

Annual Report

2024



Adavale | Cheepie | Eromanga | Quilpie | Toompine



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01. Introduction

Welcome to our Annual Report for 2023/24

This annual report provides a comprehensive and transparent overview of the performance and activities of Council for the past financial year (1 July 2023 to 30 June 2024).

Each year Council is required by legislation to prepare and adopt an Annual Report; however more importantly the report plays a vital role as Council's foremost accountability tool for corporate governance, providing financial and non-financial information in relation to the efficiency and effectiveness of Council's operations. It also provides a comprehensive and externally audited Financial Report.

Our overarching plan is our Corporate Plan 2022-2027, which guides the operational plan, annual budget and capital works program. It underpins Council's decision making and is central to how we prioritise and deliver programs and services in the short, medium and long term.

The Corporate Plan sets out four strategic priorities areas that Council's performance is measured against:

- 1. Great Place to Live**
- 2. Flourishing Economy**
- 3. Environmental Sustainability**
- 4. Strong Governance**

This Annual Report is part of Council's commitment to open, transparent and accountable governance. It informs Council, ratepayers, community members and other stakeholders of the achievements and challenges of the past financial year and provides key information required under the *Local Government Act 2009* and other relevant legislation.

Structure of this Report

This Report is divided into four sections:

- **About Us** - an introduction to the Quilpie shire, the year in review, highlights, Council and the organisation.
- **Our Performance** – status update on the completion of the 2023/24 operational plan and capital works program, and the progress of the Corporate Plan 2022-2027.
- **Annual Report Compliance** – Statutory Information.
- **Financial Information** – an easy to read Community Financial Report and the Audited Financial Statements and Sustainability Statements for the year ending 30 June 2024.

Acknowledgement

We acknowledge the traditional owners of this land, all of whom have a deep attachment to the Quilpie Shire. We hold in respect the Boonthamurra, Bidjara, Kullilli, Mardigan and Wongkumara peoples.

The Quilpie Shire covers an area of 67,415 square kilometres – equivalent in size to the state of Tasmania – and lies on ancient floodplains known as Channel Country. The shire includes the small outback townships of Quilpie, Adavale, Cheepie, Eromanga and Toompine.

Quilpie Shire is also the ancestral home of the Mardigan, Boonthamurra, Bidjara, Wongkumara and Kullilli peoples; their traditional lands traverse the Quilpie Shire's local government boundaries. For many thousands of years, these tribes survived and thrived in this remote and rugged environment, maintaining the land and waterways, which provided a rich source of food and resources.

Our shire

Key Statistics

GRP

\$0.08b

NIEIR 2023

Largest industry

**Agriculture, Forestry
and Fishing**

NIEIR 2023

Population

709

ABS ERP 2023

Local business

209

ABS 2023

Local jobs

335

NIEIR 2023

Employed Residents

358

NIEIR 2023



Location

Quilpie Shire is located in south-west Queensland, about 1,000 kilometres west of the Brisbane CBD.

Adjoining Councils

The local government areas of Barcoo Shire Council, Blackall-Tambo Regional Council, Murweh Shire Council, Paroo Shire Council and the Bulloo Shire Council surround the shire.

Localities

Quilpie Shire includes the localities of Adavale, Cheepie, Eromanga, Quilpie and Toompine.

Land Use

Quilpie Shire is predominantly a rural area. The main township is Quilpie with smaller townships in the communities of Eromanga, Adavale and Toompine. The shire encompasses a total land area of 67,415 square kilometres. Rural land is used largely for agriculture, particularly sheep and cattle grazing, with opal, oil and gas mining also being important industries.

Shire History

The Quilpie Shire was originally home to many indigenous people who remain the traditional custodians of the land.

European settlement in the shire dates from the 1860s, with land used mainly for pastoral purposes. Population was minimal until the late 1800s, with growth mainly in the township of Adavale, spurred by opal mining.

The township of Quilpie developed during the early 1900s, then became the main service centre of the Shire, aided by the opening of the railway line in 1917. The population of the Shire rose from about 1,400 in 1911 to about 2,000 in 1933. From the 1960s oil and gas exploration and mining took place in Eromanga.

Major Features

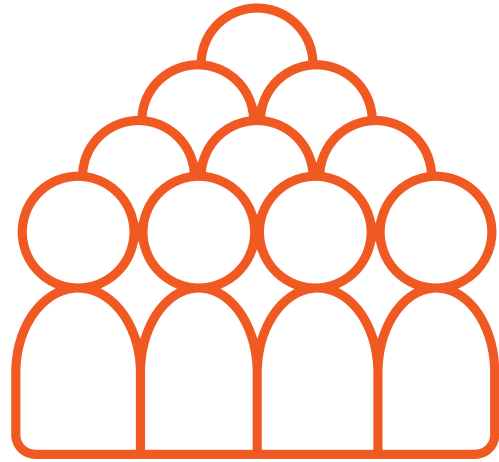
Major features of the Quilpie Shire include Hell Hole Gorge National Park, Idalia National Park, Mariala National Park, Lake Dartmouth, Eromanga Natural History Museum, Bulloo Park, John Waugh Park, Quilpie Visitor Information Centre Museum & Gallery, Baldy Top Lookout, Quilpie Multipurpose Health Service, Quilpie Golf Club and Eromanga Basin (oil and gas field).

Transportation Networks

- Cooper Developmental Road
- Diamantina Developmental Road
- Quilpie-Adavale (Red) Road
- Quilpie-Thargomindah Road

Council Snapshot

Q1000
population target



\$16M

unrestricted cash

\$304M

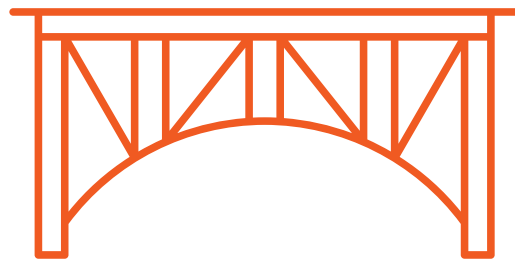
community assets

\$15.12M

capital expenditure

NO BORROWINGS

3 council-managed
bridges



32 hectares

parks and
gardens
maintained

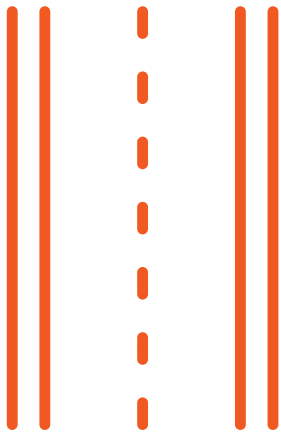
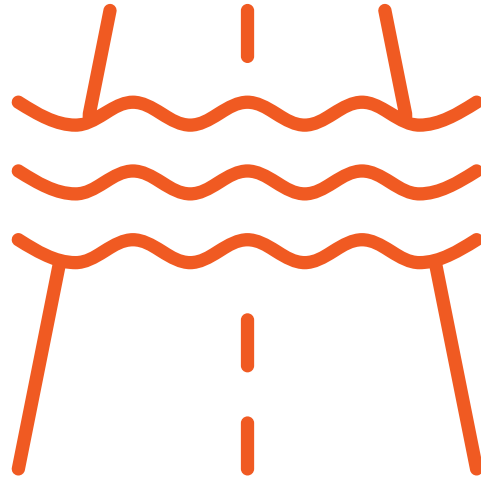


\$15.2M

flood restoration
works

20,247m²

area of floodways



2,028km

rural roads

33km

urban roads

29 minor
culverts (>6m)

123 major
culverts (<6m)

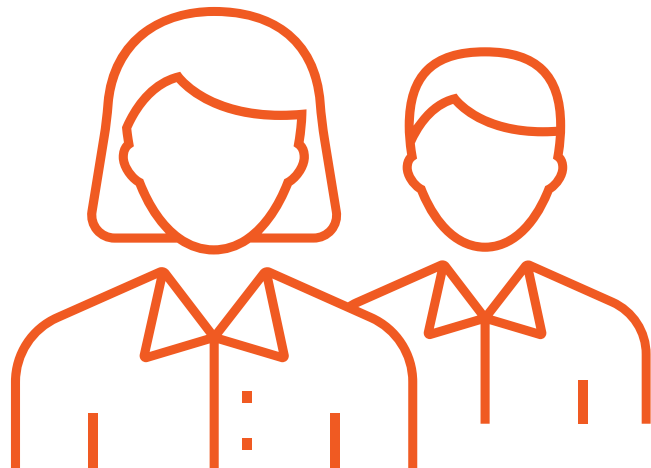


5 elected

members

74

employees



02. Year in Review



Mayor's review

This is my very first annual report as Mayor for Quilpie Shire Council. I would like to take this opportunity to thank former Mayor Stuart Mackenzie for his 23 years of dedicated service to the organisation of Council. Having served with him previously I have taken inspiration from his example of leadership and take these learnings with me on my journey.

I would also like to thank former Deputy Mayor Jenny Hewson, with whom I also served, who led with example of passion for the community and fairness. I would like to thank Councillor Bruce Paulsen for his contribution to the advancement of community organisations through his activities on Council.

I would like to acknowledge the outstanding position and trajectory that incoming Council and I have inherited from the previous governance of Council. The Shire is in a better place for their historic leadership and a buoyant outlook for the future.

During my first few months as Mayor, we have seen the 6 townhouses and eight 3 bedroom houses rise from the ground putting a spotlight on the community with the State and being championed for our progressiveness as a Shire.

It is great to see the Quilpie-Adavale (Red) Road almost fully sealed which will provide the Adavale community a more reliable link to Quilpie, demonstrating Council's commitment to the critical economic and liveability infrastructure of the Shire.

As the incumbent Mayor, I fully support the previous Council's advocacy projects such as a new sewerage treatment plant for Quilpie, with our current system reaching end of life. I will continue to lobby the State Government for a new bridge at South Comongin which will provide benefits to the Toompine community, and finally, progress the grant application for Stage 3 of the Eromanga Natural History Museum.

Council has also identified the emerging need for a redevelopment of the Quilpie airstrip and a new daycare centre.

I would like to thank our Chief Executive Officer, Justin Hancock and his executive team for assisting the new Council with the finalisation of the election process, and the time and support during our induction process. I would also like to thank the team for the diligence for all finance and governance processes that have been implemented for the betterment of Council.

On behalf of myself and the other Councillors, we continually reflect on how fortunate we are to have such a great supporting executive leadership team, supervisors and staff.

Cr Ben Hall
Mayor



Chief Executive Officer's Report

The 2023/24 financial year saw Council adopt the largest budget in the Shire's history, with a pipeline of work exceeding \$100M, with a \$58.7M Operational Budget and \$41.6M Capital Budget. Council has been experiencing the impacts affecting the supply and cost of materials, with many of the larger committed projects forecasted to be multi-year projects.

With a number of larger projects rolling over into the 2024/25 financial year, Council still managed to deliver \$8.7M in capital projects for the 2023/24 financial year. These projects included:

- 2 x 4 bedroom houses in Quilpie;
- 2 x 5 bedroom houses in Quilpie;
- 1 x 3 bedroom house in Eromanga;
- Housing refurbishment of 66 Pegler Street and Units 5 & 11 at Gyrica Gardens;
- Outdoor projector replacement at the Visitor Information Centre;
- Replacement of 26 items of plant totalling \$1.87M;

- Road resealing totalling \$682K for Adavale Blackall Road, Coonaberry Creek Road, Quarrion Street, Mt Margaret Road and more;
- Road improvements \$1.56M including the widening and sealing of the Eulo Road;
- Quilpie Water Main upgrades; and
- Toompine Bore Replacement.

Council remains heavily reliant on State & Federal Government funding, with only 22% of operational revenue coming from rates and utility charges. Without support provided through funding programs such as Works for Queensland (1 x 3 bedroom house, 2 x 4 bedroom houses), Roads to Recovery (Road Resealing), Building our Regions (Toompine Bore Replacement) and Local Government Grants & Subsidy Program (Town House Development), Council would be unable to fully fund these critical projects.

Advocacy for the Shire and the greater region is one of the critical roles Council plays to support creating opportunities for our community. Council is an active member of several groups including:

- South West Queensland Regional Organisation of Councils;
- Darling Downs South West Queensland Council of Mayors; and
- Western Queensland Alliance of Councils.

In April 2024, Council adopted its first ever advocacy document leading into the October 2024 State Elections.

This document highlighted three key projects for the Shire and sought the commitment from both sides of government if they were successful. These projects included:

- Funding request: Quilpie Sewage Treatment Plant Upgrade;
- Project acceleration request: Improve flood immunity for the Quilpie-Thargomindah Road and South Comongin Crossing; and
- Funding request: Eromanga Natural History Museum Stage 3.

Advocacy can often be seen as ‘playing the long game’ with change often taking time, none more so prevalent than Council’s ongoing efforts in the housing space. In February 2024, I was thankful to represent the Shire at the Regional Australia Institute National Regional Housing Summit.

This was an opportunity to promote the work of the Council in the housing space, and highlight on a national stage the investment Council has been undertaking.

Alongside this investment, Council has been advocating for changes to State and Federal Government policies to provide further support to residents in the housing space.

At the 2022 LGAQ Annual Conference, Council submitted a motion to call on the Queensland Government to reform the eligibility criteria for the Queensland Housing Finance Loan to support Queenslanders in regional, remote and first nation communities who can afford to buy or build a home but cannot acquire private finance from a bank or building society. Almost 2 years later, Premier Steven Miles MP announced reforms to the Queensland Housing Finance Loan as part of the Homes for Queenslanders plan announcement on 6 February 2024.

Starting 1 July 2024, a two-year regional trial will commence to eligible customers living in 45 rural and regional council areas, including Quilpie.

Looking ahead, the Shire’s future appears promising, built upon a growing population and continued investment in the Shire. I would like to thank all the Councillors, past and present, along with the Executive Leadership Team and all staff members for their ongoing commitment and dedication. Your contribution to the Shire is reflected in the positive feedback received from community members and visitors. Quilpie Shire continues to hold a strong and prosperous reputation, delivering to some of the highest standards in Local Government.

Justin Hancock
Chief Executive Officer



Performance Highlights

Great Place to Live

Well-planned and highly liveable communities

- Implemented, maintained and promoted access to programs and activities that increase physical activity and healthy living for all community members.
- Assisted and promoted access to the National Disability Insurance Scheme (NDIS) through facilitation and coordination of information and services to eligible community members and organisations.
- Lobbied for a review of the State Government's Queensland Housing Finance Loan scheme to be applicable in South-West Queensland
- Progressed installation of NBN project to Quilpie
- Completed 2 x 4 bedroom houses, 2 x 5 bedroom houses and 1 x 3 bedroom house
- Construction commenced on the Townhouse Residential Estate Development – six (6) townhouses
- 1 x 2 bedroom house delivered onsite and 8 x 3 bedroom houses under construction

Spaces to bring people together for recreation, socialisation and enjoyment of the landscapes

- Mirusia Opera Event at Baldy Top

Lifelong learning spaces

- Engaged with Queensland State Library and community regarding library services and programs (survey and user group meetings)
- Undertake community engagement and future needs analysis for a new childcare centre
- Upgrade the library including reception desk, furniture, and shelving

Celebration of the arts, culture and local natural history

- Actively seeking funding for Stage 3 of the Eromanga Natural History Museum
- Collaborated to deliver six (6) art exhibitions at the Quilpie Shire Gallery
- Investigated the development of "Natural History Week" in collaboration with the Natural Sciences Loop

Recognition and celebration of indigenous culture

- Partnered with the community to deliver NAIDOC Week celebrations

Flourishing Economy

Maintain safe and efficient transport networks

- Delivered road maintenance and funded capital programs on the shire road network
- Completed \$15.2M in flood restoration works on Council's road network
- Delivered on Department of Transport and Main Roads contract for upgrades to the Diamantina Development Road at the Grey Range
- Completed the Road Maintenance Performance Contract
- Quilpie Aerodrome Pavement Reconstruction project under review including funding options

Enhance and support our agricultural industry, resource sector and all businesses

- Business Needs Survey undertaken
- Advocated for consistent Medical Services including attracting practitioners to the Shire

Environmental Sustainability

Protect and enhance waterways and landscape biodiversity

- Developing partnerships and investing in pest and weed management including wild dog baiting programs across the shire, exclusion fencing and weed pest management.
- A systematic inspection programme was completed to monitor compliance with the *Animal Management (Cats & Dogs) Act 2008* within designated township areas.

Renewal energy options

- Completed a Shire-wide electricity audit to understand the extent of issues and develop solutions/strategies for the future.

Reduce the impact of waste on the environment

- Commenced construction on transfer stations at Toompine, Eromanga and Adavale to replace historical landfill operations.
- Improve water services
- Constructed the Toompine bore for water customers to connect.
- Completed the Quarrion Street Water Main replacement.

Strong Governance

Maintain good governance

- Introduced new software to streamline meetings and monitoring of actions from external audit, internal audit and other relevant reviews
- Complied with funding bodies reporting milestones and acquittal due dates
- Unmodified audit of Council's Annual Financial Statements within statutory deadlines
- Purchased new IT Resources for newly elected members
- Reduction of lost time injuries and injury claims

Long-term financial sustainability underpinned by sound financial planning and accountability

- Adopted a compliant and affordable Annual Budget before 1 August
- Prepared Annual Financial Statements in accordance with legislative requirements
- Prepared financial sustainability measures and statements

Optimal asset management

- Replaced Quilpie Water Mains in line with long-term asset management plans
- Developed the Quilpie Sewerage Treatment Plant detailed design
- Delivered upgrades to the Adavale, Eromanga and Cheepie Work Camps
- Completed the Plant Investment Program including carry-over program from 2022/23
- Delivered buildings and structures maintenance program

Inclusive engagement and decision-making

- Held shire-wide annual Budget and Community Catch-up workshops

Staff upskilling, leadership training and wellbeing support

- Staff Wellbeing Week extended over two weeks, in March and May
- Mental health first aid training for all staff
- Staff Big Day Out Field visit to Adavale

Challenges

Housing Shortages

The housing shortage across the nation has also impacted Quilpie shire. Council has been operating at a 0% vacancy rate and was unable to provide any housing when advertising vacant positions. This resulted in limited applications or successful candidates declining positions.

To address the housing shortage, Council commenced construction of six townhouses and nine (9) transportable homes. Council had already purchased seven (7) transportable homes in the previous 2.5 years which proved to be great value for money and quality and completed within a reasonable delivery time.

Construction of these additional 16 dwellings will be completed throughout the next financial year, to address the issues we face with staffing shortages.

Plant Investment Program Delays

Since the Covid 19 pandemic, the challenges in supply chains provided for uncertain forecasting in delivery times across the board.

Last financial year Council elected to bring forward the 2023/24 Plant Investment Program to allow for longer lead times. This proved to be a wise decision which resulted in the Council taking delivery and completing the 2023/24 program.

Infrastructure and road management

Quilpie shire is the start of the Channel Country in Western Queensland. Rainfall in January resulted in damage to floodways and unsealed road networks and a Disaster Event was declared. This also caused delays in delivering infrastructure works and posed budget challenges for some projects.

Water supply and sewerage

A shortage of water and sewerage industry professionals (treatment operators, plumbers) has affected the resourcing of this team. This has impacted service and capital project delivery.

External contractors were brought in to ensure normal service delivery timeframes were met and capital projects were completed.

Major Projects

Meeting the Demand for Housing

Five new homes were completed in 2023, with 15 more coming in 2024

With the demand for housing high and Quilpie Shire Council continuing to operate at a 0% vacancy rate, Council completed five new homes in the shire during 2023, with six two-storey town houses and nine transportable homes under construction in 2024.

Housing availability is a key factor in reaching Q1000, the population target set in Council's Corporate Plan 2022-2027. Addressing housing shortages head on will be critical to achieve this goal and to alleviate challenges of attracting and retaining staff into key roles within Council.

Housing growth is essential to support local employment and the long-term sustainability of our shire. Council has committed more than \$11.8 million of its own cash funds towards additional housing since 2022. The five new homes that have been completed have helped to address issues Council was facing with staffing shortages, which has also enhanced the level of service we are able to provide to the community.

Council independently funded two five-bedroom homes and received funding support from the Queensland Government's Works for Queensland program to assist in building three additional homes, with three and four bedrooms.

In October this year, Council also awarded the tender for the construction of six two-storey townhouses on Buln Buln Street in Quilpie to Baguley Build Pty Ltd for an amount up to \$6,890,978.25 excluding GST. This development will be located close to the central business area and walking distance to most facilities in Quilpie, including the swimming pool, hospital and schools and will include three two-bedroom units and three three-bedroom units.

Construction of all six townhouses is scheduled to be completed by October 2024. Council will contribute \$5.759M towards the project, with a further \$2.192M coming from the Queensland Government's 2022-24 Local Government Grants and Subsidies Program.

In September, Council resolved to purchase a second-hand, transportable, two-bedroom ex-display home from Hoek Modular Homes. This home was delivered onsite in Quilpie in January 2024.

Having previously purchased transportable homes, Council identified this as an affordable and efficient way to deliver additional high-quality, durable homes.

At the Ordinary Meeting in October, Council resolved to enter contracts with two suppliers for the delivery of eight new three-bedroom houses. Oly Homes will deliver four three-bedroom houses up to a value of \$1,486,236.36 excluding GST and Hoek Homes will deliver four three bedroom houses up to a value of \$1,469,090.88 excluding GST.

These nine transportable houses are fully funded by Council. At the end of this financial year, seven of the houses had been delivered onsite with the remaining two constructed and their delivery planned for July.



Townhouse Residential Estate Stage 1

Maintaining safe and efficient transport networks

Eulo Road Widening

Council was successful in securing funding from the Australian Government's Local Roads and Community Infrastructure Program (LRCIP) Phase 3 to carry out widening and resealing of 10.2 km of Eulo Road.

The road has been widened to a 7-metre width for its full length (to Council's boundary). The Eulo Road is a local road of regional significance and is a vital link to Eulo, Cunnamulla and New South Wales.

Council staff carried out all of the construction works and Austek Spray Seal carried out the bitumen sealing works under contract to Council. The awarded contract total was \$620,956. This work also complements works being undertaken by Paroo Shire Council to improve this road link between communities. Some major water control works were also completed on a floodway adjacent to the Shire boundary to reduce the impact of water flows during flood events.

Total estimated project cost is around \$1,700,000. The widening and sealing works portion of the project was funded by LRCIP Phase 3 at a cost of \$1,386,054.

Quilpie - Adavale (Red) Road

A total of 9.9km of the Quilpie - Adavale (Red) Road was sealed this year, leaving just 5.4km of gravel left between Quilpie and Adavale.

Multiple funding sources contributed to completing the 9.9km including Department of Transport and Main Roads, Roads and Maintenance Performance Contract (RMPC) funding towards resheeting, Transport Infrastructure Development Scheme (TIDS) funding, the Australian Government's Road to Recovery Program and Council.

2024/25 should see the final 5.4km length sealed.

Total sealing for the 2023/24 financial year was 9.9km at a total cost of \$2,374,342.



Optimal asset management practices

New Toompine Bore

Council was fortunate to receive Queensland Government Building Our Regions funding to construct a new artesian bore at Toompine. The old bore was due for renewal and started failing, resulting in water having to be carted from Quilpie to ensure the operation of the Toompine Hotel, Hall, Polocrosse Grounds and other community facilities.

After completing the bore design and tender documentation, a tender process was completed with Council awarding the tender to Drill Engineering and Pastoral Company Pty Ltd to construct the bore at a cost of \$465,553. The bore began flowing on 24 October 2023, initially producing water at 30 litres per second from a depth of 830 metres.

Council's Water and Sewerage Department has now constructed the water reticulation to connect water to a roadworks water storage, the hotel, clubs and Shire hall, and has built connections to allow additional connections to the water as required.

The total cost of the bore and reticulation works was \$909,964.

Operational performance snapshot

The annual Operational Plan outlines what Council will do during the financial year to achieve the strategic priorities in our Corporate Plan 2022-2027.

Each strategic priority has associated activities that are expected to be completed within the financial year. In the 2023-24 financial year, a total of 159 activities were identified to be actioned.

Action Area by Strategic Priority

Action areas		Number of action areas
1	Great Place to Live	46
2	Flourishing Economy	30
3	Environmental Sustainability	14
4	Strong Governance	69

Overall Status of Action Areas

Status	Great Place to Live	Flourishing Economy	Environmental Sustainability	Strong Governance	%
Completed	22	10	6	42	50%
In progress	9	5	5	20	25%
Not yet commenced / Deferred	15	15	3	7	25%
Total	46	30	14	69	100%



Capital Expenditure Snapshot

Highlights of capital project expenditure in the 4 strategic priority areas for 2023/24.

Strategic Priority	Completed projects	Work in progress
Great Place to Live	<ul style="list-style-type: none"> • 2 X 4 Bedroom Houses Quilpie • 2 x 5 Bedroom Houses Quilpie • 1 x 3 Bedroom House Eromanga • 66 Pegler Street Refurbishment • Gyrica Units Refurbishments • Outdoor Projector • Toompine Playground / Shade Structure 	<ul style="list-style-type: none"> • Opalopolis Park Upgrade - Stage 1 • VIC Fence • Quilpie SES Shed Extension • 2 Bedroom House • 8 x 3 Bedroom Houses • Townhouse Estate Development • Adavale Hall Grounds Upgrade • Quilpie Hall Shower Block
	Total actuals \$3,269,309	Work in progress \$8,234,162
Flourishing Economy	Road Infrastructure reseals, widening and seals.	Quilpie Aerodrome Pavement Reconstruction Adavale - Sealing road to waste facility and ancillary works
	Total actuals \$2,244,019	Work in progress \$397,246
Environmental Sustainability	Toompine Bore Replacement	Toompine, Eromanga and Adavale Transfer Stations
	Total actuals \$909,964	Work in progress \$249,340
Strong Governance	Plant Investment Program	Quilpie Sewerage Treatment Plant - Design
	Quilpie Water Main Upgrade	
	Total actuals \$2,286,515	Work in progress \$658,277

Event Calendar

2023/24 at a glance

Each year the Council and community a calendar is brimming with important milestones, commemorations, events and activities. Here is snapshot of the year:

2023

JUL

Annual Budget

To start the financial year, Council adopted its Annual Budget which outlines how the operational plan, including capital works program, are funded for the 2023/24 financial year.

AUG

Naidoc Week

Naidoc Week celebrations themed 'Keep the Fire Burning! Blak, Loud & Proud' were held with a range of events to recognise and honour the rich history, diverse cultures and significant contributions of Aboriginal and Torres Strait Islander peoples to Australian society and our community.



Mirusia

Andre Rieu's internationally famous Star Soprano Mirusia performed her **Songbird** Show under the stars at Baldy Top Lookout, Quilpie.

2023

SEPT

Women's Health Week

Women's Health Week this year was themed *Grow your knowledge*; aimed at supporting women to make informed decisions about their health with information that was easy to understand.

School Holiday Program

The School Holiday Program at the Quilpie Library was the place to be for children with a week of activities including Virtual Reality Games and craft activities such as Friendship Bracelets, Suncatchers, Magazine Collages and Lid-tastic Garden Stakes!

Mental Health First Aid

Staff completed a two-day Mental Health First Aid training program; contributing to their overall wellbeing and an accreditation as a Standard Mental Health First Aider.

OCT

Dirty Fame, Flash Candles Club

An 80's inspired cabaret style comedy quasi-musical Dirty Fame, Flash Candles Club came to Quilpie for an evening, winding back the clock for all Dirty Dancing devotees and Footloose fanatics!

Shop Local Campaign

October launched the 2023 Shop Local Campaign to promote shopping locally in the lead up to Christmas with the program closing on the 13 December.



2023

Wild Dog Baiting

Aerial and on-ground Wild Dog Baiting commenced as part of a necessary and planned program aimed at controlling the wild dogs within the shire. The program ran for three weeks in October.

Systematic Inspection Program

A Systematic Inspection Program was undertaken to monitor compliance with the provisions of the *Animal Management (Cats and Dogs) Act 2008* with respect to dog registrations.

Rural Management Challenge

At the LGMA Rural Management Challenge, Council's team named the Red Dirt Renegades, in honour of the Shire's red tinged soil, participated in the dynamic and immersive development program designed to enhance team skills and provide real-world problem-solving experience.



Combined Schools Exhibition

Combined Schools Exhibition at the Quilpie Shire Gallery showcased the beautiful artwork from all the children of the Quilpie shire.

2023/24

NOV

Remembrance Day

Remembrance Day Service was held at Bob Young Memorial RSL Park.

DEC

Seniors Christmas Lunch

The Seniors Christmas Lunch is an annual tradition for our seniors to gather and enjoy a lovely lunch and festive cheer together.

Business Town Christmas Party

Combined Business Town Christmas Party was a street party and community celebration hosted by our business community.

Christmas Lights Competition

Quilpie Shire Council Christmas Lights Competition marked the festive season across the shire.

JAN

Australian Day Celebrations

Australian Day Celebrations and award presentations were held to celebrate and recognise the outstanding contribution made by people within our community who work tirelessly to enrich the lives of others.



Events at Baldy Top

2024

School Holidays

Quilpie Library provided plenty of fun activities for children these school holidays with coding, games, movies, and art and craft activities galore.

Construction of six (6) townhouses

Works commenced on the construction of six (6) townhouses. The Townhouse Estate Development was developed with the support of the Queensland Government's Local Government Grant and Subsidies Program in association with Quilpie Shire Council.

