



**BOULIA SHIRE COUNCIL**

# Annual Report

## 2020–2021

Land of the Min Min Light

Capital of the Channel Country

## ACKNOWLEDGEMENT TO COUNTRY

Boulia Shire Council acknowledges Aboriginal and Torres Strait Islanders as the first Australians and recognises that they have a unique relationship with the land and waterways.

Boulia Shire Council pays its respect to the Traditional Owners and their Nations of the Boulia Local Government Area which include the Pitta Pitta, Bulanmu-Walwarra-Wangkayuju, Kalkadoon, Wangkamahdla, Yullna, and Yalarrnga People. The contributions of earlier generations, including the Elders, who have advocated for their rights in managing the land, is valued and leaves as lasting legacy for future generations.

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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 State Development, Infrastructure, Local Government and Planning.

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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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*Photo by : Jack Neilson*



## List of Acronyms used in this report:

AGM	Annual General Meeting
ALGA	Australian Local Government Association
CASA	Civil Aviation Safety Authority
CEO	Chief Executive Officer
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
DCS	Director Corporate Services
DWO	Director of Works and Operations
DWQMP	Drinking Water Quality Management Plan
EBA	Enterprise Bargaining Agreement
EPA	Environmental Protection Act
FAGs	Financial Assistance Grants
FM	Financial Manager
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
MCS	Manager Community Services
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
QRA	Queensland Treasury Corporation
QTC	Queensland Reconstruction Authority
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	State wide 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 2020-2021 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 2020-2021.

## 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: Lynn Moore (Chief Executive Officer), Harin Karra (Director of Works & Operations), Kaylene Sloman (Director of Corporate Services) Julie Woodhouse (Community Services Manager).

## **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 Aquatic Sports Centre, Library facility, public media including Facebook, the local community newsletter (*Channel Country Chatter*).



# 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.

## Chief Executive Officer

### Finance and Corporate Services

- Financial Management
- Administration
- Regulatory Compliance
- Creditors
- Debtors
- Stores
- Information Technology
- Records Management
- Payroll
- Debt Recovery
- Long Term Financial Planning
- Rating & Valuations
- Business Analysis
- Customer Service
- Asset Management

### Community Services

- Community Services
- Housing
- Tourism/Events
- Boulia Heritage Complex
- Boulia Aquatic Sports Centre
- Min Min Encounter
- Library Services
- Cultural Development

### Works & Operations Department

- Construction (Road Works)
- Maintenance (Road Works)
- Infrastructure Buildings
- Water & Sewerage
- Airports
- Waste Management
- External Contractors
- Property Services
- Animal Control
- Bio-Security/Weeds/Pests
- Public Cemeteries
- Swimming Pools
- Community Halls
- Operational Support - Depot/Workshop
- Parks, Playing Fields and Reserves
- Public Order & Safety

### Office of the CEO

- Governance
- Mayor & Council Secretariat
- Town Planning
- Strategic Planning
- Community Relations
- Legal & Insurance
- Native Title
- Executive Services
- Development Assess & Comp
- Human Resources
- Local Disaster Management
- SES
- Workplace Health & Safety

# Mayor's Review 2020-2021



## *Preface*

Firstly, I must thank the 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.

## *Change is the only constant....*

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 continue to have an organisation that is more agile and more responsive to change than ever before.

We acknowledge the challenges that each of us are faced with on a daily basis and it is how we deal with them that makes the difference. Our council is focussed not only the present but has its eye on the future of Boulia where the contributions of each Councillor is highly valued during this rapidly changing environment.

## *COVID-19...*

When COVID-19 made its appearance 2019 council made some difficult decisions with the support of the local businesses with regard to the ongoing events for our area. In the 2020-2021 financial year the impact of this decision was still being felt however support for our businesses continued in the form of rates assistance which has proved to be a sound business decision to keep our town ticking over. We have been fortunate in comparison to our southern neighbours and for that we are grateful.

## *Looking forward....*

Boulia is sitting in a 'once in a lifetime' bubble. The Outback Way "Australia's Longest Shortcut" is being sealed at a progressively increased rate. So much so that this 3rd Transnational Link across Australia will have an enormous impact for Boulia in the future.

Not only will this open up access for all indigenous communities along this route but also provide an all-weather access for freight travelling from South Australia, Northern Territory and from east (Qld) to west (WA) and vice versa across this great land of ours.

This is a 'river' of opportunity flowing straight to us. We need to be prepared and to this end, early in 2022, we will commence a 'visioning' project of which we will be seeking input from industry, community and other stakeholders to obtain consensus on what infrastructure might be needed to support this potential growth.

The right infrastructure in the right place is our mantra looking forward and this will support growth for our local and regional economy.

## *Working together...*

Again this year we were pleased to be able to deliver a number of projects for the community which would otherwise be out of our reach. We rely heavily on grants provided either by the State or Federal Government and the Work for Queensland programs, Drought Communities program, Federal Assistance grants and Roads to Recovery tick all the boxes for flexibility in small councils.

# Mayor's Review 2020-2021

## *Working together...*

Our partnerships with Remote Area Planning and Development Board (RAPAD), the Outback Highway Development Corporation and Inland Queensland Road action Plan group and the Western Alliance group of councils ensure that our voice is being heard.

In closing it is worth noting that small population local governments like ourselves (433 people), that administer geographic areas larger than many countries are major contributors to the Gross Regional Product (\$34.631m), overall social fabric and identity of our country.

As an economic driver for the state and national economy Boulia punches well above its weight despite its small population with 57.7% of the population employed in the agricultural industry .

*Mayor Eric (Rick) Britton*

*Boulia Shire Council*



# Chief Executive Officer's Review 2020-2021



## *Preface.....*

Another year ticks over with our results evident not only in a financial sense but in the achievements of our workforce. What a force to be associated with! I am pleased to present this Annual Report to you as a celebration of the hard work done by these teams -inside and out.

Thank you, to everyone of our staff who are an exceptional group of dedicated people - we just couldn't do it without them!

Thank you, to the, salt of the earth, maintenance crews, construction crews in Road Works, Parks and Gardens, who deliver results day in day out.

To the contractors who live and work in our shire who are equally as important as those we employ who provide the maintenance of council building infrastructure, electrical work, plumbing work and of course the road contractors. Without these people working with council our ability to complete projects would be very difficult....not impossible but extremely challenging. Thank you.

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

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 on line Workplace Health and Safety program as well as I-Auditor, Councils Risk Management Framework and online Hazzard Risk register which are all geared to again obtain Transport and Main Roads Accreditation in 2022. Next year we are looking to progress on-line 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 is will continue into the future due to our small rate base and large geographical area because in real terms our revenue streams are declining.

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

# Chief Executive Officer's Review 2020 - 2021

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 Boulia 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 this 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 asset 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*



*Photo by : Jack Neilson*

# Community Services 2020-2021

## During the 2020-2021 financial year:

This year funding opportunities have helped sponsor Australia Day and Qld Week, sponsored Bingo and after school sports, movie nights in the hall and social events for the community.

Arts Queensland supported us with \$10,000 of RADF funding, as a result we sponsored the Queensland Ballet doing a 2-day workshop and the Dead Puppet manipulation workshop.

\$5,000 in funding was approved from the State Library First Five forever program again this financial year to enable Council to purchase a new smart television and party box sound system to add to the programs for the twice weekly First Five Forever mornings at the Library.

- \$2,000 was received from the Queensland Government for the community to celebrate Qld Week in Robinson Park in June 2020, as this was cancelled then we held it this year.
- The Min Min Encounter refurbishment of the front of house and the show itself will occur in October. This will give the Min Min Encounter a more modern appeal for our increasing number of visitors wanting to see the attraction.
- The Queensland Government has funded the Council with over \$112,500 to go towards helping the community with any hardship caused by the continuing drought. This money will be given out in the form of credit cards to families and singles living and working in the shire.
- The Queensland government has also given \$20,000 to the Boulia P and C Association for student's requirements. \$10,000 will go to the Boulia Turf Club for ongoing costs in running their community event.
- Queensland Health funded us \$55,000 to go towards mental health programmes in the community and \$20,000 to a local sporting organisation for a community event that lifts spirits and contributes to social and mental well-being.



Artist Impression of the Min Min Encounter "facelift"



Photo by : Jan Norton

# Community Services 2020-2021

## LIBRARY

Boulia 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 as well as assisting with holiday activities run by the Boulia community support office.

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

The Library has trialed new opening hours this year to accommodate the youngest members of the community with a twice weekly program for the under-fives and their families.

This year the Boulia Library facilitated the National libraries simultaneous story time reading in the hall with the local primary school to listen to a book being read by a female astronaut from the International Space Station.

## SPORTS COMPLEX:

The Thursday afternoon sports for children facilitated by Boulia police and Boulia community support services continues with great attendance and enthusiasm and this year Council has received \$5,000 in funding to go towards the continuation of these sports events.

The Boulia sports and aquatic centre had a major refurbishment in 2020 which saw the bathrooms upgraded and shortly the new interactive magix games floor will be available for children to play on in a disused squash court.



*Photo by : Jack Neilson*

# Community Services 2020-2021

## TOURISM

### Min Min Encounter:

The Min Min Encounter and Visitor Information Centre continues to promote the Shire to all visitors.

The consumer trade shows which tourism staff normally attend did not re-convene for 2021 due to the ongoing Covid-19 pandemic and the Queensland health restrictions on travel to some areas.

### Min Min Encounter Sales

\$173,680

2020-2021

\$126,160

2019-2020

### Bouli Heritage Complex:

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

This year there was an opening day at the Heritage Complex to introduce the newly discovered fossils kindly donated by Anglo American and for visitors to check out the new film room display.

The fossils donated are more than 500 million years old and were found by the core drilling undertaken by the mining company Anglo American. These fossils are older now than the marine reptile fossils currently on display making our whole fossil collection very unique in western Queensland.

2020-2021

8,764



2019-2020

5,815



Min Min Encounter Visitor Numbers

2020-2021

2,566



2019-2020

1,686



Heritage Complex Visitor Numbers



# Works and Services 2020-2021

The 2020-2021 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.

Council recently conducted a 'stock take' of the many works and services projects which have been undertaken throughout the past 12 month period.

## **We are proud to have been able to successfully deliver the following projects:**

- The local Roads Maintenance Performance Contract (RMPC) Crew has completed maintenance work to the value of \$1.11 million in the last year
- The Rural Lands Protection Office (RLPO) has sprayed a total of 5,700 litres, treated a quantity of 6.2 tonnes of bait and sold 1,600L of pre-manufactured De-K9 buckets
- Several sealing projects have been completed along the Donohue Highway, from Boulia to the Northern Territory Border. By the end of the 2020-21 period, 162.1km has been sealed, leaving approx. 76km left. This project has been jointly funded by the Transport Infrastructure Development Scheme (TIDS) and the Roads to Recovery program
- The Top Limestone Floodway Upgrade was completed on the Diamantina Developmental Road between Boulia and Mount Isa, funded by the Department of Transport and Main Roads
- The Diamantina Development Road between Boulia and Mount Isa went through a rehabilitation and widening project of approx. 2.2km, funded by the Department of Transport and Main Roads
- Council installed a self-service Av-Gas bowser at the Boulia Aerodrome, now allowing 24/7 access to fuel without the need of a fuel attendant
- A new playground was constructed at the Sandy Anderson Park in Urandangi
- In the 2020-21 year, Stores purchased a total of 165,000 litres of diesel, and 624 tonnes of cement powder
- Maintenance work was conducted on grids and signs throughout the Shire Roads
- The Parks and Gardens crews have worked tirelessly to keep our lawns and gardens beautiful and tidy. Throughout the year, tourists have remarked 'how nice it is to see the green oasis when coming into town'
- The Work Camp have contributed to assisting Council in completing fencing work on the town common, line marking, and continue to assist the local community members with their yards.

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

# Works and Services 2020-2021

## 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.

<b>Boulia Industrial Estate - Building our Regions Round 4 funding</b>		
Project Scope	Construct Industrial blocks	General Earthworks in progress with service connection planned.
<b>Urundangi Water Tanks Relining &amp; Hydrosmart Installation – LGGSP funding</b>		
Project Scope	Relining of water tanks and installation of Hydrosmart at Urundangi	Project completed.
<b>Security Cameras &amp; Installation – LGGSP funding</b>		
Project Scope	Upgrade the security systems at Library, Sports Centre, Administration Office. New system installation at Heritage Complex and Dump	Project completed. Cameras have been installed at various locations around town
<b>Boulia Town Infrastructure Upgrade - W4Q R3 funding</b>		
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. Project completed.
	Install a new cement shed and fencing at the new industrial yard	Project completed.
	Construct earth bund around general waste pit.	Variation approved. Project yet to commence.
	Male and Female Toilet Refurbishments at the Sports Centre	Refurbishment completed.
	Depot upgrade - Shade shelter for equipment storage	Design completed.
	Install double garages at two Council properties	Project 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 relocated wool wagon.
<b>Boulia Town Water Infrastructure Upgrade – W4Q R3 funding</b>		
Project Scope	Install a water softener system (Hydrosmart) at the SES Bore that connects to the water main	Project completed.
	Installation of new trial water meters for town businesses	Project completed.
	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	Project completed.
<b>Urundangi Town Infrastructure Upgrade - W4Q R3 funding</b>		
Project Scope	Install new play equipment at the Urundangi Park	New play equipment installed at Sandy Anderson Park.
	Install a new self-bunded fuel storage and fuel management system to comply with WHS and EPA standards	New fuel tanks purchased and installed.
<b>Boulia Shire Council Road Network upgrade - Signage and Weed Control - W4Q R3 funding</b>		
Project Scope	Install information signage and improve directional signage on the shire road network	Audit completed and signage installed in accordance with the findings.
	Weed control	Project completed.
<b>Drought Communities Programme (DCP) - Extension</b>		
Project Scope	Boulia Shire Community Hall Exterior Refurbishment	Painting of the exterior of the Hall. Project completed.
	Burke Street Hall Exterior Refurbishment	Painting of the exterior of the Hall. Project completed.
	Urundangi Accommodation Refurbishment	Replaced roof and stairs of the donga relocated to Urundangi and refurbish the kitchen.



