



Maranoa Regional Council

Annual Report 2023/2024



We would like to thank a number of people and groups that contribute to this plan and the broader Maranoa Community. They include:

- the many volunteers within our community who so generously give their own time and energy to enrich the lives of those around them and make our region a great place to live and visit.
- the staff of the Maranoa Regional Council who routinely go 'above and beyond' for the benefit of our community and organisation, helping us to continue to improve every year
- the ratepayers, residents, businesses and visitors who don't take Council's work for granted and take the time to pass on their thanks for a job well done, or appreciation for exceptional service provided. And also for providing feedback to help us to continually refine and improve our services.

Our Annual Report for 2023/24

This Annual Report is an opportunity to provide an insight into Council's work and report to our community, ratepayers and those with an interest in our work this year's highlights, challenges and progress in an open and transparent way.

The report also meets the requirements of the legislation that Council operates under.

Structure of our reporting

Our reporting has been designed for readers to view as little or as much as they wish about a particular function or functions of Council.

The Annual Report summarises our results. We use this to review performance, monitor trends and resourcing needs, assess what is working well, reflect on where we can improve and fine tune our plans for the future.

It is an integral part of our continual improvement framework.

Following an introduction, there are six sections to the Annual Report document:

- Part 1 - Our region
- Part 2 - Our Council
- Part 3 - Our performance
- Part 4 - Our finances
- Part 5 - Our legislative compliance
- Part 6 - Index

Our region

This includes information about the Maranoa region. It also celebrates just some of the people who contribute so fully to make the Maranoa such a vibrant, welcoming community.

Our Council

This includes our purpose and strategy, introduces our Councillors and committees, governance and our structure.

Our performance

This overviews our planning frameworks and provides a summary of our results for the year (highlights, challenges and progress in implementing our plans). We report our performance against our five strategic goals:

1. Prosperity - A sustainable, growing & prosperous economy
2. Environment - An attractive, healthy, balanced natural & built environment
3. Connectivity - Quality, accessible services & infrastructure
4. Accountability - Transparent & accountable leadership & governance
5. Inclusivity - Connected, resilient, safe & diverse communities.

Our finances

The financial section of this annual report includes:

- Community financial report
- General purpose financial statements for the year ended 30 June 2024, audited by the Auditor-General
- Management certificates
- Current year financial sustainability statement for the year ended 30 June 2024, audited by the Auditor-General
- Auditor-General's audit reports about the general purpose financial statement and the current year financial sustainability statement; and
- Long term financial sustainability statement for the financial year.

This report demonstrates the breadth of Council functions (including services and projects) provided to the community.

On the following page is a table of contents that gives the starting page location for each section and sub-section.

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INTRODUCTION FROM THE MAYOR

It is an honour to present Maranoa Regional Council's 2023-24 Annual Report, my first since becoming Mayor.

The Council election in March saw a significant change to the composition of Council.

I would like to acknowledge at the outset that many of the achievements reported throughout this report were the culmination of the hard work of many others, often extending back many years.

On behalf of all residents I thank the Councillors whose terms ended in March for their contribution to leading our Maranoa community: Mayor Tyson Golder, Deputy Mayor Geoff McMullen and Councillors Julie Guthrie, Mark Edwards and George Ladbrook.

I am looking forward to working with the Councillors elected for this term to continue to build on the work done in previous terms, while pursuing our own direction and giving effect to our own priorities and commitments.

One of the early decisions that was taken by the continuing and new members of Council was to reinstate the system of portfolios.

Portfolios have previously been this Council's approach and I firmly believe they improve accountability and communication across key areas of our service delivery, while harnessing the full talents of the entire team that was elected. This includes enabling all Councillors to speak to the media, which is a very important part of accountability to the community.

This report highlights key achievements of the last term, including the completion of popular projects such as the Roma Pump Track, which has become a favourite gathering spot for families.

Our commitment to community safety and well-being has remained strong, including our proactive animal control measures, and continued support for the Royal Flying Doctor Service through waived landing fees.

We also focused on enhancing local infrastructure to keep our towns connected and accessible, with a substantial investment in road maintenance and flood damage restoration to build resilience across the region.

Advocating for our region will be strengthened in the upcoming year. While there are many areas of focus, roads, air services and housing are three that are vital for our region.

In roads, we will be campaigning both for increased road funding and a more sensible approach to how we are funded to recover after floods.

Air services were a concern before Rex went into administration, but is even more so now. We will be



working to ensure that we have input into the operator for the next Regulated Air Services Route and that any new contract sees the inclusion of a State Government subsidised, guaranteed fare for local residents, as well as more seats being made available.

Housing continues to be an issue, pivotal to a number of other challenges our region faces, including recruitment and service delivery.

Community engagement has been central to our efforts this year. Councillors and I have participated in events, consultations, and celebrations, deepening our connections with residents and gathering valuable insights to inform our plans. We will ensure this continues.

Finally, I extend my heartfelt thanks to my fellow Councillors, our executive management team, and all staff and volunteers who work alongside us to achieve these positive outcomes.

The Maranoa is a broad but interconnected community and our shared vision, efforts and cooperation are what makes it the home that it is, for us and our families.

I am grateful for your continued support.