FEB

Wriggle & Rhyme Dinosaur Day was held at the Quilpie Library which was a dino-tastic morning of stories, songs & activities with a special guest of Dinosaur Experts from the Eromanga Natural History Museum.

MAR

Staff Wellbeing Week

Staff Wellbeing Week 1 provided staff with an opportunity to access a range of health and wellbeing services.



2024

Local Government Elections

The quadrennial Queensland Local Government Elections were held this month.

APR

Post Election Meeting

We welcomed the newly elected members at the Post Election Meeting where the Mayor and Councillors took their declaration of office.

Culinary Constellations

Culinary Constellations was a once in a lifetime fusion of degustation and artistic brilliance beneath the vast outback night sky featuring a 5-course dinner curated by chef Mark Otive, alongside a live music performance and guided star-gazing experience. *Presented by the Queensland Music Trails and the Queensland Government.*

Anzac Day

Anzac Day services were held to honour those who served our nation.

Circus Fun

The Cubby was circus fun and entertainment for the whole family. The tour was supported by the Touring Queensland Fund and the Queensland Government through Arts Queensland; and the Tim Fairfax Family Foundation.

Quilpie Cultural Society Exhibition

The Quilpie Cultural Society Exhibition at the Quilpie Shire Gallery showcased the works of the Quilpie Cultural Society and RADF funded workshops.



Movie Night at the Visitor Information Centre on the Outdoor Big Screen

2024

MAY

Do We Need Another Hero?

Under the stars with Baldy Top in the background, the Opera Queensland event - Do we need another Hero? show was a joyful celebration of songs about bravery and heroism.

Staff Wellbeing Week

Staff Wellbeing Week 2 provided staff with an opportunity to access a range of health and wellbeing services.

Australia's Biggest Morning Tea

Our community and Council team participated in Australia's Biggest Morning Tea to support the Cancer Council.

Community Budget Meetings

Council held community budget meetings around the shire to discuss the progress of the current program of works and future initiatives. Feedback and suggestions from community members were then considered in the budget deliberations for next year's budget (2024/25).

Inquiry into Prehistoric, Dinosaur and Paleo Tourism in Outback

The Queensland Parliament's Community Support and Services Committee visited Quilpie for a Public Hearing as part of the Inquiry into Prehistoric, Dinosaur and Paleo Tourism in Outback Queensland. It was a welcomed opportunity for the community and key stakeholders to have their say on dinosaur tourism in the outback.

2024

JUN

Quilpie & South-West Indigenous Exhibition

Quilpie & South-West Indigenous Exhibition Opening at the Quilpie Shire Gallery. This exhibition featured indigenous artists from Quilpie & South-West Queensland.

Sealed a further 9.9km of the Quilpie-Adavale (Red) Road

Another 9.9km of the Quilpie-Adavale (Red) Road was sealed, with only 5.4km of gravel left between Quilpie and Adavale. It is planned that this final stretch of gravel will be sealed next year.

Movie Night

Movie Night at the Visitor Information Centre on the Outdoor Big Screen was the family movie Trolls.

Singing on the Street

Singing on the Street with Emmanuel College and Quilpie Singing Group raised funds for the Royal Flying Doctors Service.

Eulo Road

Widening and bitumen sealing on 10.8km of the Eulo Road was completed.



Awards & Recognition

Council was proud to receive the following awards and recognition in 2023/24:

2023 Grey Nomad Awards

- Quilpie - Silver Best Grey Nomad Friendly Town
- Quilpie Visitor Information Centre – Bronze Best Grey Nomad Friendly Attraction

The Grey Nomad Awards' charter is to shine a light on regional and remote Australia, providing opportunities for communities and tourism operators across the country to gain the recognition, promotion, skills and insights that will see them flourish. This is achieved while supporting positive ageing through soft adventure and social inclusion.

Queensland Tourism Industry Council's (QTIC's) Queensland Top Tourism Town Awards

- Quilpie – Silver in Top Tourism Town awards 2024 – Tiny Category

QTIC's Queensland Top Tourism Town Awards celebrate our state's diverse and outstanding regional destinations. The Awards recognise and reward towns that work together with their tourism operators, businesses and local community to make their destination the best it can be.

2023 Local Government Managers Australia Awards for Excellence

- Workplace Wellbeing – Finalist

Council was a finalist in the workplace wellbeing category for our staff wellbeing week initiatives:

Quilpie is renowned as one of the friendliest towns in Outback Queensland and, four years after putting the spotlight on Health and Wellbeing, Quilpie Shire Council now boasts being one of the happiest workplaces - with survey results revealing that 98% of employees are happy with their 'safe and healthy' workplace.

This workplace happiness has translated to low staff turnover and ongoing low levels of absenteeism, despite COVID.

The health and wellbeing programmes offer staff subsidised gym memberships, annual flu vaccinations, advice regarding superannuation, salary packaging and insurance, and an annual staff Wellbeing Week with free skin, hearing, blood pressure and blood glucose checks, healthy cooking workshops, the Seven Habits of Healthy People course and mental health driven laughter clinics.

'Feel Good Friday' with Trademutt shirts and limited edition Beyond Blue aerals for vehicles, have been introduced to support workplace mental health.

Initiatives such as the 10,000 steps programme have been undertaken along with annual charity fundraising resulting in Council donating \$189,796.23 – with \$50,871.41 donated to local charities. Quilpie's community has also benefitted through access to specialist appointments as well as being invited to events like the Wellbeing Week free dinner and comedy night.





03. Our Governance

Our Council

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

Our five elected members together form the Council. Queensland local government quadrennial elections were held this year, with a new term of Council (mayor and four councillors) commencing in March 2024 for a four year term.

Council does not have divisions, and therefore the mayor and councillors are elected representatives of all residents and ratepayers across the shire. Council has a duty to ensure the system of local government is accountable, effective, efficient and sustainable in accordance with the principles under the Act.

The local government principles are:

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

Collectively the councillors set the strategic direction for the Council.

Role of Councillors

All councillors have the following responsibilities:

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

A councillor must represent the current and future interests of the residents of the local government area.

When performing a responsibility, a councillor must serve the overall public interest of the whole local government area.

All councillors of a local government have the same responsibilities, but the mayor has some extra responsibilities.

Role of the Mayor

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

- (a) leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
- (b) leading, managing, and providing strategic direction to, the chief executive officer in order to achieve the high quality administration of the local government;
- (c) directing the chief executive officer of the local government under section 170;
- (d) conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);

- (e) ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
- (f) being a member of each standing committee of the local government;
- (g) representing the local government at ceremonial or civic functions.

Elected Members 2023/24	
Previous Term of Council July 2023 to March 2024	Current Term of Council commencing in March 2024
Mayor Stuart Mackenzie	Mayor Ben Hall
Deputy Mayor Jenny Hewson	Deputy Mayor Roger Volz
Councillor Lyn Barnes	Councillor Lyn Barnes
Councillor Bruce Paulsen	Councillor Tony Lander
Councillor Roger Volz	Councillor Milan Milosevic



Our Councillors



Mayor Ben Hall

Mayor Ben Hall is 5th generation and has lived in Quilpie his whole life. His career began working in Retail at a family run newsagency business for 20 years, then commencing as Branch Manager in 2014 at Nutrien Ag Solutions.

Ben has previously been a Councillor from 2004-2008. Ben's motivation to run for Mayor is his passion for all things Quilpie Shire having lived and raised a family in the community.

Ben's key focus is on the economic outcome in our community and he would like to expand on and look for more initiatives and encourage new enterprises that will deliver more jobs and greater economic return for our communities 365 days a year. He would like to open more opportunities to promote regional growth, commercial opportunities, sustainability and equality for our people from locals to opportunity seekers, whilst continuing to upgrade and improve infrastructure including roads and childcare and advocate for the availability of all health services from pre-natal to palliative care.



Deputy Mayor Roger Volz

Roger has lived in Quilpie for 32 years, having moved to Quilpie from "Berndale" north of Oakey, in January 1992 to commence his career as the Manual Arts teacher at Quilpie State College. In 1993, he joined the Quilpie Auxillary Fire Brigade and has been captain since 1995.

Roger has served as a Councillor on the Quilpie Shire since 2016 and has been elected Deputy Mayor for the 2024-2028 term.

During his time as Councillor, Roger has seen significant growth and advancements within the shire and is very proud to work with a progressive and supportive team.

This term, Roger would like to continue to support the development and maintenance of essential community infrastructure including roads, childcare, housing and the completion of the Eromanga Natural History Museum. Roger would also like to see Council assist with technology advancements for rural landholders, management of wild dogs, opportunities to showcase cultural heritage within the shire and the creation of job opportunities including attracting more families and visitors, and increasing our shire population.



Cr Lyn Barnes

Originally from a farming and grazing family in the Wallumbilla district, Lyn Barnes first came to the Quilpie Shire in the mid-1970s as a governess. At the start of the 1980s after working as bookkeeper on the legendary Thylungra Station, Lyn returned to Roma where she became a radio journalist and married Jack, having two sons. In 1990 they moved as a family to settle in Quilpie.

Here Lyn began her career as an artist, learning to paint at workshops with the Quilpie Cultural Society before setting up a studio in Robbo's Opal Shop as an outlet.

Always interested in regional growth, an opportunity arose for her with the then South West Regional Economic Development Association. As an economic development officer covering the four shires of Quilpie, Bulloo, Paroo and Murweh, Lyn spent several years working on projects such as OBE Beef, The South West Film Locations Register and the opening of Hell Hole Gorge. SWRED is now known as the South West Regional Organisation of Councils (SWROC) and has expanded to include both Maranoa and Balonne Regional Councils. Lyn has maintained her interest in regional economic development through her role as a Quilpie Shire Councillor.

At the end of the 1990s and encouraged by her work in economic development, Lyn set up her own arts business and opened her first gallery in the Old Quilpie Telephone Exchange behind the Quilpie Post Office.

The Lyn Barnes Gallery is now located in Sommerfield Road where locals and visitors are able view current works as well as those in progress. Lyn frequently hosts tour groups and painting workshops at her gallery, making it part of Quilpie's ever expanding tourism product. She has exhibited on an annual basis in Brisbane for over 25 years and more recently on the Sunshine Coast.

This will be Lyn's second term as Councillor and she appreciates the opportunity to represent the Quilpie Shire community again. This term Lyn would like to see the continuation of investment in housing, the building of a new childcare facility, upgrading of shire road networks, the creation of a remote tertiary education centre and continuing advocacy work to sustain the vital resource industries of oil, gas and opal, as well as providing ongoing support of the pastoral industry, the cornerstone of Shire wealth.

Of particular interest to Lyn is the completion of the Eromanga Natural History Museum. ENHM has already increased the visitor numbers to Quilpie Shire more than significantly, creating jobs and enhancing business. A finished ENHM will not only benefit the Quilpie Shire but will be a substantial contributor to Queensland's overall attraction of international tourists.

Lyn is honoured to serve as an elected member of the Quilpie Shire Council and welcomes the opportunity to promote Quilpie Shire as a centre for outback excellence.



Cr Tony Lander

Tony has lived and worked in remote communities all of his life and came to reside in Quilpie in 1986.

Tony began driving machinery for the Quilpie Shire Council, and after 6 years progressed to overseeing construction of many shire roads in the district. After 12.5 years on the council, he then ventured into the trucking industry. It was around this time, Tony bought a house in Quilpie which has remained in to this day.

Firstly carting cattle for 6.5 years for Hansen's Transport, and then venturing into carting fuels and oils for Runaway Petroleum. He then moved into the freight industry eventually carting cattle, freight and tipping for Bonsey's Transport. After this, Tony transitioned into a manager's position for Runaway Petroleum until the depot was closed. He then worked for IOR as a driver carting crude oils and fuel in the Cooper Basin.

He worked machinery for approximately 18 months and then went to work as a station manager at Kiandra/Wiralla on the Bulloo River.

Tony is a proud father and grandfather, and many of his family still live in the Shire. Providing opportunities for young residents in Quilpie is one of the main driving factors as to why he ran for a councillor position. Tony feels strongly for opportunities, especially for the young local residents to be trained and upskilled, so they can stay to build a better future in Quilpie to benefit the Shire socially and economically, and have an impact on young people investing in the community.

Tony is also passionate about building relationships with landholders and business people who have the local knowledge to be able to work together to make good decisions for the future of the community.

This is Tony's first term as a local councillor, and he feels privileged to have the opportunity to represent the Quilpie community.



Cr Milan Milosevic

Milan has lived and grown up in Quilpie since 1974. Milan is a very active member of the community and is the Manager of Lowes Petroleum where he has worked for 42 years. He also manages 2 mail runs, has an ice works in Quilpie, contract cleans for Ergon and is the treasurer of the Toompine Progress Association.

Milan previously served on the Council in 2006-2008 and again from 2012-2016. His greatest achievement throughout this time was working together to see the building of the new Council Depot.

During this term in Council Milan would like to see a focus on providing childcare services that offer affordable, quality and well-staffed facilities to encourage more families to Quilpie. He would like to have discussions into the viability of building an Aquatic Centre in Quilpie that would cater for all ages.

Recognition of outgoing Councillors

Council would like to thank our outgoing Mayor Stuart Mackenzie (centre), Deputy Mayor Jenny Hewson (right) and Councillor Bruce Paulsen (left) for their many years of dedicated service. We wish them all the best in their future endeavours.

Stuart Mackenzie OAM

Stuart served on Council for 23 years, first elected as Councillor in 1997-2004, Deputy Mayor from 2004-2008 and Mayor from 2008-2024. Stuart was recognised in the King's Birthday 2023 Honours List, receiving an OAM for his service to Local Government and the Community of Quilpie Shire. Throughout Stuart's tenure, he was a passionate advocate for the region, participating in many local and regional committees including:

- Deputy President, Eromanga District Community Association, 1998-2008
- Former Chair, Quilpie Wild Dog Committee
- Former Treasurer, Bulloo Polo Association
- Foundation Member, Eromanga Polo Club, 1995
- Director, Queensland Tourism Industry Council, 2016-2022
- Deputy Chair, Regional Development Australia, Darling Downs and South West Queensland, since 2015
- Lake Eyre Basin Ministerial Advisory Committees, since 2011

Jenny Hewson

After serving on Council for 27 years as a Councillor and Deputy Mayor, Jenny decided it was time to make more time for family and friends. Some of her proudest achievements as Councillor and Deputy Mayor include:

- Upgrading road networks throughout the Shire, in particular the Quilpie-Thargomindah Road and Quilpie-Adavale (Red) Road
- Fully funding and building the state-of-the-art council depot ahead of schedule
- Enhancing community facilities including shire halls, the airport terminal and turning Bulloo Park into a multi-purpose community space
- Increased community consultation for forward planning
- Building five new homes in 2023, with eight houses and six townhouses planned for 2024



Bruce Paulsen

Bruce served as a Quilpie Shire Councillor for two terms, elected in March 2016. Bruce, also known as the "friendly grocer" was dedicated to serving the Quilpie community and passionate about supporting community events, sports and recreation and fostering opportunities and activities for the youth in Quilpie Shire. Bruce is a dedicated family man and his retirement from Council will allow him to spend more time with his wife, children and grandchildren. Bruce's proudest achievements whilst serving as Councillor include:

- John Waugh Park football oval upgrade and installation of cricket practice nets
- Inclusion of Quilpie in the Outback Queensland Golf Masters Series
- Quilpie Housing Infrastructure Project.
- Business Shopfront Improvement Program.
- Construction of the Eromanga Natural History Museum – Stage 2

Governance Framework

Governance within Council is supported by policies, plans and decisions associated with both the functions of Council and Council officers. Quilpie Shire Council is one of the councils in Queensland forming part of the system of local government referred to in the Constitution of Queensland 2001 (Section 70). The way in which Council is constituted and the nature and extent of its responsibilities and powers is provided in the *Local Government Act 2009* (the Act).

To ensure that the system of local government in Queensland is accountable, effective, efficient and sustainable, any actions taken or responsibilities performed must be in accordance with the local government principles detailed in the Act, specifically:

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

Corporate governance involves the control and management of an organisation to achieve its objectives. It encompasses decision making and implementation, optimisation of performance and how the organisation is directed, reviewed and held to account. The aim of corporate governance is to ensure the highest standard of community leadership and organisational performance and accountability.

Good governance underpins the Australian democratic system of which local governments are the first level and focusses around the issues of accountability, transparency, fairness, stewardship, responsibility, mandate, consultation and balance. Put simply it is about ensuring the organisation is run properly, goals are achieved and public monies are managed with high standards of propriety and probity.

Corporate planning, operational planning and budgets

Council is required to adopt a corporate plan, and the plan provides the framework for everything we do. It establishes the strategic priorities to be pursued by Council to meet the needs and aspirations of our community. The plan may be revised at any time to ensure it remains relevant and accommodates any significant changes in direction.

To implement the corporate plan, operational plans are developed each year. These plans detail where the focus will be for the year and the associated targets (what we are aiming for). The operational plan defines what we will do (priorities, services and projects), and the budget details how those activities will be funded.

Council adopted its Corporate Plan 2022-2027 in June 2022 with a new vision for the shire, mission statement, principles and four strategic priorities:

Inviting and welcoming communities responsive to change where people, business and industry can all thrive.

1. *Great Place to Live*
2. *Flourishing Economy*
3. *Environmental Sustainability*
4. *Strong Governance*

Our mission

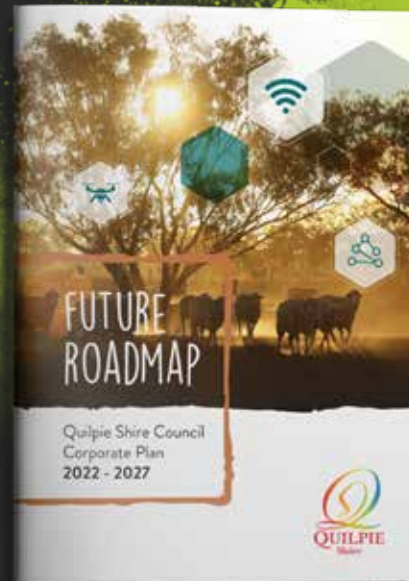
Digitise, connect, grow leaders, build skills, and offer well-designed spaces and highly liveable community environments.

Our principles

- Value our people as the heart of our community
- Always embed a positive approach
- Enable digital transformation
- Connect to learn and grow opportunities for innovation
- Secure our future through a flourishing economy
- Support and grow leaders
- Embrace change, adapt and measure success

Our strategic priorities

1. Great Place to Live - Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected;
2. Flourishing Economy - Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected;
3. Environmental Sustainability - Protect and enhance the environment through considered and sustainable growth and environmental management and policy implementation; and
4. Strong Governance - Implement a framework to support strategic growth through best practice systems, policies and financial controls.



Policies

Council has a significant number of policies that assist in its management and operation. Policies provide a structured framework for consistent and transparent decision-making and actions, and assists in achieving its corporate plan objectives.

Policies reviewed and updated during the year included:

- New Information and Cyber Security Policy adopted at the Council meeting held 16 July 2023 (QSC118-07-23).
- Revised Investment Policy adopted at the Council meeting held 16 July 2023 (QSC120-07-23).
- Revised Entertainment and Hospitality Policy adopted at the Council meeting held 16 July 2023 (QSC125-07-23).
- Revised Advertising Spending Policy adopted at the Council meeting held 16 July 2023 (QSC125-07-23).
- Revised Councillors Reimbursement Policy adopted at the Council meeting held 16 July 2023 (QSC125-07-23).
- Updated Revenue Statement adopted at the annual budget meeting on 21 July 2023 (QSC138-07-23).
- Updated Debt (Borrowings) Policy adopted at the annual budget meeting on 21 July 2023 (QSC154-07-23).
- Updated Rates and Utility Charges – Pensioner Rebate and Concession Policy adopted at the annual budget meeting held 21 July 2023 (QSC155-07-23).
- New Drug and Alcohol Management Plan for Micro-Business adopted at the Council meeting held 15 August 2023 (QSC145-08-23).
- Reviewed and updated the Home Owner Grant Policy at the Council meeting held 19 September 2023 (QSC167-09-23).
- Adopted the Drug and Alcohol Policy – Quilpie Airport at the Council meeting held 31 October 2023 (QSC203-10-23).
- Adopted the Code of Conduct for Councillors at the Council meeting held 15 January 2024 (QSC012-01-24).
- Adopted Meeting Procedures at the Council meeting held 15 January 2024 (QSC012-01-24).
- Adopted Standing Orders at the Council meeting held 15 January 2024 (QSC012-01-24).
- Adopted a new Communication and Media Policy at the Council meeting held 15 January 2024 (QSC012-01-24).
- Reviewed and adopted the Procurement Policy at the Council meeting held 20 February 2024 (QSC026-02-24).

- Reviewed and adopted the Community Assistance Policy at the Council meeting held 20 February 2024 (QSC029-02-24).
- Reviewed and adopted the Art, Culture and Development Policy at the Council meeting held 20 February 2024 (QSC029-02-24).
- Reviewed and adopted the Councillor Recognition of Service Policy at the Council meeting held 20 February 2024 (QSC029-02-24).
- Adopted the Best Practice Standing Orders Guide at the Council meeting held 12 March 2024 (QSC044-03-24).
- Reviewed and adopted the Cemetery Management Policy at the Council meeting held 12 March 2024 (QSC044-03-24).
- Reviewed and adopted the Museum Collection Policy at the Council meeting held 12 March 2024 (QSC044-03-24).
- Reviewed and adopted the Revenue Policy at the Council meeting held 15 April 2024 (QSC059-04-24).
- Reviewed and adopted the Internet Public Use Policy at the Council meeting held 15 April 2024 (QSC060-04-24).
- Reviewed and adopted the Register of Roads Policy at the Council meeting held 15 April 2024 (QSC060-04-24).
- Reviewed and adopted the Audit Committee Charter at the Council meeting held 28 May 2024 (QSC078-05-24).
- Reviewed and adopted the Internal Audit Policy at the Council meeting held 28 May 2024 (QSC078-05-24).
- Reviewed and adopted the Private Use of Council's Plant Policy at the Council meeting held 28 May 2024 (QSC078-05-24).
- Reviewed and adopted the Road Network Standard Policy at the Council meeting held 28 May 2024 (QSC078-05-24).
- Reviewed and adopted the Website and Social Media Policy at the Council meeting held 11 June 2024 (QSC095-06-24).
- Reviewed and adopted the Fraud and Corruption Control Policy at the Council meeting held 11 June 2024 (QSC095-06-24).
- Reviewed and adopted the Personal Information Privacy Policy at the Council meeting held 11 June 2024 (QSC095-06-24).

Performance monitoring and reporting

The primary tool for external accountability is the annual report. An annual report is prepared to show the community and interested parties Council's progress in achieving the strategic priorities outlined in the corporate plan and operational plan. The report contains detailed financial and non-financial information about Council's activities and performance.

Progress of the operational plan and budget is monitored through regular reports. This provides an update to both the management team and Council.

Ethical framework - codes of conduct

Codes of conduct are in place for councillors (through the Queensland Government) and employees.

The employee code of conduct provides a framework for behaviour, actions and decisions and promotes five ethical principles (identified in the *Public Sector Ethics Act 1994*): respect for persons, respect for the law and system of government, integrity, diligence, and economy and efficiency.

Community engagement

The mayor and councillors are elected by the community for the community, i.e. to represent the current and future interests of its residents. Collectively, the elected members:

- Determine the priorities for Council;
- Make decisions through formal Council meetings for the benefit of the whole Quilpie Shire;
- Develop and adopt policies to help ensure consistency of decision making for the same type of issue and provide officers with an approved method of dealing with those issues in the future.

Council recognises that decision-making is enhanced through interaction and communication with the community that elected members represent.

Informing our community

Council keeps our community up to date through a number of forums including media releases, social media (Quilpie Facebook page), community newsletters, brochures and the following websites:

- www.quilpie.qld.gov.au ; and
- www.visitquilpieshire.com

Members of the community are also welcome to attend Council meetings.

External audit

Each year Council's financial operations, including the general purpose financial statements and sustainability statements, are subject to an external audit by the Auditor-General of Queensland or their delegate. The Queensland Audit Office's appointed contract auditor for Quilpie Shire Council is RSM Australia. Council's statements for 2023/24 were certified by the Queensland Audit Office on 12 September 2024, with an Unmodified Audit Opinion and well before the 31 October deadline. This is effectively a 'clean bill of health' for Council's financial statements and means they are reliable.

Internal audit

The internal audit function is established under section 105 of the *Local Government Act 2009*. It is an integral component of Council's corporate governance framework designed to provide oversight and add value to our operations.

Internal audit is an independent function within the Council reporting to the Chief Executive Officer and the Audit Committee. The purpose of the internal audit function is to independently examine and evaluate Council processes and activities and provide assurance to Council, management and the community. Council has contracted O'Connor Marsden & Associates Pty Ltd (OCM) to perform the internal audit function.

Two internal audit reviews were undertaken during the financial year:

1. Information Security Control Environment
2. Business Continuity Planning

The objective of the Information Security Control Environment internal audit was to assess the design and effectiveness of the associated compensating security controls to protect the confidentiality, integrity, and availability of Council's systems and data. The internal audit was based on the Queensland Government's Information Security Standard (IS18), including strategies developed by the Australian Cyber Security Centre as a guide for better cyber security risk management.

The positive findings of the internal audit were:

- Council had an IT Roadmap 2023/24 which outlined comprehensive hardware and software upgrades, reinforcing cybersecurity, ensuring compliance, and enhancing overall system reliability and performance.
- Council has developed a Comprehensive Cyber Incident Response Plan to ensure an effective response to cyber incidents, safeguarding data and business functions.
- Council's Information and Cybersecurity Policy safeguards Council's information assets, ensures compliance, promotes a security culture, and establishes clear roles and responsibilities for cybersecurity management.
- The IT and Telecommunications Policy establishes a Council-wide approach to information security, protecting data, applications, networks, and ensuring compliance with legal and ethical responsibilities.
- Council's LGMS Quilpie Shire Council Cyber Review conducted in 2023 reported on the level of implementation of cyber risk controls, with 10 out of 12 key controls rated as adequately implemented.

The improvement findings from this internal audit were summarised as:

Very High	High	Medium	Low
-	4	-	4

The objective of the Business Continuity Planning internal audit was to assess the design and effectiveness of Council's business continuity planning.

A positive finding of the audit was that Council's business continuity plan implemented in April 2019 appeared to have a good foundation to develop a robust business continuity plan. The Council should leverage the plan to develop appropriate recovery strategies.

The improvement findings from this internal audit were as follows:

Very High	High	Medium	Low
-	1	3	-

The internal audit recommendations will be progressively implemented during the 2024/25 financial year.

Audit Committee

Council's Audit Committee operated in accordance with the *Local Government Act 2009*, the *Local Government Regulation 2012*, and Council's Audit Committee terms of reference.

The Audit Committee is an integral component of Council's governance structure and provides transparency of Council's financial operations. The effective operation of this Committee provides another level of assurance in Council's overall internal control processes.

Council's current Audit Committee consists of two (2) Councillors (one appointed as the Chairperson) and two (2) independent members; one with significant experience in financial matters.

Name	Position
Cr Roger Volz	Chair
Cr Jenny Hewson	Internal Member
Kerri Mooring	External Member (Financial expertise)
Bob Hall	External Member

The remaining Councillors are invited to the meetings as observers. The CEO, Manager Finance and Administration and the Manager Governance and Compliance along with the minute taker also attend the meetings.

OCM our Internal Auditors, RMS Australia our External Auditors appointed by the Queensland Audit Office and representatives of the Queensland Audit Office are invited to the meetings and may present a report.

The CEO must present a report to the next Ordinary Council Meeting after an Audit Committee Meeting.

During the course of 2023/24, the Audit Committee held two meetings and reviewed the following:

- Queensland Audit Office – Briefing Paper September 2023
- Financial statements for the year ended 30 June 2023
- Queensland Audit Office – Closing Report 2022/23
- Risk Management Framework, Policy and Enterprise Risk Register
- Internal Audit Plan 2023/24
- New Sustainability Framework (and Measures) for Queensland Local Government
- Financial Statements 2023/24 Timetable
- External Audit Plan 2024
- Audit Action Plan – Update
- Queensland Audit Office – Briefing Paper February 2024
- Internal Audit Reports

Regional Collaboration

South West Queensland Regional Organisation of Councils (SWQROC)

Council is a party to the South West Queensland Organisation of Councils Inc. SWQROC represent the interests of all the Councils in South-West Queensland to advance strategic initiatives.

Parties to SWQROC include Balonne Shire Council, Bulloo Shire Council, Maranoa Regional Council, Shire of Murweh, Paroo Shire Council and Quilpie Shire Council.

Further information in relation to SWQROC can be located via the website: swqroc.org.au.

South West Queensland Water and Sewerage Alliance (SWQWSA)

The Water and Sewerage Alliance consists of the same Councils as SWQROC. Its focus is on cooperation in the water and sewerage area. Key initiatives are the inspection and classification of all water and sewerage assets across the region, and the employment of a graduate water and sewerage engineer.

In 2022, SWQWSA secured funding from the Building our Region Round 6 Planning, for a Water and Sewerage Infrastructure Strategy. The project value and approved funding is \$1,522,600.

The project involves the development of a regional water and sewerage infrastructure strategy for SWQWSA Councils, which will inform and address the current and future infrastructure needs of all its member Councils in an integrated and achievable manner.

This is a multi-year project and is expected to be completed early next financial year.