# Works and Services 2020-2021

Drought Communities Programme (DCP) - Extension		
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.
Bouliia Racecourse Reserve/Rodeo Grounds: Additional Amenities		Installed 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 (CPL Yard)		Repaired 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		Installed power to the site and began landscaping.
Bouliia Racecourse Reserve/ Rodeo Grounds Sound System, Fans and Wi-Fi network, switch board upgrade and cameras		Upgraded the electrical switch board, installed large fans, upgraded security cameras and modernised 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		Purchased and installed 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		Refurbished the eaves of the Sports Centre building.
Tennis Courts and surrounds upgrade		Upgrade the lighting system. completed
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 Bouliia and Winton. Completed
Truck Shed		Constructed a shed at the Bouliia Heritage Complex to house a 1980's Norris truck.
COVID Works for Queensland funding		
Bouliia Town Infrastructure repairs and maintenance and upgrade to Council owned facilities		
Robinson Park Fence		Installed secure fence and gates to improve security and safety for kids
Repair Wooden Bridge on Burke St		Repaired handrails and timber support
Council Depot CPL Yard Pave and seal		Completed earthworks, Spoon drain and bitumen seal.
Construction of new building at Rodeo Grounds		Commenced construction of new Caretaker Cottage at the Bouliia Rodeo Grounds
Bouliia Town Sewer Infrastructure Upgrade		Sewer Pump stations x2: Installed coms to report faults. Purchased Nano bubbles (aerator) system.
Urundangi Waste Facility Infrastructure Upgrade		Urundangi Dump: Installed 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. Project completed.
	Traffic Signage	Install regulatory traffic signage for the Council Road Network. Project completed.
	Storm Water	Renew storm water Burke and Herbert St Cnr (Pub). Project completed
	Footpaths	New footpaths have been installed in the Hamilton Corner, Burke and Herbert Street.
	Stabilise Shoulders	All gravel shoulders in town streets have been stabilised and sealed.



# Works and Services 2020-2021

## SHIRE ROADS FLOOD DAMAGE SNAPSHOT 1/7/2020 - 30/6/2021

**Bulk excavate surplus material  
and remove from site 107m<sup>3</sup>**



**Gravel re-sheeting 3,926m<sup>3</sup>**

**Gravel supply and top up gravel 30,825m<sup>3</sup>**

**Heavy formation grading 30,739m (31km)**

**Medium formation grading 150,745m (151km)**

**Replace markers and guide posts - 18**

**Reshape table drain - 32m**

**Rock protection 20m<sup>3</sup>**



**Sealed Pavement  
repairs  
4640m<sup>2</sup>**



**Bulk fill import  
scour 75m<sup>3</sup>  
Clearing debris  
from site 32m<sup>3</sup>**

**Total Value of works completed: \$6.46m**

**(this value is from the actual cost at acquittal)**

# Workplace Health and Safety 2020-2021

**The health and safety of our workers, customers, contractors, visitors and the general public is of primary importance to our organisation and we will continue to update our processes to achieve this goal into the future.**

- Council Induction program now online for Contractors to complete
- Contractors projects and documentation training and compliance
- Ongoing collection of audit evidence for Audit Inspection LGW
- Implementation of iAuditor – online application to record incidents, inspections and hazards across the Council and all worksites
- Toolbox talks across Council for all Staff as well as toolbox talks for Contractors
- Ongoing training of Foreman on safety
- Fire Extinguisher training for all employees both internal and external
- Snake catching course for 4 staff
- Updated all building evacuation posters
- Defibrillator training & implementation



## **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 2020-2021

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 Bouliia Shire Council had no beneficial enterprises or business activities during the 2020-2021 financial year.

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

Pursuant to section 250(1) of the *Local Government Regulation 2012*, it is reported that in July 2020, 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.

## **Resolutions made during the financial year under s206(2) of the LGR (LGR section 185) (b)**

No resolutions of Council were passed under section 206(2) of the regulation during 2020-2021. 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 12 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.

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

The below remuneration, superannuation and expenses figures are reflective of all the Councillors that held a seat during the 2020-2021 period.

Name	186(a) Remuneration	186 (a) Employer Superannuation	186 (b) Expenses incurred*	Total
Mayor Rick Britton	\$109,913.05	\$10,441.74	\$14,791.47	\$135,146.26
Cr Sam Beauchamp	\$62,435.20	\$5,931.34	\$1,028.25	\$69,394.79
Cr Tim Edgar (elected April 2020)	\$32,973.46	\$3,132.48	\$673.78	\$36,779.72
Cr Jack Neilson (July 2019 to June 2020)	\$32,973.46	\$3,132.48	\$806.02	\$36,911.96
Cr Jan Norton (elected April 2020)	\$32,973.46	\$3,132.48	\$622.52	\$36,728.46

\* 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 \$17,992.04 was incurred in Councillor Expenses for the 20/21 financial year.

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

During the 2020-2021 financial year there were:

186d(i) no orders of unsuitable meeting conduct made under section 150I(2) of the LGA

186d(ii) no orders of disciplinary action made against Councillors under section 150AH(1) of the LGA

186d(iii) no decisions, orders or recommendations made under section 150AR(1) of the LGA in relation to disciplinary action against Councillors.

# Statutory Reporting 2020-2021

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

In the 2020-2021 financial period, there were:

- i. no complaints referred to the assessor under section 150P(2)(a) of the LGA by the Council, a Councillor or the CEO.
- ii. no matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission.
- iii & (iv) no notices given under section 150R(2) or 150S(2)(a) of the LGA
- v. no decisions made under section 150W(1)(a), (b) and (e) of the LGA
- vi. no referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA.
- vii. no occasions information was given under section 150AF(4)(a) of the LGA.
- viii. 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.
- ix. no applications heard by the conduct tribunal about the alleged misconduct of a Councillor under chapter 5A, part 3, division 6 of the Act, about whether a Councillor engaged in misconduct or inappropriate conduct.

## Councillor Meeting attendance (LGR section 186) (c)

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.

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	3
Cr Sam Beauchamp	12	2
Cr Tim Edgar (elected April 2020)	12	3
Cr Jack Neilson	12	1
Cr Jan Norton (elected April 2020)	12	3

# Statutory Reporting 2020-2021

## **Administrative Action Complaints (LGR section 187) (1a) (1b)**

Boulia 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(2) of the LGR, Council is pleased to note that during the 2020-2021 period, there were:**

- (a)(i) no administrative action complaints made to Council
- (a)(ii) no administrative action complaints required to be resolved by the Council under the complaints management process
- (a)(iii) no administrative action complaints not resolved by the Council under the complaints management process
- (b) 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 and LGR section s354)**

The Boulia 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 provide grant support when feasible.



# Statutory Reporting 2020-2021

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

During the 2020-2021 financial year, the following grants to Community Organisations were allocated:

Organisation	Purpose	Approval	Amount
Bouliia Rodeo Association	Easter Rodeo/Races/Campdraft weekend	CEO Approved, doc ID 39137 and 39138	\$41,879.24
Camel Races	July Camel Racing Event cancelled	CEO Approved, doc ID	0.00
Bouliia Caravan Park Assessment No. A248	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33665	\$5,797.00
Bouliia Hotel Assessment No. A89	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33666	\$12,037.39
Desert Sands Motel Assessment No. A69	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33661	\$4,987.50
Choice Petroleum (Riverside Roadhouse) Assessment No. A347	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33664	\$4,555.00
Bob and Val Spilsbury (Min Min Store/Waddi Tree Shop) Assessment No. A75 and A78	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33662	\$6,165.50
Dangi Bush Resort Assessment No. A180	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st July 2020 to 31st December 2020	Council resolution 2020/5.28 Doc ID 33667	\$1,745.00
Bouliia Caravan Park Assessment No. A248	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 39000	\$5,217.30
Bouliia Hotel Assessment No. A89	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38997	\$9,407.25
Desert Sands Motel Assessment No. A69	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38996	\$4,488.75
Choice Petroleum (Riverside Roadhouse) Assessment No. A347	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38999	\$4,099.50
Bob and Val Spilsbury (Min Min Store) Assessment No. A75	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38995	2317.05
Bob and Val Spilsbury (Waddi Tree Shop) Assessment No. A78	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38995	3231.90
Dangi Bush Resort Assessment No. A180	COVID-19 Pandemic Emergency Rates Relief Rating Period 1st January 2021 to 30th June 2021	Council resolution 2020/5.28 Doc ID 38998	\$1,570.50
Bingo	Hall Hire	CEO Approved	\$2110.00
Line Dancing	Hall Hire	CEO Approved	\$3960.00
Other Donations	Various minor requests for community benefit		\$1230.00
	Total Contributions to Community Organisations		114,798.88

## 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 Bouliia Shire Council for the 2020-2021 financial year.

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

The total remuneration packages payable in 2020-2021 to Senior Management was \$447,438.68 (the total of all Senior Executive remuneration)

# Statutory Reporting 2020-2021

## Changes to Tenders (LGR section 190)

No invitations or requests to change tender/s under section 228(7) of the LGR was issued during the year:

## Internal Audit (LGR section 190)

Boulia Shire Council appointed Walsh Accounting as internal auditors in 2018. They have undertaken six 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 2021.

## 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:

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

# Statutory Reporting 2020-2021

## **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, \$60,664.50 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.

## **Annual Operation Plan Report and Financial Statements**

Due to the size of these documents they will only be available electronically on the website.

# Operational Plan Review 2020-2021

## BOULIA SHIRE COUNCIL ANNUAL REVIEW OPERATIONAL PLAN 2020-2021

Mayor Rick Britton,  
Deputy Mayor Councillor Sam Beauchamp  
Councillor Jack Neilson  
Councillor Tim Edgar  
Councillor Jan Norton

**For a full report on the activities of each section of the Operational Plan please visit the  
Boulia Shire Council website / Council documents**

[www. boulia.qld.gov.au](http://www.boulia.qld.gov.au)



# Operational Plan Review 2020-2021

## 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 thereby 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 local groups and organisations

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.1.1.1	Yearly application for RADF funding and the promotion, assessment and allocation of funding applications during the year to community groups and supported activities.	Number of programs delivered equals the funding program amount.	100%	Waiting on confirmation of successful funding sponsorship. Three new workshops to be completed from RADF funding from July 2021.

#### 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 and promotion of councils 'Grant finder' program	All relevant grant information provided to groups via email.	100%	Support always available for community groups with funding opportunities and information passed onto re relevant funding availability.

#### 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

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.1.3.1	Promotion and support for community celebrations which are able to be held in council facilities: Burke Hall, Shire Hall, Racecourse Reserve, Sports Centre.	All special commemorative days and events supported.	100%	Promotion continues, Queensland Week recently celebrated in the park on the 5th June, this was funded by the Premiers department.

## 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 Boulia's historical past with information researched, documented and saved electronically which is then available to the general public.	Documentary work completed with maintenance action plan in place.	100%	Information continuously collated for inclusion in the Heritage complex displays and data sections..

### 1.2.2: To maintain, preserve, develop and provide access to our region's history

Action Code	Action Name	Performance Measure	Progress	Annual Comment
1.2.2.1	Ensure the operation of the Boulia's tourist attractions showcasing the heritage, history and mystery of Boulia are functional during tourism season.	Boulia Heritage Complex open to the public with adequately trained staff in the delivery of historic information.	100%	Record visitor numbers are being recorded in both tourism facilities.

### 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	Encourage local people to be engaged to provide information on the past history of Boulia both indigenous and non-indigenous which can be recorded for posterity.	Heritage information days held	100%	In talks at present with Pitta Pitta director re bush gardens and river walk.

## 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

# Operational Plan Review 2020-2021

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 CDP program council trying to fill the vacancy positions locally. Two positions in P&G filled locally.

### 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 partner with the Family support offices and QPS to deliver community events.

### 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 Boulia Shire community services staff are fully trained and the facilities are well maintained and fit for purpose.	All staff have completed relevant training.	100%	Staff are kept up to date with inductions, relevant training and online courses when 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/repared, and mowed as per levels of service schedule.	100%	All parks and open spaces are scheduled to have regular maintenance to ensure they are fit for purpose. Good results have been achieved with the crews this year.
1.3.4.2	Community events such as ANZAC Day, NAIDOC, Australia Day are supported by the council for celebration by the community. Other events such as the Easter Races, Rodeo and Campdraft and the July Camel Races are supported as required through the community grants program	Community events such as ANZAC Day, Australia Day, NAIDOC etc are well organised and promoted	100%	Council is a part of the NAIDOC Week school initiative for 2021 again. Council continues to support all event held in the community.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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%	Hall has been hired for a number of events taking Covid-19 precautions as well as in depth cleaning. Deposits and payments taken at the time of the hire.

**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 promoted to encourage educational advantage, physical advantage and social advantage.	Opening hours reflective of community demand and budgetary constraints..	100%	Twice weekly Library programs for the under fives continue to gather interest and attendance. Out of hour gym users are now able to access the pool after workouts.



# Operational Plan Review 2020-2021

## 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	Inspections completed meet requirements for compliance with CASA. Aerodrome facility including runway surface, lights, furniture and markings meet with CASA requirements	Pass of the audit via Annual inspection by CASA	100%	Inspections will highlight any new and old defects present at the airport and Aerodrome facility to meet CASA requirements.
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 a line with program requirements. Flood work is completed within budget	100%	Disaster Recovery Funding Arrangements have continued to be monitored to ensure value for money principles are evident on each job completed.
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%	The second stage of the Outback Way sealing program has been completed and there are 76klms left to seal. Further work on this project cannot continue until a solution to the 20% contribution by a State or Local Government can be resolved.
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%	All projects nominated under the Roads to Recovery Program have now been completed, on time and within budget.
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%	Council uses the identified flood damage funding and supports this with council maintenance money to get the best advantage to maintain our shire roads while completing flood damage sections.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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%	Council recently purchased bitumen emulsion trailer and smooth drum roller which will enable us to self generate income. All Plant hire rates have been reviewed to ensure the best possible return for council..

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment
2.1.2.3	Roads maintenance on RMPC contracts (TMR roads) are completed within the specifications by TMR with data recorded by REFLECT. These are within budget and submitted within approved time frames. Updated outstanding items reported to council monthly.	All TMR contracts are completed and reports submitted to confirm work completed.	100%	RMPC Contracts for TMR Roads are with data recorded by REFLECT are 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	Funding to complete roadworks on the Outback Way is received and value for money outcomes are achieved.	100%	The issue of the council being able to meet the cost of both sealing the Outback Way and the ongoing re-seals is a major financial impost when the State Government benefits from taxes etc without any contribution to the sealing or upkeep of this road. The ratepayers of Boulia have the ongoing expense without a generated income to offset.
2.1.3.2	Lobby for the continued widening between Winton and Boulia and Boulia to Mt Isa.	Continued representations are made to ORRTG, TMR with attendance at monthly and quarterly meetings.	100%	Transport and Main Roads have funded several projects for the Mt Isa road which have included the Top Limestone Creek crossing, the refurbishment of Peak Creek and Hamilton Creek rest stops and the development of another rest stop 50klm north of Dajarra.