Cr Wendy Taylor | Mayor

PART 1 OUR REGION

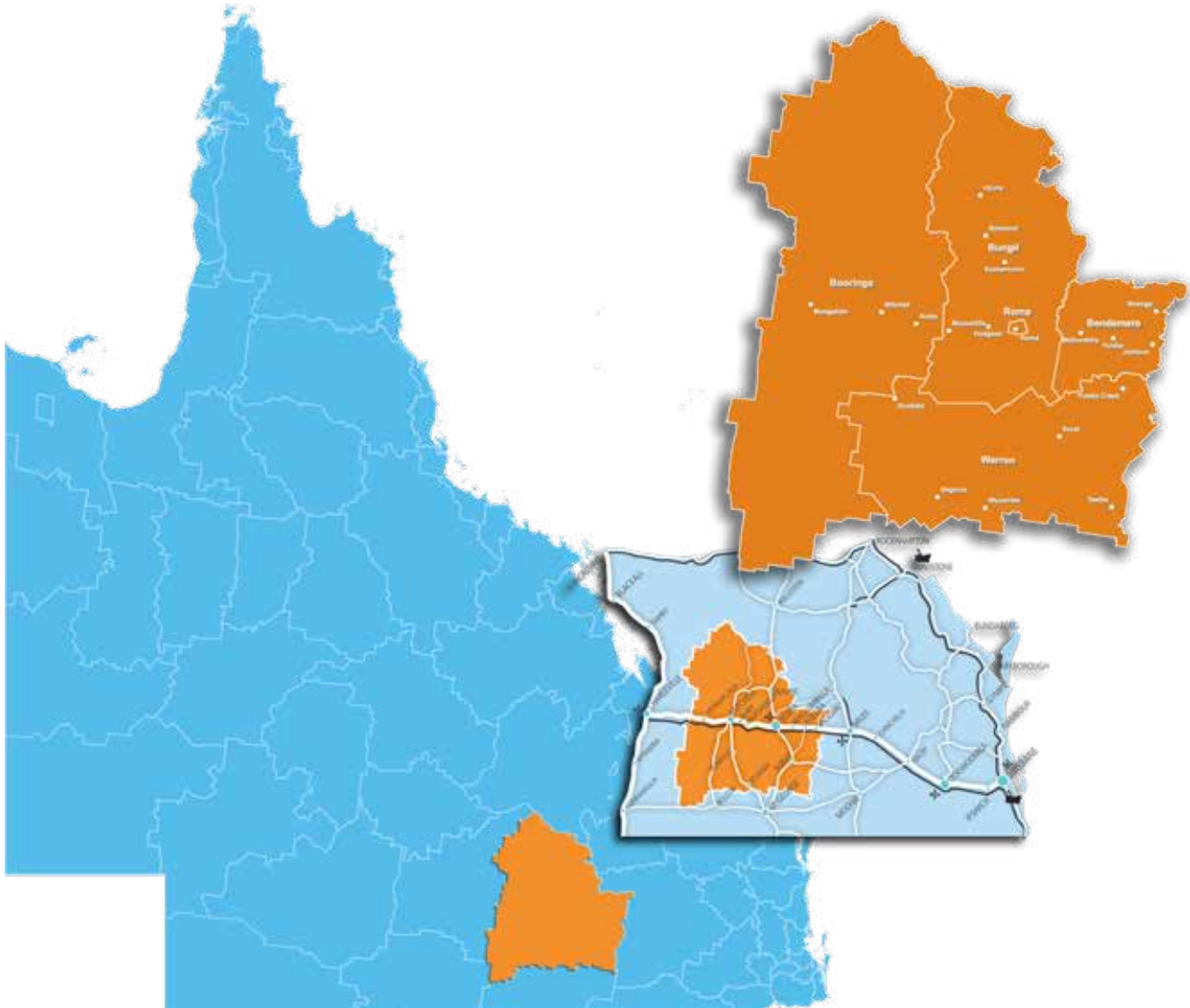


Sculptures Outback 2024

Mitchell-based sculptor Kyle Mansfield won the Australia Pacific LNG operated by Origin Energy Acquisitive Open Prize with his entry "King Ranch".

Photo Credit: Tim Bateup

ABOUT THE MARANOA REGION



The Maranoa region is located in South West Queensland, 480 kilometres west of Brisbane. It covers an area of 58,817 square kilometres and is home to approximately 13,255 people.

Centred on Roma, the region is a major transport hub served by the Warrego Highway, Queensland's principal east-west freight route. The Carnarvon Highway, a key north-south economic freight route runs through Injune, Roma and Surat.

The region is also serviced by an airport in Roma and three aerodromes in Surat, Mitchell and Injune.

Maranoa Regional Council was officially formed on March 15, 2008 as part of the Queensland Local Government Reform processes introduced by the Queensland State Government.

The new Council was established through the amalgamation of Roma Town Council, Bungil Shire Council, Bendemere Shire Council, Warroo Shire Council and Booringa Shire Council.

The rich and diverse region includes the town of Roma and the townships of Hodgson, Muckadilla, Injune, Eumamurrin, Bymount, Mitchell, Amby, Dunkeld, Mungallala, Surat, Begonia, Teelba,

Wycombe, Wallumbilla, Yuleba, Jackson and Noonga.

In the years since amalgamation the region has successfully come together under its new regional identity, while maintaining the pride and tradition of its constituent areas.

The Maranoa Local Government Area sits within the state electorate of Warrego and the federal electorate of Maranoa.

Maranoa Regional Council joins the five other councils of the South West Queensland region as members of the South West Queensland Regional Organisation of Councils (SWQROC).

Maranoa is a key regional centre for agriculture, energy and resources.

Roma is home to the Roma Saleyards, Australia's marketplace of choice for beef producers, with its weekly sales setting the price benchmark for the industry.

Known as *Where Country meets the Outback*, Roma was named Queensland's Top Tourism Town 2024, highlighting the region's natural beauty and welcoming nature.



The statue at the entrance to The Big Rig is based on a photograph of a legendary character from the early days of oil-search, John Machado.

Settlement history

The original inhabitants of what is now the Maranoa local government area were predominantly the Mandandanji and Gunggari people.

European settlement dates from the late 1840s with land used mainly for grazing.

Growth took place during the late 1800s and early 1900s as small townships were established, aided by the opening of the western railway line in the 1880s and the establishment of the oil and gas industry, which originated in Roma.

This nationally significant contribution is celebrated through the leading tourism attraction, The Big Rig.

The population increased in the years following the end of the Second World War, and then declined slightly during the 1960s and 1970s.

The population was relatively stable during the 1980s at about 13,000 people, falling marginally to about 12,600 in 1991, and then to 12,200 in 1996.

The population was relatively stable between 1996 and 2001. Gradual growth took place during the early 2000s, with the population increasing to about 14,000 in 2011, largely due to expansion in coal seam gas exploration and mining.

Following the completion of the drilling and construction phase of several major projects, the population fell slightly and is now estimated at 13,255 and is relatively stable.

Service Centres

The Maranoa comprises a number of townships sitting on the major transport corridors, each with its own distinctive heritage and attractions.

Roma

Roma is a major regional service centre located on the crossroads of two major highways, the Warrego Highway (running east/west) is a national highway that links Brisbane with Darwin. The Carnarvon Highway (running north/south) links Roma to northern centres, such as Rockhampton and Cairns and south to New South Wales and Victoria.

