b>Current</b>		
Creditors and accruals	637,026	597,931
Annual leave	388,411	255,695
Sick leave	545,888	220,734
Other entitlements	18,739	20,877
	1,590,064	1,095,237

**14 Borrowings**

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these Liabilities are measured at amortised cost.

In accordance with the *Local Government Regulation 2012* Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

**Current**

Loans - Queensland Treasury Corporation	54,280	52,282
	54,280	52,282

**Non-current**

Loans - Queensland Treasury Corporation	1,009,222	1,061,742
	1,009,222	1,061,742

**Loans - Queensland Treasury**

Opening balance at beginning of financial year	1,114,024	1,162,543
Loans raised	-	-
Principal repayments	(50,522)	(48,519)
Book value at end of financial year	1,063,502	1,114,024

The QTC loan market value at the reporting date was \$1,262,722.53. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

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

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. Expected final repayment date is 15th June 2035. There has been no defaults or breaches of the loan agreement during the period.

Principal and Interest repayments are made quarterly in arrears.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**15 Provisions**

*Long Service Leave*

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

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.

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Long service leave	<u>269,151</u>	<u>98,107</u>
	<u>269,151</u>	<u>98,107</u>
<b>Non-Current</b>		
Long service leave	<u>182,464</u>	<u>199,875</u>
	<u>182,464</u>	<u>199,875</u>

Details of movements in provisions:

**Long Service Leave**

Balance at beginning of financial year	297,982	281,974
Long service leave entitlement arising	197,624	64,670
Long service entitlement extinguished	-	-
Long service entitlement paid	(43,991)	(48,662)
Balance at end of financial year	<u>451,615</u>	<u>297,982</u>

**16 Asset Revaluation Surplus**

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Movements in the Asset Revaluation Surplus were as follows:</b>		
Balance at beginning of financial year	103,435,167	85,512,316
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Land and improvements	-	-
Buildings and other structures	3,987,615	-
Road infrastructure	(110)	16,765,459
Aerodrome infrastructure	26,246	1,157,392
Sewerage	861,196	-
Water	2,370,746	-
Balance at end of financial year	<u>110,690,859</u>	<u>103,435,167</u>

**Asset Revaluation Surplus Analysis**

The closing balance of the asset revaluation surplus comprises the following asset categories:

Land and improvements	604,432	604,432
Buildings	16,426,904	12,429,290
Road infrastructure	85,056,638	85,056,749
Sewerage	1,564,115	702,920
Water	4,937,425	2,566,680
Aerodrome infrastructure	2,101,344	2,075,097
	<u>110,690,859</u>	<u>103,435,167</u>

**Reserves**

**17 Contractual Commitments**

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

Plant and Vehicles	207,350	72,722
Business Systems	-	-
Water Infrastructure	-	-
Buildings	-	-
	<u>207,350</u>	<u>72,722</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**18 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 2020 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 \$41,244.01.

**19 Superannuation - Regional Defined Benefit Fund**

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

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

The next triennial actuarial review is not due until 1 July 2021.

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

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

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

There are currently 62 entities contributing to the scheme and any changes in contribution rates would apply equally to all 62 entities. Boulia Shire Council made less than 1% of the total contributions to the plan in the 2019-20 financial year.

	2020	2019	
Note	\$	\$	
Superannuation contributions made to the Regional Defined Benefits Fund	22,264	22,369	
Other superannuation contributions for employees	313,474	285,781	
Total superannuation contributions paid by Council for employees:	6      335,738	308,150	
<b>Reconciliation of Net Result for the Year to Net Cash Inflow (outflow) from Operating Activities</b>			
20 Net result	2,713,063	4,778,061	
Non-cash items:			
Depreciation and amortisation	4,276,228	3,679,360	
	4,276,228	3,679,360	
Investing and development activities:			
Net (Profit)/Loss on disposal of non-current assets	25,769	440,378	
Capital grants and contributions	(5,291,273)	(6,624,964)	
	(5,265,504)	(6,184,586)	
Changes in operating assets and Liabilities:			
(Increase)/ decrease in receivables	403,901	1,724,913	
(Increase)/decrease in inventory	(53,121)	50,021	
Increase/(decrease) in payables	494,827	15,271	
Increase/(decrease) in other provisions	153,633	16,009	
	999,241	1,806,214	
Net cash inflow from operating activities	2,723,027	4,079,050	
<b>21 Reconciliation of Liabilities Arising From Finance Activities</b>			
	As at 30 June 2019	Cash Flows	As at 30 June 2020
Loans	1,114,024	50,522	1,164,546
	1,114,024	50,522	1,164,546

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**22 Financial Instruments**

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

- Credit risk
- Liquidity risk
- Market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

**Financial Risk Management**

Boulia Shire Council is responsible for the establishment and oversight of the Risk Management Framework, together with developing and monitoring Risk Management Policies.