South West Region Roads and Transport Group (RRTG)

The RRTG consists of the six south west Councils. Its primary purpose is to analyse and distribute Transport Infrastructure Development Scheme (TIDS) funds across the designated Local Roads of Regional Significance. This year Quilpie benefited from reallocated funds (unspent group funds) which went towards the Quilpie-Adavale (Red) Road sealing project.

Darling Downs South West Queensland Council of Mayors (DDSWQCoM)

The Darling Downs and South West Queensland Council of Mayors (DDSWQCoM) was formed in October 2015 to lobby for the needs of the Darling Downs and South-West Queensland.

The Council of Mayors represents the communities of the Bulloo, Quilpie, Paroo, Murweh, Maranoa, Balonne, Western Downs, Goondiwindi, Southern Downs and Toowoomba Regions and Shires, covering an area the size of Sweden. The group represents one quarter of Queensland's land area and carries around 25% of its cattle stock and produces 75% of its grain and pulse crops.

Meetings of the DDSWQCoM are held three times a year where practical, once on the eastern side of the region, once on the western side of the region and a final meeting held in conjunction with the LGAQ Annual Conference each year.

Western Queensland Alliance of Councils (WQAC)

The Western Queensland Alliance of Councils (WQAC) is a collaboration between the three regional organisations of councils in Western Queensland – North West Regional Organisation of Councils (NWQROC), Remote Area Planning and Development Board (RAPAD), and South West Regional Organisation of Councils (SWQROC) and provides a united voice for all Western Queensland.

The three bodies represent 24 Councils across the north west, central west and south west of Queensland. This area covers 60 per cent of the State and makes a major contribution to the economies of Queensland and Australia. They have come together under the banner of the WQAC to represent the views of our 24 rural and remote Councils on matters of common concern in the State's far west.

Further information in relation to WQAC can be located via the website: wqac.com.au

Preview of the Year Ahead



Roads & Drainage

\$21.91M



Water Services

\$1.2M



Sewerage Services

\$6.1M



Waste Services

\$560K

\$76.1M Budget

\$37.2M

Operating
Expenditure

\$38.95M

Capital Works
Program*

*Includes \$24.1M in projects continuing from 2023/24

**Capital Program
Highlights**

\$5.18M

Housing & Improvements

\$2.4M

Plant Investment
Program

\$620K

Water Main
Upgrades

\$5.5M

Quilpie Sewerage
Treatment Plant
Upgrade

\$4.3K

Roads and Drainage
Infrastructure

\$18M

Eromanga Natural
History Museum -
Stage 3

*Subject to external
funding approval

\$612K

Buildings and other
structures

**Capital Grant
Funding**

\$24.86M

*Subject to external funding approval



\$600

Pensioners
Rates Rebate
increase by \$50



\$3.26

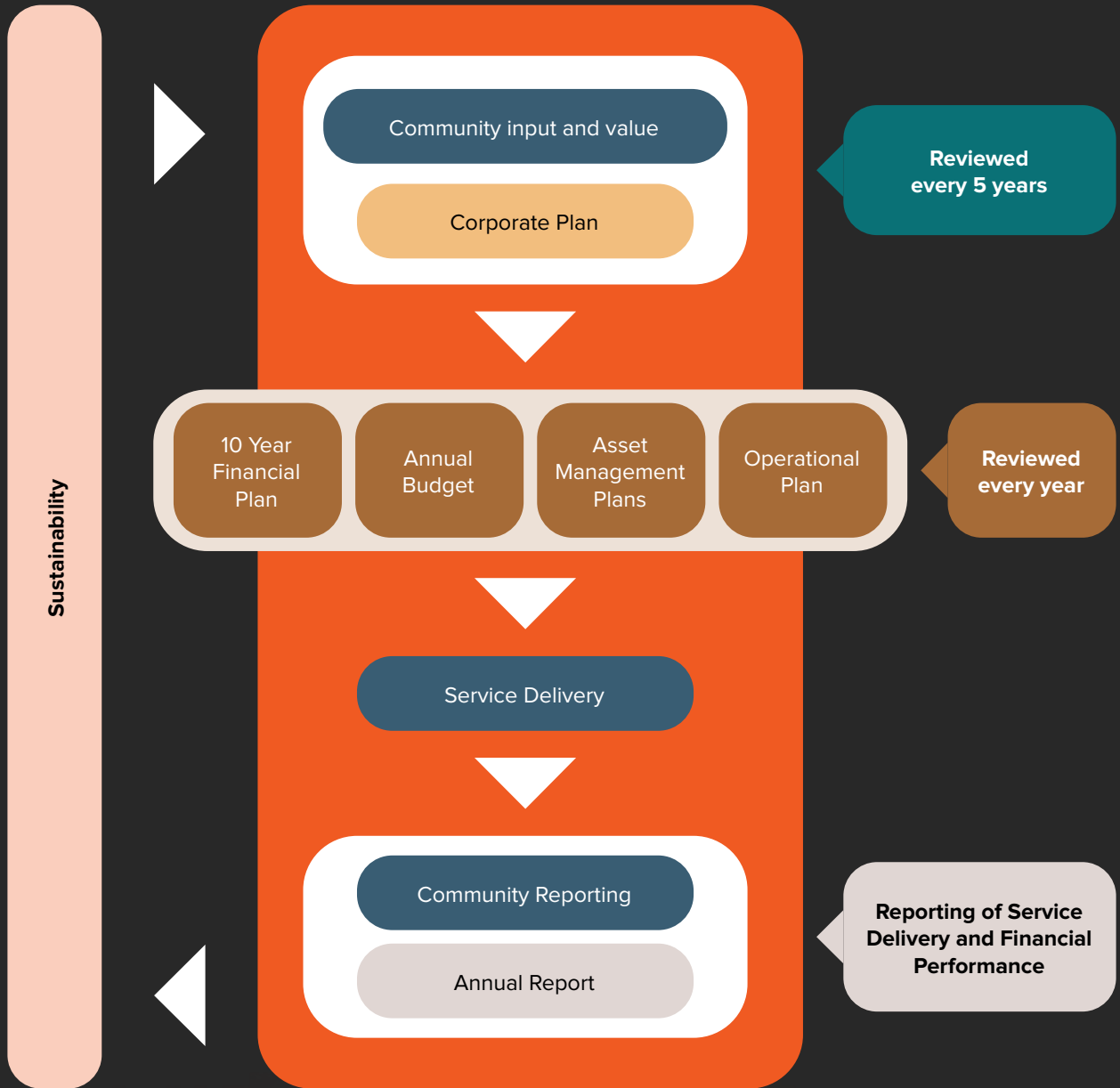
Average increase on
general residential
rates per week



10%

Discount when
paid in full on or
before due date

Our Strategy in Action



Corporate Plan 2022-2027

Our Home, Our Communities

Our home is a place where you can live with great freedom, a place of ancient and enduring landscapes. Over many generations we have built the skills of resourcefulness and adaptability.

We care for our environment and for each other. We value the importance of leadership and building capacity to create a dynamic place where everyone can thrive.

Our home is a place where we live because we love our way of life, where we can create, build great businesses and career opportunities, and feel a strong sense of belonging.

Our lands hold secrets from the past, where unique paleolithic remains and ancient traces from the dinosaur age have been discovered and preserved. We acknowledge and hold in respect the Boonthamurra, Bidjara, Kullilli, Mardigan and Wongkumara peoples.

Our future will be secure through investment in lifelong learning and enhancing skilling through both improved digital connectivity, and, developing hub-like spaces – to build communities of best practice to grow ideas, stimulate innovation and create new opportunities.

We look forward to building upon our vision of great places to live with flourishing economies.





Roadmap at a Glance

Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

Flourishing Economy

Grow and diversify business, industry and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

Environmental Sustainability

Protect and enhance the environment through considered and sustainable growth with best practice environmental management and policy implementation.

Strong Governance

Implement a framework to support strategic growth through best practice systems, policies and financial control.

Council's Vision, Mission, Principles and Values

Our Vision

Inviting and welcoming communities responsive to change where people, business and industry can all thrive.

Our Mission

Digitise, connect, grow leaders, build skills, and offer well-designed spaces and highly liveable community environments.

Our Principles

- Value our people as the heart of our community
- Always embed a positive approach
- Enable digital transformation
- Connect to learn and grow opportunities for innovation
- Secure our future through a flourishing economy
- Support and grow leaders
Embrace change, adapt and measure success



Our Values

Respect

We treat each other with respect regardless of status. We act professionally, support each other and our organisation, and together we celebrate our successes with understated pride.

Communication

We share information and knowledge with each other in an open, clear and timely manner. We actively and empathetically listen to each other, seek to understand and embrace robust conversations. We aim for constructive debate rather than criticism.

Fun and Humour

We incorporate fun and humour in the workplace and recognise that it promotes positive workplace relationships and positive workplace behaviour such as knowledge sharing, informal training and empathy in times of need.

Pride

We have pride in ourselves, our organisation and our workplace. We strive to deliver high quality work and innovative programs and services to our communities.

Trust

We treat people with integrity, respect and empathy to build and maintain positive relationships. Trust in our workplace promotes confidence that the organisation and colleagues care about you and respect your knowledge and what you stand for.

Teamwork

We are one organisation across all functions and locations with the Shire. We work towards a common goal through cooperation and teamwork.

04. Our Organisation



Executive Leadership Team (ELT)

Justin Hancock

Chief Executive Officer

Justin commenced with Council in January 2021. His working life started in Year 11 & 12 when he undertook a 12-month school-based traineeship with Centrelink completing a Certificate II in Business. He then commenced working at Mt Isa Council in March 2009 as a Trainee and moved into a Cadet Finance Officer role while he completed his Bachelor of Business (Accounting/Business Law). On completion of his studies, he commenced as a Finance Officer.

In December 2015 Justin commenced as Finance Manager at Mornington Shire Council, prior to restructuring into Executive Manager Financial Services in 2016. In September 2017 he commenced as Manager of Financial Services at Carpentaria Shire Council, elevating to the role of Director Corporate Services Deputy CEO in December 2018.

During his spare time, Justin enjoys playing golf and creating a masterpiece with paint by numbers.

Peter See

Director of Engineering Services

Commencing with Council in September 2019, Peter is directly responsible for all engineering related works and the delivery of roads, drainage, water and sewerage, mechanical plant, and parks and gardens. In the past 4 years, Peter's roles have delivered over \$18M in works on behalf of the Department of Transport and Main Roads as well as \$40M in Council's flood damage program.

Peter is the Chair of the Technical Committee for South West Queensland Water and Sewerage Alliance. Peter is also the Deputy Chairman of the Regional Road Group. Under Peter's stewardship, the South West Queensland Water and Sewerage Alliance (SWQSWA) was successful in obtaining a funding grant for a condition assessment of all Council owned Water and Sewerage infrastructure, the first project of this type and size across multiple Councils in Queensland.

Peter has 46 years experience and before joining Council, Peter worked at Brisbane City Council as a Draftsman, Queensland Railways as a Technical Officer, Maroochy Shire as the Works Engineer, Mackay Sugar as a Railway Engineer, McIntyre and Associates as a Resident Engineer in Winton Shire Council, Main Roads as an Engineer and Manager, Warwick Shire/ Southern Downs as the Works Manager and Director of Engineering, and Paroo Shire Council as the Director of Engineering.

Peter holds an Associate Diploma in Engineering, Bachelor of Civil Engineering and Diploma in Project Management. Peter was involved in Scouts in leadership positions for almost 30 years and enjoys being outdoors.

Peter will be retiring in September 2024 and we wish to thank him for his service to Local Government and Quilpie Shire Council and we hope to be able to celebrate with the full sealing of the Quilpie - Adavale (Red) Road which has been in a work in progress since 2018. We also wish him all the best for his retirement years.

Lisa Hamlyn

Director Corporate and Community Services

Commencing with Council in 1994, Lisa has held numerous roles within Council including Administration Officer undertaking duties such as Rates, Debtors, Creditors, Records and Housing, Executive Assistant to the CEO, Deputy CEO, Manager Corporate Services and is now the Director of Corporate & Community Services.

Lisa holds a Diploma of Local Government Administration, Diploma of Business and Management (Dual) and a Certificate IV Workplace Training and Assessment.

Before commencing with Council, Lisa worked as a Beauty / Skin Therapist, Nail Technician, Teacher Aide / Librarian and a Bar Attendant. Lisa loves family, friends, reading and being part of the Quilpie Shire community.

Sharon Frank

Manager Finance and Administration

Sharon Frank is our Manager Finance & Administration. Sharon started at Quilpie Shire Council on 1 August 2022. Before coming to Quilpie, Sharon was the Director Corporate & Community Services at Maranoa Regional Council for 8 years. She is an experienced Director and Manager with a strong accounting and governance background and over 20 years experience leading and managing a diverse range of responsibilities in rural and remote local governments across Queensland.

Sharon has an Associate Degree in Commerce and is a Member of the Institute of Public Accountants (Australia).

All financial statements that Sharon has prepared have been audited by the Queensland Audit Office and achieved a 'clean bill of health' within statutory timeframe (i.e. not qualified).

Sharon has a passion for best practice in Annual Reporting and in previous roles was instrumental in improving reporting to internal and external stakeholders, and securing Australasian Reporting Award recognition ('Gold Award' for Annual Report - 5 consecutive years - 2019, 2018, 2017, 2016 and 2015).

Since 2014 Sharon has been volunteering her time, professional skills and knowledge in support of a not-for-profit organisation at a national level - the Australasian Reporting Awards. Sharon is an Adjudicator on the Examining Committee – working as a member of an expert panel to mark and benchmark annual reports from organisations that operate in a sector of her particular interest, knowledge, and experience (i.e. local government).

In her spare time, Sharon enjoys cooking, travelling and spending time with her family.

Janelle Menzies

Manager Governance and Compliance

Janelle commenced with Council in April 2023 as the Manager Governance and Compliance. Janelle holds a Bachelor of Accounting and is currently studying toward a Master of Business (Leadership). Janelle is a member of the Institute of Public Accountants.

Janelle started her career working in Accounting Practices and a couple of private enterprise businesses. Prior to joining Council, Janelle has worked in Local Government for 26 years in various roles as a Chief Executive Officer, Deputy Chief Executive Officer, Operations Manager, Finance Manager, Accountant, Senior Finance Officer in Local Governments across Queensland, Northern Territory and Western Australia including 5 years at the Queensland Department of Local Government. Janelle has also been a Commissioner of the Queensland Government Grants Commission since 2016.

In her spare time, Janelle loves travelling, reading and spending time with her family.

Mike Castles

Manager Workplace Health and Safety

Mike commenced with Council in 2006 as WHS Advisor, Quality Assurance Officer, Rehabilitation and Return to Work Officer. In 2017 and 2022 the Council achieved a LGW WHS Excellence Award for WHS Audit Compliance meeting the requirements of the National Self-Insurance Audit criteria.

Mike has a range of qualifications including Diploma of Accounting, Diploma Occupational Health and Safety, a Certificate IV Workplace Health and Safety, Certificate IV in Training and Assessment and Transport & Main Roads Traffic Management Design. Mike also holds a QBCC Pool Inspectors Licence.

Prior to joining Council, Mike was self-employed for thirty years followed by a twelve-month break completing an Accounting Diploma and joining Mortgage Corporation Network as Credit Manager on the Gold Coast for three years before returning to Quilpie.

In his spare time Mike enjoys Drawing, Oil & Acrylic Painting, Woodturning and Lawn Bowls.

Maree Radnedge

Manager Human Resources

Maree's current employment with the Council commenced in March 2009 when she was appointed to the role of Information Technology Officer. She had previously worked for the Council for several years in the roles of Tourism Officer, and Tourism Development Officer. Maree has enjoyed undertaking a variety of roles including Records Management Officer, Payroll Officer, Debtors Officer, and HR Officer, before settling into the dedicated Human Resources role since April 2016. During her employment with the Council, Maree has been fortunate enough to undertake a variety of informal training and professional development opportunities, including a Diploma of Local Government (Governance and Administration).

In 2023, Council's Employee Health and Wellbeing program was nominated for a Local Government Mutual Services (LGMS) Risk Excellence Award, and was a top 3 finalist in the Local Government Managers Australia (LGMA) Qld Awards for Excellence in the Workplace Wellbeing category.

Prior to working for the Council, Maree held a variety of roles including Conveyancing Clerk, Administration Officer, Cash Officer, Payroll Officer and Accounts Payable Officer. She was born and raised in Quilpie and is very passionate about progressing and promoting our Shire.

When not working, she enjoys spending time with family and their variety of animals – especially her horses.

Brian Weeks

Manager Works

Brian commenced working for Council in May 2020 as the Works Coordinator. Brian has a Diploma in Project Management, a Certificate IV in Civil Construction, a Certificate IV in Pyrotechnics, a Certificate IV in Training and Assessment, various certificates in Counter Disaster Operations, a number of plant tickets, and is an Airport Reporting Officer.

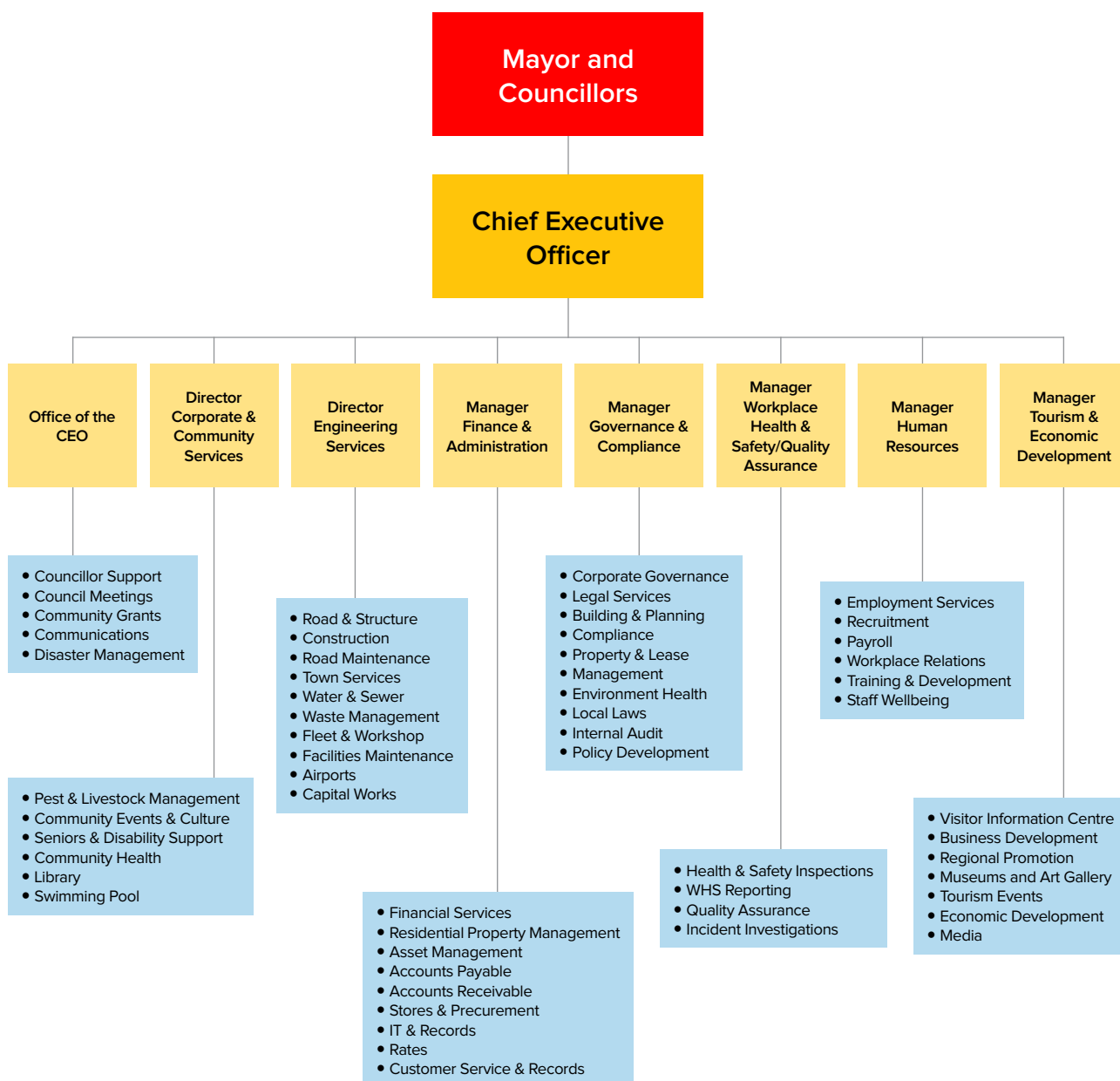
Prior to working for the Council, Brian worked in road construction at Albert Shire Council, Maintenance Supervisor at Winton Shire Council, and as an Overseer at Southern Downs Regional Council. In his spare time Brian enjoys camping, 4WD driving, walking, loves cars in general, and has been the Qld President of Municipal Works Australia.

Vacant

Manager Tourism and Economic Development

Organisational Structure

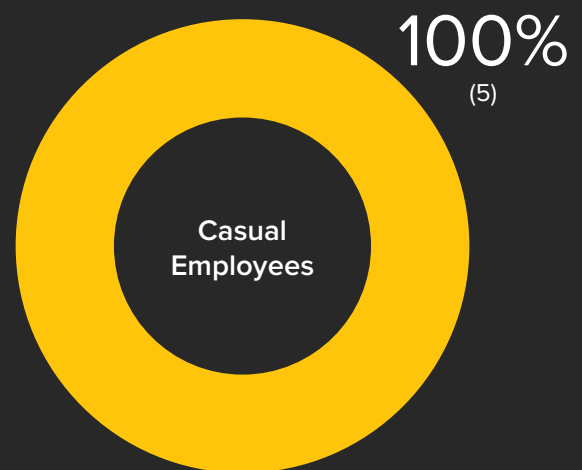
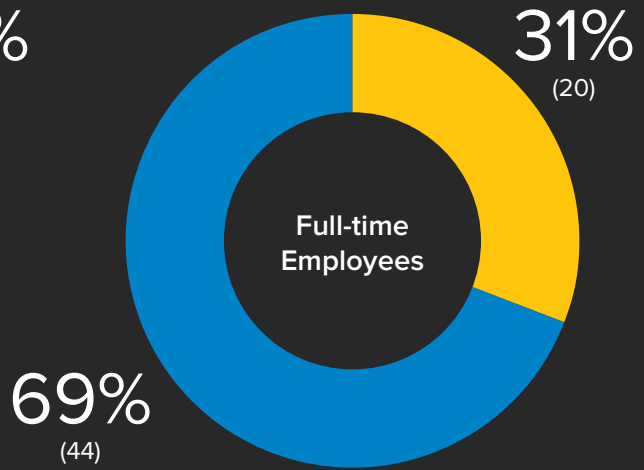
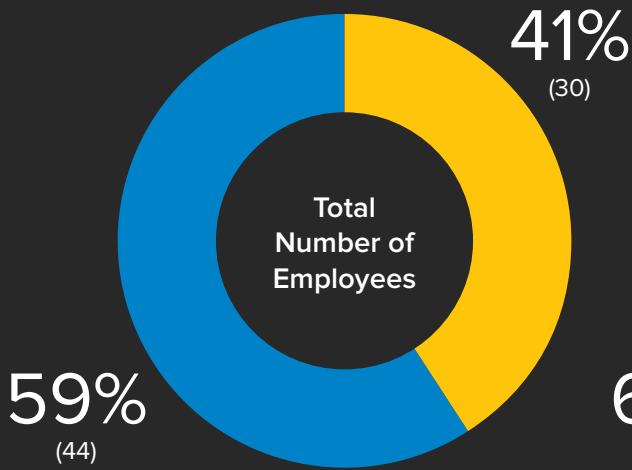
In accordance with section 196 (1) of the *Local Government Act 2009*, Council must by resolution adopt an organisational structure that is appropriate to the performance of the local government’s responsibilities. Council’s organisational structure defines areas of responsibilities throughout the organisation and is aligned with Council’s strategic objectives.





Our People

Throughout 2023/24, Council's total number of employees remained comparable to previous years with an average total workforce of 74 employees.



At the end of the year, Council had 67.5 full-time equivalent (FTE) employees plus 5 Councillors. The equivalent figure for the previous year was 69.

Turnover of staff remained comparable to previous years with a total turnover of 20%. Reasons for leaving council include career progression opportunities, personal reasons or to retire.

Length of Service

Years of Service	Number of Employees 2023/2024
0 to 5	44
6 to 10	12
11 to 15	11
16 to 20	5
21+	2

Age Profile of Employees

Age Group (2023/2024)	Number of Employees
16 -20	3
21 – 29	11
30 – 44	17
45 – 55	18
56 – 64	17
65 +	8

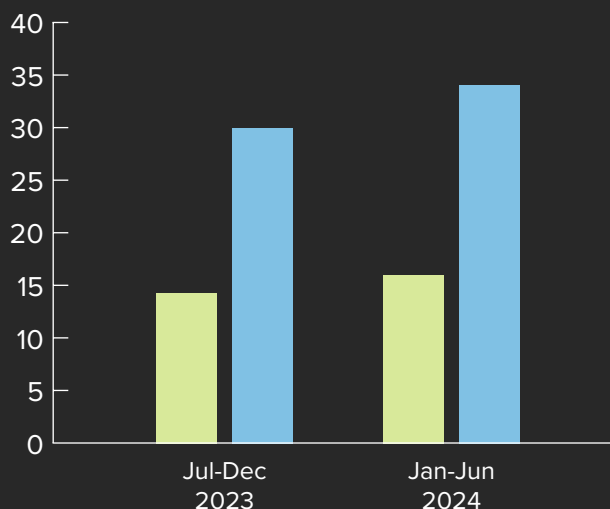
Employee Health & Wellbeing

Council continued to support the health and wellbeing of employees with ongoing initiatives such as subsidised gym membership, annual flu vaccination program and ‘feel good Friday’ Trademutt shirts, in addition to competing in the South West Hospital and Health Service 10,000 Step Challenge.

Council’s Employee Assistance Program (EAP) continued to be well used by staff and their family members during two scheduled on-site visits and one additional visit immediately following a critical incident. Employees also continued to engage with our EAP on an ongoing basis throughout the year remotely via phone/teams.

Council’s Employee Assistance Program provider also facilitated various team building sessions across the organisation during her on-site visits.

Employee Assistance Program - Service Utilisation



● Number of Staff ● Number of Sessions

Council’s annual Staff Wellbeing Week was held over two weeks in February and May. Various services were provided to staff free of charge, and the below table depicts the participation rates over the two weeks:

Service	Participation Rate
Healthy Cooking Workshop	29%
Brighter Super one-on-one appointment	16%
Brighter Super Planning for Retirement session	4%
Salary Packaging Australia (SPA) one-on-one appointment	16%
Optometrist Eye Screening Check	34%
Optometrist Full Follow-up Consultation	23%
Occupational Hearing Check	22%
Blood Pressure and Blood Glucose Check	48%
Skin Check	84%
Full Health Check (including blood test)	7%
Heart Health Check (including blood test)	13%
Consultation with a Dietitian	28%

In addition, the Staff Wellbeing Weeks included a whole of staff meeting, musculoskeletal health and wellbeing session for all staff, and excisions following skin checks as required.

Council was successful in obtaining sponsorship through the Queensland Mental Health Commission (QMHC) to host former Australian of the Year and founder of not-for-profit organisation ‘Sober in the Country’, Shanna Whan to participate in our Staff Wellbeing Week and present at two community events. Unfortunately, Shanna was unable to attend due to medical reasons, so the events were cancelled and the sponsorship returned.

Council has continued the annual Staff Fundraising Initiative which was first introduced in 2015. Each year Council employees nominate a charity/ies to raise funds for throughout the year, and Council commit to match the funds raised by staff, dollar for dollar, to the maximum value of \$10,000. In 2023 staff elected to raise funds for the Quilpie Hospital Auxiliary. At the annual Staff Christmas Party, Council presented the Quilpie Hospital Auxiliary with a cheque for \$22,800.65, bringing Council’s total funds donated since 2015 to \$212,596.88.

Council’s Staff Fundraising Initiative has donated the following totals since 2015:

Angel Flight	\$30,607.07
Burrumbuttock Hay Runners	\$7,647.78
Cancer Council Qld	\$16,648.45
Friends in Isolation	\$40,057.27
Heart Kids	\$16,258.90
Quilpie Hospital Auxiliary	\$33,614.79
RFDS	\$51,612.27
Rio's Legacy	\$16,150.35
Total	\$212,596.88

Council continued to support the professional development of staff by conducting a variety of training in-house, in addition to providing various employees with the opportunity to attend meetings, conferences, events and training outside of the Shire.



Former Mayor, Stuart Mackenzie presenting President of the Quilpie Hospital Auxiliary, Isabelle Springall and Dr Ben Vogelzang with the 2023 Staff Fundraising cheque for \$22,800.65



Sharon Frank & Tom Hennessy during the Rural Management Challenge



First Aid & CPR Training



Healthy Cooking Workshop



Healthy Cooking Workshop



Whole of Staff Meeting during Staff Wellbeing Week



Where possible, Council invited local businesses, contractors and community members to join in both on-site training and the health checks that were conducted during Staff Wellbeing Week.

Several staff functions were held throughout the year including a staff social BBQ, Night Golf, annual Christmas Party and the Adavale Big Day Out where all staff spent the day exploring Adavale's tourist attractions, Council facilities and infrastructure projects.