Roma offers a range of retail, professional businesses and public and private primary and secondary schools servicing the local and surrounding communities.

With its cafés, restaurants, specialty shops and busy regional airport, it has a cosmopolitan feel without losing its country charm and hospitality.

Roma is home to the largest cattle-selling centre in Australia, and the birthplace of Australia's oil and gas industry. Visitors can enjoy tours at the Roma Saleyards and learn about the importance of the town to the oil and gas industry through interpretive tours at The Big Rig.

Injune

Located at the base of the Carnarvon Ranges and surrounded by some of Queensland's best National

ABOUT THE MARANOA REGION

Parks, Injune is the perfect base for outdoor adventure with breathtaking natural landscapes.

It is rich in pioneering heritage and Aboriginal Dreamtime stories of the region.

Surat

Surat, 78 kilometres south of Roma on the Great Inland Way, is a picturesque town on the banks of the Balonne River. Popular with travellers is Fisherman's Park which offers free camping adjacent to the river.

In the heart of town is the Cobb and Co Changing Station Museum which embraces Surat's pioneering history and significant involvement during the Cobb & Co era.

Yuleba

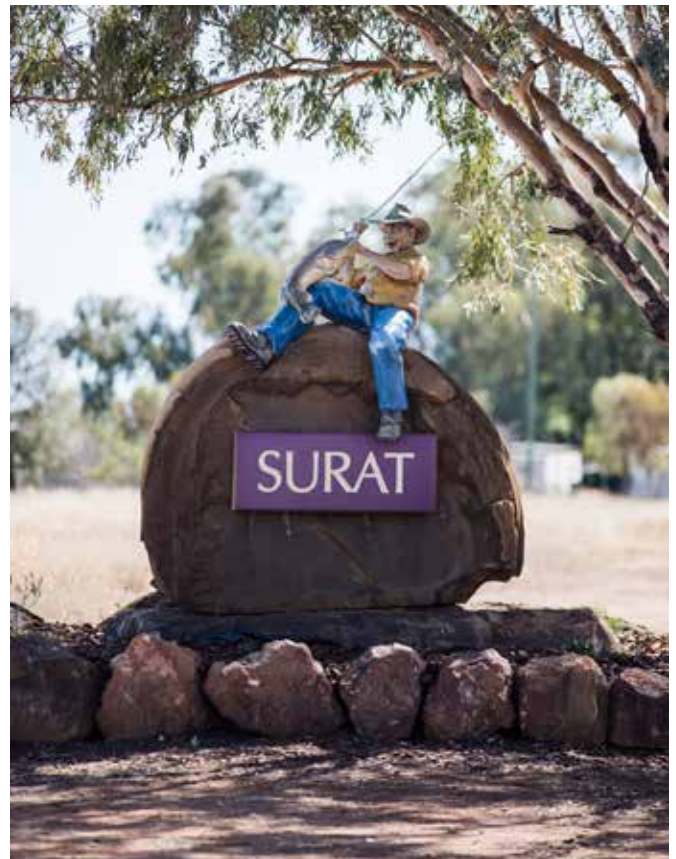
On the highway from Brisbane and 60 kilometres east of Roma, Yuleba locals enjoy the charm of this small community town.

Visitors can take in artwork and relive the last horse drawn coach mail service from Surat to Yuleba in 1924 with a day trip along the Cobb & Co Way.

Picnic and camping spots are aplenty including Cobb and Co Park, and Judd's Lagoon.

Wallumbilla

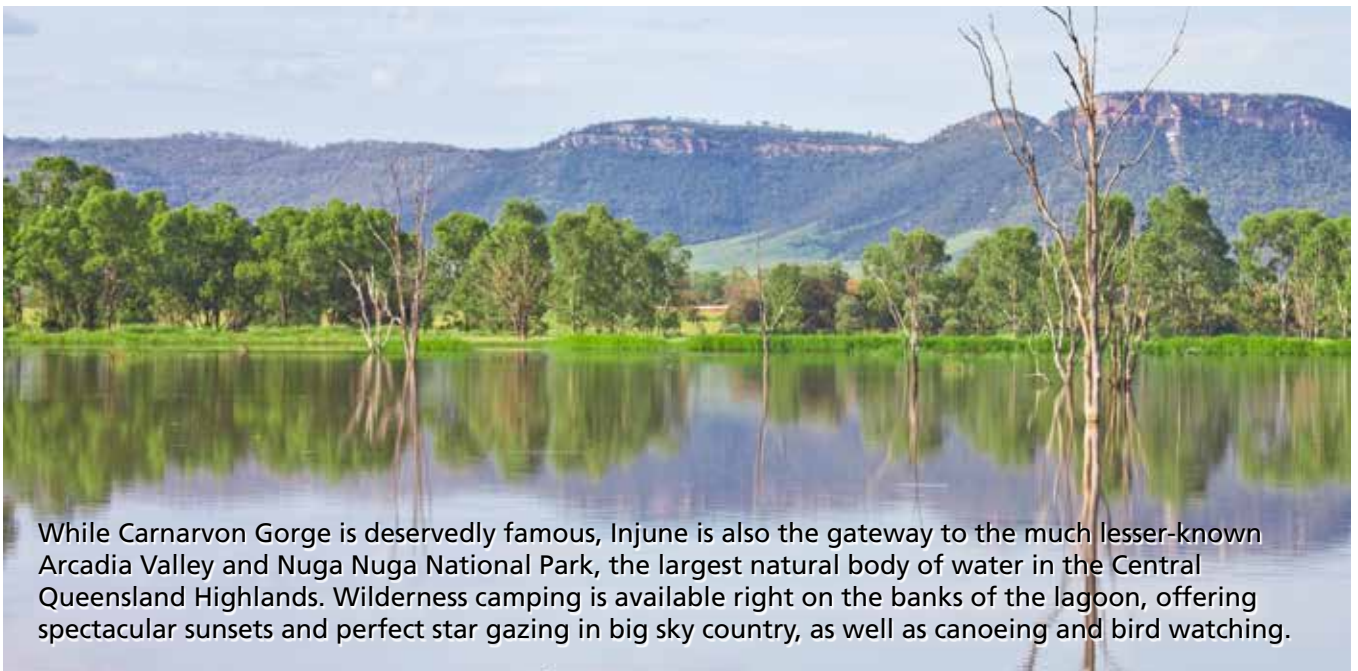
Located 40km east of Roma on the Warrego Highway, this quaint township is dedicated to sharing the area's local heritage. The soon-to-be-completed Calico Cottage redevelopment will be a tourist centre and another reason to stop on the journey west.