# Operational Plan Review 2020-2021

## 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%	Regular services are completed on time. All collection dates over the Holidays have been completed and we are back to our Regular collection service now
2.2.1.2	Environmental Protection agency guidelines are adhered to and actions are attended to within time frames.	Reports from Water board free from errors.	100%	Once incident reported to the regulator regards to Urandangi water. Boiling water alert released for public safety. As per WQMP all the samples collected and tested. SWIM data submitted. KIP report been submitted. WQMP approved by the regulator and uploaded on the website.
2.2.1.3	EPA requirements are met for all council utilities- water, water and sewerage.	Waste facility is ordered and functional with little 'blow away' waste.	100%	Regular rubbish is collected. Waste facility has been maintained as per the regulations and security cameras have been installed. Construct earth bunding completed. Track loader been purchased to maintain the landfill. Shed construction completed for the track loader.
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%	Treatment remains within department guidelines and constant
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%	Two reservoirs are cleaned, chlorine plant serviced. Two new water reservoirs been installed for Urandangi town. Water softener purchased and received , installation pending. Water turbidity is still an issue at Urandangi and we are working with the Queensland Health and the Water Regulator to ensure supply is within acceptable limits. Boulia has minimal reports of discolored water but we will asking for feedback from residents for any future issues

# Operational Plan Review 2020-2021

## 2.2.2 : Provide and maintain well planned 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. Inspections of power boxes and RCD's are completed along with test and tag..	Inspections by regulatory bodies and WH&S officers meet pass rate.	100%	CEO has contact Electrician for more clarification of report and status of RCD and power board inspections. Now await update/response from Electrician. Electrician advises not threat/hazard to persons.
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%	Bookings taken and funds deposited. Buildings all in working order.
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%	
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%	Inspections took place. Identified signage to be installed. All signage has now been installed at required areas and council facilities.
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 Library continues to meet the modern needs of the community with programs, online assistance and events.
2.2.2.7	Boulia Cemetery facilities are well maintained and grounds are aesthetically appealing.	No dead trees, fencing is of good standard, watering system functions.	100%	New fencing has been completed for the entire perimeter with new gates to be installed mid-July. Further work on the irrigation system will be completed in 2021-2022 this will include further tree plantings. Council will be utilizing ground penetrating radar to locate unmarked graves in 2021-22
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%	Regular inspections conducted by supervisors every month to 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 well maintained and is able for functions and events

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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%	WH&S has instigated i-pads in all departments for regular hazard inspections by staff and access to i-auditor program to document everything.
2.2.2.11	Continued work in the development of the Regional Community Hub Concept completed for the final plans of the new building and subsequent funding when successful.	Concept design developed for building by architect.	100%	The final design of the Regional Community Precinct has been done and the submission for funding to build this project has been submitted with the outcome known in July 2021
2.2.2.12	Council housing is managed in accordance with tenancy requirements. Allocation of housing stock to applicants completed via the housing committee. Housing maintenance needs are lodged through councils EDM system.	Housing stock is utilised for the best purpose with all applications progressing through housing committee.	100%	Housing will get an injection of funding to replace aging assets in 2021. New houses are urgently required for staffing purposes and the wider community.

## 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 expenditure s 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 the buildings .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 councils long term financial plans.
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%	Levels of service for all AMP's been developed by Shepard Services. all the data been collect by using virtual RACAS system. Budget forecast been developed for the roads, footpaths, K&C and Airports. As per AMP budget been allocated for the renewal for the footpath and K&C.

# Operational Plan Review 2020-2021

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

Projects over \$100k must use the QTC PDF program.

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%	Design Plans have been developed for the residential estate which can be delivered in stages. The first stage will require connectivity to water, electricity and sewerage. Limited funding opportunities to develop these types of projects exist.
2.3.2.3	All identified future projects to have a shelf ready funding applications ready for funding opportunities.	All potential projects have shelf ready funding applications completed.	100%	Many projects have been completed or are in the process of completion.

## 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%	Reports to Ergon on faulty lights one on Herbert Street (6) Hamilton st. (1) and (1) on Burke st. - these have not been actioned by Ergon
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 and parks and recreational areas are mowed and slashed regularly within budget
2.3.3.3	New seasonal plantings of shrubs and annuals in identified gardens completed. Centre median strip shrubs trimmed and ' flag' signage repaired/replaced.	All gardens and weed free and plantings have been done to peak during tourist season.	100%	
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%	Constantly updating data as it comes to hand. Recording of cemetery data is being recorded into the IT Vision system.

# Operational Plan Review 2020-2021

## 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%	Survey plans prepared ready for future opportunities.(Industrial and Residential estate and Regional Community Precinct).
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 projects, and also adding QLeave extra element, if the project cost is more than \$100K

## 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	Town Planning Scheme is adopted and reviewed by Council annually with the budget.	Town Planning Scheme is approved by the Minister and adopted by council.	100%	The Town Planning Scheme which has been under development for 18 months was adopted by council in August 2020. This sets the theme for the town for the next 20 years.

## 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	Capital Exp: Development of the Boulia Industrial Estate to encourage new business within the town precinct.	Land Planning issues proceed as needed with the proper process followed.	100%	Good relationships with all groups. Council engages and external resource to ensure we comply with Native Title requests. Recent NT clearance completed on Donohue HWY

# Operational Plan Review 2020-2021

## 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%	Communication through the quarterly newsletter, notices in with Rate notices that will be issue in June 2021. Council engaged external consultant to assist with rates notices and aim to have rate notices issue in July 21. Advertising continuing through newspapers and community notice boards including electronic.

#### 3.1.2 : Council housing is sustainable and is suitable to meet demands

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.1.2.1	Housing inspection are completed on a annual basis or as required. Budget allocation is sufficient to meet 10 yr housing forecast.	Housing stock meets council demands	100%	Council housing inspections are completed and tenants are responsible for any non-wear and tear issues. The housing stock in general is in a fair condition but is starting to show signs of general fatigue as the houses are old. Council is looking to the new residential estate as an opportunity to improve the housing stock and potentially allow home ownership for the existing houses.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.1.3.1	Facilitation of meetings between regional organisations including RAPAD which may assist local business	Meetings arranged as required. Council email blast , flyers, Facebook .	100%	RAPAD supports the business of Boulia with the visits of Paul and Paula Mispoka who have assisted several small businesses with funding applications during the year. Regular information is provided to business via email as it becomes available.



# Operational Plan Review 2020-2021

## 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	Continued use of television and other media advertising of the shire including our web site to support council tourist attractions	All advertising and TV ads reviewed and renewed as necessary for value for money outcomes.	100%	Combined television advertising with three western councils to commence in 2022.

### 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	Achievement from the active engagement in Outback Regional Road Group (ORRTG) representing the importance of our shire roads and roads of regional significance.	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.
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 has seen joint procurement in water mains and smart water meters and projects which will save many thousands of dollars as joint procurement proceeds. Example -joint procurement project Air Scouring & Pigging and water meters.
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.	100%	Up coming projects for 21/22 are Cactus control and the control of Parkinsonia and Sticky Florestina.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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%	Western Queensland Local Government Association (cancelled due to COVID-19) has been overshadowed by the Western Queensland Alliance of Councils which is tackling the hard issues of regional housing, attraction and retention of staff for councils, and ongoing road funding allocations.
3.2.2.6	Ensure that the Local Disaster Management Group (LDMG) group 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%	All reviews of the Disaster Management Plans and associated documents were completed in March with the full group of the LDMG membership. The final field exercise will be completed in Sep 2021. New members from the clinic and school and police(Sep 2021) this year.
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 IQRAP concise road network plan was successfully completed and while it was not accepted by TMR it has now been generally accepted as a well thought out basis for future planning considerations.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.2.3.1	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%	The Outback Way Development Corporation has successfully submitted an application to Infrastructure Australia and the project is now a separate line item in the Federal Governments budget. Unfortunately because the Donohue Highway section of the Outback Way is a shire road it continues to cause issues with the ongoing funding requirement from the Federal Government for the State/Local Government to contribute 20% co-contribution. At present this is totally a Local Government contribution.

### **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	Attendance at the Remote Area Planning and Development Board (RAPAD) meetings- 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%	Due to COVID-19 most of our meetings are held via Zoom however we travel for the quarterly meetings which are face to face.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.3.2.1	Maintenance and renewal of FM transmission sites ensures continued operation.	All sites operational	100%	

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
3.3.2.2	Increased digital connectivity throughout the shire by the use of modern technology which improves communication and connectivity	Review completed on how digital exposure can benefit Boulia.(RAPAD)	100%	Investigated and invested in the new technologies, recent additions on the technology; Purchase Drone (Robotic), i-Auditor for safety issues reporting and investigating Tablets for collecting defects on the road Camp internet and WIFI Security cameras, Water monitoring system ,Flood monitoring cameras and new upgrades with latest equipment ,Navman, Spot technology tracking and tracing, Recover, Reflect, Radar, Zoom, AutoCad, Drone footage Facebook Pulse and various GPS technology etc.

### **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
3.4.1.5	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%	Tourism is having a boom year for visitor numbers. Socila media is promoting the shire as well as the television advert is still attracting visitors.

#### **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	Maintain and improve the experience of tourism attractions by regular maintenance and updating of facilities and new programs when required	Upgrading of existing infrastructure completed with program review to be completed when funding available.	100%	Major refurbishment in October of the Encounter show and front of the building.

# Operational Plan Review 2020-2021

## 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 the 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. Report will be added to the Job Management Plan

#### 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 activities will commence after a rain event or flood event that brings out pests around Town.
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.	100%	The first two months of 2021 there was no dogs impounded but with the Systematic Inspection Program carried out in March it saw a large number of dogs getting Registered and some households being informed that they have to register their dogs. The Inspection was carried out by G Smerdon with assistance from Mr Phil Greaves from the Carpentaria Shire Council. After the inspection there was in the week following 4 dogs impounded with Three being registered and the fourth dog trying to be rehoused.
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 falling due for renewal are flagged for review by the policy's responsible officer and presented to Council for adoption

# Operational Plan Review 2020-2021

## 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
4.2.1.2	Local SES group is supported by council. Compliance with the state requirements to have an State Emergency Service (SES) group	SES- Group is supported during and after events by the use of council equipment and staff id required.SES Management Plans are up to date	100%	The council continues to provide executive support to the group and has applied for funding to renovate the SES shed and increase storage capacity

### 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	Meetings held with all agencies at least twice per year on as required for disaster events. Activities including field exercises are conducted as required..	Field exercises conducted in May and/or Nov	100%	The annual field exercise will now be held in Sep 2021.

### 4.2.3: Plans of management are established for our Parks, Sportsgrounds, reserves and open spaces.

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.2.3.1	Consultation forms part of the development of plans of management which includes affected groups and interested persons.		100%	Parks, Sports grounds, reserves and open spaces management plan been established. Sports Centre major upgrade completed. Around the Robinson park fence installation completed.

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

### 4.3.1 : Ensure the region's sustainability through integrated weed and pest management practices

Action Code	Action Name	Performance Measure	Progress	Annual Comment
4.3.1.1	Support the local land-care groups to achieve pest and weed control.	Meetings and assistance provided	100%	The meetings and field days that I have attended, there was a general feeling that when the group can get together they can achieve what they want.

### 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

# Operational Plan Review 2020-2021

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 licenses are up-to-date to comply with EPA guidelines. environmental health officer carries out regular audits on licenses, landfill management and food licenses
4.3.2.2	Leases over the Butcher Paddock and Cooridgee 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%	The lessee of the Butchers Paddock has the right amount of stock for what feed there is in this paddock at this stage he is all so doing some feeding with hay to help keep what feed he has. The Lessee of Cooridgee Reserve has removed some of his stock from the paddock so the feed can recover when there is some rain and he will build his numbers up once the feed has recovered.

#### 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 councils parks and median strips is managed to suit the best water source.	Watering through drought periods is scheduled.	100%	The Burke River has water in it now so we are off town water and watering the town median strips from the river.

#### 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	100%	Pest animal control the first round of baiting saw a small turn up with 713.5kg of meat treated for the control of feral dogs and 400 De-K9 baits sold as well there was 1087.5kg of meat treated for feral pig control. RMPC and shire roads weed control carried out.
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.	100%	The use of Herbicides on Council controlled lands and reserves i am getting over 90% kill rate.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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.	<ul style="list-style-type: none"> <li>• Take up of baiting program offers by the landholders.</li> <li>• Bounty payments continue.</li> <li>• Education information available on pest animals on the web site / face to face.</li> </ul>	100%	A total of 14 dog scalps and 2 pig snouts brought in and 713.75kg meat baits treated with 10mg/ml 1080 dog baits, and 1250 kg of meat baits treated with 36mg/ml pig and 1400 De-K9 manufactured baits sold for this quarter.
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.	<ul style="list-style-type: none"> <li>• Town Common Committee meets at least once per year.</li> <li>• Members fees are paid promptly</li> <li>• Stock which is not registered with a member will be impounded.</li> <li>• Town common muster is completed half yearly.</li> </ul>	100%	<p>The lack of good rain means that numbers of stock on the town common will need to be reduced with in the next couple of months there is at this time is 87 head. will be looking to carry a common muster out in August 2021 unless the owners want to do their own muster before hand.</p> <p>Stock from neighboring properties is still a problem the owners of this stock do get them of once they have been notified.</p> <p>Some of the boundary fences of these properties do require some major work to be carried out.</p>
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.	100%	<p>No news on the Capital Works Funding that i applied for and no Travel Permits.</p> <p>With there being little to no feed on all of the stock routes in the shire i will not be issuing and travel permits in the near future.</p>



# Operational Plan Review 2020-2021

## 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 systems and procedures to meet legislative and 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	Boulia Certified Agreement options are enacted within payroll from the agreement 2019-2023	Regular reviews of conditions being paid to staff	100%	Existing Staff Members at the time of the implementation of the EBA were informed of all their payroll benefits. New Staff Members during the on-boarding process are given a copy of the EBA. Staff have been and are also informed of the relevant Stream of the Award for their role as the EBA is aligned with the Local Government Industry Award - State 2017. Wages increases are processed accordingly in July 2021
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%	Notices of updated policies in relation to adopted policies by Council are sent out to Staff by email after the Council Meetings.