Adavale Big Day Out



Teamwork to complete the Questionnaire during Adavale Big Day Out



Staff Social Night Golf



Adavale Big Day Out



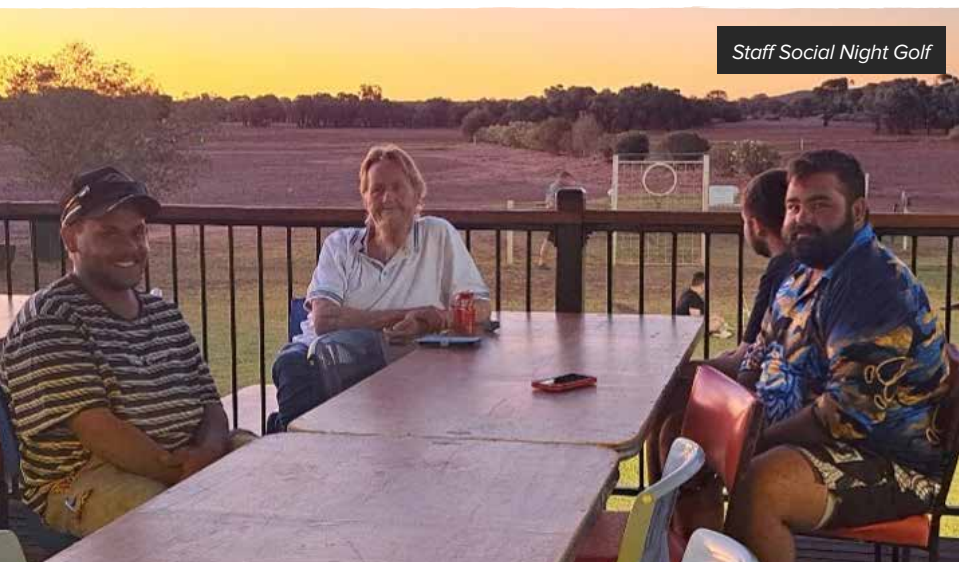
Staff at the Star Gazing Lookout on the Adavale Big Day Out



Staff visiting the Sons of Adavale Memorial Site on the Adavale Big Day Out



Staff Social BBQ held at Bulloo Park



Staff Social Night Golf



Adavale Big Day Out

Council continued to recognise our staff through our updated Recognition of Service Policy, and through our annual Employee Awards program.

The following employees were recognised at the annual staff Christmas Party for their contributions during 2023:



Maree Radnedge

Most Values Player: A person that lives by our values & encourages others to do the same.



Billy Russell

WHS Warrior: A person who fosters & promotes safe work practices to keep everyone safe.



Ethan Vallins

Above & Beyond: A person who goes above & beyond for the benefit of the organisation &/or our community.



Water & Sewerage Team

The 'A' Team: A team who work well together to get the job done efficiently.



Annie-Jo Vogler

Change Champion: A person who always looks for new, different and/or more efficient ways of doing things.



Hannah Tully

Outstanding Volunteer: A person who consistently dedicates a large amount of time & effort to our Staff Fundraising.



Jessie Schweitzer
Outstanding Rookie



Brendan Horsten & Christian Radnedge
BBQ Kings



Richard Vallins
Top Individual Stepper

Council also recognised the following staff for their service at the annual Staff Christmas Party:

10 years: Anthony Heinemann, Jessica Tully, Michelle Donohue and Leonard Williams

15 years: Craig Krenske and Garry Haupt



Jessica Tully
 Celebrating 10 years
 with Council



Michelle Donohue
 Celebrating 10 years
 with Council



Leonard Williams
 Celebrating 10 years
 with Council



Garry Haupt
 Celebrating 15 years
 with Council

The culture of the organisation continues to be positive with 98% of employees surveyed in the 2024 annual Staff Survey affirming that they exhibit and promote our organisational values within the workplace. In addition, 94% of employees are motivated to see the organisation succeed, 96% feel that the organisation delivers a good quality of service to our community.

When it comes to training and professional development, 87% of employees are satisfied with their current level of learning and development, while 91% of employees believe that the organisation is committed to providing a safe and healthy workplace for all employees.

05. Our Performance

Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

Well-planned and highly liveable communities

Spaces to bring people together for recreation, socialisation and enjoyment of the landscapes

Lifelong learning spaces

Capacity building for leaders and volunteers

Supported and engaged youth

Celebration of the arts, culture, and local and natural history

Recognition and celebration of Indigenous culture

Australia Day Award Winners

The annual Australia Day Awards Celebration recognised the outstanding contributions made by people within our community who work tirelessly to enrich the lives of others was held at the Quilpie Shire Hall on Friday 26 January 2024. These awards recognise the individuals and organisations that contribute to making Quilpie Shire a great place to live.

Citizen of the Year Danielle Stevenson

Nominees Ruby Andrews
Isabelle Springall
Rebecca Andrade

Certificates of Appreciation Valerie Heinemann
Tianna McKay
Jenny Harris

Quilpie Library - First 5 Forever Program

Council partnered with the State Library of Queensland to deliver the First 5 Forever program.

First 5 Forever is a state-wide play-based, early literacy program supporting families to talk, read, sing and play with their children aged 0-5.

Alongside weekly story time and rhyme time sessions, the Library has facilitated First 5 Forever events throughout the year including a Merry Little Elves Christmas Party, Dinosaur Day (in partnership with Eromanga Natural History Museum), Easter Egg Hunt, and Wiggles Day (in partnership with Emmanuel College Outreach Program). In 2024, First 5 Forever sessions were also held in Adavale, Toompine and Eromanga.



Cultural Dancers, NAIDOC Week

NAIDOC Week

Council together with the National Aborigines and Islanders Day Observance Committee (NAIDOC), the National Indigenous Australian's Agency and Remote Employment Services Queensland (RESQ) was able to deliver an exciting and engaging week of celebrations to celebrate NAIDOC Week.

This year's theme 'Keep the Fire Burning! Blak, Loud & Proud', celebrated the unyielding spirit of our community and we invited the community to participate and stand in solidarity. The program was jam packed with traditional activities that embraced and promoted indigenous culture through art, craft, painting, cooking, games, storytelling and language.

Disaster Management

The *Disaster Management Act 2003* details a range of functions and responsibilities for local government to ensure that it meets its statutory obligations. Section 29 of the Act specifies that local government must establish a Local Disaster Management Group (LDMG) for the local government's area. The Quilpie LDMG met twice in November 2023 and May 2024.

The Quilpie LDMG has a broad representation with local community service providers, emergency services, electricity, telecommunications, health and industry represented as Core, Support or Advisory members who have input and involvement in the ongoing development review of the local Disaster Management arrangements.

During the past year Council has engaged in the following activities to support and enhance local disaster response and arrangements:

- Planning arrangements activated in support of repeated flood operations and resupply to isolated communities, rural landholders and neighbouring local governments.

- Flood Cameras available to the public through the disaster dashboard. Working with DTMR to replace South Comongin Bridge (Quilpie - Toompine - Thargomindah Road) for flood immunity and enhance trafficability and resupply capability for all stakeholders reliant on this route.
- Investment in improving the hygiene capability of the main evacuation centre (Quilpie Shire Hall) through the installation of a new shower and toilet facility which will greatly enhance its capacity as the primary evacuation centre.
- Installation of a new artesian bore for the community of Toompine which will be of great benefit to providing a more readily accessible and reliable water source for any potential bushfire and/or structure fire operations.
- Continued lobbying for an automated weather station as Quilpie's current readings come from the weather station in Thargomindah.

NDIS, Health Promotion & Health Services

Council considers health services as a vital function in our community and continues to grow strong working relationships with stakeholders in the industry including Quilpie MPHS and South West Hospital and Health Services. Council provides the following representation and services:

Medical Services Action Plan

As part of Council's 2022-2027 Corporate Plan, an identified objective is to support the growth of the community back to a population of 1,000 residents. This objective will be achieved by continuing to develop partnerships with service delivery agencies, with medical services being crucial to supporting the developing youth to our ageing senior population who require more acute care to remain in their community.

Quilpie Community Advisory Network

The Quilpie Community Advisory Network is a group of community members passionate about supporting their local health service who meet quarterly. Their role as the peak community and consumer advisory committee to the Board includes undertaking important discussions with their networks and local communities about various issues concerning health services in our region.

Health Promotions Program

The Health Promotions program is funded by the Western Queensland Primary Health Network and is delivered in our community to Seniors, Youth and the wider community by an experienced Health Promotions Officer. The program is focused on improved awareness of physical health, mental health, healthy ageing and social well being.

NDIS Coordinator

Council recognises the NDIS Coordinator role as a vital resource in our shire, assisting eligible individuals and families to access the services and supports they require to lead an independent and rewarding life. The NDIS Coordinator has assisted 31 NDIS participants in our community during the year. The coordinator role is fully funded by Council.

Community Services Coordinator

Council agreed to auspice a Community Services Coordinator as part of the Care Collective - South West Primary Care Pilot Program, funded by the Commonwealth Department of Health & Aged Care. This Program aims to improve how Queenslanders in the South West Region access care by building on the strengths and fixing health service gaps in the communities.

Community Engagement

Community engagement creates an inclusive environment where people can connect, collaborate and share ideas, ultimately leading to stronger relationships and a sense of belonging. This results in a stronger sense of community and drives collective actions and successful outcomes. Council collaborated with the Department of Sport & Recreation to engage with the following community groups during the year in relation to the strategic planning framework and future funding priorities for key facilities within the Shire:

- Bulloo Park User Group
- Toompine Progress Association Inc
- Adavale Sport & Recreation Association Inc
- Eromanga District Rodeo Association Inc

438 water connections

360 sewerage connections



23 community assistance grants



4323 library visits

1535

books borrowed

38

Wriggle and Rhyme sessions



3

fireworks displays



6852

pool entries

31 NDIS

program assistance



6

art gallery exhibitions

709

estimated residents



10 RADF projects

(Source: ABS category number 3235.0 - 30 June 2023)

Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

● Completed ● In Progress ● Not Yet Commenced

Our progress towards implementing our 5-year corporate plan and annual operational plan		2023/24 Results
Action Areas		
1.1	Well-planned and highly liveable communities	
1.1.1	Develop an Adavale Hall Masterplan in consultation with the community	●
1.1.2	Develop a Quilpie Hall Masterplan in consultation with the community	●
1.1.3	Finalise a Cemetery Sub-plan design in consultation with the community and construct improvements	●
	Develop a John Waugh Park Sub-plan design	●
	Undertake a Quilpie Main Street Disability Access audit	●
1.1.4	Finalise - the New Housing Projects in Quilpie and Eromanga	●
	Deliver - Quilpie Town House Estate construction	●
	Research Short-Term Accommodation Options	●
1.1.5	Deliver the Employee Wellbeing Programme (including EAP services)	●
1.1.6	Assist and promote access to the National Disability Insurance Scheme (NDIS) through facilitation and coordination of information and services to eligible community members and organisations.	●
1.1.7	Implement, maintain and promote access to programs and activities that increase physical activity and healthy living for all community members.	●
1.1.8	Lobby for a review of the State Government's Queensland Housing Finance Loan scheme to be applicable in South-West Queensland	●
1.1.9	Seek funding for the Quilpie Public Wi-Fi / CCTV Project	●
1.1.10	Finalise installation of NBN project to Quilpie	●
1.1.11	Develop an airport hangar Masterplan and establish leases at Quilpie Aerodrome	●
1.2	Spaces to bring people together for recreation, socialisation and enjoyment of the landscapes	
1.2.1	Develop costings for the Brolga Street Masterplan in accordance with the Council's priorities.	●
1.2.2	Deliver the small business innovation project	●
1.2.3	Deliver Stage 1 (covered playground) – Eromanga Opalopolis Park Upgrade	●
1.2.4	Run a minimum 2 x Bulloo Park Users Group Meetings per annum	●
1.2.5	Develop the Eromanga Rodeo Grounds Masterplan	●
1.2.6	Undertake repairs at the Adavale Museum	●
1.2.7	Develop an event plan to host an Opera Event at Baldy Top	●
1.2.8	Explore opportunities for additional events at Baldy Top	●
1.2.9	Develop a Walking Track from Brolga Street to Baldy Top	●
1.2.10	Undertake community engagement on the Quilpie Town Hall – future use and upgrades	●
1.2.11	Undertake community engagement on the review of the Quilpie Master Plan: Bulloo Park Sub-plan	●
1.2.12	Continue to build relationships with the Queensland Government on developing a Hell Hole Gorge Walking Trail	●
1.2.13	Finalise the Quilpie Master Plan: Bulloo River - Quilpie Foreshore Sub-plan	●
1.2.14	Perform a number of fireworks displays throughout the year	●
1.2.15	Removal of the slide from splash pool and repair/resurface	●
1.2.16	Provide Christmas lights to residents of the Shire	●



Our progress towards implementing our 5-year corporate plan and annual operational plan

Action Areas		2023/24 Results
1.2.17	Undertake upgrades to the Adavale Town Hall grounds identified in the Masterplan, once developed	●
1.2.18	Upgrade Entrance of Bulloo Park	●
1.2.19	Upgrade Bicentennial Park – Electrical Works	●
1.2.20	Seek funding for Bob Young Memorial Park (RSL) Upgrade	●
2.2.21	Construct Eromanga Pool	●
1.3	Lifelong learning spaces	
1.3.1	Engage with Queensland State Library and Community - Library services/programmes (survey and user group meetings)	●
1.3.2	Undertake community engagement and future needs analysis for a new childcare centre	●
1.3.3	Upgrade the Library including reception desk, furniture, and shelving	●
1.4	Capacity building for leaders and volunteers	
1.4.1	Facilitate volunteer training and succession planning workshops (including grants)	●
1.5	Supported and engaged youth	
1.5.1	Work with schools to establish a Youth Council programme	●
1.6	Celebration of the arts, culture and local natural history	
1.6.1	Undertake 1 x engagement per annum with the local arts groups	●
1.6.2	Collaborate to run 5 x art exhibitions per annum	●
1.6.3	Investigate the development of “Natural History Week” in collaboration with the Natural Sciences Loop	●
1.7	Recognition and celebration of indigenous culture	
1.7.1	Partner with the community to deliver NAIDOC Week celebrations	●
1.7.2	Meet with Traditional Owner Groups once per year	●

Flourishing Economy

Grow and diversify business, industry, and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

Reach the Q1000 population target

Build digital capacity for townships and end-users

Maintain safe and efficient transport networks

Enhance and support our agricultural industry, resource sector and all businesses

Facilitate and support innovation, ideas-building and new industry

Capture opportunities around the 2032 Olympics

Provide a sought-after visitor experience and build experiential tourism

Build partnerships and grow opportunity with traditional owners

Tourism and Information Centre

This was another busy and successful year for the Visitor Information Centre team. The team worked on submissions for the 2023 Grey Nomad awards, coming away with a Silver award for Quilpie in the Best Grey Nomad Town category and Bronze in the Best Grey Nomad Attraction category. Staff then set their sights on the Top Tourism Town Awards with the submission winning a Silver in the Tiny Town Category. Several of our attractions were also named Best of Queensland experiences in 2024; Quilpie Shire Rail Museum; Quilpie Shire Gallery; Quilpie Shire Military History Museum & Quilpie Airport Mini Museum.

Whilst visitor numbers were down slightly this year compared to last year due to a rainy start, this was also the case for tourism numbers across the State.

The Visitor information Centre were successful in obtaining funding from two grant programs for various projects which will enhance visitor experiences.

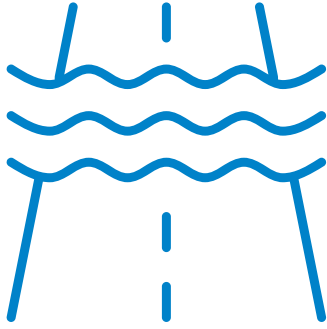
- Accessible Projects Grants – Accessible Tourism Elevate Fund (\$69,500)
- Building Bush Tourism Grant (\$56,109)

The Gallery hosted six exhibitions during the year, all promoting local products, skills and talent:

- South West Indigenous Exhibition
- Quilpie and District Show Photos Exhibition
- Christmas in the Gallery Exhibition
- Cultural Society Exhibition
- Combined Schools Exhibition
- Outback Gondwana Foundation Exhibition

The Quilpie Visitor Information Centre also won 3rd place in the Quilpie and District Show & Rodeo's annual Scarecrow Competition.

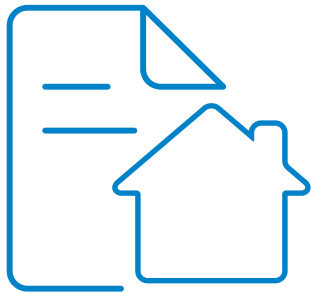
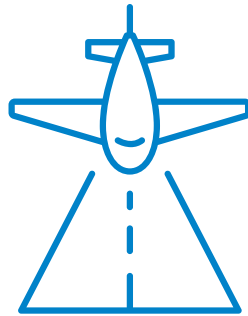




**\$15.257
MILLION**
restoration
works

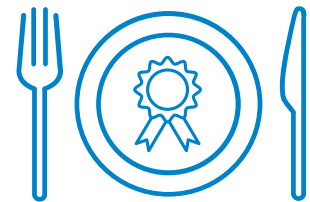
- Purchased \$1.87M of **new plant** including cars, trucks, trailers and mowers
- **Built the concrete works** for the waste transfer stations at Eromanga, Adavale and Toompine
- Carried out **\$1M of reseals**
- Delivered **\$2M of RMPC works**
- **Rejuvenated** centre medians, shire hall landscaping and continued to have the best football field
- Received many compliments on how **beautiful and tidy our town is**

Designed the upgrades for the **AIRPORT RUNWAY**



7
development
applications

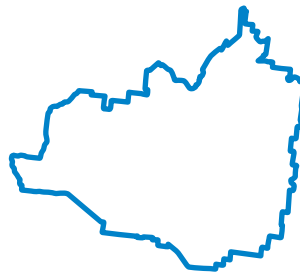
43
building
applications



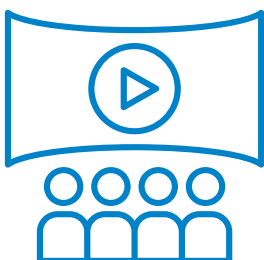
18 FOOD LICENCE
renewals

10,974

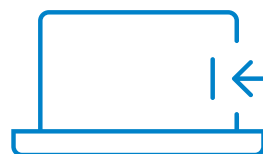
Visitor Information Centre
visitations



**4 NEW
FOOD LICENCE**
applications



820
Quilpeta Night
Show guests



16,931
visitquilpie website
visits



Sealed

9.9 km

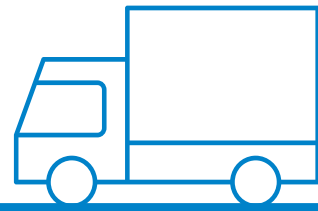
of the Quilpie-Adavale (Red) Road



Sealed & widened

7.1 km

of the Diamantina Development Road at the Grey Range



Sealed & widened

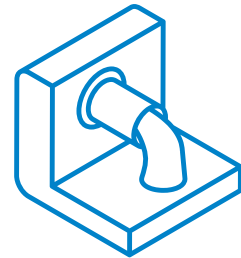
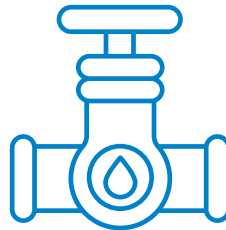
10.9 km

of the Eulo Road



Built **8 CULVERT** replacements

Upgraded the Quarrion Street **WATER MAIN**



Designed the **NEW SEWAGE** treatment plant



- Built the site pad for the **townhouse development**
- Plumbed, irrigated, fenced and landscaped **4 new houses**
- **Provided large volumes of high-quality concrete** for the townhouse project and for council works

Flourishing Economy

Grow and diversify business, industry, and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

● Completed ● In Progress ● Not Yet Commenced

Our progress towards implementing our 5-year corporate plan and annual operational plan		2023/24 Results
Action Areas		
2.1	Reach the Q1000 population target	
2.1.1	Website refresh: jobs listing, 'Invest in Quilpie', 'Live in Quilpie'	●

Our progress towards implementing our 5-year corporate plan and annual operational plan		2023/24 Results
Action Areas		
2.2	Building digital capacity for townships and end-users	
2.2.1	Develop and deliver a business digital strategy	●
2.3	Maintain safe and efficient transport networks	
2.3.1	Deliver reconstruction of the Quilpie Airport Main Runway and taxiway.	●
2.3.2	Release an EOI for the Murana Road Site Development Project	●
2.3.3	Seek RAUP funding for the Toompine Aerodrome Upgrades (fencing)	●
2.3.4	Commission a project plan incorporating an economic importance study of Adavale-Blackall Road (to guide lobbying and funding)	●
2.3.5	Deliver Roads to Recovery & Local Roads and Community Infrastructure Program 4 Funding for Reseal program	●
2.3.6	Deliver Flood Restoration (DRFA) Funding	●
2.3.7	Deliver maintenance works on the shire road network	●
2.3.8	Relocate fuel tank at Quilpie Aerodrome	●
2.3.9	Deliver Capital Road Works directly funded by Council	●
2.3.10	Secure RAUP grant funding for Toompine Aerodrome Fencing upgrade	●
2.3.11	Construct Quilpie footpaths missing link	●
2.3.12	Road Sealing to Adavale waste facility	●
2.4	Enhance and support our agricultural industry, resource sector and all businesses	
2.4.1	Run 4 x Small Business Development Meetings	●
2.4.2	Develop a Business Needs Strategy	●
2.4.3	Meet with Resource Industry once per year	●
2.4.4	Collaborate with Regional Development Australia (RDA) to deliver on-line employment program for the region	●
2.4.5	Develop a Jobs & Skill Strategy	●
2.4.6	Establish a regional Car Hire Business	●
2.4.7	Improvement of Medical Services including attracting practitioners to the Shire	●
2.4.8	Seek Funding for the extension to the Eromanga Natural History Museum	●
2.5	Facilitate and support innovation, ideas-building and new industry	
2.5.1	Commence the development of the 2024 Economic Development Strategy	●
2.6	Capture opportunities for the 2032 Olympics	
2.6.1	Collaborate with partners/stakeholders to build 2032 Olympic Games opportunities	●
2.7	Provide a south-after visitor experience and build experiential tourism	
2.7.1	Commission new photos for tourism and promotion (update and refresh the photos database)	●
2.7.2	Capture/locate visitor data at remote locations (such as Hell Hole Gorge, Baldy Top)	●
2.7.3	Investigate tourism opportunities for the opal industry	●
2.7.4	Undertake a Tourism Signage Audit	●
2.7.5	Build experiences to tie into the visitor influx for the Rugby World Cup 2027	●
2.8	Build partnerships and grow opportunity with traditional owners	
2.8.1	Work with traditional owners' groups on Welcome to Country signage	●

Environmental Sustainability

Protect and enhance the environment through considered and sustainable growth and environmental management and policy implementation.

Protect and enhance waterways and landscape biodiversity

Research and implement renewable energy options

Set short term and long term carbon goals

Reduce the impact of waste on the environment

Pest Weed Management

During the year Council offered assistance to 5 properties to undertake control of pest weed infestations, both minor and significant. Council also treated scattered infestations of Coral Cactus, Parthenium and Mother of Millions.

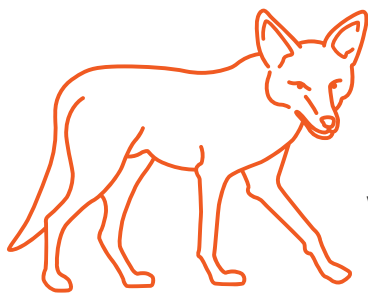
Exclusion Fencing Subsidy Program

Council extended the Exclusion Fence Subsidy Program - Round 7 this year due to shortage of materials and weather conditions. Eight landholder applications were successful during this round to construct 109.4km of exclusion fencing on various properties. The total subsidy amount approved was \$183,600.00.

Wild Dog Baiting Programs

Quilpie Shire Council and the Quilpie Wild Dog Advisory Committee coordinated two (2) Wild Dog Baiting Programs within the Shire during the year in November 2023 and June 2024 using approximately 37t of meat. Hotspot baiting programs were held on various properties within the Shire during the year to control wild dogs and feral pigs. There were 19 wild dog scalps presented to Council for bonus payments.

The FeralScan App is currently being introduced throughout the Shire to landholders/stakeholders. The program will assist with data collection and enable more effective strategies for wild dog control in the future for landholders and Council.



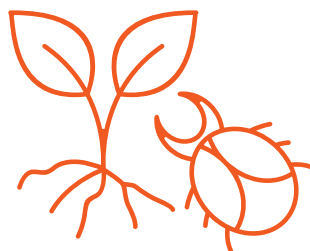
19
wild dog
scalps

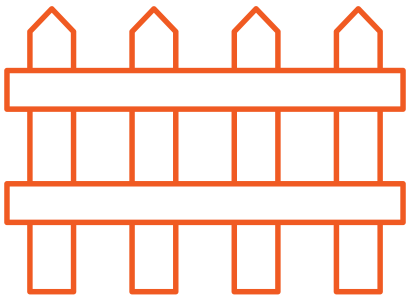
37T
of wild dog
baiting meat



FeralScan App

5 PROPERTIES
pest weed assistance





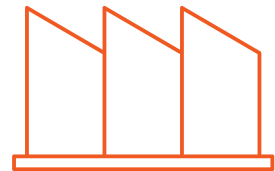
**\$183K
EXCLUSION**

fencing subsidy
approved

8 EXCLUSION fence
subsidy applications

109.4KM EXCLUSION
fencing subsidised

**3 WASTE
TRANSFER
STATIONS**
under
construction



Environmental Sustainability

Protect and enhance the environment through considered and sustainable growth and environmental management and policy implementation.

● Completed ● In Progress ● Not Yet Commenced

Our progress towards implementing our 5-year corporate plan and annual operational plan		
Action Areas		2023/24 Results
3.1	Protect and enhance waterways and landscape biodiversity	
3.1.1	Provide an exclusion fence subsidy scheme funded by Council and award by 30 September	●
3.1.2	Develop partnerships to support pest and weed management	●
3.1.3	Review and update Council's Biosecurity Plan with regard to weed and pest animal management	●
3.1.4	Undertake a systematic inspection programme to monitor compliance with the <i>Animal Management (Cats & Dogs) Act 2008</i> within designated township areas	●
3.1.5	Undertake coordinated wild dog baiting programs across the shire (and hotspot baiting)	●
3.1.6	Seek external opportunities for exclusion fencing and weed pest management funding	●
3.1.7	Deliver a community education programme to promote and encourage responsible pet ownership in partnership with schools	●
3.2	Research and implement renewal energy options	
3.2.1	Undertake a Shire-wide electricity audit to understand the extent of issues and develop solutions/strategies for the future	●
3.3	Set short term and long term carbon goals	
3.3.1	Undertake assessment of Council emissions and build strategies around the results	●
3.4	Reduce the impact of waste	
3.4.1	Construct Toompine Transfer Station (to replace Landfill)	●
3.4.2	Complete Eromanga Transfer Station (to replace Landfill)	●
3.4.3	Complete transfer stations at Adavale (to replace Landfill)	●
3.4.4	Undertake CCTV inspections of the Waste Water System as part of the SWQWSA Project	●
3.5	Improve water services	
3.5.1	Construct Toompine bore and connect water customers	●

Strong Governance

Implement a framework to support strategic growth through best practice systems, policies and financial controls.

Excellence in customer service

Be responsive to change and digitisation

Maintain good corporate governance

Long-term financial sustainability underpinned by sound financial planning and accountability

Optimal asset management practices

Inclusive community engagement and decision-making

Staff upskilling, leadership training and wellbeing support

Build cross-regional networks

Workplace Health and Safety

During the financial year Council had four (4) Lost Time Injuries equating to six (6) days lost and at the end of the financial year, we had three (3) finalised claims and one (1) outstanding claim. We have continued to work on implementing all the recommendation from the 2022 WHS Audit Report and have completed all non-conformances and opportunities for improvement from the report. We continue to provide opportunities for employees, providing several training courses throughout the year.

In addition to our annual training plan, this year Council included 4WD and Recovery of 4WD vehicles, Agriculture Chemicals Distribution Control (ACDC), Elevated Work Platform and an Introduction course for Health and Safety Representatives. All council officers completed Due Diligence training to ensure that they comply with their duties and responsibilities under the WHS Act.

Our online safety system, Safety Culture, have added some new features to their system such as Analytics, Credentials and Actions. In addition, Safety Culture has also integrated their EdApp training module into the Safety Culture system.

These changes have improved our online reporting, increased our training compliance and how we manage our KPI's. The introduction of Chemwatch has enabled council to better manage Hazardous Chemicals compliance, risk management, and provide instant access to Safety Data Sheets (SDS) onsite using an app.

Local Government Workcare in consultation with Kitney OHS consultants provided a new suite of WHS Management System Documents, and we have worked throughout the year to edit these to suit the needs of Council's WHS requirements. The new system was introduced on July 1, 2024, and includes a new WHS Policy Statement, WHS Management System Plan, 17 new WHS Management Procedures and 20 new WHS Operational Procedures meeting the requirements of the new International Standard ISO 45001. The introduction of the new system will improve Council's WHS compliance and assist in future audit outcomes.

Workplace Health and Safety is always on a path of continual improvement, and we will continue the journey from Good to Great with the implementation of the WHS Management System Plan and the 2024-2026 WHS Management Plan.