Mitchell

Sitting on the banks of the Maranoa River, 87 kilometres west of Roma, Mitchell is steeped in Australian history - from the capture of the infamous Kenniff Brothers' to Major Mitchell's expedition across the region.

Visitors can take a break and rejuvenate at the Great Artesian Spa and enjoy the free camping at Fisherman's Rest on the banks of the Maranoa River.



While Carnarvon Gorge is deservedly famous, Injune is also the gateway to the much lesser-known Arcadia Valley and Nuga Nuga National Park, the largest natural body of water in the Central Queensland Highlands. Wilderness camping is available right on the banks of the lagoon, offering spectacular sunsets and perfect star gazing in big sky country, as well as canoeing and bird watching.

Our People

The Maranoa region continues to demonstrate its vital role in Queensland's economic landscape.

Our Gross Regional Product (GRP) is estimated at \$2.78 billion, which represents 0.59% of the state's Gross State Product.

Our demographic profile reflects the dynamic nature of our region. Roma, our administrative and commercial hub, houses approximately 7,075 residents, representing just over half of our total population.

The balance of our population is distributed across our townships and rural properties, creating a distinctive blend of urban and rural lifestyles.

With a median age of 37.8 years, compared to a state median of 38.5, our population pyramid reveals a strong presence of families.

Approximately 43% of total families are couple families with children and 20% of our residents are aged under 15 years.

The working-age population (15-64 years) comprises 62% of our residents, while seniors aged 65 and above represent 18% of our community.

Our region's cultural diversity continues to evolve.

The First Nations community, representing approximately 10% of our population, maintains strong cultural connections to country and plays an integral role in our community life.

We've also observed a gradual increase in cultural diversity, with approximately 7% of our residents born overseas, bringing valuable skills and perspectives to our region.

Our Economy

Our agricultural sector maintains its position as a cornerstone of the local economy, with livestock production and broad-acre farming generating substantial economic activity.

The region's cattle industry, particularly our renowned Roma Saleyards, continues to be the largest cattle selling centre in the country, processing over 250,918 head of cattle annually for a value of \$241,716,062.

Our resources sector remains robust, with gas extraction and processing facilities providing stable employment and contributing significantly to our regional economic output.

The financial year covered in this report closed with the announcement in June that Senex Energy is moving ahead with its A\$1 billion expansion of the Atlas and Roma North natural gas developments.

Maranoa Quick Facts

Population	13,255
Median Age	37.8
Identifying as First Nations	9.7%
Registered Births 2023	217
Born Overseas	894 (7%)
Unemployment	1.4%
Households renting	31%
Households with a mortgage	23%

The company said this will create more than 900 jobs over the life of the expansion with many of these roles based in our region. Around 200 skilled jobs will be ongoing as a result of the investment.

Economic analysis shows the local economy supports local jobs 8,458.

The diversification of our economy has helped maintain our unemployment rate below the state average, while creating opportunities for skilled workforce development.

With an overall employment rate of just 1.4%, the region is significantly outperforming the state average.

However, this provides several challenges with the number of jobs available exceeding the local workforce.

Housing availability continues to be a barrier for recruitment, and is putting pressure on housing affordability.

Addressing these issues continues to be a major advocacy focus for Council.

Agriculture and extractive industries remain our largest employers, with Agriculture engaging 14.7% of our workforce across farming, livestock production, and agricultural services.

The resources sector, particularly gas extraction and processing, employs 14.1% of our workforce, providing high-skilled positions and contributing to above-average household incomes for the region.

COMMUNITY RECOGNITION

Australia Day awards

Our community is built upon the many, often unsung, contributions by countless individuals. Our Australia Day awards program seeks to recognise and honour the contributions and outstanding achievement of individuals within the communities of the Maranoa region.

The awards identify excellence in sporting endeavours, recognise significant community events, and names each region's Citizen of the Year and Young Achiever.

RECIPIENTS 2024

Bendemere	
Citizen of the Year	Brendan Seawright
Young Achiever Award	Joey Hussey
Community Organisation Award	Wallumbilla Campdraft Association Inc.
Cultural Award	Margaret Dawn Irwin
Sports Award	Bayley Draper
Junior Sports Award	Maddison Beetson
Community Contribution Award	Kristie York

Booringa	
Citizen of the Year	Anthony (Bim) Struss
Young Achiever Award	Lalitha Cooper
Community Organisation Award	Tooloombilla Rodeo and Campdraft Association Inc
Cultural Award	Kyle Mansfield
Sports Award	
Junior Sports Award	Amy Maree Cassell
Community Contribution Award	Rebecca Smith

Bungil	
Citizen of the Year	Cynthia Warriar
Young Achiever Award	
Community Organisation Award	
Cultural Award	Casandra Sorensen Brigid Price
Sports Award	Damian Brennan
Junior Sports Award	Millie Warriar
Community Contribution Award	Sherryl Bonisch

Roma	
Citizen of the Year (Dual Award)	Karen Dawes John Finnigan
Young Achiever Award	Flynn White
Community Organisation Award	Life Church Roma
Cultural Award	Debra Scheffe
Sports Award	Alan Steinohrt
Junior Sports Award	Mitch Ford
Community Contribution Award	Fred Hewitt

Warroo	
Citizen of the Year	Danni-Leigh Horrobin
Young Achiever Award	Bayley-Jaye Allwood
Community Organisation Award	Surat and District Development Association Inc.
Cultural Award	
Sports Award	Vivien Moore
Junior Sports Award	Grace Ziesemer
Community Contribution Award	Katie Goodwin

The Spirit of the Maranoa Award	
Spirit of Bendemere	Kristen Seawright
Spirit of Booringa	Jeremy Heslop
Spirit of Bungil	
Spirit of Roma	Leesa Murray
Spirit of Warroo	Danille Koster

Andrea Murray Memorial Award (Regional Award)

The Andrea Murray Memorial Award recognises someone in the community who has made a noteworthy contribution during the year and/or given outstanding service to the disability sector for a number of years.