#### 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%	Branch meetings are held fortnightly and tool box meetings monthly for safety. Notices are done for notice boards and email blasts are sent out to Staff and others.
5.1.2.2	Provision of an accurate and comprehensive Records Management service for the Organisation as required under the State Records Act 1998	Councils system is up to date with current upgrades and staff are trained in the use of the system.	100%	A constant review is done on how better we can manage and store Council's business information ensuring it is easily understood. Council will be implementing new corporate systems namely ALTUS EPM Procurement and ALTUS Payroll in the short term

# Operational Plan Review 2020-2021

## 5.1.3: Adopt an integrated risk management approach

Risk Management Group meets at least six (6) times per annum .Completion of all actions of the Risk Management Group 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 and reported on through the audit committee.	Risk Management framework is reviewed and developed further.	100%	The Audit Committee last met in March 2021 where the councils Risk Management framework was reviewed. This framework is now held as a permanent record which can be reviewed for progress against targets. The next full meeting of the committee will be in late July 2021
5.1.3.2	Provision of reports to Workers Comp in relation to workplace injuries and other RTW matters	Reports completed as required	100%	Workers Comp advised as required when events take place for reportable workers compensation issues and /or incidents. Return work plans were implemented and carried out and agreed upon by all parties concerned.

## 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

Currently these are manually checked prior to works commencing, however eventually will be software driven and flagged to create automatic alerts for "soon to be" expiry dates.

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%	Contractors certification validities are checked annually during Start-Up week. Also randomly checks during onsite inspections for compliance.

## 5.1.5: Workplace Health and Safety focus

The implementation and integration of workplace health and safety across the entire Bouliia Shire workforce.

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.5.1	To implement the 'Bouliia Safe' - workplace Health and Safety Management system across the Bouliia Shire Council workforce.	Continuous improvement evident in the the implementation	100%	Weekly and additional Toolbox presentation/information sessions are conducted together on all levels of council with staff involved in consultation processes. Various Take 5 type quiz assessments are implemented on various subjects/topics.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.5.2	Completion of all Quarterly action activities for WH&S by all sections of the workforce.	Close out all items within 30 days on notification from Management	100%	Keeping in with WHS compliance reviewed weekly and no outstanding issues currently.
5.1.5.5	All staff have completed WH&S training requirements	WH&S training by staff is completed.	100%	All new staff undergo BSC induction process either online or face to face. Toolbox presentations and education are conducted weekly and additional as alerts and other industry information dictates. Industry alerts and updates are provided to staff as they become available. Staff are given opportunities to gain training and further certification through visiting RTO's and online training portals.
5.1.5.6	Attendance at all WH&S meetings including ManEx meetings as appropriate.	WH&S meeting attendance	100%	Attend and provide a report detailing outstanding iAuditor issues. Provide an update on any relevant training that has been done. Provide updates on process improvements. eg. Reporting incidents and accidents.
5.1.5.7	Provision of Lost time Injury and incident trends and suggested rectification plans.	Report completed and presented to council on an annual basis.	100%	With the implementation of the WHS procedures and the acceptance to change by the staff. Very pleased to report that the staff are very positive in embracing WH&S with only a few employees have had loss time due to injuries/illness outside of work parameters.
5.1.5.8	Complete checklist / hazards inspections as per I-Auditor scheduling	All inspections are completed as per I-Auditor scheduling	100%	Inspections and facility check are being carried out through the iAuditor system. Staff have been embracing the WHS culture as well as forthcoming with suggestions for improvements on many levels going forward. More ipad/tablets for mobile/field reporting have been introduced to assist staff which has been positively embraced.
5.1.5.9	Escalate uncompleted recommendations from hazard inspections that require a budget allocation into Pulse.	Budget allocation is recorded for escalated actions or a reason why it is not.	100%	Nothing to report at this stage.

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.5.12	Review all flagged policies, procedures, work instructions, forms, safe operating procedures (SOP) and training tools.	Staff who have allocated responsibility for specific actions review associated documents to ensure they are up to date.	100%	Policies and procedures are reviewed as required. New Policies and Procedures introduced where and when changes are to occur. Safe Work Method Statements (SWMS) are reviewed and discussed by workers and supervisors prior to commencing of job. 2021 Updated WHSQ Codes of Practices replaced the older versions.
5.1.5.13	Upload all reviewed documents under appropriate element numbers onto the councils safety management system (including Infoxpert) as endorsed documents.	All endorsed documents are correctly loaded in Boulia Safe and hyper-links are active and working.	100%	All SWIMS and SOPs are now reviewed loaded onto councils electronic records system and recorded into the Safe Management system
5.1.5.15	On completion of the review, upload all reviewed documents and place them into councils safety management system (including Infoxpert). This provides document protection and version control.	Documents can be located easily in Infoxpert	100%	All documents have been reviewed, uploaded and hyperlinked to InfoXpert
5.1.5.16	Develop a system to track training identified and completed for staff and contractors including verification of competency training.	A system is in place and is being used to effectively assist with the tracking of training and competencies.	100%	The implementation of synergy soft HR module will improve this manual process and provide alerts. Manual checks for competency have been implemented.
5.1.5.17	WH&S statistics to be presented to ManEx on the first meeting of the month to review 30 day actions not completed.	Twelve monthly reports received by ManEx	100%	Updated reports and photos are presented to MANEX each week from the I-Auditor results and from meetings with staff at toolbox meetings
5.1.5.18	WH&S budget to be reviewed quarterly against targets.	Achievements against targets are within budget	100%	WH&S budget is sufficient to complete the required activities which have been completed during the year. Good progress has been made in all aspects of WH&S compliance.
5.1.5.19	Review all emergency plans and signage is in place for all areas.	Emergency plans have been reviewed, are up to date and signage is complete in all areas of council.	100%	Plans are completed and currently being reviewed against changes to regulations. 95% New signage is complete with only two areas requiring emergency evacuation signs to be updated

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.5.20	WH&S to communicate any changes to documentation to staff members for action.	Email blast combined with internal notices and tool box talks are used to disseminate information to staff.	100%	Information is provided to staff via flyers, WHSQ Alerts and toolbox talks which also contain PowerPoint presentations which can be used for new staff
5.1.5.21	Review the following procedure against requirements in preparation for consultation: high risk work method statements, Risk/ Hazard Management, compliance control, incident reporting and investigation	All reviews are completed within agreed time-frame	100%	All documents have now been loaded into InfoExpert after being reviewed by the account owner and WH&S staff member including ManEx. These documents are also reviewed to meet industry changes
5.1.5.22	Review the following procedure against the legal requirement in preparation for consultation: WSH design, machine guarding, hire equipment, thermal radiation, pressure safety, confined spaces, excavation and trenching.	All reviews are completed within agreed time-frames	100%	All documents reviewed by WH&S officer, staff and recorded into InfoExpert
5.1.5.23	Review all SDS folders to ensure all SDS are dated within a 5 year of issue date. This can be completed through Chemwatch.	All areas of council have been checked and none are out of date.	100%	Safety data sheets (SDS) have been reviewed and updated with current regulation information, saved on councils electronic document management system/
5.1.5.24	Ensure training has been completed for all staff who are in control of hazard substances that they are aware of segregation requirements and compatibility with chemicals and placarding requirements.	Training has been completed for all relevant staff.	95%	Staff training in this area is complete but always monitored given changes in SDS information from suppliers. All signage is regularly reviewed for each area.
5.1.5.28	90% Completion of all rectification actions as outlined in I-Auditor from their proposed completion date		100%	All council areas are monitoring the risk and hazards with i-Auditor program. Good progress in the use and actioning of tasks in I-Auditor and ongoing software familiarisation with both existing and new staff.
5.1.5.32	Annual reporting of lost time injury claims which should be less than 55% of all claims		100%	Staff have embraced a more positive Workplace Health and Safety culture. Resulting in only two lost time occasions, both of which did not happen due to work roles

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.1.5.33	Annual reporting of injuries - No increase in recorded injuries from the previous year	No increase from previous year.	100%	Council has been successful in keeping the reported injuries to a minimal level the same as last year. No real changes in injuries from last years results.
5.1.5.34	Reportable incidents are reported within the required time-frames	100% of reportable items are actioned correctly	100%	Pleased to report that council staff are now reporting 'near misses' as they eventuate. Also reporting incidents immediately, as soon as possible.
5.1.5.35	100% Completion of all Incident Report including investigations and implementation of any actions identified in the Investigation Report. (Include personal, members of the general public and plant incident reports)		100%	Reports are completed and actioned within the required timeframes
5.1.5.36	Undertake an Internal Audit at the completion of the WHS Plan	Annual review of plan and changes recorded on PULSE.	100%	Audit is on schedule to be completed
5.1.5.37	To achieve 80% Compliance with the National Audit tool for Self-Insurers		100%	Documentation reviewed. Ongoing evidence collated, other departments gathering documentation of compliance which we are confident will meet the 80% and above requirement.
5.1.5.39	Continual improvement of the hazard risk register through identification of new hazards/risk and control measures.	Number of improvements made to the register.	100%	A comprehensive risk register is in place and being monitored as this is a live document and also a version provided in the PULSE system.

## **5.2 : Accountability is clearly evident in how council does business**

### **5.2.1 : Ensure Councils 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%	The LTFP has been updated to the QTC model and will require constant updating depending on Council budget cycle.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
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%	Synergy-Soft business system modules have been implemented and training has been conducted in a number of different ways. Future planning is underway to improve processes for the organisation as requirements are identified.
5.2.1.3	Council funds are invested in accordance with legislative provisions and the Organisation's adopted Investment Policy. This is reported monthly to council.	Investments made in accordance with Investment Policy	100%	Council investment opportunities are reviewed monthly and budgets are amended accordingly.
5.2.1.4	Raise and recover Rates, Charges and other debtors on behalf of the functions of the Organisation and report on a monthly basis to council.	Rates and Annual Charges Levied by due date, user charges and other debtors raised and recovered effectively	100%	Rates, Charges and Other debtors are being recovered on a timely basis. Due to COVID 19 Council has been considerate in requesting outstanding rates. Debtors who have not paid for more than 90+ days are being assessed case by case basis and collection house has been engaged in debt recovery. Debtor report submitted monthly to Council.
5.2.1.5	Monthly reporting to council for 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%	Accounts payable paid within required time-frame, all stores issued at correct value and correctly costed to functions, all assets accounted for accurately and reported to Council monthly
5.2.1.6	The Operational Plan to be linked in the Annual Budget which will be reflected in the actions included in the plan.	Operational Plan (including Budget) adopted by 30 June each year	100%	Operational Plan (including Budget) adopted by 30 June each year
5.2.1.7	Manage Council's insurance portfolio	100% of insurances reviewed and maintained annually	100%	100% of insurances reviewed and maintained annually.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment

# Operational Plan Review 2020-2021

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%	Audit Committee meetings are held twice per year to review Audit Plans, Draft Financial Statements, previous audit management responses and actions.
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%	Quarterly reviews are done on the audit plan to ensure we will and can achieve our goals, changes are made and put to audit committee for approval if required.

## 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%	QTC whole life costing model been used for project above \$100k.

## 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%	Key Financial Information is communicated to MANEX and Council. Meeting held fortnightly.
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%	Annual Report was completed and endorsed by Council at the December 2020 meeting.
5.2.4.3	Discharge Council's statutory financial reporting obligations	Statements submitted to the Office of Local Government by 31 October each year  Unqualified audit report	90%	For the FY 20-21 Council has accepted recommendations made by QAO to engage external assistance to complete Financial Statements. Council aims to prepare and finalize its external audit by end of September 2021.



# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.2.4.5	Council has a clear picture of the overall financial position and performance against adopted budget	Monthly Financial reporting to council includes snapshot of current performance against budget figures.	100%	Budget workshops are completed prior to budget adoption then quarterly discussions and reviews are held with management and Council. Comparatives of adopted budget to monthly income and expenses are shared with Council and any major variations are discussed with MANEX and Council as well.  The Operational and Capital Budget has been adopted by Council.
5.2.4.6	Monthly financial reporting is completed and presented to council of which Council is clear and councillors are able to review costs against budget	Delivery of Quarterly Budget Review to Council	100%	Report is completed monthly and again quarterly, both submitted to council.

## 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
5.3.1.2	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%	Review of internal audit plan to ensure we are cover any areas of concern. Council has completed its Internal audit in December. Recommendations have been noted and will be reviewed constantly. Internal Auditor - Tony Walsh - Walsh Accounting. Recommendations regarding Plant Audit has been accepted by Council.
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%	All actions are added to the audit and risk register and reviewed at each meeting of the audit committee.
5.3.1.4	Support training and monitoring of use of councils WH&S and I-Auditor programs. Complete annual audit of all council work sites	No breaches of WHS regulatory requirements  Hearing assessments for employees working in noisy environments completed	100%	Reviews of contractor and council work sites have been conducted which also included noise level monitoring. I-Auditor uptake by staff has been very successful with more I-Pads being ordered to ensure all areas

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Action Code	Action Name	Performance Measure	Progress	Annual Comment
		At least 80% compliance with the National audit tool		can update electronically from on location.
5.3.1.5	Ensure compliance with the Organisation's Drug and Alcohol policy and ongoing best practice. Record of testing completed and results to be reported to council.	Reports provided to Council and MANEX in relation to the testing conducted	100%	Two staff members gained industry Drug & Alcohol Testing certification and random Breath Alcohol testing (Brac) was implemented as per the Boulia Shire Council zero tolerance drug & Alcohol policy

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

### 5.4.1 : Councils 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	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%	Stock to be evaluated on quality, some stock will no longer be sold due to the need not being as great in the community now for giftware items.
5.4.1.3	Depot workshop Council plant and equipment is fully operational at all times.	Limited downtime and minimal lost productivity.	100%	Regular maintenance been carried out on council fleet and well maintained. weekly and fortnight check on the plant revenue. Major services are planned around the council break to avoid down time of the machine. 20 years plant replacement program been developed.

### 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%	Council developed a policy for CCTV.. Secured funding to upgrade CCTV system for: Admin building, Landfill facility, Sports centre, Library, Heritage Complex 50% completed
5.4.2.2	Maintain Servers and Facilities with adequate licence renewals for current software	All current software renewed on schedule	100%	This is ongoing, Servers have just been replaced and installed. All license renewals are up to date and constant liaison with Shire Networks to ensure all renewals are current

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
5.4.2.3	Monitor and manage telephone and Ergon accounts for electricity and telecommunication equipment and services to ensure we are not paying for unnecessary services	Accounts paid, nil outages and plans are cost effective for council.	100%	Monthly reviews of phone accounts and quarterly reviews of ergon accounts are conducted as normal practice.