Airport Master Plan

A first draft of the Airport Master Plan has been prepared. The development of this plan will be progressed in consultation with the community next year.

Food Licensing

Council engaged a contractor to assist with the annual Food Licence Inspections. One compliance notice was issued.

Leases

Council has finalised one property lease and are still negotiating three property leases, one water agreement in Quilpie has been signed and water agreements have been approved by Council for when the Toompine Bore comes online. We have one owner who has provided their details.

17 new WHS management procedures

4 lost time Injuries | **6** days lost time

20 new WHS operational procedures



21 VendorPanel quote requests

20 Contracts over \$200,000 awarded

1490 Purchase orders issued

- 2 Audit committee meetings
- 2 Internal audits
- 12 Internal audit findings
- Unmodified** audit opinion
- 1 New internal control deficiency



Undertook a large amount of **training**



Participated in two **health weeks**



Supported every community event



Participated in Council's **big day out** in Adavale



9680 documents registered organisation wide

3648

Correspondence **INWARDS** registered

1264

Correspondence **OUTWARDS** registered

Financial Management

Council's financial statements are audited each year by the Queensland Audit Office. We aim for an unmodified audit opinion which would mean the financial statements are reliable.

The areas of audit focus for this year included:

- Valuation of infrastructure assets
- Revenue recognition for grants
- Allowance for expected credit loss

This year the Auditor-General issued an unmodified audit opinion for our financial statements. An unmodified opinion means Council's financial statements are reliable for the financial year reported.

While we met our key financial audit milestones and this audit opinion was a good outcome, there are still areas of improvement needed including a review of fixed asset register categories and system reconciliation issues with the fixed asset register. We will now work on these matters over the coming months.

The financial position at the end of the 2023/24 financial year was as follows:

- Unmodified financial statements
- Operating result – a deficit of \$10.92M
- Net result – a deficit of \$7.28M
- Capital expenditure - \$15.12M
- Cash and cash equivalents - \$17.77M (\$1.75M restricted)
- No borrowings
- Completion and sign-off of the financial statements on 12 September (well before the statutory deadline of 31 October)

The key financial statements are:

- Statement of comprehensive income
- Statement of financial position
- Statement of changes in equity
- Statement of cash flows
- Financial Sustainability ratios



Council's annual financial statements are included in page 102 and a 5 year financial summary of key financial information is below:

5 year financial summary	2019/20	2020/21	2021/22	2022/23	2023/24
Income - recurrent (operating) revenue and other income	18,787,022	31,968,736	30,223,331	37,415,370	34,096,936
Expenses - recurrent (operating)	23,113,653	33,891,592	28,478,808	34,234,223	45,019,606
Net operating result (operating)	- 4,326,631	- 1,922,856	1,744,523	3,181,147	- 10,922,670
Capital revenue - grants, subsidies, contributions and donations	4,489,177	4,681,165	5,945,470	1,232,333	4,136,940
Capital income / (expense)	- 58,137	- 462,858	- 108,946	56,563	- 496,328
Net result	104,409	2,295,449	7,581,047	4,470,043	- 7,282,058
Increase / (decrease in asset revaluation surplus)	34,091,456	-	37,702,951	6,953,029	10,405,379
Total comprehensive income for the year	34,195,865	2,295,449	45,283,998	11,423,072	3,123,321
Cash and cash equivalents (financial assets)	23,927,799	21,196,165	31,471,535	37,356,261	17,772,637
Restricted cash (external restrictions)	3,384,571	813,923	5,166,726	6,099,777	1,749,671
Contract assets	117,418	831,746	4,453,481	2,039,007	4,949,397
Contract liabilities	421,463	755,972	5,088,862	6,019,014	1,697,969
Capital expenditure	8,950,248	9,625,220	6,048,404	5,814,777	15,118,987
Work in progress	8,479,021	11,989,167	349,823	3,185,425	9,539,025

Statement of comprehensive income

The statement of comprehensive income measures how Council performed in relation to income and expenses for the year. It includes recurrent revenue and expenses from Council's operating activities, other income and capital revenue and expenses.

For 2023/24, the net result was a deficit of \$7.282 million while \$4.136 million were capital grants allocated to upgrade or renew Council infrastructure.

The net operating result (operating revenue and income less operating expenses) for the 2023/24 financial year was a deficit of \$10,922,670. There were two main factors contributing to this deficit:

1. Financial Assistance Grants totalling \$7,694,506 were paid by the Queensland Government to local governments on 2 July 2024 (rather than before or on 30 June in the 2023/24 financial year as planned and budgeted for). This was meant to be an early payment of 85% of the Financial Assistance Grant allocation for 2024/25.

By way of background, the Financial Assistance Grants (General Purpose and Identified Local Road components) are provided by the Australian Government to Local Government annually. For Queensland Councils, the Australian Government forwards the funds to the Queensland Government who then distributes the grant funding to Councils based on the recommendations of the Queensland Local Government Grants Commission.

An early payment of the grant to local governments has been the practice since 2009 with early payment percentages varying between 50% and 100% over this time.

This issue is not unique to Quilpie and the later payment will have impacted every Queensland local government.

2. Expected credit loss of \$4,741,744 for overdue rates and charges – Petroleum Leases. Petroleum leases are granted for the right to explore, test for production and produce petroleum. As the tenure of these properties is leasehold, Council is unable to sell the property to recover an outstanding rates debt.

Council assessed the outstanding balance of the rates and charges, the amount attributable to petroleum leases owed by one customer and the probability of recovering the amounts based on individual circumstances when determining the amount of the expected loss.

In the previous financial year (2022/23) Council had a net result of \$4.47 million of which \$1.288 million was capital grants and a net operating result (surplus) of \$3.181 million.

The following table is a 5 year summary of income and expenses:

5 year financial summary	2019/20	2020/21	2021/22	2022/23	2023/24
Income					
Rates, levies and charges (net of discounts)	5,074,769	5,236,906	6,158,621	7,486,121	7,552,836
Fees and charges	72,387	42,392	75,847	104,201	144,486
Sales revenue	2,809,588	3,095,710	5,249,425	3,602,237	6,204,360
Grants, subsidies, contributions and donations	10,178,543	23,052,662	17,953,190	24,488,043	17,685,951
Rental income	285,742	328,958	440,053	428,902	488,144
Other income	-	47,353	153,251	302,282	331,756
Interest received	365,993	164,756	192,944	1,003,584	1,689,403
Capital grants, subsidies, contributions and donations	4,489,177	4,681,165	5,945,470	1,232,333	4,136,940
Capital income	-	-	-	56,563	
Total income	23,276,199	36,649,901	36,168,801	38,704,266	38,233,876
Expenses					
Employee and councillor costs	6,063,945	6,052,274	6,394,276	6,498,445	7,024,356
Materials and services	9,793,215	22,304,550	16,172,577	20,695,735	26,527,755
Finance costs	21,329	19,447	35,681	520,572	4,767,568
Depreciation	7,235,164	5,515,322	5,876,274	6,519,471	6,699,927
Capital expenses	58,137	462,858	108,946	-	496,328
Total expenses	23,171,790	34,354,451	28,587,754	34,234,223	45,515,934
Net operating result	4,326,631	1,922,856	1,744,523	3,181,147	10,922,670
Net result	104,409	2,295,449	7,581,047	4,470,043	7,282,058

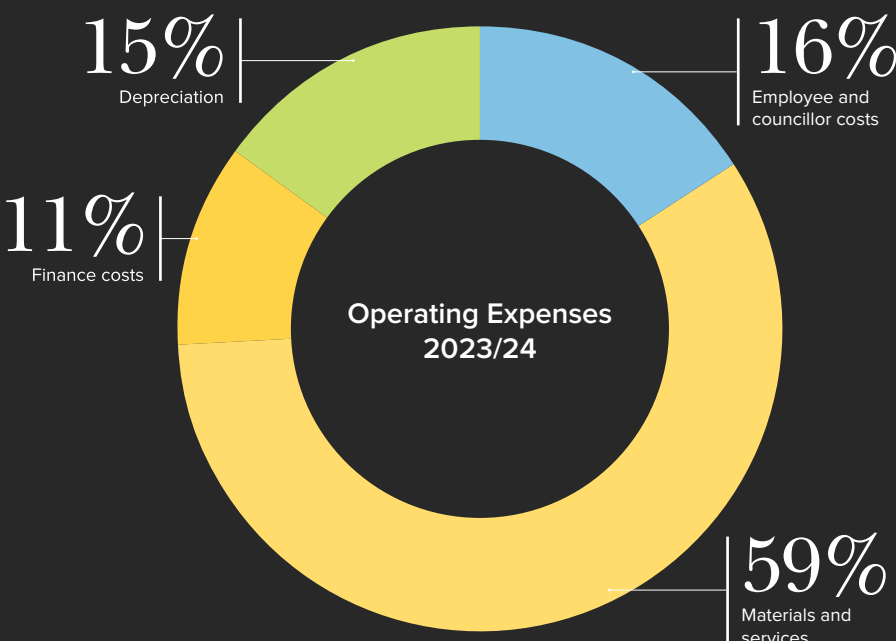
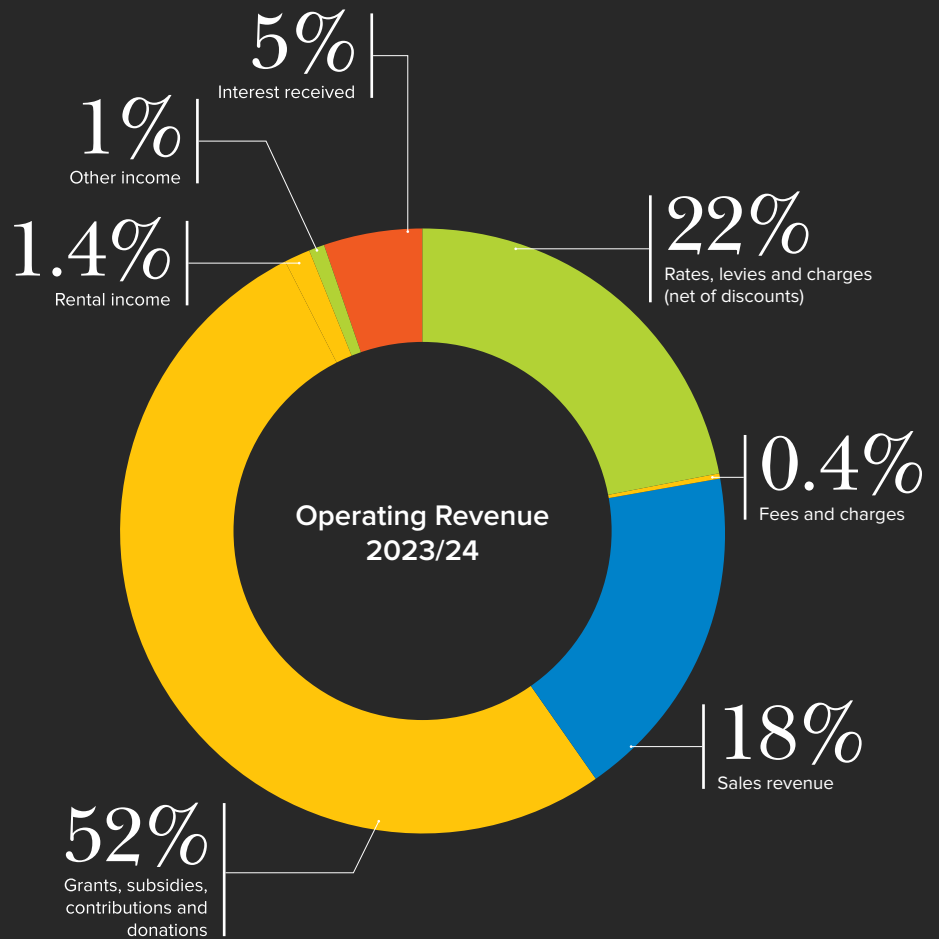
Income

Council's total income for the financial year was \$38.2 million.

Operating revenue totalling \$34,096,936 included own sources revenue (general rates and service charges – water, sewerage, waste), fees and charges, sales revenue and general purpose and operating grants and subsidies, contributions and donations.

Other operating revenue also included rental income and interest received.

Capital revenue is usually sourced from grants and subsidies and spent on assets such as roads, water and sewerage infrastructure, buildings and plant and equipment. Capital grants and subsidies for new or upgrades to infrastructure totalled \$4.136 million this year.



Expenses

Operating expenses totalling \$45,019,606 are those incurred to run the day-to-day operations of Council, such as employee and councillor costs, wages, materials and services, finance costs and depreciation expenses.

Statement of financial position

The Statement of Financial Position records what Council owns (Assets) and what Council owes (Liabilities) at the 30 June 2024, with the difference being Council's net financial worth.

The following table is a 5 year summary of Council's financial position at the end of each financial year:

5 year financial summary	2019/20	2020/21	2021/22	2022/23	2023/24
Financial Position					
Current assets	25,288,284	23,977,913	38,614,963	43,675,944	25,372,989
Non-current assets	240,829,771	244,026,545	280,601,474	286,762,258	304,475,590
Current liabilities	2,606,595	2,388,108	8,280,163	8,057,243	4,374,371
Non-current liabilities	435,965	245,381	281,307	302,920	272,848
Net community assets	263,075,495	265,370,969	310,654,967	322,078,039	325,201,360
Asset revaluation surplus	160,334,761	160,334,761	198,037,712	204,990,741	215,396,120
Retained surplus	102,740,734	105,036,208	112,617,255	117,087,298	109,805,240
Total community equity	263,075,495	265,370,969	310,654,967	322,078,039	325,201,360

Council is responsible for the provision of a diverse range of services. A significant number of these services are provided through infrastructure and other assets owned by Council. Council controls and maintains community assets with a combined replacement value of approximately \$304 million. In addition, Council holds other short-term assets such as cash and cash equivalents in bank accounts and term deposits to the value of \$17.77 million. The cash holdings include funds tied to specific purposes such as future capital works.

Council also has its own stores which supplies goods to our work teams so they can deliver services and complete projects. The current inventories held has decreased from \$790,677 to \$732,668.

Land acquired by Council with the intention of reselling is classified as inventory. Land held for sale decreased from \$161,440 to \$97,564 due to the sale of 5 blocks of land.

Statement of cash flows

The Statement of Cashflows records the movement of cash inflows and outflows from all activities during the financial year. Non-cash items such as depreciation are excluded.

Cash flows for the period are separated into operating, investing and financing activities.

- Operating activities – includes all areas such as rates, fees and charges, grants, employee costs (operating), material and services, interest – Net outflow of \$9.21 million.
- Investing activities - includes money Council receives and spends when buying or selling property, plant and equipment and invests cash – Net outflow of 10.373 million.
- Financing activities – incorporates cash received if Council takes out new loans or repays loans – Nil.

Cash and cash equivalents was \$17.772 million at 30 June 2024. Of these funds, \$1.749 million had externally imposed restrictions e.g. specific grants and subsidies not spent.

5 year financial summary	2019/20	2020/21	2021/22	2022/23	2023/24
Cash flow					
Opening cash and cash equivalents balance	24,645,339	23,927,799	21,196,165	31,471,535	37,356,261
Net cashflow from operating activities	4,717,333	1,697,335	9,650,803	10,324,773	9,210,366
Net cashflow from investing activities	-	-	-	-	-
Net cashflow from financing activities	5,434,873	4,428,969	624,567	4,440,047	10,373,258
Net cashflow from financing activities	-	-	-	-	-
Closing cash balance	23,927,799	21,196,165	31,471,535	37,356,261	17,772,637

Financial sustainability ratios

From financial year 2024, there is an updated Financial Management (Sustainability) Guideline (the Guideline) which has been developed following consultation with Local Government stakeholders. The Guideline supersedes the Financial Management (Sustainability) Guideline 2013 and is to be used in the calculation of the relevant financial sustainability measures specified in the *Local Government Regulation 2012*.

There are five financial sustainability ratios and two contextual ratios that Council must calculate each financial year to measure and monitor our progress in strengthening Council's financial sustainability. The following table explains Council's 5 year sustainability indicators:

5 year trend - local government financial sustainability indicators							
Type	Measure	2019/20	2020/21	2021/22	2022/23	2023/24	5 year average
Current year financial sustainability							
Operating Performance	Operating Surplus Ratio	-23.03%	-6.01%	5.77%	8.50%	-32.03%	-9.36%
Operating Performance	Operating Cash Ratio	15.48%	11.24%	25.21%	25.93%	-12.38%	13.10%
Asset Management	Asset Sustainability Ratio	26.04%	83.34%	40.44%	5.75%	55.77%	42.27%
Asset Management	Asset Consumption Ratio	79.84%	78.42%	78.09%	79.34%	78.14%	78.77%
Liquidity	Unrestricted Cash Expense Cover Ratio	N/A	N/A	N/A	N/A	5.02	N/A
Current year financial sustainability - contextual ratios							
Financial Capacity	Council-Controlled Revenue	N/A	N/A	N/A	N/A	22.57%	21.48%
Financial Capacity	Population Growth	N/A	N/A	N/A	N/A	0.14%	-2.66%

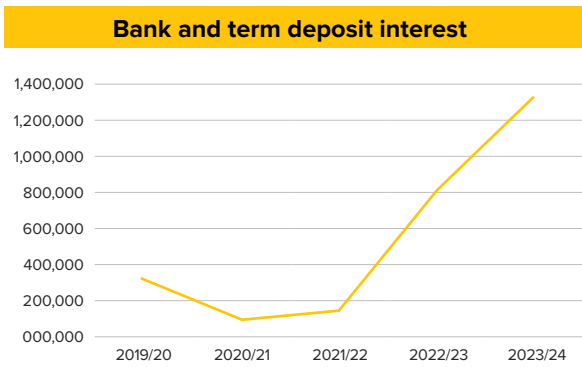
Rates and Charges

Council issued half yearly rates notices in September and February. There were a number of Queensland Valuation and Sales (QVAS) valuation changes received from the Department of Resources as a result of valuation splits and/or amalgamations. In total there were 26 supplementary notices issued. The change process through our finance system is sometimes complex particularly where the changes involve splits and amalgamations which involved multiple years.

Outstanding Rates and Charges

Reminder notices were sent for outstanding rates after each discount period. Work continues on advanced debt recovery action in accordance with Council's adopted policy for the Recovery of Overdue Rates and Charges Policy Resolution No: (QSC005-01-23). Letters of Demand were issued on 9 May 2023 to seven (7) landowners for overdue rates and charges which extended over three (3) years outstanding.

Interest received



This comprised of interest from the bank and term deposits and interest on outstanding rates and charges:

- Interest received from bank and term deposits - \$1,322,870
- Interest received from overdue rates and utility charges - \$366,533

During the year, our cash balances together with higher interest rates had a positive impact on interest earned from the bank and term deposits which resulted in an additional \$516,533 interest received, compared to last year of \$806,337.

Accounts processing

Our small team process creditor and debtor accounts on behalf of all Council services and projects. As with any business, the keeping of good financial records is key to sound decision making and financial planning, as well as ensuring legislative compliance. The team processed 4,175 invoices, 2,355 cheque/EFT payments with a value of \$46.4 million. There were also 584 debtor invoices issued and 4,418 receipt transactions.

EFTsure - Verifying Supplier Details

This year Council commenced implementation of additional safeguards in its supplier payment processes to protect against cybercrime, including the risk of supplier payment error and fraud.

Council introduced a new system called EFTsure which verifies our suppliers' details every time we make a payment. The initial setup and verification processes of EFTsure was implemented by 30 June and full implementation will continue into next financial year.

This system is designed to ensure that payments are always made to the intended recipient.

Community Budget Meetings

Community updates were prepared for the Community Budget Meetings held in Eromanga, Adavale, Quilpie and Toompine. The updates covered projects completed, programmed or in progress at each locality, including shire roads, State road network improvements, plant and fleet replacements, flood restoration works, planning, community grants and assistance, Council funded exclusion fence subsidy, and Council's Business Support Grant program. Feedback and suggestions raised at these meetings informed the development of the 2024/25 budget which was then adopted at a special meeting on 16 July 2024.

Procurement

Since 2022, Council's centralised procurement function has increased the visibility and control of all procurement activities. The continually improving processes and increasing compliance have assisted greatly this year in saving cost and time when delivering goods and services.

Procurement has been a very active department within Council this financial year. All departments have and continue to successfully complete capital projects, which have involved detailed planning, sourcing, and delivery of a wide range of goods and services. Although very busy, procurement did have a slower period due the Local Government Elections and the caretaker period which led to the decreased number of large contractual agreements this financial year.

A large improvement and an ongoing focus within the procurement department has been improving the planning stages of Council's procurement activities. This include establishing processes that allow for the documentation, and a communication flow on effect that assist all activity stakeholders.

The simple process for the simple transactions, has greatly decreased administrative cost and the number of low value purchase orders. Statistics show that there has been a decrease in the number of purchase orders created however an increase in total value.

The below figures show the number and value of purchase orders created for the 2022/23 and 2023/24 financial years:

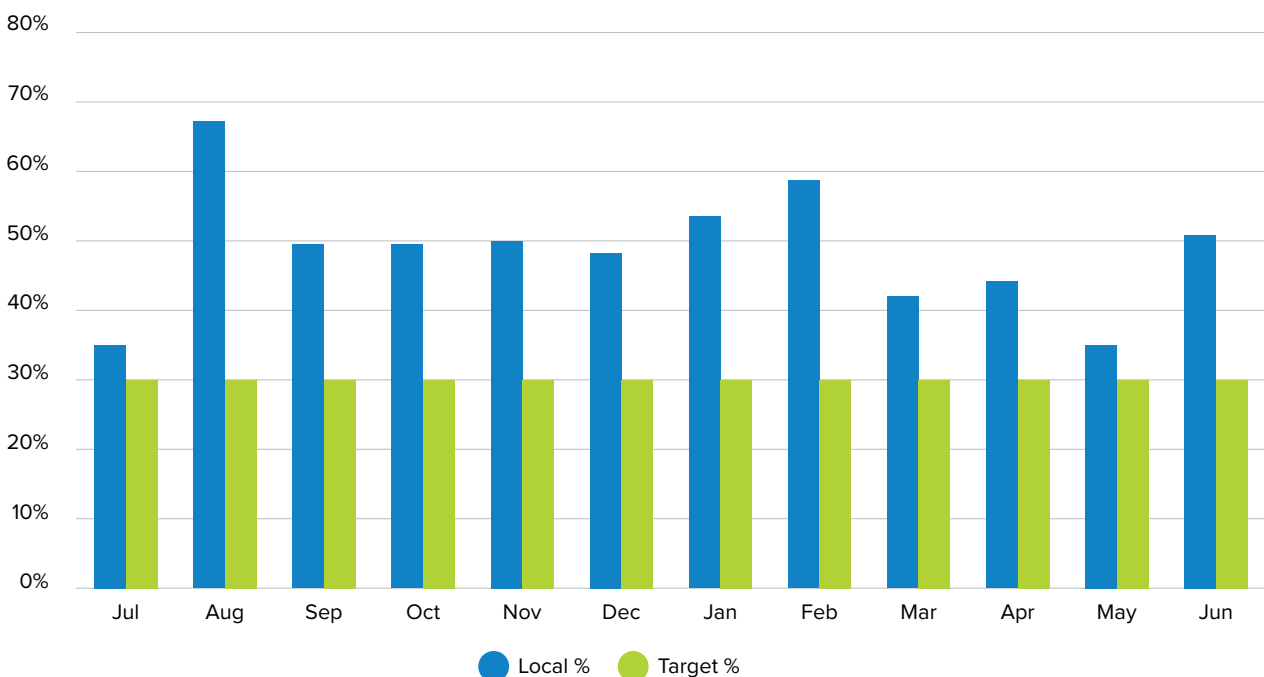
2022/23	2023/24
Number of purchase orders: 1,576	Number of purchase orders: 1,490
Value: \$32,796,954.91	Value: \$37,203,120.08

Council awarded 20 contracts over \$200,000 across the 2023/24 financial year with a combined value of \$22,243,720.

21 requests were posted via VendorPanel in 2023/24 (compared with 24 in 2022/23):

- 6 Flood Damage Requests
- 3 Sealing Request
- 3 Construction
- 3 Plant & Equipment
- 2 Project Management
- 1 Panel Arrangement
- 2 Other

Local Spend Data 2023/24



Stores

The Council store supplies goods to our work teams so they can deliver services and complete projects. The current inventories held have decreased from \$790,677 to \$732,668. There were 1,792 store issue transactions, with a total value of \$1,782,093.08.

Records Management

Council's electronic document, records management system (eDRMS) exists to manage all corporate documents whether paper based or electronic.

Good recordkeeping is important. It improves our efficiency, supports accountability, and contributes to 'Corporate Memory'.

During 2023/24 Council upgraded to version 8.9 of the Magiq system software as well as the acquiring a crosscut shredder for physical document destruction. The system upgrade will ensure Council's records systems software is up to date and meets the needs for functionality as well as good record keeping, while the addition of the cross cut shredder is important to proactively manage the deletion of records from our storage arrangement. Council also continued to assist employees with the use of the records management system as well as provide guidance in relation to record keeping.

While document destruction occurs throughout the year, Council faces the challenge of limited permanent storage space for their physical documents.

In late November 2023 the new Public Records Act was passed by the Queensland Parliament and will commence by proclamation on 5 December 2024. The *Public Records Act 2002* has been modernised and strengthened to improve government recordkeeping, bringing it into the digital era and ensuring it remains a robust and effective framework for years to come. The new *Public Records Act 2023* aims to:

- Provide greater clarity about recordkeeping requirements to public authorities through introduction of mandatory standards and supporting guidelines
- Promote First Nations perspectives and advice through establishment of a First Nations Advisory Group and inclusion of principles relating to First Nations records
- Support contemporary digital public sector services
- Recognise the value of information as an asset
- Help protect our records, particularly records of enduring value to Queensland.

Council's Records Management Officer has attended webinars in relation to the introduction of the new Act and what impacts it will have on Council.

Looking forward to 2024/25, Council will continue to be responsive to change and digitisation by investigating a Secured Signing function which will integrate with our records management system. This will allow documents requiring signatures to be signed electronically by internal and external parties while still be retained within our records management system, along with other internal functions.

Registered Documents

Correspondence Inwards – 3,648

Correspondence Outwards – 1,264

Registered documents organisation wide – 9,680

Building, Planning and Food Data

- 43 Building Applications
- 7 Development Applications
- 18 Food Business Licence Renewals
- 4 New Food Business Licence Applications

Strong Governance

Implement a framework to support strategic growth through best-practice systems, policies and financial control.