The recipient of the Andrea Murray Memorial Award for 2024 was

Tanya Denton.

COMMUNITY RECOGNITION



Awards around the region. (Clockwise from top left) Roma saw dual Citizens of the Year awards, Karen Dawes and John Finnigan are with Cr Cameron O'Neil. Mayor Tyson Golder presented Leesa Murray with the Spirit of Roma Award. Cr Joh Hancock and Australia Day Ambassador Saba Abraham present Jennifer Schwennsen from Surat and District Development Association with Surat's Community Organisation Award. Bendemere's Young Achiever Joey Hussey. Andrea Murray Memorial Award winner, Tanya Denton with (l-r) Deputy Mayor Geoff McMullen, Luke Murray, Desleigh Murray and Local Area Director Bendemere Stephen Scott. Bendemere Citizen of the Year Brendan Seawright. In March Brendan was elected to the 2024-2028 term of Council. Booringa Citizen of the Year Anthony (Bim) Struss with Cr John Birkett and Australia Day Ambassador Gail Ker OAM.

PART 2

OUR COUNCIL



OUR ROLE AND FUNCTION

Australia has three tiers of government: local, state and federal. The federal and state governments are established under the Australian Constitution.

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

Role of Council

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

The local government principles are:

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

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

Role of 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. preparing a budget to present to the local government;
- c. leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
- d. directing the chief executive officer and senior executive employees, in accordance with the local government's policies;
- e. conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
- f. ensuring that the local government promptly provides the Minister with the information

about the local government area, or the local government, that is requested by the Minister;

- g. being a member of each standing committee of the local government;
- h. representing the local government at ceremonial or civic functions.

Role of Councillors

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

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

Our logo

Our logo is the symbolic representation of the Bottle Tree, which is significant to the Maranoa Region.

The five leaves symbolise the five districts that amalgamated to form the region the Council now administers. Five also represents our areas of operation – Communities, Events, Council, Tourism and Business.

The Bottle Tree symbol makes a strong statement about a region focused on prosperity and growth. The symbol incorporates environmental colours making reference to the natural surrounds of the region.

The Bottle Tree is a symbol that honours our history, our heroes and our future.



OUR ROLE AND FUNCTION

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

Executive and Administration

While Councillors are elected by the community to represent them and make decisions on behalf of the community, Council also consists of employees who are responsible for implementing those decisions.

The diagram below highlights that while the two groups are still part of the one Maranoa Regional Council team, they have very different legal roles and responsibilities.

The Mayor and Councillors provide leadership and engage with, and are accountable to, the community. They are responsible for setting the Council's overall direction.

The Council approves plans and services, determines priorities, develops policies and makes decisions, only having decision-making authority when meeting as a group.

The administrative arm of Council is headed by the CEO who manages the day-to-day operations of the local government and its employees in accordance with the plans and policies set by the elected Council.

Council staff - the Chief Executive Officer, Directors, Managers and employees - provide technical advice and support to the full Council for decision making, updates, information and advice to individual Councillors to assist them in their roles.

Council employees deliver the organisation's services and projects and are engaged in the day to day management of Council's operations and are accountable to the Chief Executive Officer through the Directors and Managers.

The Chief Executive Officer is accountable to the full Council, but receives strategic direction from the Mayor, in accordance with the decisions made by the full Council.



OUR COUNCIL

Elected Members 2020 - 2024 Term
(July 2023 - March 2024)



(l-r) Cr Julie Guthrie, Cr Wendy Taylor, Cr George Ladbrook, Cr John Birkett, Mayor Tyson Golder, Cr Mark Edwards, Cr Johanne Hancock, Deputy Mayor Geoff McMullen, Cr Cameron O'Neil.

In the Maranoa region nine elected members together form the Council.

This region does not have wards or divisions and the Mayor and Councillors are the elected representatives for all residents and ratepayers across the entire region.

Local government elections are held every four years in Queensland, and an election fell due during the financial year covered by this report.

The election took place on 16 March 2024 with the results formally declared on 30 March 2024.

The election saw Council farewell five Councillors, welcoming the return of one former Councillor and four new ones.

While the newly elected Councillors took their formal Declaration of Office on 9 April 2024, Mayor Wendy Taylor took her declaration earlier, on 5 April 2024, due to flooding in the region.

The Mayor has numerous important statutory roles under state legislation including Chair of the Local Disaster Management Group.

By law Cr Taylor would not have been able to officially act in that role until after her declaration was made.

Bringing her declaration forward was deemed a prudent precautionary measure.

Cr Taylor became the first woman to hold the office of Mayor for the Maranoa region.

Council Portfolios

Soon after forming the new term of Council, Councillors voted to return to a system of portfolios. This system has been used by previous Councils, but was not employed during the 2020-24 term.

Portfolios will see individual Councillors focus on key thematic areas of the operation of Council, including chairing briefings on their areas of accountability.

Portfolios are seen by the 2024-28 term as a means to empower Councillors to take the lead and focus Council on the many strategic areas that make up Maranoa Regional Council.

OUR COUNCIL

Elected Members 2024 - 2028 Term
(March 2024 - June 2024)



(l-r) Cr Amber Davis, Cr John Birkett, Cr Brendan Seawright, Cr Meryl Brumpton, Mayor Wendy Taylor, Cr Johanne Hancock, Cr Peter Flynn, Deputy Mayor Cameron O'Neil, Cr Jane Vincent.