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

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

Boulia Shire Council does not enter into derivatives.

**Credit Risk**

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

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

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

No Collateral is held as security relating to the financial assets held by Boulia Shire Council.

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

	<b>Note</b>	<b>Council</b>	
		<b>2020</b>	<b>2019</b>
		<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>			
Cash and equivalents	9	21,513,165	16,408,614
Receivables - rates	10	165,292	298,219
Receivables - other	10	222,584	364,484
<b>Other Credit Exposures</b>			
Guarantees	19	41,244	41,244
<b>Total Financial Assets</b>		<b>21,942,285</b>	<b>17,112,561</b>

*Cash and Cash Equivalents*

The Council may be exposed to credit risk through its Investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC cash fund are capital guaranteed. Working capital facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

*Other Financial Assets*

Other investments are held with financial institutions, which are rated AA2 and P-1 based on rating agency Standard and Poor ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

*Receivables*

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	Council	
	2020	2019
	\$	\$
Not past due	188,406	484,909
Past due 31-60 days	59,173	110
Past due 61-90 days	-	3,790
More than 90 days	137,766	170,443
Impaired	(35,313)	(141,223)
<b>Total</b>	<b>350,032</b>	<b>518,029</b>

**Liquidity Risk**

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

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

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 9..

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

**Council**

	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
<b>2020</b>					
Trade and other payables	637,026	-	-	637,026	637,026
Loans - QTC	94,897	379,588	948,970	1,423,455	1,063,503
	731,923	379,588	948,970	2,060,481	1,700,529
<b>2019</b>					
Trade and other payables	597,931	0	0	597,931	597,931
Loans - QTC	94,897	379,588	1,047,663	1,522,148	1,114,024
	692,828	379,588	1,047,663	2,120,079	1,711,955

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

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**Market Risk**

Market risk is the risk that changes in market prices, such as interest rates, will affect the 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 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.

*Sensitivity*

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net Carrying Amount	Effect on Net Result		Effect on Equity	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
<b>2020</b>					
QTC Cash Fund	21,292,171	212,922	(212,922)	212,922	(212,922)
Other investments		-	-	-	-
Loans - QTC*	(1,063,502)	-	-	-	-
<b>Net Total</b>	<b>20,228,669</b>	<b>212,922</b>	<b>(212,922)</b>	<b>212,922</b>	<b>(212,922)</b>
<b>2019</b>					
QTC Cash Fund	16,182,313	161,823	(161,823)	161,823	(161,823)
Other investments	-	-	-	-	-
Loans - QTC*	(1,114,024)	-	-	-	-
<b>Net Total</b>	<b>15,068,289</b>	<b>161,823</b>	<b>(161,823)</b>	<b>161,823</b>	<b>(161,823)</b>

\*QTC Generic Debt Pool - the Generic Debt Pool products approximate a fixed rate loan. There is negligible impact on interest sensitivity from changes in interest rates for Generic Debt Pool borrowings.

**Fair Value**

The fair value of receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 14.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to client's cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

**23 Events after the reporting period**

There were no material adjusting events after the balance date.



**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**24 Transactions with Related Parties**

**(a) Transactions with Associates**

Nil

**(b) Transactions with Joint Ventures**

Nil

**(c) Transactions with Key Management Personnel (KMP)**

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some Executive Management. The compensation paid to KMP for 2019/20 comprises:

	2020	2019
	\$	\$
Short-term employee benefits	583,449	508,189
Post-employment benefits	16,136	26,313
Long-term benefits	16,835	95,154
<b>Total</b>	<b>616,420</b>	<b>627,656</b>

Detailed Remuneration disclosures are provided in the annual report.

**(d) Transactions with other Related Parties**

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

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

Details of Transaction	2020	2019
	\$	\$
Employee expenses for close family members of key management personnel	186,515	158,267
Purchase of materials and services from entities controlled by key management personnel	368,700	307,631

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

The council employs 42 staff of which only 3 are close family members of key management personnel.