## 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%	Workshops are held with draft paperwork, prior to budget meeting finalised papers are issued to Councillors and management. For FY 21-22 the budget process will commence in March 2021 alongside a review of Council fees and Charges for adoption. Draft Operational Budget meeting has been held in March. It is expected finalisation of operational and capital budget by June 2021. Council budget has been accepted in Council meeting in June.
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%	Reports are given to Council every month at the Council meeting
5.4.3.3	Monthly and quarterly financial reports to council deliver information on variations to budget and enable decisions on long term financial impacts to be reviewed.	Work to complete budget commenced in Jan and two workshops held.	100%	Reports are put to Council monthly and quarterly.

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

Council has engaged external consulting firm to assess Council maintenance for building asset class. Final dollar value is awaited. These will be incorporated in Council Long Term Financial Asset Management Plan and QTC model.

Action Code	Action Name	Performance Measure	Progress	Annual Comment

# Operational Plan Review 2020-2021

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. This is to include risk assessments.	Plant purchases are within budget and plant is maintained within specified parameters to enable sound operations of the council.	100%	Plant committee will meet whenever required to review the plant purchases and performances. 20 years plant replacement strategy been developed. plant and equipment been purchased with in the budget.
5.4.4.3	Tourism attractions are managed and are sustainable with future enhancements progressed as budget permits	Business plan and management manuals completed by Greg Tuckwell (consultant)	100%	Renovations of the min min Encounter and new displays at the Heritage Complex are mindful of budget restraints.

## 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%	Submissions have been made for remote site locations to TMR and a joint funding submission between Winton and Boullia to install a mobile tower at Middleton has been approved. The long awaited mobile connection in Urundangi has been installed and is waiting to be initialized.

### 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	Councillors report via the monthly council meetings on meetings they attend as per the committees they have been nominated for.	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%	All regional meetings are attended along with involvement in supporting groups and organisations. Mayor Rick Britton attends all RAPAD, RDA, I-QRAP, CWRPMG, RAPADWSA, ORRTG and WQAC meetings - both face to face and via zoom meetings. Cllr Sam Beauchamp has attended RAPAD Water and Sewerage meeting, Information on these meetings are provided verbally at the following council meeting.

# Operational Plan Review 2020-2021

## Key Priority 6: Supporting local services and facilities

Active, healthy lifestyles drive our success as a Shire. Health and wellbeing 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

#### 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 live-ability of Boulia and Urandangi	All meetings attended with reports completed back to council	100%	COVID-19 information and teleconferences are attended with the impending rollout of the vaccinations. Shire Hall set up for the local people to attend a Webinar on the introduction of the rollout of the vaccine.

#### 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	Support 'free to attend' functions and facilities where possible to encourage community engagement	Council supports 'free to attend' functions where possible.	100%	RADF projects continue to be free attend events and many government funded events are being held in 2021.

### 6.2 : Support an active healthy community

#### 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%	Boulia Aquatic Centre and sporting complex major refreshments project completed. new astro turf been installed for Tennis courts and new light have been installed which are on a timer, council secured finding to upgrade the lights
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%	Ongoing service to the public and visitors of the Shire.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.3.1	Au-spiced 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%	This funding first obtained by Dr Don Bowley has stretched over a number of years now with the maintenance and inclusion of extra items at the Urandangi clinic provided as requested.
6.2.3.2	Local involvement in the support of the clinic and health committee groups for the betterment of health in Boulia and Urandangi		100%	Support provided by involvement in Boulia Interagency group suggestions.

# Operational Plan Review 2020-2021

## 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

#### 7.1.1 : Support WH&S practices that develop a motivated and focused workforce

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.1.1	Staff understand the importance of WH&S and all are competent 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%	Sound staff understanding and uptake of all staff inside and outside crews as well as contractors. Staff have embraced the Workplace Health and Safety culture and offer positive suggestions during consultation. Contractors are embracing the documentation side of WHS culture and compliances.
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%	Payroll information is kept securely and payments are made in accordance with the Award and Bouliia Shires Certified Agreement
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%	All employee data is recorded and stored in accordance with regulatory requirements. A move to ensure all records are recorded electronically are being progressed.
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%	All staff are recruited in accordance with council policy and induction processes.
7.1.1.5	Mayor and or panel to complete annual review of the CEO		100%	The Annual Performance Review will be completed by the council in June 2021
7.1.1.6	CEO to Complete six (6) monthly performance reviews senior staff including WH&S compliance	Performance reviews for the July-December period completed	100%	All Performance reviews for senior staff have been completed by the due dates.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.1.1.7	Complete annual performance review of your employees for Works and Operations including WH&S compliance.	Reviews completed on anniversary.	100%	One page performance review been developed. performance reviews commenced
7.1.1.8	Complete performance reviews for your staff in Community Services including WH&S compliance	Reviews completed on anniversary	100%	Performance reviews done June 2021.
7.1.1.9	Complete performance reviews for your staff in Finance and Administration including WH&S compliance	Reviews completed on anniversary	100%	Performance Review of Staff have been completed by Director and Finance Manager.

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

Action Code	Action Name	Performance Measure	Progress	Annual Comment
6.2.1	Encourage the staff to utilise the Go1 training package to support staff to further their development in Local Government by the use of progressive programs and resources.	Courses sourced for staff so they are competent in the use of the systems used by council	100%	Council has invested in Go-1 as a professional development tool for staff. Some Staff have this program available to them to enhance their skills in a universal approach as this library of courses educates on many plateaus. Work Health and Safety compliance is necessary for the ongoing funding of Department of Main Roads to facilitate the viability of Council. Consequently, Staff are kept up-to-date with Work Health and Safety Standards. Tool Box talks have been enhanced by a library of resources provided by Safety Hub which the Work Health and Safety has to use as a teaching tool. Professional development opportunities in relation to the day-to-day business systems are provided to staff members to more confidently, efficiently and effectively undertake their roles. Because of the restrictions of COVID-19, Zoom has become a very reliable and user-friendly method to conduct face to face training.



# Operational Plan Review 2020-2021

## 7.2 : A great place to work

### 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
7.2.2.2	Assist the CEO in the development of a workforce strategy which includes an appropriate staff succession plan including training, attraction and retention	Workforce Plan developed in conjunction with all staff.	100%	Organisation Structure is reviewed regularly to facilitate where possible, for the development of an appropriately qualified and sustainable workforce.

### 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%	Posters are displayed in traffic areas for easy access for Staff regarding the EAP services available to Staff and their Families. During these challenging times of COVID-19, Staff have been reminded of this service, and specific COVID-19 posters were distributed to Staff and displayed in the Office areas. With the easing of COVID-19 Restrictions, the RFDS Outback Mental Health Team has returned to Boulia. The RFDS Team visits Council's workplaces to let everyone know about the programs and support services available; and, to develop a rapport with the Boulia Shire Council's Staff Members. Aligned with the Boulia Shire Council's Certified Agreement 2019, Council has an official adopted policy in relation to the Employee Assistance Program.

### 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

# Operational Plan Review 2020-2021

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%	All tickets were reviewed again at start up, the implementation of the HR system will be advantageous as this will no longer be a manual process. As per requirements, all staff and contractor employees have to present their certifications at time of induction.
7.2.4.2	Develop a Noise register and commence testing of all plant and equipment which includes any noisy work environments.	All plant and equipment is scheduled to be tested at least once per year and recorded in the noise register.	100%	A noise register has been established with base levels measurements taken on nearly all council machines. Testing has occurred with staff training on the use of noise reduction equipment completed together with the recommended hearing PPE types available and a Toolbox about noise levels.
7.2.4.3	Introduce electronic fleet management system	Fleet management system is used to monitor the productivity of the councils fleet which is reported to the plant committee and ManEx	100%	Fleet management system is used to monitor the productivity of the councils fleet which is reported to the works meeting.
7.2.4.4	Prepare for annual start up by reviewing training needs, booking trainers, complete an assessment sheet on awareness training, prepare PowerPoint delivery of WH&S	All staff complete refresher inductions, complete necessary training and confirmation of requirements to work for Bouliia shire such as licences and tickets.	100%	Training for all aspects of work within council was completed in February. PowerPoint, videos and handouts with Face to Face meetings with all staff which was very successful.
7.2.4.5	Ensure I-Auditor tasks are set for Fire Safety drills for all permanent locations: Min Min Encounter, Library, Council Office, Depot, Sports and Aquatic centre, Stonehouse.	I-Auditor scheduled tasks have been set up for all areas and reported back to ManEx.	100%	Actions for all sites have now been loaded and added to as new items are discovered. Very successful uptake by staff.
7.2.4.6	Complete swimming pool audit using WH&S RLSSA Aquatic facility safety checklist annually prior to pool opening	Audit of the checklist completion is done prior to pool opening / or primary use period..	100%	Audit completed with some action items ( non-life threatening) identified and noted in iAuditor. Freshen up of some signage is currently taking place.
7.2.4.7	All claims for compensation through LGW must be supported by a prior registered incident report in I-Auditor	Reporting of incidents through I-Auditor is documented through ManEx via the WH&S officer.	100%	Staff are becoming more cognisant of I-Auditor and reporting is improving.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
7.2.4.8	Undertake Fire Warden training with staff using fire extinguishers.	Annual training and demonstrations have been completed.	100%	Completed fire extinguisher awareness and practical training on two occasions with all staff members available from both administration and outdoor field departments. Fire warden training/refreshers was completed in April.
7.2.4.9	SWMS - any shortfalls identified to be updated in the risk management template.	All shortfalls recorded in the risk register and reviewed by ManEx	100%	SWMS reviews ongoing and updated inline with the WHSQ new/updated Codes of Practice as of March 2021.
7.2.4.10	Undertake lighting survey	Annual lighting survey completed.	100%	A review of lighting, exit signage, illumination for access/egress have been completed. Action to rectify/update exit signage completed.
7.2.4.11	Onsite and roadwork signage is correct and ensures safety of workers and the general public	Signage is in line with the job management plan and TMR requirements	100%	This is the responsibility of onsite foreman/traffic managers and progress is being made to ensure that the recording of signage at the worksite is correctly being carried out and recorded appropriately.

## 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	Full utilisation of our customer management system to enable confident staff able to attend to all customer enquiries and deal with priority situations	Annual Re-fresher training on customer service as required.	100%	Customer management system has been implemented and is in its infancy.
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%	Council Administration and Finance teams support all of Council areas. This has been achieved through team meetings formal and informal, tool box meetings and aspects relevant from MANEX communicated to staff constantly
7.3.1.3	Workplace Health and Safety - Staff continue to achieve minimum standards and reporting functions to achieve a safe workplace and TMR accreditation.	External audit obtains an above 70% pass mark	100%	Regular inspection been carried out with the relevant staff and recorded in i auditor. Reports been monitored weekly with the works staff, supervisors and contractors.

# Operational Plan Review 2020-2021

## 7.5 : Education

### 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%	Council will continue to provide support where 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 Bouliia Community Services to provide educational programs in our facilities.	Several planned programs over the school holidays conducted in our facilities.	100%	Ongoing partnership for all community projects such as after school sports once weekly.

## 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	Liaise with training organisations who can provide trainees with support and encouragement. Research opportunities for training growth within the council.	All trainee positions offered and filled	100%	Professional development and training are key elements to staff delivering the required results and timely outputs.

# Operational Plan Review 2020-2021

## 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 great, including our exceptional people, local enterprise, and natural resources by developing our strategic focus and competitive advantage underpinned by strong regional partnerships.

### 8.1 : Genuine community engagement

#### 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%	Community Meeting held on the 16th June 2021.
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%	Information being inputted to CCC by library staff and printed externally. Social media continues to be done by media officer.

#### 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 released and placed on the Council website within the required time frames.
8.1.2.2	Councillor contact information is available on the internet and is up to date. Provide Councillors with timely information and reports using the new Bigtinca program which allows policies, annual report, corporate plan and all agendas and minutes to be accessible 24 /7	Business Papers, Minutes, Councillor Correspondence and other Council documents sent within statutory time-frames.	100%	Councillor profiles, inclusive of contact details, are kept up to date on the Council website. The Bigtinca program is updated regularly to ensure Councillors have 24/7 access to relevant documents.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.1.2.3	Ensure Council meetings acknowledge the traditional owners and are conducted in accordance with the regulatory provisions eg: Code of Meeting Practice and Code of Conduct and that Conflict of Interest / Register of Interest forms are completed as required by Councillors.	No breaches Code of Meeting Practice or Code of Conduct	100%	Acknowledgment to the traditional Owners are held at the commencement of each council meeting. Model meetings procedures are followed and all requirements are noted in the minutes of each meeting by the ExAssist.

### 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%	Notices are distributed via email blast, Facebook, web page and flyers as appropriate and in a timely manner.

### 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 web site and in the Channel Country Chatter	Council meeting dates notified and Business agenda and minutes loaded onto web site.	100%	Council meeting dates, currently set to December 2021, are available for view on the Council website and notice boards.

## 8.2 : Strong representation

### 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%	Ordinary Meetings of Council are held on a monthly basis and Councillor attendance noted.

# Operational Plan Review 2020-2021

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.2.1.2	Representation at all elected meeting groups supporting Boulia initiatives	Reports received from attendees at the meetings presented to council for information.	100%	Council continue to represent our interests at the RAPAD meetings Outback Way meetings, I-QRAP, RDA, LDMG.

## 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%	Attendance at all meetings with success achieved with group projects

## 8.2.3: Council facilitates the implementation of this Plan to benefit the whole community.

Plan what we do and do what we plan – Council acts in a coordinated manner to implement this Plan, Budgets and report upon it in a timely manner

Action Code	Action Name	Performance Measure	Progress	Annual Comment
8.2.3.1	Council actively reviews the progress of the Operational Plan on a quarterly basis with items listed on the Action List for immediate followup by staff.	Plan implemented with success against budget allocation and planned activities	100%	The Operational Plan is captured by the PULSE Local Government Solutions System which is a permanent record. The quarterly results against set targets are presented to council each quarter and displayed on the web site for review.

# Community Financial Report 2020-2021

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 2020 to 30 June 2021.