Mayor Wendy Taylor

Mobile: 0419 686 537

Email: mayor@maranoa.qld.gov.au

Portfolio Responsibilities:

Government Relations (Federal, State, Local)

Major Stakeholder Engagement

Saleyards

Housing

Disaster Management (Chair LDMG)

Executive Management



Deputy Mayor Cameron O'Neil

Mobile: 0429 956 379

Email: cameron.oneil@maranoa.qld.gov.au

Portfolio Responsibilities:

Rural Roads

Major Projects, Stakeholder Engagement & Advocacy

Facilities & Airports

OUR COUNCIL



Councillor John Birkett

Mobile: 0409 761 206

Email: john.birkett@maranoa.qld.gov.au

Portfolio Responsibilities:
Utilities (Water, Sewerage and Gas)
Youth



Councillor Meryl Brumpton

Mobile: 0487 712 801

Email: meryl.brumpton@maranoa.qld.gov.au

Portfolio Responsibilities:
Finance (Audit & Risk)
Parks & Gardens
Arts & Culture



Councillor Amber Davis

Mobile: 0455 232 582

Email: amber.davis@maranoa.qld.gov.au

Portfolio Responsibilities:
Local Business & Procurement
Community Safety
Town Beautification



Councillor Peter Flynn

Mobile: 0457 530 949

Email: peter.flynn@maranoa.qld.gov.au

Portfolio Responsibilities:
Sport & Recreation
Planning & Building



Councillor Johanne (Joh) Hancock

Mobile: 0419 803 314

Email: johanne.hancock@maranoa.qld.gov.au

Portfolio Responsibilities:
Economic Development & Events
Quarry



Councillor Brendan Seawright

Mobile: 0455 029 878

Email: brendan.seawright@maranoa.qld.gov.au

Portfolio Responsibilities:
Rural Services (Stock Routes, Wild Dogs, Pest Management)
Fleet



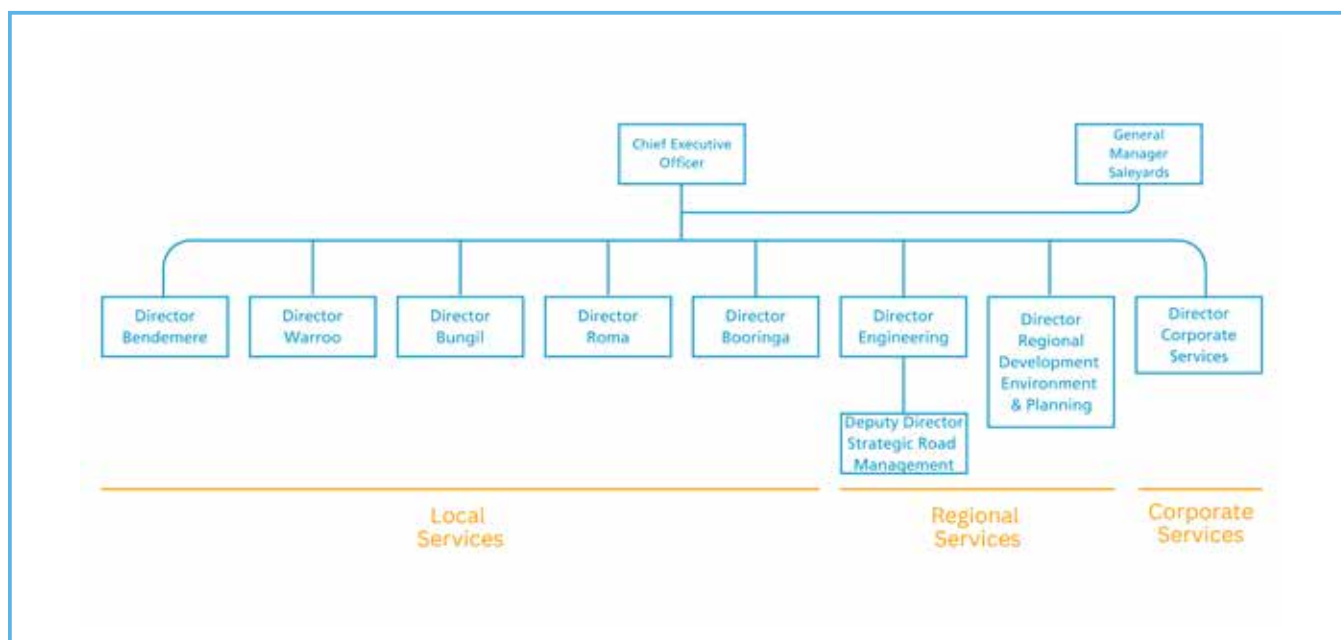
Councillor Jane Vincent

Mobile: 0474 208 441

Email: jane.vincent@maranoa.qld.gov.au

Portfolio Responsibilities:
Environment and Waste
Tourism
Town Roads, Streets and Footpaths

ORGANISATIONAL STRUCTURE



The organisational structure is how we organise and manage our employees in a way that is responsive to Council’s policies and priorities.

Our organisational structure is adopted by a resolution of Council. Once the structure is adopted, the responsibility for managing the local government and its employees rests with the Chief Executive Officer and the management team.

The existing structure was adopted in January 2021. Following its election, the newly Council indicated it will be conducting an organisational review in the coming financial year.

The existing structure is covered in this report.

Chief Executive Officer

Dr Edwina Marks held the position of Chief Executive Officer from January 2023 through to 12 April 2024.

Dr Marks offered her resignation on 28 March, following the election but prior to the declaration of the election results.

Cameron Hoffmann, Deputy Director Strategic Road Management and a long serving senior manager, assumed the role as Acting CEO from 12 April 2024 until the end of the period subject of this report.

He was instrumental in assisting the new Council through the preparation of its first budget, handed down on 26 June, 2024.

The Acting CEO continued in the role until a permanent CEO was appointed in July 2024.

Following the period covered by this report Council appointed Rob Hayward as Chief Executive Officer. He took up this role in August 2024.



OUR SERVICE CENTRES

INJUNE



32 Hutton Street, Injune

Phone: 07 4626 0500

Email: customer.injune@maranoa.qld.gov.au

MITCHELL



100 Cambridge Street, Mitchell

Phone: 07 4624 6900

Email: customer.mitchell@maranoa.qld.gov.au

ROMA



Cnr Bungil Street and Quintin Street, Roma

Phone: 07 4624 0600

Email: customer.roma@maranoa.qld.gov.au

SURAT



73 Burrowes Street, Surat

Phone: 07 4626 6100

Email: customer.surat@maranoa.qld.gov.au

YULEBA



20 Stephenson Street, Yuleba

Phone: 07 4629 9000

Email: customer.yuleba@maranoa.qld.gov.au

OPERATIONAL POLICIES

To provide a structured framework for consistent and transparent decision-making, Council develops policies covering its key operational areas.

To ensure that our community and stakeholders can understand Council's objectives, operating parameters and restrictions, these policies are published on Council's website.

Our policies are regularly reviewed to adapt to changing circumstances and priorities as well as to ensure consistency with related documents and legislation.