● Completed ● In Progress ● Not Yet Commenced

Our progress towards implementing our 5-year corporate plan and annual operational plan		
Action Areas		2023/24 Results
4.1	Excellence in customer service	
4.1.1	Develop and implement formalised SOPs for administrative and customer service activities to improve service and compliance levels	●
4.1.2	Review the Customer Service Policy	●
4.1.3	Review the levels of service for Customer Service activities	●
4.1.4	Improve accessibility to the Quilpie Cemetery Records through an online access facility on Council's website	●
4.1.5	Purchase equipment for improved media and communications	●
4.2	Be responsive to change and digitisation	
4.2.1	Continually explore digitisation opportunities of Council's systems and processes	●
4.2.2	Promote 'Snap, Send, Solve' app	●
4.2.3	Create electronic online forms for Council's services	●
4.2.4	Research and build business cases for new technology to streamline processes	●
4.2.5	Review Council's main website structure and contents	●
4.3	Maintain good governance	
4.3.1	Review policy management processes and systems	●
4.3.2	Undertake an annual review of risk management framework and risk registers	●
4.3.3	Review the procurement framework to ensure procurement policies and processes are best practice and comply with legislative requirements	●
4.3.4	Review project management framework to incorporate the QTC Model	●
4.3.5	Review processes for management of general agreements and leases	●
4.3.6	Review governance arrangements for external consultants of Council services (planning, building, environmental health etc)	●
4.3.7	Review governance arrangements for Council owned assets	●
4.3.8	Undertake an annual review of Council delegations and authorised persons instruments and the way they are applied	●
4.3.9	Introduce new software to streamline meetings and monitoring of agreed/recommended actions from external audit, internal audit and other relevant reviews	●
4.3.10	Compliance with funding bodies reporting milestones and acquittal due dates	●
4.3.11	Prepare unmodified audit of Council's Annual Financial Statements within statutory deadlines	●
4.3.12	Review expired leases and establish a lease register	●
4.3.13	Review commons and reserves	●
4.3.14	Purchase new IT Resources for Councillors after 2024 Councillor Elections	●
4.3.15	Upgrade MAGIQ records management software	●
4.3.16	Compliance with LGW auditing Tool	●
4.3.17	Completion of all Quarterly Action Plans (QAPs)	●
4.3.18	Hold a minimum of 3 WHS advisory group meetings per annum	●
4.3.19	Completion of Hazard Inspections as outlined in the QAPs	●
4.3.20	Completion of all rectification Action Plan Items as outlined from their proposed completion date	●

Our progress towards implementing our 5-year corporate plan and annual operational plan		
Action Areas		2023/24 Results
4.3.21	Provide Quarterly reports on statistics for lost time injuries and any incident trends	●
4.3.22	Reduction of lost time injuries and injury claims	●
4.3.23	Completion of all incident reports including investigations and implementation of any identified actions.	●
4.4	Long-term financial stability underpinned by sound financial planning and accountability	
4.4.1	Develop and adopt a compliant and affordable Annual Budget before 1 August to fund Council's Operational Plan for the year	●
4.4.2	Complete annual and periodic reviews to ensure alignment of the budget and the Corporate and Operational Plans	●
4.4.3	Engagement of specialist valuers to undertake desktop valuations of Council's infrastructure assets	●
4.4.4	Prepare Annual Financial Statements in accordance with legislative requirements	●
4.4.5	Prepare financial sustainability statements and measures determined by the Queensland Government and monitoring trends in other financial ratios	●
4.4.6	Undertake a review of general rates, utility charges and levies, including policy reviews and data integrity checks	●
4.4.7	Establish rolling reviews of fees and charges	●
4.4.8	Reviews all financial policies due for review	●
4.4.9	Document service levels and monitor changes to ensure service levels are affordable	●
4.4.10	Perform regular reviews of long-term financial forecasts consistent with the long-term asset management plans	●
4.4.11	Undertake annual insurance review	●
4.4.12	Prepare Government Data Collection Return	●
4.4.13	Review cybersecurity and IT system processes	●
4.5	Optimal asset management	
4.5.1	Review existing Asset Management Plans for Roads, Buildings, Other Structures, Water, and Sewerage asset classes; develop 10 year programs, and carry out ongoing annual reviews thereafter	●
4.5.2	Review and update the Asset Register to record Council's non-current physical assets	●
4.5.3	Review the floating plant control processes	●
4.5.4	Replace Quilpie Water Mains in line with long-term asset management plans	●
4.5.5	Develop the Quilpie Sewerage Treatment Plant detailed design	●
4.5.6	Deliver upgrades to the Adavale, Eromanga and Cheepie Work Camps	●
4.5.7	Deliver annual replacement program for Plant and Vehicles including carry-over program from 2022/23	●
4.5.8	Deliver buildings and structures maintenance program	●
4.6	Inclusive engagement and decision making	
4.6.1	Investigate an online community engagement platform	●
4.6.2	Run Shire-wide Annual Budget / Community Catch-up workshops	●
4.7	Staff upskilling, leadership training and wellbeing support	
4.7.1	Run financial literacy training for relevant staff and an Annual Budget Update per annum (budget, asset management/register)	●
4.7.2	Investigate digital literacy training for all staff	●

Our progress towards implementing our 5-year corporate plan and annual operational plan		
Action Areas		2023/24 Results
4.7.3	Explore options for the Undergraduates/Graduates Professionals (eg Bush Program or Country University Centres)	●
4.7.4	Work with SWQROC to employ a shared Graduate Engineer	●
4.7.4	Engage with staff on succession and career planning needs	●
4.7.5	Provide 2 x Whole of Organisation staff events per annum	●
4.7.6	Provide 1 x Staff Wellbeing Week per annum	●
4.7.7	Review staff induction process	●
4.7.8	Explore initiatives for recruitment in the region	●
4.7.9	Organise mental health first aid training for all staff	●
4.7.10	Explore capacity for electronic HR system with integration with Practical	●
4.7.11	Provide a staff Big Day Out Field visit	●
4.8	Build cross-regional knowledge intelligence networks	
4.8.1	Coordinate 2 x per annum cross-regional working group meetings	●

06. Legislative Reporting

Annual Report Compliance

The following statutory information is a legislative requirement under the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council Meetings

Throughout 2023/24, Ordinary Meetings of the Quilpie Shire Council were generally held on the third Tuesday of each month in the Quilpie Shire Council boardroom, commencing at 9.30am. The dates and times of meetings other than Special Meetings are fixed in accordance with the Local Government Act and Regulation.

- The Chief Executive Officer must call a special meeting if:
- There is a prior Council resolution specifying that the meeting will be held;
- The Chief Executive Officer has identified an urgent matter that needs to be decided before the next scheduled meeting; or
- A written request has been received by the Chief Executive Officer which has been signed by the Mayor, and two other Councillors and states a particular matter(s) to be discussed.

All meetings are open to the public, unless Council resolves, under section 274 of the *Local Government Regulation 2012*, that the meeting be closed whilst discussion takes place “in confidence” regarding specific issues such as staff, legal, contractual, or industrial proceedings.

Councillor	Gross Payment	Superannuation
Cr Ben Hall	\$28,700.25	\$3,157.02
Cr Roger Volz	\$59,607.72	\$6,557.89
Cr Lyn Barnes	\$57,399.96	\$6,314.04
Cr Tony Lander	\$14,349.99	\$1,578.51
Cr Milan Milosevic	\$14,349.99	\$1,578.51
Cr Stuart Mackenzie	\$86,100.75	\$9,471.06
Cr Jenny Hewson	\$49,673.25	\$5,464.08
Cr Bruce Paulsen	\$43,049.97	\$4,736.53

Councillor Remuneration

Section 247 of the *Local Government Regulation 2012* requires Councils to pay elected representatives as per the annual schedule determined as per the Local Government Remuneration Commission unless by resolution, they resolve to adopt a lesser amount.

Councillor remuneration for 2023/24 financial year is shown in the following table.

Councillor Meeting Attendances

Councillor	Ordinary Meetings	Special Meetings	Workshops	Other	Total
Cr Ben Hall	3	2	4	27	36
Cr Roger Volz	12	7	11	26	56
Cr Lyn Barnes	12	7	11	24	54
Cr Tony Lander	3	2	4	12	21
Cr Milan Milosevic	3	2	4	12	21
Cr Stuart Mackenzie	9	5	7	63	84
Cr Jenny Hewson	9	5	7	40	61
Cr Bruce Paulsen	9	5	7	18	39

Councillor Expenses

Councillor Expenses Reimbursement Policy

In accordance with section 250(1) of the *Local Government Regulation 2012*, Council is required to have a Councillor Expenses Reimbursement Policy. The Policy was reviewed in July 2023 and the amended changes were adopted at the July 2023 Ordinary Meeting of Council.

14.3 Policy Review

Executive Summary

The purpose of this report is to present a review of the Entertainment and Hospitality Policy, Advertising Spending Policy, and Councillors Reimbursement Policy.

Resolution No: (QSC001-07-23)

That the Council adopt the Entertainment and Hospitality Policy, Advertising Spending Policy, and Councillors Reimbursement Policy.

Expenses Reimbursed

Under the expenses reimbursement policy, the following payments were made:-

Councillor	Expense	Value
Cr Ben Hall		
Cr Roger Volz		
Cr Lyn Barnes	Accommodation	\$540.70
Cr Tony Lander		
Cr Milan Milosevic		
Cr Stuart Mackenzie	Fuel / Travel Costs	\$6,676.35
Cr Jenny Hewson		
Cr Bruce Paulsen		

Other Meetings Expenses

Other expenses relating to the conduct of Council meetings totalled \$9,948.35 (ex GST), conferences totalled \$14,547.77. Councillor Allowance Expenses totalled \$24,154.53 (ex GST).

Facilities Provided to Councillors

Each Councillor is issued with an iPad or laptop with internet access for the purpose of conducting local government business. Councillors also have access to a Council vehicle for approved work purposes.

Councillor Complaints, Orders and Recommendations

In accordance with section 186 of the *Local Government Regulation 2012* the following information is provided in relation to Councillor complaints, orders and recommendation:

Item	Response
Orders made under section 150I(2) of the <i>Local Government Act 2009</i>	Nil
Orders made under section 150IA(2(B) of the <i>Local Government Act 2009</i>	Nil
Orders made under section 150AH(1) of the <i>Local Government Act 2009</i>	Nil
Decisions, orders and recommendations made under section 150AR(1) of the <i>Local Government Act 2009</i>	Nil
Complaints referred to the assessor under section 150OP(2) of the <i>Local Government Act 2009</i>	Nil
Matters mentioned in section 150P(3) of the <i>Local Government Act 2009</i> , notified to the Crime and Corruption Commission	Nil
Notices given under section 150R(2) of the <i>Local Government Act 2009</i>	Nil
Notices given under section 150S(2) of the <i>Local Government Act 2009</i>	Nil
Decisions made under section 150W(a), (b) and (d) of the <i>Local Government Act 2009</i>	Nil
Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the <i>Local Government Act 2009</i>	Nil
Occasions information was given under section 150AF(4)(a) of the <i>Local Government Act 2009</i>	Nil

Item	Response
Occasions the local government asked another entity to investigate, under chapter 5A part 3, division 5 of the <i>Local Government Act 2009</i> for the local government, the suspected inappropriate conduct of a Councillor	Nil
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the <i>Local Government Act 2009</i> about whether a Councillor engaged in misconduct or inappropriate conduct	Nil

Overseas Travel

During the 2023/24 financial year, no Councillor or Council employee travelled overseas in an official capacity.

Administrative Action Complaints

The complaints management process is established with the following objectives:

- The fair, efficient and consistent treatment of complaints about decisions and other administrative actions of the Council;
- A complaints management process that is easy to understand and is readily accessible to all;
- Detection and rectification, where appropriate of administrative errors;
- Identification of areas of improvements in the Council's administrative practices;
- Increase in awareness of the complaints management process for the Council's staff and the community;
- Enhancement of the Community's confidence in the complaints management process and the reputation of the Council as being accountable and transparent;
- Building the capacity of staff to effectively manage complaints in an environment of continuous improvement;
- Complaints will be acknowledged and resolved in a timely manner;
- Council will manage complaints confidentially and ensure that the complainants do not suffer any form of reprisal for making a complaint; and
- Council will abide by the principles of natural justice and procedural fairness when dealing with complaints.

Council's implementatoin of its complaints management process and assessment

Council is committed to dealing with administrative action complaints fairly and without prejudice. The policy was reviewed and adopted on 20 June 2023, and is scheduled for a comprehensive review in 2027. Council's Complaints Management Policy and process is available on Council's website and the administration office.

Number of administrative complaints made, resolved by Council, not resolved by Council and complaints not resolved in the previous year

Item	Response
Number of administrative action complaints made	1
Number of administrative action complaints resolved by Council (under the complaints management process)	1
Number of administrative action complaints not resolved by Council (under the complaints management process)	Nil
Number of administrative action complaints not resolved by Council that were made in the previous year	Nil

Registers

Council is required to keep and make available for public inspection certain documents. These documents are available from the Council administration office and include:-

- Animal Register
- Asset Register
- Cemetery Register
- Register of Building Applications
- Register of Burials
- Register of Contracts over \$200,000
- Register of Food Licences
- Register of Delegations of Authority Council to CEO
- Register of Delegations of Authority CEO to Employee or Contractor
- Register of Development Applications
- Register of Disclosures of Electoral Gifts and Loans
- Register of Cost Recovery Fees and Commercial Charges
- Register of Investments
- Register of Interests
- Register of Lands
- Register of Legal Documents
- Register of Local Laws and Subordinate Local Laws
- Register of Policies
- Register of Prequalified Suppliers
- Register of Related Parties Disclosures
- Register of Risks
- Register of Roads
- Register of Tenders Offered
- Weapons Register – Airport

Invitations for Changes to Tenders

During the 2023/24 financial year there were no instances where tenders were invited to change their tenders.

Non-current Physical Assets

Council has made no resolutions in accordance with section 206(2) of the *Local Government Regulation 2012* in the 2023-2024 financial year. The following amounts for each different non-current asset below which the value of an asset of the same type will be treated as an expense (the recognition threshold) remain as:

Type of Asset	Value
Furniture and fittings	\$5,000
Plant and equipment	\$5,000
Buildings and other structures	\$10,000
Infrastructure assets	\$10,000
Land	\$1

These amounts are disclosed in Note 11(a) of the financial statements.

Rating Concessions

Pensioner concessions

In accordance with sections 119 and 120 of the *Local Government Regulation 2012*, Council offers a concession of 50% up to \$550 on rates and utility charges (excluding State Fire Levy) to recipients of Aged, Disability and Widows Pensions and holders of Veterans Affairs cards in accordance with Council's Pensioner Rate Concession Policy. The total value of pensioner concessions granted was \$12,671.91.

Council's \$550 pensioner concession is in addition to the \$200 provided by the Queensland Government.

Non-Profit Community Organisations

A concession was available for general rates to certain organisations where the land was considered to contribute to the social, cultural or sporting welfare of the community. A concession for general rates of up to 100% was available for non-profit and charitable organisation. Three (3) community groups received this concession.

Wild Dog Control Special Rate

Council made a special rate 'Wild Dog Control Special Rate' of 0.0840 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 11 - Rural Land \geq 100Ha and Category 12 - Rural Land - Carbon Credits, to fund the cost of one coordinated wild dog baiting program across the Quilpie Shire, including bait meat, areoplane hire, staff and Avgas.

The levy generated total revenue of \$94,901.12 in the 2023/24 reporting period. Expenditure for one coordinated wild dog baiting program cost \$160,954.98.

Description	Qty Used	Cost (ex GST)
Pig Baiting Meat (500g)	15,000kg	87,750.00
Dog Baiting Meat (250g)	8,500kg	50,490.00
1080	105L	9,450.00
Avgas	400L	9,402.88
Coordinator Wages	10 days	3,643.44
Assistant Wages	5 days	1,218.66
Total		\$161,954.98

Grants to Community Organisations

Regional Arts Development Fund

The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and Council promoting the role and value of arts, culture and heritage as key drivers of diverse and inclusive communities. RADF funding supports the development and delivery of locally driven, eligible arts and cultural projects determined by the community.

- Quilpie Cultural Society delivered 7 various workshops to the community
- Quilpie and District Show and Rodeo delivered 1 Circus Skills Workshop and 1 Musical Performance
- Quilpie Shire Council presented 4 Western Touring Circuit Performances and Workshops

Community Assistance Grants

Community assistance grants support activities which provide opportunities for residents to access and participate in a wide range of arts and cultural, environmental, recreational, sporting and community. Twenty-three (23) community assistance grants (direct cash and in-kind) were provided to community organisations holding various events throughout the year totalled \$64,135.00.

During the year Council provided grants or in-kind support under its Community Assistance Policy as follows:

Month	Activity / Event	Cash Contribution	In-kind Value	In-Kind Details
August	Community Yoga		\$3,400.00	Fee Waiver Supper Room
August	Quilpie & District Show & Rodeo	\$10,000.00		
August	Quilpie & District Show & Rodeo			50,000 Litres potable water, water truck, operator, generator, and portable lighting.
August	Quilpie Motorcyclist Association	\$2,500.00	\$860.00	100 Chairs, 10 tables, bain marie, generator, 15 wheelie bins, 3 pop up tents & 1 x 18m2 Skip bin
August	Quilpie Sporting Clays			Cam-am Buggy

Month	Activity / Event	Cash Contribution	In-kind Value	In-Kind Details
September	St Finbarr's Mystery Holiday Sponsorship	\$500.00		
September	All About Aquatics - Halloween	\$1,000.00		
November	Care Outreach			Bullo Park hire fee, 5 tables, use of BBQ and gas
November	St Finbarr's School			Bain-Marie, generator
December	Quilpie Cricket Club			50 Chairs, 3 x portable shade structures, use of kiosk at John Waugh Park
January	Fly2Health		\$1,575.00	50% discount on Hire Fees for the Quilpie Shire Hall supper Room fortnightly from Feb - Dec
February	Adavale Sport & Rec		\$2,000.00	In-kind 90 cubic metres sandy loam, 1 x 12ms skip bin, and 10 wheelie bins
February	Kos Siwers - Blokarts in Adavale		\$2,000.00	Grading between sandy areas near the town bore Clear rake of some low growth.
February	Eromanga District Rodeo Assoc.	\$4,300.00	\$5,000.00	In-kind, whippersnipers and mow, inspect water and plumbing at the facility, and engage electrician to do electrical inspection at facility
February	Quilpie Diggers Club Sponsorship	\$2,000.00		
March	Toompine Progress 2024 Gunshoot	\$5,000.00		
March	Adavale Sport & Rec	\$8,500.00		
March	Quilpie Cultural Society	\$3,000.00		
March	Quilpie Triathlon Club	\$2,500.00		
April	Quilpie Golf Club			Donation of a shed located at 49 Boonkai St Quilpie
April	Quilpie Sport & Rec Inc			Support of grant funding application by way of letter of support and a contribution of in-kind administrative support in relation to the project

Month	Activity / Event	Cash Contribution	In-kind Value	In-Kind Details
May	Toompine Polocrosse Club	\$5,000.00		
June	Quilpie Polocrosse	\$5,000.00		
TOTAL		\$49,300.00	\$14,835.00	
COMBINED TOTAL				\$64,135.00

Discretionary Funds

Quilpie Shire Council Mayor and Councillors do not have discretionary funds.

Remuneration – Senior Management

During the financial year Council had three (3) senior management positions.

- 2 senior management employees with a total remuneration package of \$200,000 – under \$300,000 per annum; and
- 1 senior management employee with a total remuneration package of \$100,000 to under \$200,000 per annum.

In accordance with section 201(1) of the *Local Government Act 2009*, the total of all remuneration packages payable to senior management in 2023/24 was \$729,369.

Beneficial Enterprises

Council did not conduct any beneficial enterprises during the 2023/24 financial year.

Business Activities

Council did not conduct any significant business activities as defined in section 19 of the *Local Government Regulation 2012* during the 2023/24 financial year.

Council did not conduct any significant business activities during the preceding financial year.

Council is involved in a wide range of business activities that involve trading goods and services as defined by the *Local Government Act 2009*. In 2023/24 these included:

- Accommodation services;
- Administrative services such as photocopying;
- Airport maintenance;
- Building certification activities;
- Bus Hire;
- Facilities, venue and equipment hire;
- Library services including internet and computer access;
- Minor housing maintenance (state government properties);
- Plumbing services;
- Provision of museums and art gallery;
- Provision of sporting facilities;
- Road construction and contracting services;
- Waste and regulated waste management services;
- Water and sewerage supply services; and
- Visitor information services and sales;

Project Funding

● Completed ● Multi-year project - in progress

Project	Grantor	Funded by
Roads to Recovery 2019-2024 (Capital projects)	Department of Infrastructure, Transport, Regional Development, Communication and the Arts	The Roads to Recovery Program is funded by the Australian Government.
Sewerage Treatment Plant Replacement Design Documentation (Future capital project)	Department of State Development, Local Government and Planning Building our Regions Round 6 (Planning)	This Sewerage Treatment Plant Replacement Design Documentation was developed with the support of the Queensland Government in association with and Quilpie Shire Council.
Townhouse Estate Development (Capital project)	Department of State Development, Local Government and Planning	This Townhouse Estate Development was developed with the support of the Queensland Government's Local Government Grant and Subsidy Program in association with Quilpie Shire Council.
Toompine Bore Replacement (Capital project)	Department of State Development, Local Government and Planning	This Toompine Bore Replacement was developed with the support of the Queensland Government's Building our Regions program in association with Quilpie Shire Council.
Construct Residential Dwellings in Quilpie and Eromanga (Capital project)	Department of State Development, Local Government and Planning	Proudly funded by the Queensland Government's Works for Queensland program in association with Quilpie Shire Council.
Local Roads and Community Infrastructure Program - Phase 2 (Various local priority capital projects)	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	These projects have been funded through the Australian Government's Local Roads and Community Infrastructure (LRCI) Program.
Local Roads and Community Infrastructure Program - Phase 3 Eulo Road Widening (Capital project) <i>(This project was delivered under budget due to operational efficiencies gained through economies of scale and reduced mobilisation costs.)</i>	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	These projects have been funded through the Australian Government's Local Roads and Community Infrastructure (LRCI) Program.
TOTAL		

	Total grant	Forecast / Final Project Cost (inclusive of Council's own funding)	Grant funding recognised in 2023/24	Project Status
	5,349,941	5,349,941	943,397	●
	299,965	119,986	119,986	●
	2,192,077	7,952,000	1,234,981	●
	670,548	909,964	617,465	●
	1,080,000	1,690,763	116,644	●
	614,889	639,235	9,751	●
	1,783,314	1,386,054	1,094,716	●
	\$8,163,393	\$12,195,313	\$4,105,639	

Operating Grants and Subsidies

Grant details / purpose / project	Grantor	Funded by	Grant amount 2023/24
Financial Assistance Grant (General Component)	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Australian Government	220,866
Financial Assistance Grant (Roads Component)	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Australian Government	75,209
Seniors Month	Ageing Queensland	Council of the Ageing (COTA) Queensland	2,000
Library grant	Empowering Rural Australia	LBW Trust	800
Queensland Feral Pest Initiative Round 7 - Feral Scan Pest Management Data Capture Project	Department of Agriculture & Fisheries	Queensland Government	12,214
Healthy Ageing Grant	Western Queensland Primary Health Network	Queensland Government	150,000
SW Primary Care Pilot	South-West Primary Care Collective	Queensland Government	71,684
Regional Arts Development Fund - Arts and Culture	Arts Queensland	Queensland Government	26,250
Library - Service Development Subsidy	State Library of Queensland	Queensland Government	2,925
Library - Strategic Priority Grant	State Library of Queensland	Queensland Government	27,000
Library - First Five Forever Program (Funding towards resources for the first 5 years to support lifelong love of learning).	State Library of Queensland	Queensland Government	3,000
Get Ready Queensland Funding (2022-23) - delivery of disaster preparedness resources.	Queensland Reconstruction Authority (QRA)	Queensland Government	678
Get Ready Queensland Funding (2023-24) - delivery of disaster preparedness resources.	Queensland Reconstruction Authority (QRA)	Queensland Government	6,102
SES Grant – Annual subsidy towards SES operations.	Queensland Fire & Emergency Services	Queensland Government	58,360

Grant details / purpose / project	Grantor	Funded by	Grant amount 2023/24
Roads to Recovery Program (Funding expended on the maintenance of roads - operating expense).	Department of Infrastructure, Transport, Regional Development, Communication and the Arts	Australian Government	839,917
Apprentice Incentive Payments (Apprentices and/or trainees)	Department of Employment, Small Business and Training	Australian Government	43,354
Diesel Fuel Rebate (Subsidy)	Australian Taxation Office (ATO).	Australian Government	176,746
Australia Day Grant towards Australia Day celebrations.	National Australia Day Council (NADC)	Australian Government	12,000
NAIDOC Week (Activity 4 Grant)	National Indigenous Australians Agency	Australian Government	10,000
Centrelink Access Point	Services Australia	Australian Government	8,831
Disaster Recovery Funding Arrangements Restoration Works 2021 Event (Completed)	Queensland Reconstruction Authority	Queensland Government	747,967
Disaster Recovery Funding Arrangements Restoration Works 2022 Event (Completed)	Queensland Reconstruction Authority	Queensland Government	2,487,868
Disaster Recovery Funding Arrangements Emergent Works 2024 Event (Completed)	Queensland Reconstruction Authority	Queensland Government	317,367
Disaster Recovery Funding Arrangements Restoration Works SEPT 2022 Event (In progress)	Queensland Reconstruction Authority	Queensland Government	11,016,756
Disaster Recovery Funding Arrangements Restoration Works 2023 Event (In progress)	Queensland Reconstruction Authority	Queensland Government	450,952
Disaster Recovery Funding Arrangements Restoration Works 2024 Event (Commenced)	Queensland Reconstruction Authority	Queensland Government	4,507
Water and Sewerage Infrastructure Strategy - South-West Queensland Water and Sewerage Alliance (Operating)	Department of State Development, Local Government and Planning Building our Regions Round 6 (Planning)	This Strategy was developed with the support of the Queensland Government.	912,097
TOTAL			\$17,685,450

07. Financial Statements

Community Financial Report

The Community Financial Report is a plain English summary of Council's Financial Statements. It has been prepared as required by Section 179 of the *Local Government Regulation 2012* and is designed to provide an easy to understand summary and analysis of Council's financial results and financial position.

For a more detailed understanding of Council's financial results and financial position, refer to the Financial Statements and accompanying notes included in this annual report.

Financial Performance

The finances of Quilpie Shire Council were met with some challenges this year due to external factors impacting the net result, one as late as a few days out from the 30 June.

The net operating result (operating revenue and income less operating expenses) for the 2023/24 financial year was a deficit of \$10,922,670. The two main factors contributing to this deficit were:

1. Financial Assistance Grants totalling \$7,694,506 were paid by the Queensland Government to local governments on 2 July 2024 (rather than before or on 30 June in the 2023/24 financial year as planned and budgeted for). This was meant to be an early payment of 85% of the Financial Assistance Grant allocation for 2024/25.

This issue is not unique to Quilpie and the later payment will have impacted each Queensland local government.

2. Expected credit loss of \$4,741,744 for overdue rates and charges – Petroleum Leases.

The closing cash balance at end of the year was \$17,772,637 with \$1,749,671 of these funds externally restricted (unspent government grants). The cash balance was less than budgeted due to Council not receiving the financial assistance grants totalling \$7,694,506.

On a positive note, the Auditor-General issued an unmodified audit opinion for our financial statements. An unmodified opinion means Council's financial statements are reliable for the financial year reported.

Statement of Comprehensive Income

The Statement of Comprehensive Income (often referred to as the Profit and Loss Statement) shows how Council has performed for the past 12-month period. The Income Statement illustrates what we have earned (revenue) and what we have spent (expenses) on maintaining and operating the community services and assets Council provides.

Simplified Income Statement	\$'000
Operating revenue	34,097
Less operating expenses	(40,252)
Less finance costs	(4,768)
Net operating result	(10,923)
Add capital grants	4,137
Less capital expenses	(496)
Net result	(7,282)

Statement of Financial Position

The Statement of Financial Position, (often referred to as the Balance Sheet) summarises the financial position of Council at the end of the financial year. The statement measures what Council owns (assets) and what Council owes (liabilities) at the end of the financial year, with the difference between these two components being the net community wealth (equity) of Council.

Simplified Balance Sheet	\$'000
What we have in the bank	17,772
What we own	305,267
What we are owed	6,809
Our total assets	329,848
What we owe our suppliers and employees	4,647
What we have borrowed	0
Our total liabilities	4,647
Net community assets	325,201

Our Operating Revenue

Council achieved operating income of \$34,096,936 (after discounts and remissions) during the financial year.

How we earned our operating revenue:

Operating Revenue	%	\$'000
Rates, levies and charges	22%	7,553
Fees and charges	0.4%	144
Sales revenue	18%	6,204
Rental income	1.4%	488
Other income	1%	332
Interest received	5%	1,689
Grants, subsidies, contributions and donations	52%	17,686
Total	100%	34,097

Council endeavours to maximise its revenue from sources other than rates by actively pursuing grants and subsidies from the Queensland and Australian Governments, and seeking appropriate contributions from the property development sector (where applicable). Fees and charges and utility charges are generally applied on a full cost recovery basis to ensure the user pays for the service they are using as much as possible. These strategies help to minimise the reliance on the general rate to fund Council's operations.

Our Operating Expenses

Operating Expenses	%	\$'000
Materials and services	59%	26,528
Employee benefits	16%	7,024
Finance costs	11%	4,768
Depreciation	15%	6,700
Total	100%	45,019

The operating expenses represent the cost to Council of providing services, operating facilities and maintaining assets.

'Materials and services' are the goods and services required for operational and maintenance purposes. These make up 60% of Council's expenses. 'Employee and labour hire costs' are part of the costs Council incurs in operating and maintaining the services and assets of the region. 'Depreciation' represents the true cost of Council's assets over time. These assets include buildings, roads, stormwater drains, and water and sewerage infrastructure.

Community Infrastructure We Manage

Council owns and manages more than \$287 million worth of Infrastructure that provide benefits directly to the community.

Accounting standards require Council to ensure its infrastructure assets are recorded at fair value. Council's progressive approach to asset management ensures our assets are optimised and the community benefits from the greatest value possible.

OUR COMMUNITY INFRASTRUCTURE	%	\$'000
Road infrastructure	63%	190,813
Plant and equipment	3%	8,996
Buildings and other structures	18%	56,304
Sewerage	3%	9,226
Water	3%	9,282
Land	1%	1,936
Furniture and fittings	<1%	268
Airport assets	4%	12,045
Other assets	5%	15,567
Total	100%	304,437

Financial Sustainability Indicators

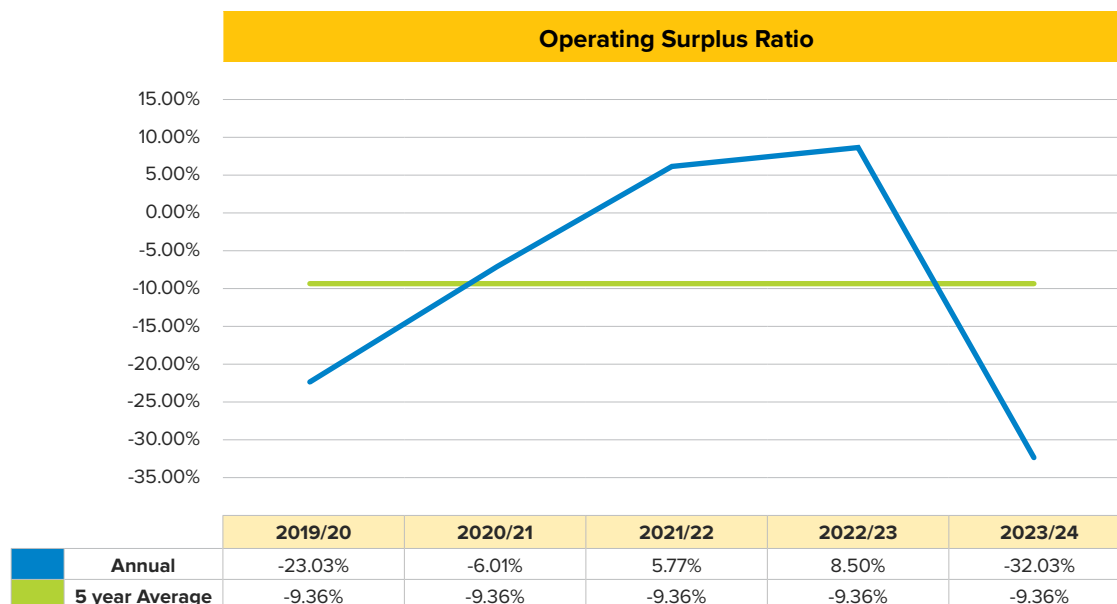
Council monitors its financial trend and sustainability by using financial sustainability measures set by the Queensland Government. These indicate whether or not Council is on the right track in terms of its financial performance and future. It acts as a guide to assist Councillors and management on the best course for budgeting for the future.