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

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

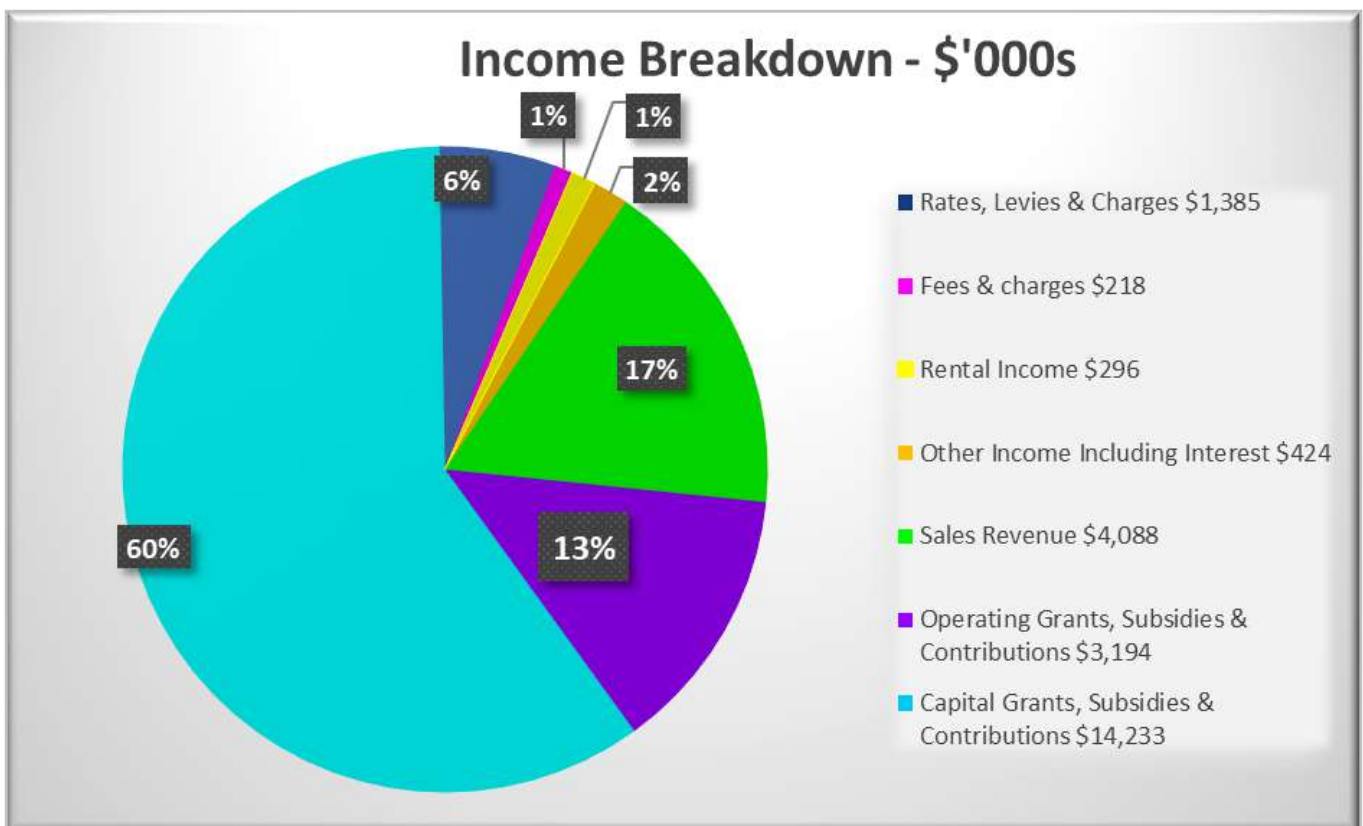
## Statement of Comprehensive Income

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 \$23.8 million and total expenses amounted to \$16.3 million returning a net result surplus of \$7.5 million.

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

Council's reported Total Income of \$23.8 million during the 2020- 2021 financial year is broken up into two areas:

- Operating Income \$ 9.6M
- Capital Income \$ 14.2M





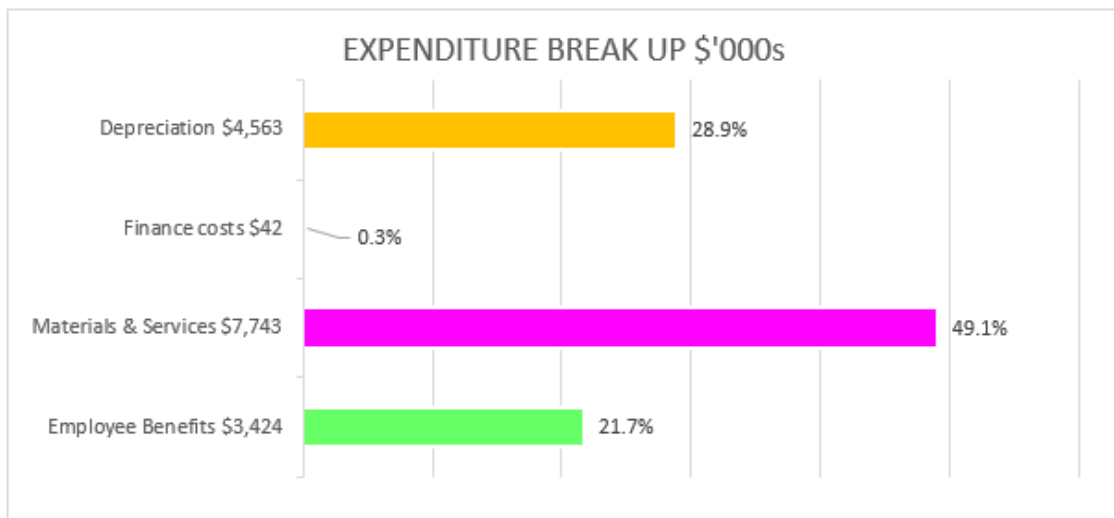
# Community Financial Report 2020-2021

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

- Rates, Levies & Charges \$2.3M
- Sales Revenue \$4.1M
- Operating Grants, Subsidies & Contributions \$ 3.2M
- Capital Grants, Subsidies & Contributions \$14.2M

## 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 \$3.42M
- Materials & Services \$7.74M
- Finance Costs \$0.04M
- Depreciation \$4.57M

Employee benefits consists of wages & 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 predominantly 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	\$212.5M
Total Liabilities	\$ 6.1M
Total Community Equity	\$206.4M

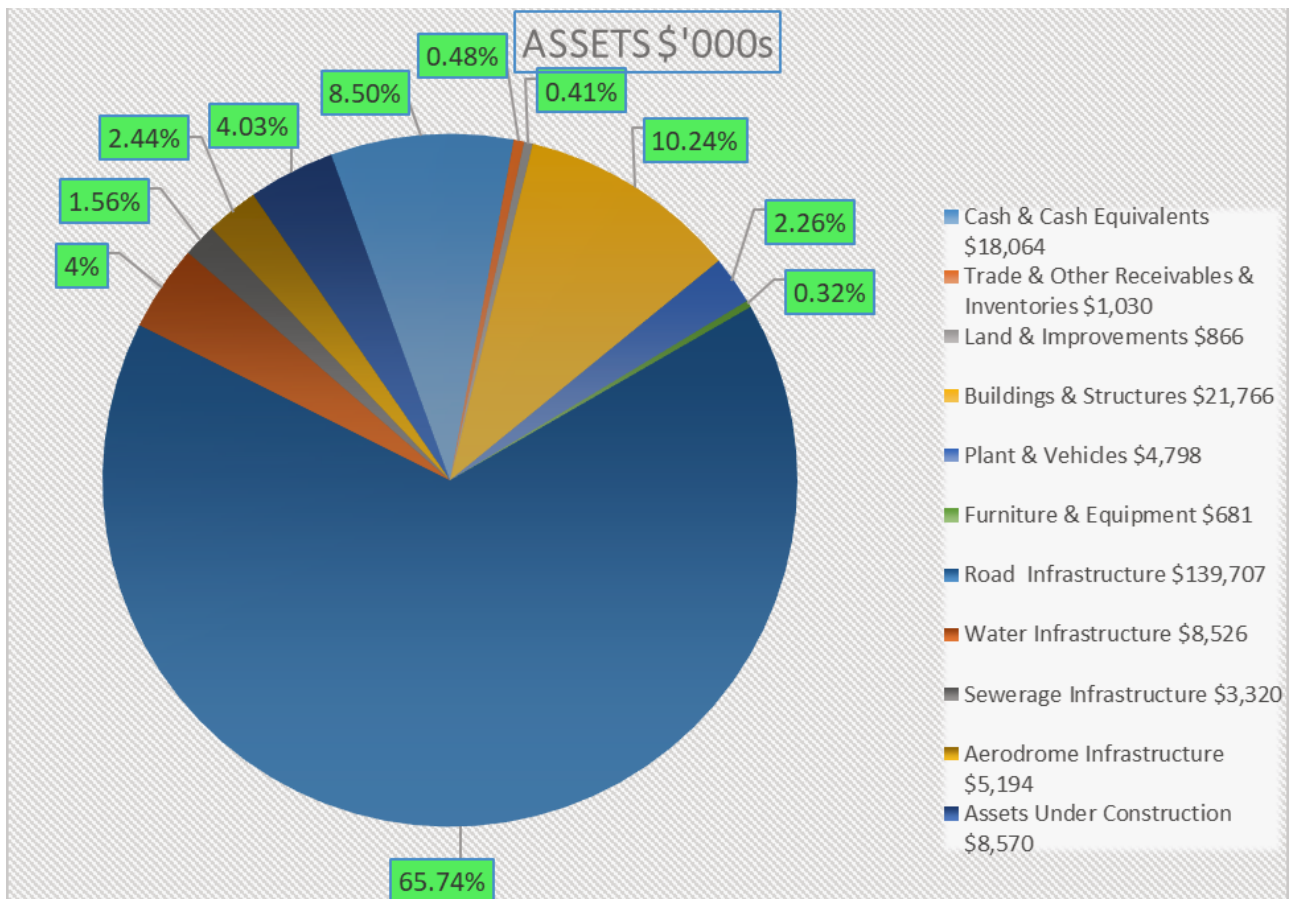
# Community Financial Report 2020-2021

## ASSETS - What the community owns

Assets controlled by Council totalled \$213M of which Property, plant & equipment accounts for 91% of Council's assets which includes the road infrastructure, buildings & structures, plant & 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 and the remaining 9% is our cash and investments.

The major components of our assets include:

Road network	\$139.7M
Land, Buildings & structures	\$ 22.6M
Plant & vehicles	\$ 4.8M
Cash & investments	\$ 18.1M
Assets Under Construction	\$ 8.6M
Water Infrastructure	\$ 8.5M
Sewerage Infrastructure	\$ 3.3M
Aerodrome Infrastructure	\$ 5.1M
Trade, Other receivable and inventories	\$ 1.0M



# Community Financial Report 2020-2021

## LIABILITIES - What the community owes

The components of our liabilities are:

Borrowing	\$1.0M
Trade & other payables	\$2.4M
Provisions	\$0.5M



## 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 2021 was \$18.1M which is a decrease of \$3.4M from the previous year.

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 2020-2021

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

	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000	2015/16 \$,000	2014/15 \$,000
Opening Cash Balance	21,513	16,408	13,903	14,961	11,779	13,378	12,632
Net Cash Flow from Operating Activities	(3,532)	2,671	4,079	(1,440)	3,638	656	3,763
Net cash Flow from Investing Activities (Capital Purchases)	135	2,485	(1,525)	429	(411)	(2,207)	(4,320)
Net Cash Flows from Financing Activities (Loans)	(53)	(51)	(49)	(47)	(45)	(49)	1,303
Closing Cash Balance	18,063	21,513	16,408	13,903	14,961	11,779	13,378

## 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 2021	Target met
Operating surplus ratio	Net 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%	-64.23%	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%	56.61%	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%	-135.46%	Yes

Council has achieved 1 of the 3 key targets for the financial year but must focus on fine tuning our management of asset replacement so that the asset sustainability ratio meets its target.

# Community Financial Report 2020-2021

## Overall Financial Summary

**\$18,063.972**

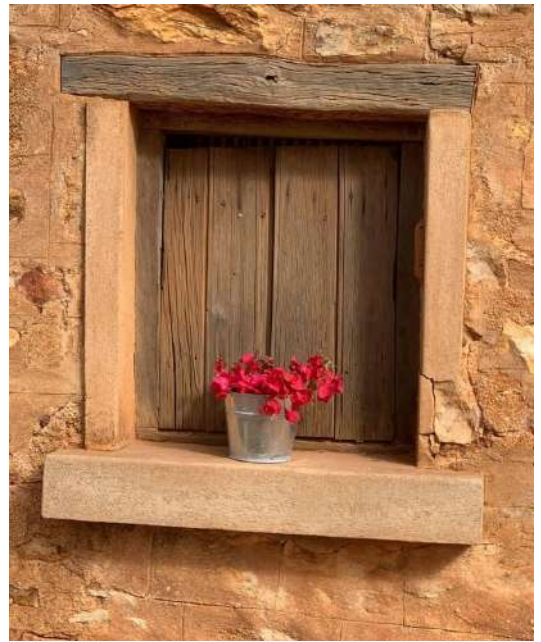
**CASH BALANCE**

as at 30 June 2021

**\$206,436.545**

**TOTAL COMMUNITY EQUITY**

as at 30 June 2021



*Photo by : Jan Norton*

### **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



**Bouliā Shire Council**  
**Financial Statements**  
**for the year ended 30 June 2021**

# **Boulia Shire Council**

## **Financial Statements**

### For the year ended 30 June 2021

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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

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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 2021**

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Rates, levies and charges	3(a)	1,384,593	1,359,973
Fees and charges		217,582	259,728
Rental income		295,709	282,979
Interest received		119,617	186,512
Sales revenue	3(b)	4,087,551	3,742,753
Other income		304,252	210,696
Grants, subsidies, contributions and donations	4(a)	3,194,066	6,744,544
<b>Total recurrent revenue</b>		<u>9,603,371</u>	<u>12,787,185</u>
<b>Capital Revenue</b>			
Grants, subsidies, contributions and donations	4(b)	14,195,215	5,291,273
Other Capital Revenue		37,748	
<b>Total Revenue</b>		<u>23,836,333</u>	<u>18,078,458</u>
<b>Total Income</b>		<u>23,836,333</u>	<u>18,078,458</u>
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee benefits	6	(3,424,060)	(3,796,927)
Materials and services	7	(7,742,789)	(7,222,096)
Finance costs		(42,289)	(44,375)
Depreciation	8	(4,562,748)	(4,276,228)
		<u>(15,771,886)</u>	<u>(15,339,626)</u>
<b>Capital Expenses</b>	5	(493,836)	(25,769)
<b>Total Expenses</b>		<u>(16,265,722)</u>	<u>(15,365,395)</u>
<b>NET RESULT</b>		<u>7,570,612</u>	<u>2,713,063</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
<b>Total Other Comprehensive Income for the Year</b>		<u>-</u>	<u>7,255,692</u>
<b>Total Comprehensive Income for the Year</b>		<u>7,570,612</u>	<u>9,968,755</u>