During 2023/24 the following policies were reviewed or updated:

- Property Accesses & Access Driveways – Design, Construction & Maintenance – 11 Oct 23 – OM/10.2023/03
- External Request for Temporary Road Closure – 13 Sept 23 – OM/09.2023/08
- Register of Locally Significant Heritage Place, Flora & Fauna – 20 Sept 23 – OM/09.2023/82
- Rates and Charges Debt Recovery Policy – 8 Nov 23 - OM/11.2023/06
- Utilities Debt Recovery Policy – 8 Nov 23 - OM/11.2023/21
- Sundry Debt Recovery Policy – 8 Nov 23 – OM/11.2023/22
- Plant Replacement Policy – 22 Nov 23 – OM/11.2023/57
- Non-Current Asset Accounting Policy – 13 Dec 23 – OM/12.2023/15
- Related Parties Disclosures Policy – 13 Dec 23 – OM/12.2023/16
- Model Meeting Procedures Policy – 24 Jan 24 – OM/01.2024/11
- Aquatic Centres - Swimming Carnivals and Special Events Policy – 24 Jan 24 – OM/01.2024/35
- Expenses Reimbursement & Provision of Facilities Policy – 24 May 24 – OM/05.2024/24
- Procurement Policy – 24 May 2024 – OM/05.2024/28
- Revenue Policy 24/25 – 12 June 24 – OM/06.2024/29
- Debt Borrowing Policy 24/25 – 26 June 24 - SMB/06.2024/03
- Investment Policy – 26 June 24 – SMB/06.2024/04
- Dividend Payment Policy – 26 June 24 - SMB/06.2024/05
- Utilities Debt Recovery Policy – 26 June 24 - SMB/06.2024/06
- Rates and Charges Rebate and Concessions Policy – 26 June 24 - SMB/06.2024/07

Ethical framework - codes of conduct

A councillor code of conduct and an employee code of conduct are in place. These codes provide a framework for behaviour, actions and decisions and promote five ethical principles.

The *Public Sector Ethics Act 1994* outlines these key values: 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 region;
- 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.

A preliminary community engagement framework was drafted previously, and continues to evolve as Council further develops its approach.

Informing our Community

Council keeps our community up to date through a number of forums including media releases, social media, fact sheets, newsletters, brochures and website. In the coming financial year we will be undertaking a comprehensive review of our strategic communication to investigate how we can better communicate with a region as large and diverse as the Maranoa.

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

PART 3

OUR PERFORMANCE

Roma Saleyards

As Australia's largest saleyards, and the weekly price benchmark of the east coast, the Roma Saleyards is a hive of activity on a Monday night ahead of the weekly Tuesday sale.

PLANNING AND REPORTING FRAMEWORK

This annual report provides our community with a summary of our performance measured against our stated goals for the financial year.

These goals are outlined in our annual operation plans, approved by Council, which in turn aim to give effect to our Corporate Plan.

Strategic and Operational Planning

Council is required to develop a Corporate Plan covering a 5-year period.

The plan is the key strategic document articulating Council’s vision, purpose, mission, guiding principles and strategic priorities.

The Corporate Plan forms the basis on which Council operational plans and strategies are developed. This plan also guides its decision-making processes.

It establishes the strategic priorities to be pursued by Council to meet the needs and aspirations of our community.

The long-term planning and vision for the region and its local areas is set out in Local and Community Plans. These are developed in consultation with the communities they cover. Council is currently reviewing its Community Plans.

In June 2023 Council adopted its new Corporate Plan for the period 2023-2028 following significant stakeholder and community consultation.

To implement the Corporate Plan, annual operational plans and budgets are developed. These detail where the focus will be for the year and the associated targets. These annual plans must be consistent with the Corporate Plan.

The operational plan defines what we will do and the budget details how this will be funded.

Recommendations are made to Council by its officers, but the ultimate decision on what is included in all three documents is a matter for the elected Council.

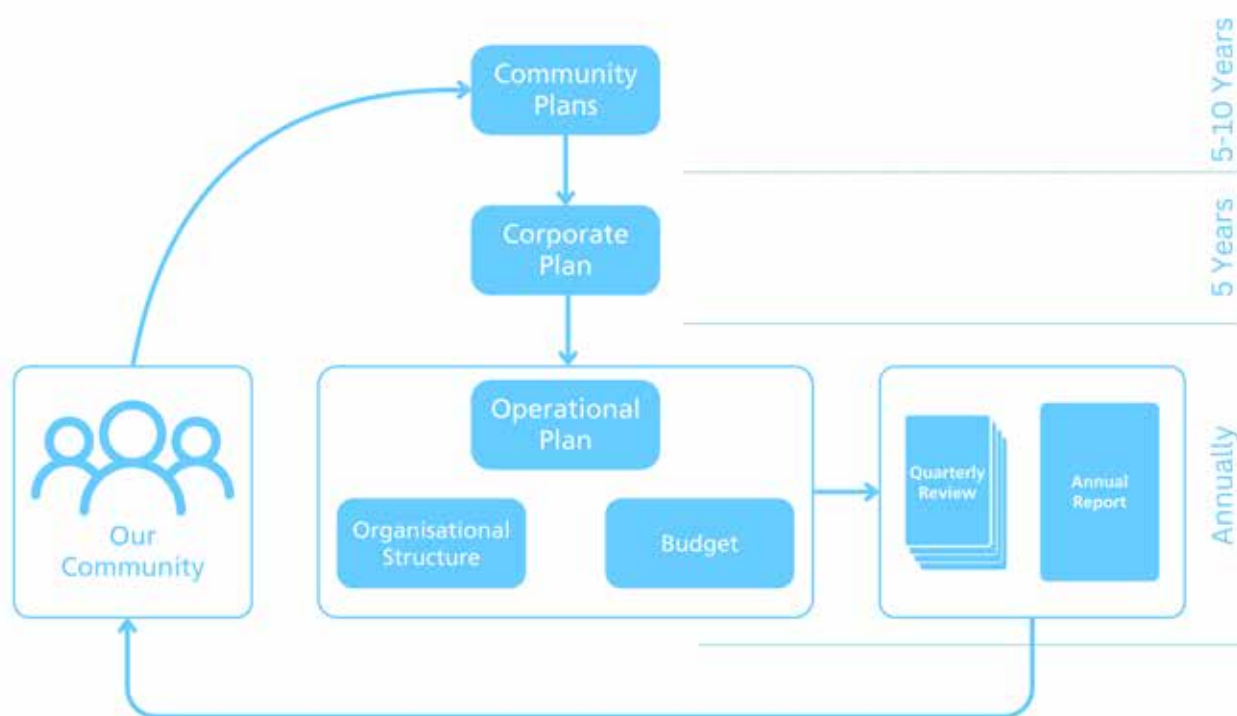
Quarterly reviews are conducted to monitor progress towards achievement of the operational plan, with an annual report prepared at the end of the Financial Year to report to the community and stakeholders on Council’s performance under the operational plan.