(ii) The purchases of materials and services from entities controlled by key management personnel were on an arm's length basis in accordance with Council's procurement policies. The total disclosed includes the following:

Payments charged by entities controlled by key management personnel	Details of related party	2020	2019
		\$	\$
Purchase of materials and services from entities controlled by key management personnel	Anthony Britton, a contractor employed by Council to undertake various construction works throughout the course of the year, is a related party of Councillor Rebecka Britton. He was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	182,717	126,713
Purchase of materials and services from entities controlled by key management personnel	Tim Edgar, a contractor employed by Council to undertake various electrical works throughout the course of the year, is a related party of Councillor Rebecka Britton. He was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	75,071	111,823
Purchase of materials and services from entities controlled by key management personnel	Dannileah Stewart, a contractor employed by Council to undertake various cleaning works throughout the course of the year, is a related party of Ron Callope. She was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	84,386	53,488
Purchase of materials and services from entities controlled by key management personnel	Various other minor and immaterial related party transactions.	26,526	15,607
<b>Total</b>		<b>368,700</b>	<b>307,631</b>

**(e) Loans and guarantees to / from Related Parties**

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

**(f) 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 Boulia Shire Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Gym membership
- Dog registration
- Venue hiring
- 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.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**25 Changes in accounting policy**

During the year ended 30 June 2020, the Council adopted AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-For-Profit Entities and AASB 16 Leases using the modified retrospective (cumulative catch-up) method.

The comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 Construction Contracts, AASB 117 Leases, AASB 118 Revenue, AASB 1004 Contributions and associated Accounting Interpretations.

The application of AASB 15 and AASB 1058 resulted in adjustments to the Council's revenue of \$3,974,962 for the 2019/20 year.

All adjustments on adoption of AASB 15, AASB 1058 and AASB 16 have been taken to retained earnings at 1 July 2019.

The impacts of adopting these standards and associated transition disclosures are provided below:

**Revenue standards - AASB 15 and AASB 1058**

The following options have been applied on transition to AASB 15 and AASB 1058.

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements
- Council has not retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modification were minor.

Opening contract balances on transition at 1 July 2019

Council	Balance at 1 July 2019
<b>Contract assets</b>	
- Under AASB 15	-
- Under AASB 1058	-
<b>Total contract assets</b>	<u>-</u>
<b>Contract liabilities</b>	
- Under AASB 15	-
- Under AASB 1058	643,539
<b>Total contract liabilities</b>	<u>643,539</u>

**Comparison of affected financial statements lines between AASB 15 / 1058 and previous revenue standards**

The following table shows the amount by which the financial statement line item is affected by the application of AASB 15 and AASB 1058 as compared to the previous revenue standards:

Statement of financial position at 30 June 2020

	Carrying amount per Statement of Financial Position Dr / (Cr) \$	Adjustments Dr / (Cr) \$	Carrying amount if previous standards had been applied Dr / (Cr) \$
Contract assets	-	-	-
Other assets	-	-	-
Contract liabilities - current	(4,618,501)	4,618,501	-
Contract liabilities - non-current	-	-	-
Retained earnings	-	(4,618,501)	(4,618,501)
	<u>(4,618,501)</u>	<u>-</u>	<u>(4,618,501)</u>

Statement of comprehensive income for the year ended 30 June 2020

	Balance per Statement of Comprehensive Income Dr / (Cr) \$	Adjustments Dr / (Cr) \$	Carrying amount if previous standards had been applied Dr / (Cr) \$
Revenue - operating	-	-	-
Grants	-	-	-
Fees and charges	-	-	-
Revenue - capital	5,291,273	3,974,962	9,266,235
Expenses - materials and services	-	-	-
	<u>5,291,273</u>	<u>3,974,962</u>	<u>9,266,235</u>

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**Impact of COVID outbreak on Council operations and financial position**

Council has experienced very little impact on its operations since the outbreak of COVID.

Along with all Western Queensland the council area has been and remains free of any COVID cases.

Council has not had to consider any rates or charges remissions or deferrals as a result of the economic impact of the COVID virus and has not made any changes to its operations over the months since the outbreak of the COVID virus and furthermore at the date of this report does not see the need to do so.