From financial year 2024, there is an updated Financial Management (Sustainability) Guideline which Queensland local governments use in the calculation of the relevant financial sustainability measure specified in the *Local Government Regulation 2012*. Further information can be found on the Department's website at <https://www.statedevelopment.qld.gov.au/local-government/for-councils/finance/local-government-sustainability-framework> .

Current-year Financial Sustainability Ratios

Operating Surplus Ratio	
Type:	Operating Performance
Calculation:	Operating result divided by total operating revenue, expressed as a percentage.
Description:	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.
Target:	Tier 7 - contextual
2023/2024 result:	Actual Current Year -32.03%
	5 Year Average -9.36%

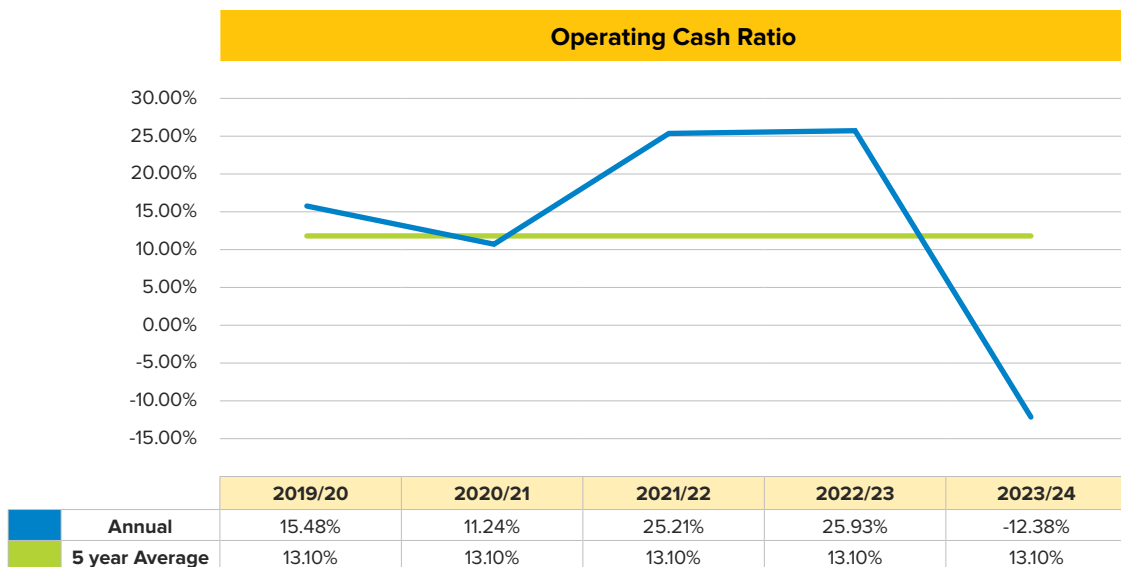
The late payment of the Financial Assistance Grant resulted in an operating deficit and affected the 5 year average.



Operating Cash Ratio

Type:	Operating Performance	
Calculation:	Operating Result add Depreciation and Amortisation add Finance Costs divided by Total Operating Revenue.	
Description:	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	
Target:	Tier 7 - Greater than 0%	
2023/2024 result:	Actual Current Year	-12.38%
	5 Year Average	13.10%

The expected credit loss is impacting the current year actual percentage.



Unrestricted Cash Expense Cover Ratio

Type:	Liquidity	
Calculation:	(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) divided by (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) multiplied by 12.	
Description:	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.	
Target:	Tier 7 - Greater than 4 months	
2023/2024 result:	Actual Current Year	5.02 months

Council exceeds the target for a Tier 7 council being greater than 4 months.

Asset Sustainability Ratio

Type: Asset Management

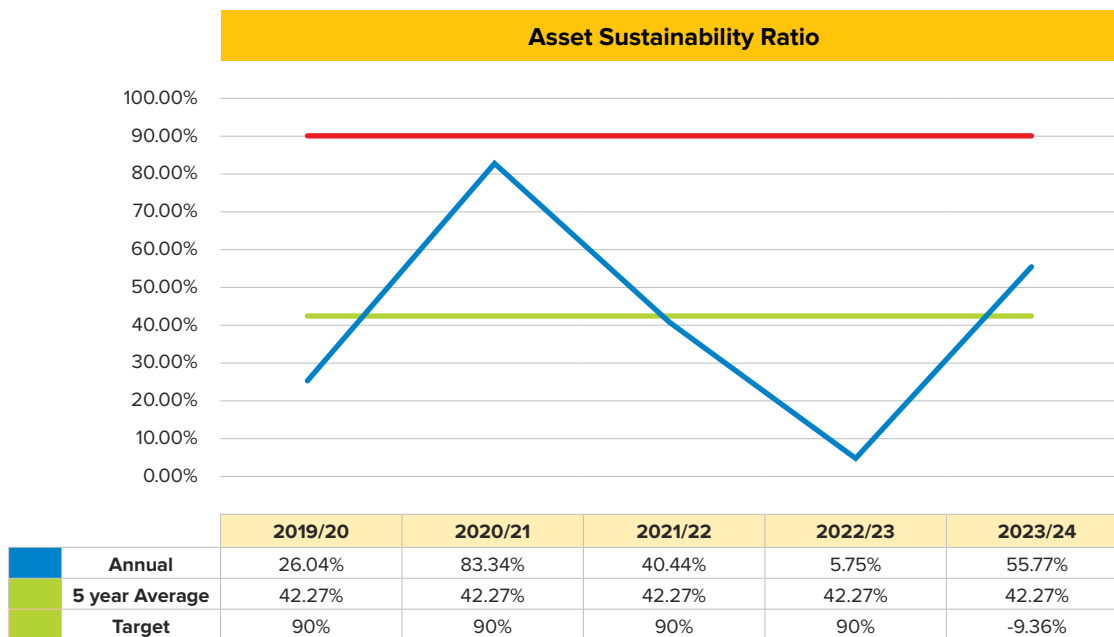
Calculation: Capital expenditure (on the replacement of assets - renewals) divided by depreciation expense, expressed as a percentage.

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

Target: >90%

2023/2024 result: Actual Current Year 55.77%
5 Year Average 42.27%

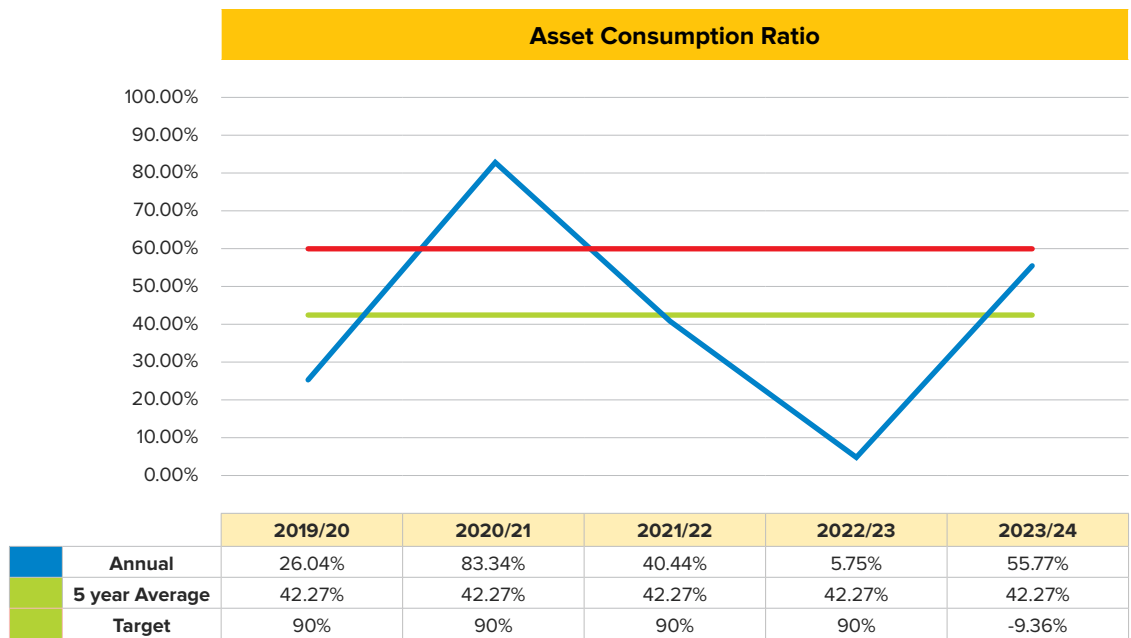
Council's forecasting has major renewal projects that will improve this ratio.



Asset Consumption Ratio

Type:	Asset Management	
Calculation:	Written Down Replacement Cost of Depreciable Infrastructure Assets divided by Current Replacement Cost of Depreciable Infrastructure Assets.	
Description:	The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	
Target:	Tier 7 - Greater than 60%	
2023/2024 result:	Actual Current Year	78.14%
	5 Year Average	78.77%

Council exceeds the target for a Tier 7 council being greater than 60% for both the current year and 5 year average percentage.



Asset Renewal Funding Ratio

Type:	Asset Management	
Calculation:	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years divided by Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years.	
Description:	The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.	
Target:	As the asset renewal ratio is a contextual measure, there are no targets specified for this ratio.	
2023/2024 result:	Not applicable. As Quilpie Shire Council is a Tier 7 Council, we will be required to commence reporting this ratio in the 2027-28 financial year.	

Asset Renewal Funding Ratio

Type:	Asset Management
Calculation:	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years divided by Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years.
Description:	The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.
Target:	As the asset renewal ratio is a contextual measure, there are no targets specified for this ratio.
2023/2024 result:	Not applicable. As Quilpie Shire Council is a Tier 7 Council, we will be required to commence reporting this ratio in the 2027/28 financial year.

Leverage Ratio

Type:	Debt Servicing Capacity
Calculation:	Book Value of Debt divided by Operating Results add Depreciation and Amortisation and Finance Costs.
Description:	The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.
Target:	Tier 7 - 0 – 3 times
2023/2024 result:	Not applicable. This measure is not required to be calculated as Quilpie Shire Council had no debt as of 30 June of the reporting year.

Current-year Financial Sustainability - Contextual Ratios

Council Controlled Revenue Ratio

Type:	Financial Capacity
Calculation:	Net Rates, Levies and Charges add Fees and Charges divided by Total Operating Revenue.
Description:	Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
Target:	As council-controlled revenue is a contextual measure, there are no targets specified for this ratio.
2023/2024 result:	Actual Current Year 22.57%
	5 Year Average 21.48%

Council has implemented a long term strategy of full cost recovery and increasing own source revenue with a small rate base that remains consistent with total revenue.

Population Growth Ratio

Type:	Financial Capacity	
Calculation:	Prior year estimated population divided by previous year estimated population minus 1.	
Description:	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	
Target:	As population growth is a contextual measure, there are no targets specified for this ratio.	
2023/2024 result:	Actual Current Year	0.14%
	5 Year Average	-2.66%

Council believes the ABS statistics do not clearly reflect the population growth experienced in the shire which is demonstrated by the growth in the housing market and no rental vacancies. Unprecedented housing construction of 10 new homes since 2021 with a further 16 currently under construction supports this view.





Quilpie Shire Council Annual Financial Statements

For the year ended 30 June 2024

Quilpie Shire Council

General Purpose Financial Statements

For the year ended 30 June 2024

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Quilpie Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2024

		2024	2023
	Note	\$	\$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	7,552,836	7,486,121
Fees and charges	3(b)	144,486	104,201
Sales revenue	3(c)	6,204,360	3,602,237
Grants, subsidies, contributions and donations	4(i)	17,685,951	24,488,043
Total recurrent revenue		31,587,633	35,680,602
Capital revenue			
Grants, subsidies, contributions and donations	4(ii)	4,136,940	1,232,333
Capital income	6	-	56,563
Total capital revenue		4,136,940	1,288,896
Rental income	15	488,144	428,902
Other income		331,756	302,282
Interest received	5	1,689,403	1,003,584
Total income		38,233,876	38,704,266
Expenses			
Recurrent expenses			
Employee benefits and councillor costs	7	(7,024,356)	(6,498,445)
Materials and services	8	(26,527,755)	(20,695,735)
Finance costs	9	(4,767,568)	(520,572)
Depreciation and amortisation	13	(6,699,927)	(6,519,471)
Total expenses		(45,019,606)	(34,234,223)
Capital expenses			
	6	(496,328)	-
Total expenses		(45,515,934)	(34,234,223)
Net result		(7,282,058)	4,470,043
Net operating result		(10,922,670)	3,181,147
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	18	10,405,379	6,953,029
Total comprehensive income for the year		3,123,321	11,423,072

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

**Quilpie Shire Council
Statement of Financial Position
as at 30 June 2024**

	Note	2024 \$	2023 \$
Current assets			
Cash and cash equivalents	10	17,772,637	37,356,261
Receivables	11	1,820,723	3,328,559
Inventories	12	830,232	952,117
Contract assets	14	4,949,397	2,039,007
Total current assets		<u>25,372,989</u>	<u>43,675,944</u>
Non-current assets			
Receivables	11	38,740	48,480
Property, plant and equipment	13	304,436,850	286,713,778
Total non-current assets		<u>304,475,590</u>	<u>286,762,258</u>
Total assets		<u>329,848,579</u>	<u>330,438,202</u>
Current liabilities			
Payables	16	1,653,953	1,068,809
Contract liabilities	14	1,697,969	6,019,014
Provisions	17	1,022,449	969,420
Total current liabilities		<u>4,374,371</u>	<u>8,057,243</u>
Non-current liabilities			
Provisions	17	272,848	302,920
Total non-current liabilities		<u>272,848</u>	<u>302,920</u>
Total liabilities		<u>4,647,219</u>	<u>8,360,163</u>
Net community assets		<u>325,201,360</u>	<u>322,078,039</u>
Community equity			
Asset revaluation surplus	18	215,396,120	204,990,741
Retained surplus		109,805,240	117,087,298
Total community equity		<u>325,201,360</u>	<u>322,078,039</u>

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

**Quilpie Shire Council
Statement of Changes in Equity
For the year ended 30 June 2024**

	Asset revaluation surplus	Retained surplus	Total
Note	\$	\$	\$
Balance as at 1 July 2023	204,990,741	117,087,298	322,078,039
Net result	-	(7,282,058)	(7,282,058)
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	18 10,405,379	-	10,405,379
Total comprehensive income for the year	10,405,379	(7,282,058)	3,123,321
Balance as at 30 June 2024	215,396,120	109,805,240	325,201,360
Balance as at 1 July 2022	198,037,712	112,617,255	310,654,967
Net result	-	4,470,043	4,470,043
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	18 6,953,029	-	6,953,029
Total comprehensive income for the year	6,953,029	4,470,043	11,423,072
Balance as at 30 June 2023	204,990,741	117,087,298	322,078,039

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

Quilpie Shire Council
Statement of Cash Flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers		8,839,855	12,808,312
Payments to suppliers and employees		(37,974,102)	(28,599,717)
		(29,134,247)	(15,791,405)
Interest received		1,685,910	1,003,264
Rent received		488,144	428,902
Operating grants, subsidies and contributions		17,685,951	24,488,043
Income from investments		63,876	195,969
Net cash inflow (outflow) from operating activities	22	<u>(9,210,366)</u>	<u>10,324,773</u>
Cash flows from investing activities			
Payments for property, plant and equipment	13	(15,063,407)	(5,779,699)
Net movement in loans and advances		3,750	3,750
Proceeds from sale of property, plant and equipment	6	549,459	103,568
Capital grants, subsidies and contributions		4,136,940	1,232,333
Net cash inflow (outflow) from investing activities		<u>(10,373,258)</u>	<u>(4,440,047)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(19,583,624)</u>	<u>5,884,726</u>
Cash and cash equivalents at the beginning of the financial year		37,356,261	31,471,535
Cash and cash equivalents at end of the financial year	10	<u>17,772,637</u>	<u>37,356,261</u>

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

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

1 Information about these financial statements

(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2023 to 30 June 2024. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

(b) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2023. None of the standards had a material impact on reported position, performance and cash flows.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024. These Standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the Standard is expected to have a material impact for Council then further information has been provided in this note.

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

(d) Estimates and judgements

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

Revenue recognition	Note 3
Allowance for expected credit losses	Note 11
Valuation and depreciation of property, plant and equipment	Note 13
Provisions	Note 17
Contingent liabilities	Note 20

(e) Rounding and comparatives

The financial statements have been rounded to the nearest \$1. Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard. Comparative information is prepared on the same basis as prior year.

(f) Volunteer services

Volunteer services are services received by Council from individuals or other entities without charge or for consideration significantly less than the fair value of those services. They are not recognised in the Statement of Comprehensive Income as they are not material, would not be purchased if not donated and cannot be reliably measured.

(g) Taxation

Council is exempt from income tax, however is subject to Fringe Benefits Tax and 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.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

2 Analysis of Results by Function

(a) Components of council functions

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

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Finance and information

Finance and information provides professional finance and information services across all of Council. This function includes internal audit, budget support, financial accounting, taxation and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Community services

The goal of community services is to ensure Quilpie Shire is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services. This function includes:

- Libraries
- Entertainment venues
- Public health services
- Sporting venues
- Planning and development

Environmental health services

The objective of Environmental Health Services is to ensure that the community's environment is protected and maintained to acceptable levels.

Engineering and works

The objective of the engineering and works program is to ensure the community is serviced by a high quality, appropriate and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

Waste management

The objective of this function is to protect and support the community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services.

Water infrastructure

The objective of this program is to support a healthy, safe community through sustainable water services. This function includes all activities relating to water reticulation, treatment and plumbing.

Sewerage infrastructure

This function's objective is to protect and support the health of the community by sustainably managing sewerage infrastructure.

**Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024**

- 2 Analysis of results by function
b) Income and expenses defined between recurring and capital are attributed to the following functions:

Functions	Gross program income						Total income		Gross program expenses		Net result from recurrent operations	Net result	Assets
	Recurrent			Capital			Total income	Recurrent	Capital				
	Grants	Other		Grants	Other								
	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Corporate governance	955,451	86,410	-	-	-	1,041,861	2,818,657	-	2,818,657	(1,776,796)	(1,776,795)	97,564	
Finance and information	296,075	8,351,633	-	-	-	8,647,708	5,632,806	(4,291)	5,628,515	3,014,902	3,019,193	82,968,382	
Community services	380,130	1,025,279	2,456,092	-	-	3,861,501	6,759,330	-	6,759,330	(5,353,921)	(2,897,830)	17,794,831	
Environmental health services	12,214	194,308	-	-	-	206,522	823,146	-	823,146	(616,624)	(616,624)	-	
Engineering and works	16,042,081	5,857,532	943,397	-	-	22,843,010	27,511,324	500,619	28,011,943	(5,611,711)	(5,168,933)	210,012,884	
Waste management	-	352,334	-	-	-	352,334	431,450	-	431,450	(79,116)	(79,116)	467,403	
Water infrastructure	-	316,241	617,465	-	-	933,706	701,056	-	701,056	(384,815)	232,650	9,281,858	
Sewerage infrastructure	-	227,248	119,986	-	-	347,234	341,837	-	341,837	(114,589)	5,397	9,225,658	
TOTAL	17,685,951	16,410,985	4,136,940	-	-	38,233,876	45,019,606	496,328	45,515,934	(10,922,670)	(7,282,058)	329,848,580	

Functions	Gross program income						Total income		Gross program expenses		Net result from recurrent operations	Net result	Assets
	Recurrent			Capital			Total income	Recurrent	Capital				
	Grants	Other		Grants	Other								
	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Corporate governance	422,314	99,721	-	-	-	522,035	1,675,892	-	1,675,892	(1,153,857)	(1,153,857)	161,440	
Finance and information	10,031,051	7,664,017	-	-	-	17,695,068	3,048,577	-	3,048,577	14,646,491	14,646,491	91,755,982	
Community services	372,443	876,157	1,179,250	-	-	2,427,850	5,346,779	-	5,346,779	(4,098,179)	(2,918,929)	17,423,348	
Environmental health services	-	111,557	-	-	-	111,557	865,365	-	865,365	(753,808)	(753,808)	-	
Engineering and works	13,602,242	3,227,541	-	56,563	-	16,886,346	22,111,214	-	22,111,214	(5,281,431)	(5,224,868)	204,127,819	
Waste management	-	297,041	-	-	-	297,041	498,166	-	498,166	(201,126)	(201,126)	471,549	
Water infrastructure	-	395,623	53,083	-	-	448,706	470,084	-	470,084	(74,461)	(21,378)	8,126,896	
Sewerage infrastructure	59,993	255,672	-	-	-	315,665	218,146	-	218,146	97,518	97,518	8,371,168	
TOTAL	24,488,043	12,927,327	1,232,333	56,563	-	38,654,907	34,234,222	-	34,234,222	3,181,147	4,470,043	330,438,202	

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

3 Revenue

(a) Rates, levies and charges

Rates, levies and charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

	Note	2024 \$	2023 \$
General rates		7,095,741	6,952,917
Water		349,620	318,202
Sewerage		247,534	230,441
Waste management		378,489	320,678
Special rates and charges		94,901	90,666
Total rates and utility charge revenue		<u>8,166,285</u>	<u>7,912,903</u>
Less: discounts		(600,777)	(416,341)
Less: pensioner remissions		(12,672)	(10,441)
		<u><u>7,552,836</u></u>	<u><u>7,486,121</u></u>

(b) Fees and charges

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer received the benefit of the services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence. Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

User fees and charges	93,572	70,591
Other fees and charges	7,576	9,903
Animal registrations	16,272	5,532
Building and development fees	14,264	8,352
Licences and registrations	4,066	3,388
Town planning fees	4,387	1,875
Cemetery fees	4,349	4,559
Total fees and charges	<u><u>144,486</u></u>	<u><u>104,201</u></u>

(c) Sales revenue

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

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.

Rendering of services

Contract works for Department of Transport and Main Roads	5,264,547	2,698,137
Other private works	939,813	904,100
	<u><u>6,204,360</u></u>	<u><u>3,602,237</u></u>

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

4 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 obligations is satisfied.

Performance obligations vary based on each 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 and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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

Grant income under AASB 1058

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

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council. Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

	Note	2024 \$	2023 \$
(i) Operating			
General purpose grants		298,875	10,040,573
State government subsidies and grants		1,270,310	1,743,115
Commonwealth government subsidies and grants		1,090,848	378,691
Flood damage restoration grants		15,025,418	12,324,597
Donations		-	1,067
Contributions		500	-
		<u>17,685,951</u>	<u>24,488,043</u>

(ii) Capital

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and / or investment in new assets.

State government subsidies and grants	2,089,076	911,247
Commonwealth government subsidies and grants	2,047,864	321,086
	<u>4,136,940</u>	<u>1,232,333</u>

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	2024 Revenue recognised at a Point in Time \$	2024 Revenue Recognised Over Time \$	2023 Revenue recognised at a point in time \$	2023 Revenue recognised over time \$
Grants and subsidies	2,811,319	19,011,072	10,724,564	14,994,745
Donations	-	-	1,067	-
Contributions	500	-	-	-
	<u>2,811,819</u>	<u>19,011,072</u>	<u>10,725,631</u>	<u>14,994,745</u>

Quillpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
5 Interest received			
Interest received from term deposits		1,322,870	806,337
Interest received from overdue rates and utility charges		366,533	197,247
		<u>1,689,403</u>	<u>1,003,584</u>
6 Capital income / expenses			
Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		543,168	103,568
Less: carrying value of disposed property, plant and equipment	13	<u>(1,043,787)</u>	<u>(47,006)</u>
		<u>(500,619)</u>	<u>56,563</u>
Proceeds from sale of land		6,291	-
Less: carrying value of disposed land	13	<u>(2,000)</u>	<u>-</u>
		<u>4,291</u>	<u>-</u>
		<u>(496,328)</u>	<u>56,563</u>
7 Employee benefits			
Staff wages and salaries		5,076,878	4,575,617
Councillors' remuneration		353,232	311,814
Annual, sick and long service leave entitlements		928,359	943,679
Superannuation	21	<u>662,484</u>	<u>623,353</u>
		<u>7,020,953</u>	<u>6,454,464</u>
Other employee related expenses		<u>377,680</u>	<u>380,591</u>
		<u>7,398,633</u>	<u>6,835,055</u>
Less: capitalised employee expenses		<u>(374,277)</u>	<u>(336,611)</u>
		<u>7,024,356</u>	<u>6,498,445</u>

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

	2024 Number	2023 Number
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	22	23
Depot and outdoors staff	46	46
Total full time equivalent employees	<u>73</u>	<u>74</u>

	Note	2024 \$	2023 \$
8 Materials and services			
Advertising and marketing		-	2,207
Administration supplies and consumables		1,059,462	989,270
Audit fees*		104,685	172,249
Communications and IT		279,051	305,724
Community and recreational services		2,615,061	1,831,726
Consultants / contractors		-	39,252
Rental operating expenses		461,147	405,581
Recoverable works		18,747,648	13,568,673
Road repair and reinstatement		1,673,705	1,980,578
Rural services		683,366	733,286
Sewerage treatment		180,571	66,830
Town planning		61,593	46,446
Waste management		317,045	391,760
Water supply		<u>344,421</u>	<u>162,153</u>
		<u>26,527,755</u>	<u>20,695,735</u>

*Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$106,500 (2023: \$103,000).

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
9 Finance costs			
Bank charges		25,824	39,685
Impairment of receivables		4,741,744	480,887
		<u>4,767,568</u>	<u>520,572</u>
10 Cash and cash equivalents			
Cash at bank and on hand		7,601,184	541,644
Deposits at call		5,171,453	33,536,123
Term deposits		5,000,000	3,278,494
		<u>17,772,637</u>	<u>37,356,261</u>

Council is 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 investing in 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-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Cash and cash equivalents	17,772,637	37,356,261
Less: externally imposed restrictions on cash	<u>(1,749,671)</u>	<u>(6,099,777)</u>
Unrestricted cash	<u>16,022,966</u>	<u>31,256,484</u>

Council's cash and equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. These include:

External imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	1,696,969	6,019,014
Rates and housing rental received in advance	52,702	80,763
Total externally imposed restrictions on cash assets	<u>1,749,671</u>	<u>6,099,777</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out	37,472	33,130
Security deposits	42,937	44,629
	<u>80,409</u>	<u>77,759</u>

There was no funds belonging to Council held in the trust funds of third parties.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

11 Receivables

Settlement of receivables is required within 30 days after the invoice is issued.

Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained.

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

	Note	2024 \$	2023 \$
Current			
Rateable revenue and utility charges		5,727,231	3,554,377
Other debtors		411,626	234,630
Accrued revenue		909,145	25,087
Less: loss allowance		<u>(5,227,279)</u>	<u>(485,535)</u>
		<u>1,820,723</u>	<u>3,328,559</u>
Non-current			
Loans and advances to community organisations		38,740	48,480
		<u>38,740</u>	<u>48,480</u>

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

There is a geographical concentration of risk in the Council's jurisdiction, and since the area is largely agricultural and gas extraction, there is also a business concentration in those sectors.

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

	Note	2024 \$	2023 \$
Movement in accumulated impairment losses is as follows:			
Opening Balance at 1 July		485,535	12,485
Add: increase / (decrease) in the allowance for expected credit loss		4,741,744	480,887
Less: impaired receivable written-off during year		-	(7,837)
Closing balance at 30 June		<u>5,227,279</u>	<u>485,535</u>

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

Accounting Policy - Grouping

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

Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Grants, Other Debtors and relevant judgements in relation to expected credit loss has been made for each group.

Council distinguishes between disputed invoices and impaired debts. If a customer is disputing the validity of an invoice, Council assesses whether the invoice was correctly raised. If the receivable was incorrectly raised, this is not an impairment, the amount is reversed against the original revenue account, rather than through impairment. If Council believes the invoice is correct, the receivable is included in the impairment calculations.

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

Rates and Charges - Petroleum Leases: Petroleum leases are granted for the right to explore, test for production and produce petroleum. As the tenure of these properties is leasehold, Council is unable to sell the property to recover outstanding rates debt. Council assessed the outstanding balance of the rates and charges - petroleum leases was owed by one customer and ascertained the probability of recovering the amounts based on individual circumstances which affected the amount of the expected loss.

Statutory charges: In some limited circumstances Council may write off impaired statutory charges, on this basis Council calculated the expected credit loss for Statutory Charges (non-rates and utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Grants: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth governments have high credit ratings, accordingly Council determines the level of credit risk exposure to be immaterial and therefore does not record an expected credit loss for these counterparties.