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

**Boulia Shire Council**  
**Statement of Financial Position**  
**as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and cash equivalents	9	18,063,972	21,513,165
Receivables	10	712,352	362,477
Inventories	11	317,746	328,235
<b>Total Current Assets</b>		<u>19,094,070</u>	<u>22,203,876</u>
<b>Non Current Assets</b>			
Property, plant and equipment	12	193,427,628	184,385,741
<b>Total Non-Current Assets</b>		<u>193,427,628</u>	<u>184,385,741</u>
<b>Total Assets</b>		<u>212,521,698</u>	<u>206,589,618</u>
<b>Current Liabilities</b>			
Payables	13	2,368,185	1,590,064
Borrowings	14	56,362	54,280
Provisions	15	241,069	269,151
Contract Liabilities	25	2,221,520	4,618,501
<b>Total Current Liabilities</b>		<u>4,887,136</u>	<u>6,531,997</u>
<b>Non-Current Liabilities</b>			
Borrowings	14	954,533	1,009,222
Provisions	15	263,484	182,464
<b>Total Non-Current Liabilities</b>		<u>1,218,018</u>	<u>1,191,686</u>
<b>Total Liabilities</b>		<u>6,105,154</u>	<u>7,723,683</u>
<b>Net Community Assets</b>		<u>206,416,545</u>	<u>198,865,935</u>
<b>Community Equity</b>			
Asset Revaluations Surplus	16	110,690,858	110,690,859
Retained Surplus		95,745,688	88,175,076
<b>Total Community Equity</b>		<u>206,436,545</u>	<u>198,865,935</u>

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

**Boulia Shire Council**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2021**

Note	Asset revaluation surplus 16 \$	Retained Surplus \$	Total \$
Balance as at 1 July 2020	110,690,859	88,175,076	198,865,935
Revaluation surplus		-	-
Net result	-	7,570,612	7,570,612
<b>Total Comprehensive Income for the Year</b>	-	7,570,612	7,570,612
<b>Balance as at 30 June 2021</b>	<b>110,690,859</b>	<b>95,745,688</b>	<b>206,436,547</b>
Balance as at 1 July 2019	103,435,167	86,105,552	189,540,719
Adjustment on initial application of AASB 15 / ASSB 1058	-	(643,539)	(643,539)
Revaluation surplus	7,255,692	-	7,255,692
Net result	-	2,713,063	2,713,063
<b>Total Comprehensive Income for the Year</b>	<b>7,255,692</b>	<b>2,713,063</b>	<b>9,968,755</b>
<b>Balance as at 30 June 2020</b>	<b>110,690,859</b>	<b>88,175,076</b>	<b>198,865,935</b>

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

**Boulia Shire Council**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from customers		3,335,165	5,335,985
Payments to suppliers and employees		(10,434,354)	(9,782,618)
		<u>(7,099,189)</u>	<u>(4,446,633)</u>
Interest received		119,617	186,512
Rental income		295,709	282,979
Non capital grants and contributions		3,194,066	6,744,544
Borrowing costs		(42,289)	(44,375)
<b>Net Cash Inflow (outflow) from Operating Activities</b>	20	<u>(3,532,086)</u>	<u>2,723,026</u>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment		(14,130,624)	(7,157,251)
Proceeds from sale of property plant and equipment		70,909	323,057
Grants, subsidies, contributions and donations		14,195,215	9,266,239
<b>Net Cash Inflow (outflow) from Investing Activities</b>		<u>135,500</u>	<u>2,432,045</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings	14	(52,607)	(50,522)
<b>Net Cash Inflow (outflow) from Financing Activities</b>		<u>(52,607)</u>	<u>(50,522)</u>
<b>Net Change in Cash and Cash Equivalent Held</b>		<u>(3,449,193)</u>	<u>5,104,549</u>
<b>Cash and Cash Equivalents at the Beginning of the Financial Year</b>		21,513,165	16,408,615
<b>Cash and Cash Equivalents at End of the Financial Year</b>	9	<u>18,063,972</u>	<u>21,513,165</u>

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

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**1 Information about these financial statements**

**1.A Basis of Preparation**

These general purpose financial statements are for the period 1 July 2020 to 30 June 2021. 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 2020, none of the standards had a material impact on reported position, performance and cash flow.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021. 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.

	Effective for NFP annual report periods beginning on or after:
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non Current and associated standards	01-January-2023
AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020	01-January-2022

**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)

Revenue recognition (Note 3)

**1.F Rounding and Comparatives**

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

Comparative information is prepared on the same basis as the prior year.

**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 2021**

**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 2021**

2 Analysis of Results by Function

(b) Income and Expenses defined between Recurring and Capital are attributed to the following functions:

Year ended 30 June 2021

Functions	Gross Program Income				Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurring Operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2021 \$	2021 \$	2021 \$	2021 \$		2021 \$	2021 \$				
Corporate Support	1,480,344	1,650,629			3,130,973	(3,263,240)		(3,263,240)	(132,267)	(132,267)	32,753,626
Environmental & Natural Resources		26,872			26,872	(125,417)		(125,417)	(98,545)	(98,545)	866,577
Community & Lifestyle Services	97,751	323,355	752,063		1,173,169	(1,674,678)		(1,674,678)	(1,253,573)	(501,510)	26,959,623
Health & Welfare	32,711		49,390		82,101	(489,772)		(489,772)	(457,062)	(407,672)	
Water Sewerage & Garbage		408,772	153,427		562,200	(909,586)		(909,586)	(500,814)	(347,387)	12,048,226
Roads	1,583,261	3,999,676	13,240,334	37,748	18,861,019	(9,309,191)	(493,836)	(9,803,028)	(3,726,253)	9,057,992	139,893,646
<b>Total Council</b>	<b>3,194,066</b>	<b>6,409,305</b>	<b>14,195,214</b>	<b>37,748</b>	<b>23,836,333</b>	<b>(15,771,885)</b>	<b>(493,836)</b>	<b>(16,265,722)</b>	<b>(6,168,514)</b>	<b>7,570,611</b>	<b>212,521,699</b>

Year ended 30 June 2020

Functions	Gross Program Income				Total Income	Gross Program Expenses		Total Expenses	Net Result from Recurring Operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	2020 \$	2020 \$	2020 \$	2020 \$		2020 \$	2020 \$				
Corporate Support		1,902,854	-	-	1,902,854	(4,840,691)		(4,840,691)	(2,937,837)	(2,937,837)	36,072,739
Environmental & Natural Resources	2,436,777	24,973	-	-	2,461,750	(233,125)		(233,125)	2,228,625	2,228,625	386,617
Community & Lifestyle Services	555,153	385,667	-	-	940,820	(1,654,234)		(1,654,234)	(713,414)	(713,414)	21,901,721
Health & Welfare	846,865	7,391	-	-	854,256	(98,658)		(98,658)	755,598	755,598	
Water Sewerage & Garbage	34,792	405,107	2,963,672	-	3,403,571	(1,001,890)		(1,001,890)	(561,991)	2,401,681	11,365,202
Roads	2,870,957	3,316,649	2,327,601	-	8,515,207	(7,511,028)	(25,769)	(7,536,797)	(1,323,422)	978,410	136,863,339
<b>Total Council</b>	<b>6,744,544</b>	<b>6,042,641</b>	<b>5,291,273</b>	<b>-</b>	<b>18,078,458</b>	<b>(15,339,626)</b>	<b>(25,769)</b>	<b>(15,365,395)</b>	<b>(2,552,441)</b>	<b>2,713,063</b>	<b>206,589,618</b>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

3 Revenue Analysis	Note	2021 \$	2021 \$	2020 \$	2020 \$
		AASB 15 \$	AASB 1058 \$	AASB 15 \$	AASB 1058 \$
<b>Revenue recognised at a point in time</b>					
Rates, levies and charges		-	1,384,592	-	1,359,973
Fees and charges		-	-	-	-
Rental income		-	-	-	-
Interest received		-	-	-	-
Sale of goods and services		4,087,551	-	3,742,753	-
Grants, subsidies, donations and contributions		589,988	11,227,153	-	3,476,410
Other income		304,252	-	210,696	-
		<u>4,981,791</u>	<u>12,611,745</u>	<u>3,953,449</u>	<u>4,836,383</u>
<b>Revenue recognised over time</b>					
Fees and charges		217,582	-	259,728	-
Sale of goods and services		295,709	-	262,979	-
Grants, subsidies, donations and contributions		-	5,572,140	-	3,268,134
Interest received		119,817	-	186,512	-
Other income		-	-	-	-
		<u>632,909</u>	<u>5,572,140</u>	<u>729,219</u>	<u>3,268,134</u>
<b>Total revenue</b>		<u>5,614,699</u>	<u>18,183,885</u>	<u>4,682,668</u>	<u>8,104,517</u>

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

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.

	2021 \$	2020 \$
General rates	1,081,284	1,039,305
Water	180,015	180,451
Sewerage	117,565	117,950
Garbage charges	105,173	105,741
Total rates and utility charge revenue	<u>1,484,037</u>	<u>1,443,447</u>
Less: discounts	(99,407)	(84,419)
Less: pensioner remissions	(37)	945
	<u>1,384,593</u>	<u>1,359,973</u>

**(b) Sales Revenue**

The sale of goods is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity 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.

**Rendering of services**

Contract and recoverable works	4,087,551	3,742,753
	<u>4,087,551</u>	<u>3,742,753</u>



**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**Grants, Subsidies, Contributions and Donations**

Grant income under AASB 15

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

The performance obligations are varied based on individual 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.

<b>Operating</b>	<b>2021</b>	<b>2020</b>
General purpose grants	2,273,826	2,436,777
State government and other subsidies and grants	920,240	4,305,322
Contributions		2,445
	<u>3,194,066</u>	<u>6,744,544</u>

**Capital**

**Capital Grants**

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**

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	13,036,826	4,438,589
Commonwealth government subsidies and grants	1,158,389	852,684
	<u>14,195,215</u>	<u>5,291,273</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

<b>5 Capital Income / Expense</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Gain / Loss on Disposal of Non-Current Assets</b>		
Proceeds from the sale of property, plant and equipment	37,748	323,057
Less: Carrying value of disposed property, plant and equipment	(531,584)	(348,826)
	<u>(493,836)</u>	<u>(25,769)</u>
<b>Provision for restoration of land</b>		
Initial recognition of landfill provision	20,000	-
	<u>20,000</u>	<u>-</u>
<b>6 Employee Benefits</b>	<b>2021</b>	<b>2020</b>
Employee benefit expenses are recorded when the service has been provided by the employee	<b>\$</b>	<b>\$</b>
Total staff wages and salaries	2,611,482	2,545,658
Councillors' remuneration	271,269	256,518
Annual, sick, long service leave and entitlements	477,022	982,029
Superannuation	418,091	335,738
	19	-
	<u>3,777,863</u>	<u>4,119,943</u>
Other employee related expenses	38,366	28,965
	<u>3,816,249</u>	<u>4,148,908</u>
Less: Capitalised employee expenses	(382,189)	(351,981)
	<u>3,424,060</u>	<u>3,796,927</u>
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.		
Total council employees at the reporting date:	<b>2021</b>	<b>2020</b>
Elected members	5	5
Administration staff	20	12
Depot and outdoors staff	23	22
Total full time equivalent employees	<u>48</u>	<u>39</u>
<b>7 Materials and Services</b>		
Administration supplies and consumables	836,749	933,962
Audit of annual financial statements by the Auditor-General of Queensland	55,000	55,493
Communications and IT	500,615	112,763
Consultants	390,918	214,717
Donations paid	133,137	57,863
Housing	366,596	108,756
Repairs and maintenance	285,440	243,964
Roads	4,166,101	4,672,004
Water & Sewerage	410,280	419,455
Other materials and services	596,951	403,016
	<u>7,742,789</u>	<u>7,222,056</u>
Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$59,000 (2020-\$55,000). Figures exclusive GST.		
<b>8 Depreciation</b>		
Buildings & structures	965,099	1,035,646
Plant & vehicles	286,176	386,971
Furniture & equipment	75,137	81,783
Road infrastructure	2,688,915	2,262,696
Water infrastructure	257,886	225,949
Sewerage infrastructure	111,485	103,106
Aerodrome infrastructure	178,051	180,077
Total depreciation	12	-
	<u>4,562,748</u>	<u>4,276,228</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**9 Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, all cash and cheques received but not banked at the year end and deposits held at call with financial institutions.

Cash at bank and on-hand	63,909	220,994
Deposits at call	18,000,063	21,292,171
Balance per Statement of Cash Flows	<u>18,063,972</u>	<u>21,513,165</u>

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	39,551	54,646
Security deposits	7,011	10,470
	<u>46,563</u>	<u>65,116</u>

**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	340,144	165,262
Other debtors & Accrued Revenue	311,768	257,067
Loss Allowance	(35,313)	(35,313)
GST recoverable	163,065	67,588
Rates received in advance	(67,312)	(92,967)
	<u>712,352</u>	<u>362,477</u>

Interest rate charged on outstanding rates as at 1st July 2020 was 8.53%. 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	35,313	141,223
Impairment (released)/provided for during the year	-	(105,910)
Closing Balance at 30 June	<u>35,313</u>	<u>35,313</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**11 Inventories**

	2021	2020
	\$	\$

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.