**Boulia Shire Council  
Financial Statements  
For the year ended 30 June 2020**

**Management Certificate  
For the year ended 30 June 2020**

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.

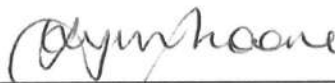
In accordance with Section 212(5) of the Regulation we certify that:

- (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 3 to 28, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



\_\_\_\_\_  
Mayor  
Eric Britton

Date: 10, 12, 2020



\_\_\_\_\_  
Chief Executive Officer  
Lynn Moore

Date: 10, 12, 2020

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of Boulia Shire Council

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Boulia Shire Council (the council).

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2020, and of their financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and the Chief Executive Officer.

#### Basis for opinion

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

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

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

#### Other information

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

At the date of this auditor's report, the available other information in Boulia Shire Council's annual report for the year ended 30 June 2020 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

### **Responsibilities of the councillors for the financial report**

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

### **Report on other legal and regulatory requirements**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

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



Melissa Read  
as delegate of the Auditor-General

16 December 2020

Queensland Audit Office  
Brisbane

# **Boulia Shire Council**

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

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

**Boulia Shire Council**  
**Current-year Financial Sustainability Statement**  
**For the year ended 30 June 2020**

**Measures of Financial Sustainability**

Council's performance at 30 June 2020 against key financial ratios and targets:

How the Measure is Calculated	Actual	Target
Operating Surplus Ratio		
Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-19.91%	0% and 10%
Asset Sustainability Ratio		
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	54.51%	> 90%
Net Financial Liabilities Ratio		
Total liabilities less current assets divided by total operating revenue (excluding capital items)	-113.24%	< 60%


**Note 1 - Basis of Preparation**


The current year Financial Sustainability Statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2020.

**Certificate of Accuracy**  
For the year ended 30 June 2020

This Current-year Financial Sustainability Statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this Current-year Financial Sustainability Statement has been accurately calculated.

  
\_\_\_\_\_  
Mayor  
Eric Britton  
Date: 10, 12, 2020

  
\_\_\_\_\_  
Chief Executive Officer  
Lynn Moore  
Date: 10, 12, 2020



## INDEPENDENT AUDITOR'S REPORT

To the Councillors of Boulia Shire Council

### Report on the current year financial sustainability statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Boulia Shire Council (the council) for the year ended 30 June 2020 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Boulia Shire Council for the year ended 30 June 2020 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

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

#### Other Information

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

At the date of this auditor's report, the available other information in Boulia Shire Council's annual report for the year ended 30 June 2020 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

### **Responsibilities of the councillors for the current year financial sustainability statement**

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

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

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

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

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

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

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

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



Melissa Read  
as delegate of the Auditor-General

16 December 2020

Queensland Audit Office  
Brisbane

# **Boulia Shire Council**

Long Term Financial Sustainability Statement - Unaudited

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

**Boulia Shire Council  
Unaudited Long-Term Financial Sustainability Statement  
Prepared as at 30 June 2020**



Measure	Target	Projected for the years ended									
		Actuals at 30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029
Net result divided by total operating revenue	0% to 10%	-19.96%	-19.95%	-24.46%	-28.16%	-28.07%	-28.16%	-27.89%	-27.72%	-27.69%	-27.66%
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	> 90%	54.51%	106.87%	111.53%	100.86%	73.42%	72.22%	79.62%	72.12%	79.62%	88.70%
Total liabilities less current assets divided by total operating revenue	< 60%	-113.24%	-57.14%	-52.58%	-53.25%	-53.62%	-53.96%	-54.29%	-54.60%	-54.89%	-54.65%

**Measures of Financial Sustainability  
Council**

Operating Surplus Ratio  
Asset Sustainability Ratio  
Net Financial Liabilities Ratio

**Council's Financial Management Strategy**

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven (7) key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three (3) sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all Councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

<b>Certificate of Accuracy</b>	
<b>For the Long-term Financial Sustainability Statement prepared as at 30 June 2020</b>	
This Long-term Financial Sustainability Statement has been prepared pursuant to Section 17B of the Local Government Regulation 2012 (the Regulation).	
In accordance with Section 21(2)(c) of the Regulation we certify that this Long-term Financial Sustainability Statement has been accurately calculated.	
 Mayer Eric Britton Date: 10/12/2020	 Chief Executive Officer Lynn Moore Date: 10/12/2020

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