Other Debtors: Council identifies other debtors as receivables which are not rates and charges, statutory charges or grants. Council has applied the simplified approach for trade receivables and the loss allowance is measured at an amount equal to lifetime expected credit losses.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

11 Receivables continued

The exposure to credit risk for receivables by type of counterparty was as follows:

	2024	2023
	\$	\$
Rates and utility charges	507,652	400,090
Rates and utility charges - petroleum leases	5,219,579	3,154,287
State Government	993,657	114,407
Other debtors	327,114	145,655
Community organisations	38,740	48,480
	<u>7,086,742</u>	<u>3,862,919</u>

Movement in accumulated impairment losses is as follows:

	Other Debtors	Rates and Utility Charges	Rates and Utility Charges - Petroleum Leases
2024			
Opening balance at 1 July	4,648	-	480,887
Less: Debts written off during the year	-	-	-
Additional impairments recognised	320	7,380	4,734,044
Less: Impairments reversed	-	-	-
Closing balance at 30 June	<u>4,968</u>	<u>7,380</u>	<u>5,214,931</u>
2023			
Opening balance at 1 July	12,485	-	-
Less: Debts written off during the year	(7,837)	-	-
Additional impairments recognised	-	-	480,887
Less: Impairments reversed	-	-	-
Closing balance at 30 June	<u>4,648</u>	<u>-</u>	<u>480,887</u>

12 Inventories

Stores and raw materials are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost except for land where the costs are allocated to the relevant parcel.

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.

	Note	2024	2023
		\$	\$
Inventories held for consumption		732,868	790,677
Land held for development and sale		97,564	161,440
		<u>830,232</u>	<u>952,117</u>

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment 30-Jun-24	Note	Buildings and other structures		Plant and equipment		Road infrastructure		Sewerage		Water		Land		Other assets		Airport assets		TOTAL	
		Fair Value Levels 2 & 3	Fair Value Levels 2 & 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Levels 2 & 3	Fair Value Levels 2 & 3	Fair Value Levels 2 & 3	Fair Value Level 3	Fair Value Levels 2 & 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
489,537		66,304,594	13,823,913	216,478,195	11,315,197	13,005,535	1,938,197	21,846,317	13,924,713	359,126,198									8,709,807
-	6	3,245,765	1,870,469	2,244,019	-	1,349,554	-	(32,478)	-	(2,719,953)									(2,719,953)
-	18	2,612,401	(2,665,475)	-	8,409,927	544,932	-	855,960	516,836	13,402,852									13,402,852
489,537		72,162,760	13,008,907	227,132,141	11,777,993	14,900,021	1,936,197	22,669,799	14,441,549	378,519,904									378,519,904
Accumulated depreciation and impairment																			
205,720		21,912,556	4,564,047	31,971,985	2,982,527	5,117,281	-	6,801,368	2,042,361	75,597,845									75,597,845
15,717		1,084,286	1,090,528	3,372,522	101,930	275,018	-	488,244	271,682	6,699,927									6,699,927
-	6	-	(1,641,687)	-	-	-	-	(32,478)	-	(1,674,165)									(1,674,165)
-	18	905,866	-	1,372,425	126,155	225,864	-	285,032	82,131	2,997,473									2,997,473
221,437		23,902,708	4,012,887	36,716,932	3,210,612	5,618,163	-	7,542,166	2,396,174	83,621,079									83,621,079
268,100		48,260,052	8,996,020	190,415,209	8,567,381	9,281,858	1,936,197	15,127,633	12,045,375	294,897,825									294,897,825
2 - 20		10 - 75	2 - 20	5 - Unlimited	20 - 100	25 - 110	Not depreciated	2 - 50	5 - Unlimited										
Work in progress																			
-		2,426,498	49,481	299,292	38,499	238,640	-	133,015	-	3,185,425									3,185,425
-		111,872	23,544	-	-	-	-	(135,416)	-	-									-
-		8,805,996	1,797,444	2,341,974	619,778	1,110,914	-	442,882	-	15,118,987									15,118,987
-		(54,574)	-	-	-	-	-	(1,006)	-	(55,580)									(55,580)
-		(3,245,765)	(1,870,469)	(2,244,019)	-	(1,349,554)	-	-	-	(8,709,807)									(8,709,807)
-		8,044,027	-	397,247	658,277	-	-	439,475	-	9,539,025									9,539,025
268,100		56,304,079	8,996,020	190,812,456	9,225,658	9,281,858	1,936,197	15,567,108	12,045,375	304,436,850									304,436,850
Total property, plant and equipment																			
Additions comprise:																			
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-		263,861	1,761,194	1,506,227	-	1,349,554	-	-	-	4,880,836									4,880,836
-		2,981,904	109,275	737,792	-	-	-	-	-	3,828,971									3,828,971
-		3,245,765	1,870,469	2,244,019	-	1,349,554	-	-	-	8,709,807									8,709,807

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment 30-Jun-23	Note	Furniture and fittings	Buildings and other structures	Plant and equipment	Road infrastructure	Sewerage	Water	Land	Other assets	Airport assets	TOTAL
				Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Levels 2 & 3	Fair Value Levels 2 & 3	Fair Value Level 3	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		489,537	62,729,700	11,988,861	228,332,785	7,481,276	13,843,462	1,897,700	20,548,915	12,897,346	360,209,582
		-	118,256	2,258,627	328,190	-	-	40,497	138,885	59,641	2,944,096
	6	-	-	(423,575)	-	-	-	-	-	-	(423,575)
	18	-	3,456,638	-	(12,182,780)	3,833,921	(837,927)	-	1,158,517	967,726	(3,603,905)
		489,537	66,304,594	13,823,913	216,478,195	11,315,197	13,005,535	1,938,197	21,846,317	13,924,713	359,126,198
Accumulated depreciation and impairment											
		185,720	19,384,903	4,048,822	40,493,612	3,009,062	4,734,362	-	5,831,213	2,324,184	80,011,878
		20,000	1,385,292	891,794	3,012,268	118,723	258,688	-	611,605	221,101	6,519,471
	6	-	-	(376,569)	-	-	-	-	-	-	(376,569)
	18	-	1,142,361	-	(11,533,895)	(145,258)	124,231	-	358,550	(502,924)	(10,556,935)
		-	-	-	-	-	-	-	-	-	-
		205,720	21,912,556	4,564,047	31,971,985	2,982,527	5,117,281	-	6,801,368	2,042,361	75,597,845
Total written down value as at 30 June 2023											
		283,817	44,392,038	9,259,866	184,506,210	8,332,670	7,889,254	1,938,197	15,044,949	11,882,352	283,526,353
		2 - 20	10 - 75	2 - 20	5 - Unlimited	20 - 100	25 - 110	Not depreciated	2 - 50	5 - Unlimited	
Work in progress											
		-	229,037	-	-	7,019	-	-	113,766	-	349,822
		-	85,836	47,433	36,268	-	-	-	(231,178)	59,641	-
		-	2,229,881	2,260,675	589,214	38,499	238,640	40,497	417,371	-	5,814,777
		-	-	-	-	(7,019)	-	-	(28,059)	-	(35,078)
		-	(118,256)	(2,258,627)	(328,190)	-	-	(40,497)	(138,885)	(59,641)	(2,944,096)
		-	2,426,498	49,481	299,292	38,499	238,640	-	133,015	-	3,185,425
Total property, plant and equipment											
		283,817	46,818,536	9,309,347	184,805,502	8,371,169	8,125,894	1,938,197	15,177,964	11,882,352	286,713,778
Additions comprise:											
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		-	32,420	1,816,857	289,922	-	-	-	-	-	2,139,199
		-	85,836	441,770	38,268	-	-	40,497	138,885	59,641	804,897
		-	118,256	2,258,627	328,190	-	-	40,497	138,885	59,641	2,944,096

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment continued

(a) Recognition

The asset capitalisation threshold for Council is:

- Land	\$1
- Plant and equipment	\$5,000
- Infrastructure assets	\$10,000

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by the Queensland State Government and not recognised in the Council financial statements.

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

(c) Depreciation

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations (including aerodrome runway formations) and formation work associated with the construction of dams, levees and reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Key judgements and estimates

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of infrastructure assets.

(d) Impairment

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

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

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment continued

(e) Valuation

(i) Valuation

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

In the intervening years, Council undertakes:

* a management valuation using internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.

* a "desktop" valuation for land and improvements, and buildings asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Fair values are classified into three levels as follows:

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

There were no transfers between levels during the year.

A severe weather event occurred during June and July 2023 and a second event 6-23 January 2024 which caused significant damage to Council's road network. Natural disaster events such as this are common in the Quilpie Shire area and generally occur three to four times per decade. Prior to 30 June works were undertaken to ensure all damaged roads were trafficable, and the full costs of repair work will be funded by the State Government through its Disaster Recovery Funding Arrangements program. Works will be completed over the two years ending 30 June 2025.

Council performed a detailed assessment of the road network impacted by the weather event in assessing its funding claim. This assessment included an examination over the road network condition. It also included quantification of planned repair work and an estimate of the capital component or loss in service potential of the road network from the weather event. Certain road network components were damaged, with all roads trafficable, and no road assets were completely destroyed which would require them to be written off at year end. Council's assessment indicates that the majority of the work to be performed is operational and repair work in nature. This includes repair of road surfaces, pot holes, grading and other remedial works that are considered to be expenditure items.

There was no material impact on the carrying value of the infrastructure, property, plant and equipment held by Council. No write down in the current replacement cost of the road network has been recorded at 30 June 2024 as a result. The amount of the funded repairs Council will perform in future periods is all in the main repairs and operating expenditure. The total repairs undertaken in 2023/24 was \$15,222,396.

Key judgements and estimates

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

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

13 Property, plant and equipment continued

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and Improvements (Level 2 and 3)	Market value	30-Jun-22	Australis Asset Advisory Group	Level 2 - Sales prices of comparable land in its close proximity are adjusted for key attributes such as property size. The most significant input into this valuation approach is price per square metre. Level 3 - Current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach is price per square metre.	A desktop valuation was performed by Australis Asset Advisory Group with no movement since the comprehensive valuation at 30 June 2022.	Nil
Buildings and Other Structures (Levels 2 and 3)	Market value and current replacement costs	30-Jun-22	Australis Asset Advisory Group	Market Value: Sales prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as condition) Current Replacement Cost: Unit rates based on square metres using market evidence. Other inputs are estimates of useful life, pattern of consumption and asset condition.	A desktop valuation was performed by Australis Asset Advisory Group with an index of 5.5% applied.	Nil
Other Assets (Level 2 and 3)	Market value and current replacement costs	30-Jun-22	Australis Asset Advisory Group	Market Value: Sales prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as condition) Current Replacement Cost: Unit rates based on square metres using market evidence. Other inputs are estimates of useful life, pattern of consumption and asset condition.	A desktop valuation was performed by Australis Asset Advisory Group with an index of 5.6% applied.	Nil
Roads, Drainage and Bridge Networks (Level 3)	Current replacement costs	30-Jun-23	Shepherd Services	Existing supply contract rates for raw materials appropriate for the asset based on age, size location and condition Labour rates based on Council's Certified Agreement Average cost of outsourced projects Remaining life of assets including existing conditions	A desktop valuation was performed by Shepherd Services with an index of 3.89% applied.	Nil
Airport Assets (Level 3)	Current replacement costs	30-Jun-23	Shepherd Services	Existing supply contract rates for raw materials appropriate for the asset based on age, size location and condition Labour rates based on Council's Certified Agreement Average cost of outsourced projects Remaining life of assets including existing conditions	A desktop valuation was performed by Shepherd Services with an index of 3.89% applied to airport runway infrastructure.	Nil
Water and Sewerage Assets (Level 3)	Current replacement costs	30-Jun-23	Australis Asset Advisory Group	Development, soil and depth factors taking into account current condition Gross replacement cost per m2 based on appropriate materials, remaining useful lives and physical obsolescence.	A desktop valuation was performed by Australis Asset Advisory Group for water assets with an index of 4.19% applied and sewerage assets with an index of 4.10% applied.	Nil

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

14 Contract balances

	Note	2024 \$	2023 \$
a Contract assets			
Contracts with customers		388,852	309,546
Contracts to construct Council's own assets		4,560,545	1,729,461
		<u>4,949,397</u>	<u>2,039,007</u>
The contract assets have been prepared on the basis that they are all current.			
b Contract liabilities			
Funds to construct Council controlled assets		1,696,969	6,019,014
Non capital performance obligations not yet satisfied		1,000	-
		<u>1,697,969</u>	<u>6,019,014</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year			
Funds received upfront to construct Council controlled assets		<u>6,019,014</u>	<u>5,088,862</u>
		<u>6,019,014</u>	<u>5,088,862</u>

Satisfaction of contract liabilities

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

c Significant changes in contract balances

The increase in contract assets is due to Disaster Recovery Funding Arrangements (DRFA) program works and other grant funded works being completed in the 2023/24 financial year, with the cash to be received during the 2024/25 financial year. Contract liability balances have decreased due to works being completed where the funding had been received in a prior financial year. The contract liability balance at 30 June 2024 is DRFA funding.

15 Leases

Council as a lessee

Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

Any right-of-use asset is measured using the cost model and is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with Accounting Standard requirements.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Terms and conditions of leases

Building: Council leases one building which is used as a youth activity centre. The lease was for two years and contained a two year renewal option which has expired. The lease is now on a periodic arrangement on the same terms.

Equipment: Council leases a number of equipment assets that are considered low value and short term leases and are therefore not subject to lease accounting.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

15 Leases continued

Council as a lessor

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease. If the lease contains lease and non lease components the non-lease components are accounted for in accordance with *AASB 15 Revenue from Contracts with Customers*. The lease income is recognised on a straight-line basis over the lease term.

Leases at significantly below market value - concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and building which are used for a youth activity centre. The leases are generally between 2 and 50 years and require payments between \$0 and \$10,000 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases. Council does not believe that any of the leases in place are individually material.

16 Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

	Note	2024	2023
		\$	\$
Current			
Creditors		541,397	165,325
Prepaid rates		52,702	80,763
Accrued expenses		989,017	503,422
Accrued wages and salaries		137,368	7,920
GST payable/(receivable)		(66,531)	311,379
		<u>1,653,953</u>	<u>1,068,809</u>

17 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 provision is discounted using the Commonwealth Bond yield rates.

Current			
Annual leave		487,605	518,603
Long service leave		534,844	450,818
		<u>1,022,449</u>	<u>969,420</u>
Non-current			
Long service leave		272,848	302,920
		<u>272,848</u>	<u>302,920</u>

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

18 Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment.

	Note	2024 \$	2023 \$
Movements in the asset revaluation surplus were as follows:			
Balance at beginning of financial year		204,990,741	198,037,712
Net adjustment to non-current assets at end of period to reflect a change in current fair value:	13		
Land		-	-
Buildings and other structures		1,706,535	2,314,277
Other assets		570,928	799,967
Road infrastructure		7,037,502	(648,886)
Airport assets		434,705	1,470,650
Water		319,068	(962,158)
Sewerage		336,641	3,979,179
Balance at end of financial year		<u>215,396,120</u>	<u>204,990,741</u>

Asset revaluation surplus analysis

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

Land	374,407	374,407
Buildings and other structures	23,382,753	21,676,218
Other assets	10,969,746	10,398,817
Road infrastructure	170,555,255	163,517,754
Airport assets	2,043,085	1,608,380
Water	3,755,054	3,435,986
Sewerage	4,315,820	3,979,179
	<u>215,396,120</u>	<u>204,990,741</u>

19 Commitments for expenditure

Contractual commitments

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

Quilpie Swimming Pool Management	879,782	-
Eromanga Swimming Pool Management	390,368	-
Management of the Quilpie and Eromanga Swimming Pool Complex	-	360,162
NBN - Quilpie	86,009	166,200
Flood Damage	1,064,881	4,633,365
Recoverable Works	28,307	459,419
	<u>2,449,347</u>	<u>5,619,146</u>

Capital commitments

Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

<i>Property, Plant and Equipment</i>		
Buildings and other structures	4,012,580	345,114
Other assets	12,080	203,095
Plant and equipment	81,215	1,242,150
Road infrastructure	88,965	-
Water	-	465,935
Sewerage	375,597	395,100
	<u>4,570,437</u>	<u>2,651,394</u>

These expenditures are payable as follows:

Within the next year	4,570,437	2,651,394
One to five years	-	-
	<u>4,570,437</u>	<u>2,651,394</u>

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

20 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 2024 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 workers 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 \$120,427.41.

21 Superannuation - regional defined benefit fund

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

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 contribution rate obligations, but has not been recognised as an asset or liability of the Council.

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

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

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions. The next triennial actuarial review is not due until 1 July 2024.

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

- Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.
- Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Note	2024	2023
		\$	\$
Superannuation contributions made to the Regional Defined Benefits Fund		16,346	15,949
Other superannuation contributions for employees		646,138	607,404
Total superannuation contributions paid by Council for employees:	7	<u>662,484</u>	<u>623,353</u>

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

22 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

Note	2024 \$	2023 \$
Net result	(7,282,058)	4,470,043
Non-cash items:		
Depreciation and amortisation	6,699,927	6,519,471
	<u>6,699,927</u>	<u>6,519,471</u>
Investing and development activities:		
Net (profit) / loss on disposal of non-current assets	496,328	(56,563)
Capital grants, subsidies and contributions	(4,136,940)	(1,232,333)
	<u>(3,640,612)</u>	<u>(1,288,896)</u>
Changes in operating assets and liabilities:		
(Increase) / decrease in receivables	1,513,826	(1,596,304)
(Increase) / decrease in inventories	121,884	7,292
(Increase) / decrease in contract assets	(2,910,390)	2,414,475
Increase / (decrease) in payables	585,144	(1,215,113)
Increase / (decrease) in provisions	22,958	83,653
Increase / (decrease) in contract liabilities	(4,321,045)	930,153
	<u>(4,987,623)</u>	<u>624,155</u>
Net cash inflow / (outflow) from operating activities	<u>(9,210,366)</u>	<u>10,324,773</u>

23 Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the Council.

24 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has the following financial assets / liabilities

- cash
- receivables
- payables

The associated risks from these instruments are disclosed in the note, specific information required by AASB 7 is included in the relevant note where appropriate, e.g. credit risk is included within the receivables note.

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

- credit risk
- liquidity risk
- market risk

Risk management framework

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

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

The Council's audit committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by the Council. The Council audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

24 Financial instruments and financial risk management continued

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.

Of the rateable revenue and utility charges receivable balance at the end of the year (note 11), \$5,219,579.06 (representing 91%) is concentrated into customers in general rate Category 14 Oil and Gas (2023: \$3,175,093.92, representing 89%). Of this amount, 91% (2022: 89%) is owed by one customer. Apart from this, Council does not have single credit risk exposure to any single counterparty or any group of counterparties having similar characteristics.

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

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

No collateral is held as security relating to the financial assets held by Council.

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

Liquidity risk

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

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Exposure to Liquidity Risk

Council is exposed to liquidity risk through its normal course of business. Council manages its exposure to liquidity risk by maintaining sufficient cash deposits to cater for unexpected volatility in cash flows.

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

	0 to 1 year	1 to 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$
2024				
Trade and other payables	1,653,953	-	1,653,953	1,653,953
	<u>1,653,953</u>	<u>-</u>	<u>1,653,953</u>	<u>1,653,953</u>
2023				
Trade and other payables	1,068,809	-	1,068,809	1,068,809
	<u>1,068,809</u>	<u>-</u>	<u>1,068,809</u>	<u>1,068,809</u>

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

Market risk

Market risk is the risk that changes in market indices, such as interest 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

Council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

25 Transactions with related parties

(a) Transactions with key management personnel (KMP)

Key management personnel include the Mayor, Councillors, Chief Executive Officer, Director Engineering Services, and Director Corporate and Community Services. The compensation paid to key management personnel comprises:

	2024	2023
	\$	\$
Short-term employee benefits	875,976	824,673
Post-employment benefits	101,908	92,356
Long-term benefits	146,348	123,803
Termination benefits	-	-
Total	1,124,232	1,040,832

Detailed remuneration disclosures are provided in the annual report.

(b) 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	2024	2023
	\$	\$
Council resolved to provide an exclusion fencing subsidy to a land owner who was a close family member of a KMP in 2022/23 financial year.	-	18,563
Employee expenses for close family members of key management personnel (2024: 1 employee, 2023: 1 employee)	90,252	85,511
TOTAL	90,252	104,074

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.

(i) Transaction with entities controlled by key management personnel were on an arm's length basis in accordance with the purchasing policy adopted by Council. The total disclosed includes the following:

Key management personnel	Details of related party	2024	2023
		\$	\$
Former Mayor Mackenzie is chair of the Outback Gondwana Foundation which controls the Eromanga Natural History Museum (ENHM). Any time Council dealings with ENHM arise, Cr Mckenzie declares a conflict and leaves the meeting. He is not paid for his service nor does he participate in any profit-sharing.	The Former Mayor's wife is the ENHM Museum Director and Collections Manager in a volunteer capacity.	29,700	7,363
Former Mayor Mackenzie is the deputy chair of the Darling Downs and South West Regional Development Australia Inc. Quilpie Shire Council is a member Council of the committee.	Subscription to ID Profile	5,445	13,970
Former Deputy Mayor, Cr Hewson, owns a retail electrical store in Quilpie.	Council purchases various household goods at commercial prices in accordance with purchasing policy.	23,229	15,855
Former Cr Paulsen is a committee member of the Quilpie Golf Club.	Council paid the Golf Club for a Council event in 2024 and 2023.	1,845	1,990

Quilpie Shire Council
Notes to the financial statements
For the year ended 30 June 2024

25 Related parties continued

(b) Transactions with other related parties continued

Key management personnel	Details of related party	2023	2022
		\$	\$
Cr Volz (woodcrafting items/services)	Council purchased woodcraft items/services at commercial rates in accordance with the procurement policy.	2,015	749
Cr Milosevic is the owner of Bulloo River Ice	Council purchased ice in accordance with the procurement policy.	1,250	-
Former Cr Paulsen is part owner of a supermarket in Quilpie.	Council purchases items from that store at commercial rates in accordance with the procurement policy.	5,873	6,795
Total		69,357	46,722

(c) Outstanding balances

There are no outstanding balances to/from related parties at the end of the financial year.

(d) Loans and guarantees to/from related parties

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

(e) Commitments to/from other related parties

Council has neither made nor received any commitments with key management personnel or related parties.

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

- Payment of rates
- Dog registration
- Borrowing books from the library

Council has not included these types of transactions in its disclosure where they are made on the same terms and conditions available to the general public.

**Quilpie Shire Council
Financial Statements
For the year ended 30 June 2024**

**Management Certificate
For the year ended 30 June 2024**

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 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
Ben Hall**

Date: 11 September 2024



**Chief Executive Officer - Acting
Julie Reitano**

Date: 11 September 2024

INDEPENDENT AUDITOR'S REPORT

To the councillors of Quilpie Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Quilpie Shire Council.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer - Acting.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Quilpie Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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

Prescribed requirements scope

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



Michael Claydon
as delegate of the Auditor-General

12 September 2024

Queensland Audit Office
Brisbane

Quilpie Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2024

From FY 2024, there is an updated Financial Management (Sustainability) Guideline (the Guideline) which has been developed following consultation with Local Government stakeholders.

The Guideline supersedes the Financial Management (Sustainability) Guideline 2013, and is to be used in the calculation of the relevant financial sustainability measures specified in the *Local Government Regulation 2012*. Further information can be found on the Department's website at <https://www.statedevelopment.qld.gov.au/local-government/for-councils/finance/local-government-sustainability-framework>.

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	5.02	N/A	Exceeds target
Operating Performance	Operating Surplus Ratio	N/A	-32.03%	-9.36%	The late payment of the Financial Assistance Grant resulted in an operating deficit and affected the 5-year average.
	Operating Cash Ratio	Greater than 0%	-12.38%	13.10%	The expected credit loss is impacting the current year actual percentage.
Asset Management	Asset Sustainability Ratio	Greater than 90%	55.77%	42.27%	Council's forecasting has major renewal projects that will improve this ratio.
	Asset Consumption Ratio	Greater than 60%	78.14%	78.77%	Exceeds target


The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 2024 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 2024.

Certificate of Accuracy
For the year ended 30 June 2024

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

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

Mayor
Ben Hall 

Chief Executive Officer - Acting
Julie Reitano 

Date: 11 September 2024

Date: 11 September 2024

INDEPENDENT AUDITOR'S REPORT

To the councillors of Quilpie Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Quilpie Shire Council for the year ended 30 June 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer – Acting.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Quilpie Shire Council for the year ended 30 June 2024 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the current year financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Quilpie Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



Michael Claydon
as delegate of the Auditor-General

12 September 2024

Queensland Audit Office
Brisbane

Quilpie Shire Council
Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2024

From FY 2024, there is an updated Financial Management (Sustainability) Guideline (the Guideline) which has been developed following consultation with Local Government stakeholders.

The Guideline supersedes the Financial Management (Sustainability) Guideline 2013, and is to be used in the calculation of the relevant financial sustainability measure specified in the *Local Government Regulation 2012*. Further information can be found on the Department's website at <https://www.statedevelopment.qld.gov.au/local-government/for-councils/finance/local-government-sustainability-framework>.

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
			Council		
Contextual ratios					
Financial Capacity	Council-Controlled Revenue	N/A	22.57%	21.48%	Council has implemented a long term strategy of full cost recovery and increasing own source revenue with a small rate base that remains consistent with total revenue.
	Population Growth	N/A	0.14%	-2.66%	Council believes the ABS statistics do not clearly reflect the population growth experienced in the shire which is demonstrated by the growth in the housing market and no rental vacancies. Unprecedented housing construction of 10 new homes since 2021 with a further 16 currently under construction supports this view.

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 2024 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 2024.

Certificate of Accuracy
For the year ended 30 June 2024

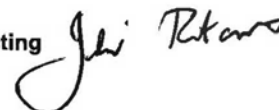
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

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

Mayor
Ben Hall



Chief Executive Officer - Acting
Julie Reitano



Date: 11 September 2024

Date: 11 September 2024

**Quilpie Shire Council
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2024**

Type	Measure	Target (Tier 7)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Capacity	Council-Controlled Revenue	N/A	22.57%	22.92%	23.16%	23.22%	23.30%	23.30%	23.29%	23.28%	23.27%	23.25%
	Population Growth	N/A	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
	Operating Surplus Ratio	N/A	-32.03%	-0.67%	-2.56%	-1.87%	-2.05%	-1.73%	-1.40%	-1.07%	-0.73%	-0.38%
Operating Performance	Operating Cash Ratio	Greater than 0%	-12.38%	16.78%	15.89%	16.28%	15.98%	16.22%	16.45%	16.69%	16.93%	17.19%
	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	5.02	5.55	5.75	5.42	5.57	5.78	6.07	6.37	6.71	7.09
Asset Management	Asset Sustainability Ratio	Greater than 90%	55.77%	181.00%	89.00%	126.00%	89.00%	89.00%	89.00%	89.00%	89.00%	89.00%
	Asset Consumption Ratio	Greater than 60%	78.14%	78.65%	76.72%	75.04%	73.26%	71.53%	69.87%	68.25%	66.71%	65.21%

Council's Long Term Financial Management Strategy


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

Certificate of Accuracy

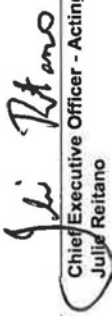
For the long-term financial sustainability statement prepared as at 30 June 2024

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

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



Mayor
Ben Hall



Chief Executive Officer - Acting
Julie Reitano

Date: 11 September 2024

Date: 11 September 2024

08. Index

Acronyms

Acronym	Details		
ACDC	Agriculture Chemicals Distribution Control	OAM	Medal of the Order of Australia
CCTV	Closed-circuit television	OCM	O'Connor Marsden & Associated Pty Ltd
CEO	Chief Executive Officer	QAO	Queensland Audit Office
DRFA	Disaster Recovery Funding Arrangements	QAP	Quarterly Action Plan
DTMR	Department of Transport and Main Roads	QBCC	Queensland Building and Construction Commission
EAP	Employee Assistance Program	QMHC	Queensland Mental Health Commission
ENHM	Eromanga Natural History Museum	QRA	Queensland Reconstruction Authority
EOI	Expression of Interest	QSC	Quilpie Shire Council
FT	Full Time Equivalent	QTC	Queensland Treasury Corporation
GST	Goods & Services Tax	QVAS	Queensland Valuation and Sales
ISO	International Organisation for Standardisation	RADF	Regional Arts Development Fund
IT	Information Technology	RAUP	Regional Airport Upgrade Program
LGAQ	Local Government Association of Queensland	RESQ	Remote Employment Services Queensland
LGMA	Local Government Managers Association	RMPC	Road Maintenance Performance Contract
LGMS	Local Government Mutual Services	RSL	Returned Services League
LGW	Local Government Workcare	R2R	Roads to Recovery
LRCIP	Local Roads and Community Infrastructure Program	SDS	Safety Data Sheets
MP	Member of Parliament	SOP	Standard Operating Procedures
MPHS	Multi-Purpose Health Service	SPA	Salary Packaging Australia
NAIDOC	National Aborigines and Islanders Day Observance Committee	SWQROC	South-West Queensland Regional Organisation of Councils
NBN	National Broadband Network	SWQWSA	South-West Queensland Water and Sewerage Alliance
NDIS	National Disability Insurance Scheme	TIDS	Transport Infrastructure Development Scheme
		WHS	Work Health & Safety

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Visit Our Shire

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quilpie.qld.gov.au

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