**Inventories held for sale**

Miscellaneous sales items

	71,355	70,177
	<u>71,355</u>	<u>70,177</u>

**Inventories held for distribution**

Quarry and road materials

	246,391	258,058
	<u>246,391</u>	<u>258,058</u>

Total Inventories

	<u>317,746</u>	<u>328,235</u>
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**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment**

30-Jun-21

Basis of measurement

**Asset Values**

Opening Gross Value as at 1 July 2020

Additions

Disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Closing Gross Value as at 30 June 2021

**Accumulated Depreciation**

Opening balance as at 1 July 2020

Depreciation provided in period

Depreciation on disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Accumulated Depreciation as at 30 June 2021

Total Written Down Value as at 30 June 2021

Residual value

Range of estimated useful life in years

Additions comprise:

Renewals

Other additions

Total additions

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	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	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
5	946,877	1,016,563	78,004	5,152,011	140,869	93,719			6,745,730	14,173,774
16		(376,525)	(99,506)		(189,438)	(65)	(35,000)	(27,045)		(727,579)
										-
	57,249	235,423	32,610		4,590,480	623,309		12,357	(5,551,628)	
	866,577	29,685,936	7,857,600	1,278,881	170,387,763	10,387,889	3,963,165	7,422,828	8,570,182	240,421,821
	-	6,975,442	2,816,788	522,869	28,043,644	1,604,408	562,256	2,060,479	-	42,589,886
8	-	965,099	286,176	75,137	2,660,375	257,886	111,676	178,805	-	4,565,153
5	-	(23,167)	(43,373)		(53,001)		(30,788)	(10,517)		(160,846)
16	-									-
	-									-
	-	7,921,374	3,059,591	598,006	30,681,018	1,862,294	643,144	2,228,767	-	46,994,193
	866,577	21,765,562	4,798,009	680,876	139,705,745	8,525,596	3,320,021	5,194,061	8,570,182	193,427,628
	-	-	-	-	-	-	-	-	-	-
	N/A	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		386,696	162,027	78,004	1,686,491	224,178	34,365	12,357		2,584,118
	57,249	738,355	887,345		7,925,155	742,609	59,354		1,179,588	11,589,656
										-
	57,249	1,125,051	1,049,372	78,004	9,611,646	956,787	93,719	12,357	1,179,588	14,173,774

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**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment**

30-Jun-20

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 and Impairment**

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

Total Written Down Value as at 30 June 2020

Residual value

Range of estimated useful life in years

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	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	789,328	27,414,260	6,690,586	1,484,983	160,834,810	7,986,768	3,593,022	7,402,641	2,291,889	218,468,277
5	-	-	1,205,502	-	-	-	-	-	5,951,749	7,157,251
16	-	-	(804,498)							(804,498)
	-	1,166,571	(183,856)	(284,106)	(100)	1,369,042	43,458	34,875	(11,286)	2,134,598
	20,000	300,340	-	-	-	267,966	267,966	-	(856,272)	(0)
	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
	-	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	2,262,698	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
	809,328	21,901,719	4,090,946	678,008	132,781,066	8,019,368	3,342,190	5,377,037	7,376,080	184,365,741
	-	-	-	-	-	-	-	-	-	-
	N/A	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-

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**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**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 held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

**(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 2021**

**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 measured and recognised at fair value at 30 June 2021.

Note	Level 2 2021	Level 2 2020	Level 3 2021	Level 3 2020	Total 2021	Total 2020	
	(Observable inputs)		(Unobservable inputs)				
	\$	\$	\$	\$			\$
<b>Recurring Fair Value Measurements</b>							
Land and improvement	12	866,577	809,328	-	-	866,577	809,328
Buildings and structures	12	-	1,230,000	22,446,438	20,671,719	22,446,438	21,901,719
Road infrastructure	12	-	-	139,706,745	132,791,066	139,706,745	132,791,066
Water infrastructure	12	-	-	8,525,596	8,019,368	8,525,596	8,019,368
Sewerage infrastructure	12	-	-	3,320,021	3,342,190	3,320,021	3,342,190
Aerodrome infrastructure	12	-	-	5,194,061	5,377,037	5,194,061	5,377,037
		866,577	2,039,328	179,192,860	170,201,380	180,059,437	172,240,708

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.

The indexation was calculated by an independent valuer as at April 2021 for the financial year ending 2021 and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021.

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**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 by an independent valuer for the April 2021 year and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021.

*Accumulated Depreciation*

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments according to the following table:

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.



**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**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.

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	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.

The indexation was calculated by an independent valuer as at April 2021 for the financial year ending 2021 and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**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.

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.

	2021 \$	2020 \$
<b>Current</b>		
Creditors and accruals	1,375,026	637,026
Annual leave	422,030	388,411
Sick leave	552,390	545,888
Other entitlements	18,739	18,739
	2,368,185	1,590,064

**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	56,362	54,280
	56,362	54,280

**Non-current**

Loans - Queensland Treasury Corporation	954,533	1,009,222
	954,533	1,009,222

**Loans - Queensland Treasury**

Opening balance at beginning of financial year	1,063,502	1,114,024
Loans raised	-	-
Principal repayments	(52,607)	(50,522)
Book value at end of financial year	1,010,895	1,063,502

The QTC loan market value at the reporting date was \$1,167,403.52. 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 2021**

**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.

	2021 \$	2020 \$
<b>Current</b>		
Long service leave	241,069	269,151
	<u>241,069</u>	<u>269,151</u>
<b>Non-Current</b>		
Landfill rehabilitation	20,000	-
Long service leave	223,484	182,464
	<u>243,484</u>	<u>182,464</u>
<b>Long Service Leave</b>		
Balance at beginning of financial year	451,615	297,982
Long service leave entitlement arising	51,498	197,624
Long service entitlement paid	(38,569)	(43,991)
Balance at end of financial year	<u>464,554</u>	<u>451,615</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 changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

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

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

	2021 \$	2020 \$
<b>Movements in the Asset Revaluation Surplus were as follows:</b>		
Balance at beginning of financial year	110,690,859	103,435,167
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Buildings and other structures	-	3,997,615
Road infrastructure	-	(110)
Aerodrome infrastructure	-	26,246
Sewerage	-	861,196
Water	-	2,370,746
Balance at end of financial year	<u>110,690,859</u>	<u>110,690,859</u>

**Asset Revaluation Surplus Analysis**

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

	2021 \$	2020 \$
Land and improvements	604,432	604,432
Buildings	16,426,904	16,426,904
Road infrastructure	85,056,638	85,056,638
Sewerage	1,564,115	1,564,115
Water	4,937,425	4,937,425
Aerodrome infrastructure	2,101,344	2,101,344
	<u>110,690,858</u>	<u>110,690,858</u>

**17 Contractual Commitments**

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

	2021 \$	2020 \$
Plant and Vehicles	550,997	207,350
	<u>550,997</u>	<u>207,350</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**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 2021 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 \$50,285.26.

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

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

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 2020-21 financial year.

	Note	2021 \$	2020 \$	
Superannuation contributions made to the Regional Defined Benefits Fund		22,159	22,264	
Other superannuation contributions for employees		395,932	313,474	
Total superannuation contributions paid by Council for employees	6	418,091	335,738	
<b>Reconciliation of Net Result for the Year to Net Cash Inflow (outflow) from Operating Activities</b>				
20 Net result		7,570,612	2,713,063	
Non-cash items:				
Depreciation and amortisation		4,562,748	4,276,228	
		4,562,748	4,276,228	
Investing and development activities:				
Net (Profit)/Loss on disposal of non-current assets		493,836	25,769	
Capital grants and contributions		(14,195,215)	(5,291,273)	
		(13,701,379)	(5,265,504)	
Changes in operating assets and Liabilities:				
(Increase)/ decrease in receivables		(349,875)	403,901	
(Increase)/decrease in inventory		10,488	(53,121)	
Increase/(decrease) in payables		778,121	494,827	
Increase/(decrease) in other provisions		52,938	153,633	
		491,673	999,241	
Net cash inflow from operating activities		(1,076,346)	2,723,029	
<b>21 Reconciliation of Liabilities Arising From Finance Activities</b>				
		<b>As at 30 June 2020</b>	<b>Cash Flows</b>	<b>As at 30 June 2021</b>
Loans	14	1,053,502	(52,607)	1,010,895
		1,053,502	(52,607)	1,010,895
		<b>As at 30 June 2019</b>	<b>Cash Flows</b>	<b>As at 30 June 2020</b>
Loans	14	1,114,024	(50,522)	1,063,502
		1,114,024	(50,522)	1,063,502

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**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:

	Note	Council	
		2021	2020
Financial Assets		\$	\$
Cash and equivalents	9	18,063,972	21,513,165
Receivables - rates	10	340,144	165,292
Receivables - other	10	276,455	222,584
<b>Other Credit Exposures</b>			
Guarantees	18	50,265	41,244
<b>Total Financial Assets</b>		<b>18,730,836</b>	<b>21,942,285</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 2021**

*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	
	2021	2020
	\$	\$
Not past due	8,223	188,406
Past due 31-60 days	261,688	59,173
Past due 61-90 days		-
More than 90 days	100,878	137,766
Impaired	(35,313)	(35,313)
Total	335,476	350,032

**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>2021</b>					
Trade and other payables	1,375,026	-	-	-	-
Loans - QTC	94,897	379,588	854,073	1,328,558	1,010,895
	1,469,923	379,588	854,073	1,328,558	1,010,895
<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

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 2021**

**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>2021</b>					
QTC Cash Fund	18,000,063	180,001	(180,001)	180,001	(180,001)
Other investments		-	-	-	-
Loans - QTC*	(1,010,895)	-	-	-	-
<b>Net Total</b>	<b>16,989,168</b>	<b>180,001</b>	<b>(180,001)</b>	<b>180,001</b>	<b>(180,001)</b>
<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>

\*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 2021**

**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 2020/21 comprises:

	2021	2020
	\$	\$
Short-term employee benefits	700,050	583,449
Post-employment benefits	23,806	16,136
Long-term benefits	135,289	106,572
<b>Total</b>	<b>865,150</b>	<b>706,158</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	2021	2020
	\$	\$
Employee expenses for close family members of key management personnel	201,300	186,515
Purchase of materials and services from entities controlled by key management personnel	437,653	368,700

(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 45 staff of which only 4 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	2021	2020
		\$	\$
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
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.	273,398	75,071
Purchase of materials and services from entities controlled by key management personnel	Dannieleah Stewart, a contractor employed by Council to undertake various cleaning works throughout the course of the year, is a related party of Ron Callape. She was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	135,355	84,386
Purchase of materials and services from entities controlled by key management personnel	Various other minor and immaterial related party transactions.	28,900	26,526
<b>Total</b>		<b>437,653</b>	<b>368,700</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 2021**

**25 Contract Balances**

Contract assets represents the excess of cash incurred in relation to a contract with the customer or construction of an asset over the amounts that Council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what is incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	<b>2021</b>	<b>2020</b>
<b>Contract liabilities</b>		
- Under AASB 15	-	-
- Under AASB 1058	<u>2,221,520</u>	<u>4,618,501</u>
<b>Total contract liabilities</b>	<u><u>2,221,520</u></u>	<u><u>4,618,501</u></u>

(i) Contract liabilities breakdown

Funds received upfront to construct Council controlled assets	1,874,869	4,618,501
Non-capital performance obligations not yet satisfied	<u>346,651</u>	-
	<u><u>2,221,520</u></u>	<u><u>4,618,501</u></u>

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

Funds received upfront to construct Council controlled assets	4,618,501	-
Non-capital performance obligations not yet satisfied	-	-
	<u><u>4,618,501</u></u>	<u><u>-</u></u>

(iii) There was no significant movements in contract liabilities that have occurred during the year.

**26 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 2021**

**Management Certificate  
For the year ended 30 June 2021**

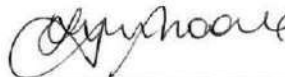
These general purpose financial statements have been prepared pursuant to Sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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: 22, 10, 2021

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

Date: 22, 10, 21

**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 2021**

**Measures of Financial Sustainability**

	How the Measure is Calculated	Actual	Target
Council's performance at 30 June 2021 against key financial ratios and targets:			
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-84.23%	0% and 10%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	56.61%	> 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-135.46%	< 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 2021.

Certificate of Accuracy For the year ended 30 June 2021	
This Current-year Financial Sustainability Statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the Regulation).	
In accordance with Section 212(5) of the Regulation we certify that this Current-year Financial Sustainability Statement has been accurately calculated.	
 Mayor Eric Britton Date: <u>22/10/2021</u>	 Chief Executive Officer Lynn Moore Date: <u>22/10/21</u>

# Boulia Shire Council

Long Term Financial Sustainability Statement - Unaudited  
 Certificate of Accuracy - for the Long Term Financial Sustainability Statement

Measures of Financial Sustainability Council	Measure	Target	Actuals at 30 June 2021	Projected for the years ended								
				30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	
Operating Surplus Ratio	Net result divided by total operating revenue	0% to 10%	-24.23%	-10.96%	-24.46%	-26.16%	-28.87%	-26.18%	-23.89%	-27.72%	-27.68%	-27.66%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	> 90%	86.61%	105.67%	111.93%	100.88%	73.42%	72.22%	79.62%	72.12%	79.62%	88.30%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue	< 62%	-135.46%	-87.14%	-52.58%	-53.25%	-52.62%	-53.56%	-64.29%	-54.65%	-64.69%	-64.65%

### 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 State Development, Infrastructure, Local Government and Planning 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.

**Certificate of Accuracy**  
 For the Long-term Financial Sustainability Statement prepared as at 30 June 2021

This Long-term Financial Sustainability Statement has been prepared pursuant to Section 175 of the Local Government Regulation 2012 (the Regulation).

In accordance with Section 21(2)(b) of the Regulation we certify that this Long-term Financial Sustainability Statement has been accurately calculated.

  
 Eric Britton  
 Mayor  
 Date: 22/10/21

  
 Lynn Moore  
 Chief Executive Officer  
 Date: 22/10/21

### **Boulia Shire Council Administration Office**

18 Herbert Street

Boulia QLD 4829

Ph: (07) 4746 3188

Fax: (07) 4746 3136

Email: [admin@boulia.qld.gov.au](mailto:admin@boulia.qld.gov.au)

<https://www.facebook.com/BouliaCouncil/>

### **Min Min Encounter Visitor Information Centre**

22 Herbert Street

Boulia QLD 4829

Ph: (07) 4746 3386

Fax: (07) 4746 3387

Email: [tourism@boulia.qld.gov.au](mailto:tourism@boulia.qld.gov.au)

[https://www.facebook.com/](https://www.facebook.com/MinMinEncounterVisitorInformationCentre/)

[MinMinEncounterVisitorInformationCentre/](https://www.facebook.com/MinMinEncounterVisitorInformationCentre/)

### **Boulia Heritage Complex**

Cnr Hamilton and Pituri Streets

Boulia QLD 4829

Ph: (07) 4746 3188

### **Boulia Sports and Aquatic Centre**

Burke Street

Boulia QLD 4829

Ph: (07) 4746 3527

Email: [sports@boulia.qld.gov.au](mailto:sports@boulia.qld.gov.au)

### **Boulia Shire Council Library Service**

Burke Street

Boulia QLD 4829

Ph: (07) 4746 3408

Email: [library@boulia.qld.gov.au](mailto:library@boulia.qld.gov.au)

### **Boulia Shire Council Depot**

Herbert Street

Boulia QLD 4829

Ph: (07) 4746 3188

### **Boulia Post Office**

40 Herbert Street

Boulia QLD 4829

Ph: (07) 4746 3129