Corporate Plan

Council’s new Corporate Plan, covering the period 2023-2028, was adopted on 28 June, 2023.

While focused on the period 2023 to 2028, it is designed to be the platform upon which Council can continue to build a prosperous, secure and sustainable future for our community well beyond the next five years.

Building an inclusive, resilient community and a strong economy is critical – this means addressing the issues and embracing the opportunities brought about by new technology and societal changes and listening to what’s most important to our community.



CORPORATE PLAN 2023 - 2028

Our Vision

We are an inclusive, proud and connected community, attracting and embracing opportunity to forge a strong future for generations to come.






Our Purpose

We support our individual communities to grow while building one strong connected region that partners with people, business and industry to thrive.

Our Values



Strategy Pillars and Goals

<p>Prosperity</p>  <p>To lead as a prosperous, innovative economy in regional Queensland</p>	<p>Environment</p>  <p>Preserve our natural assets whilst enabling a growing and sustainable built environment for our community</p>	<p>Connectivity</p>  <p>Strategic, sustainable and connected communities through reliable, quality infrastructure, assets and services</p>	<p>Accountability</p>  <p>To enhance transparency around the decision making and conduct of Council through effective leadership and good governance</p>	<p>Inclusivity</p>  <p>Our community is liveable, progressive, safe, connected and resilient</p>
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OPERATIONAL PLAN 2023 - 2024

In this annual report we transition to reporting against the new Corporate Plan, and the annual operational plan that was developed from it.

While the strategic priorities and goals of the new Corporate Plan have evolved from the previous 2018 - 2023 plan to keep pace with change, we have continued to report highlights from Council's core functional areas.

However, these are reported against the strategic priority to which they most closely align which leads to a different structure this year.

Reported in the tables below are the 2023-2024 Operational Plan initiatives, the measure of success and progress towards completion during the year. Council reports quarterly against our operational plan, with these quarterly reports published on our website.



Tourism Win

Our tourism businesses continue to show themselves to be world-class, with a growing list of regional operators being recognised annually in the *Best of Queensland Experiences Program*. Council supports their efforts by working to promote the region as a destination. During the year our Tourism team prepared a nomination for the Queensland Top Tourism Town Awards. In May, Roma was named as the state's Top Town, joining such past winners as Noosa as a leading tourism destination.

Other initiatives Council championed included an application for Bush Tourism funding in January 2024. A successful application was lodged for the Yuleba Fire Tower which will see the creation of an immersive historical exhibit around the history of the fire tower.



GOAL 1: PROSPERITY TO LEAD AS A PROSPEROUS, INNOVATIVE ECONOMY IN REGIONAL QUEENSLAND

Completed
In progress
Not Started
Deferred



Airports

We operate one airport and three aerodromes across the Maranoa region. These facilities support the region's liveability, economic and community development, including providing critical access for medical emergency flights to our larger towns.

Quick Facts

Passenger Traffic: Total of 69,103 passengers, with 58,291 on Rex services and 10,812 on large charter flights, marking a 7% increase from 2022/2023.

Flight Movements: Roma recorded 11,000 flight movements, a 2% increase over the previous year.

Medical Flights: Royal Flying Doctor Service (RFDS) flights included 16 at Injune, 13 at Surat, and 40 at Mitchell aerodromes.

Highlights

Energy Efficiency Initiatives: Began energy upgrades by installing high-efficiency LED floodlights airside, with additional projects planned.

Improved Parking Access: Public parking at the airport is now free, with revenue collected from corporate vehicle permits.

Safety and Security: Maintained high standards in safety and security, meeting targets for incidents, bird strikes, and regulatory reporting.

Challenges

Capacity on Roma-Brisbane Route: The need for increased capacity on the Roma-Brisbane route remains, with ongoing difficulties for community members in securing bookings. Council continues to advocate and explore options for additional seating to meet demand.

Demand for Facility Expansion: Growing demand for general aviation and non-aeronautical facilities may require future expansion considerations.

Operational Plan Initiative	Success Measure	
Seek regular feedback on improvement from the travelling public, regularly engage with key stakeholders through meetings, briefings etc.	500 passenger surveys completed per year. Stakeholder meetings completed on time as per schedule.	
Develop a long-term asset management plan for Roma Airport to inform future capital. GA overlay	Capital budget for existing assets does not exceed 20% of long term forecasts.	
Ensure a welcoming first and last impression to the Maranoa Region.	Less than 2 substantiated customer complaints on condition of grounds and facilities per year.	
Grow revenue and services	Total air transport capacity increased by 5% year on year. Total aircraft movements increased by 10% from FY23.	
Ensure Roma Airport and Mitchell, Surat and Injune ALA's maintain compliance as required under the Civil Aviation Safety Regulations and Civil Aviation Advisory Publication 92-1(1).	0 Non-compliances outstanding beyond deadlines. 100% of airside safety incidents investigated and findings made within 30 days of report.	
Administer access control and monitoring for airside and restricted areas at the Roma	100% of security incidents detected through observation, CCTV or access review.	
Ensure Roma Airport maintains compliance with the ATSA (2004), and any associated regulations and notices.	Non-compliances outstanding after deadline.	
Undertake programmed and other tasks to manage the safety of aircraft and passengers	No increase to strike rate / 10,000 movements year on year. 0 FOD related incidents on runway.	



Council operates an airport in Roma and aerodromes in Surat, Mitchell and Injune. These not only connect our communities with the broader state, they are vital lifelines in times of emergency. During the year Council was recognised as a significant corporate supporter of the Royal Flying Doctor Service for having waived almost \$150,000 in landing fees across the three financial years from 21/22 to 23/24. Council continues to support the RFDS and LifeFlight to recognise the vital role these aeromedical services play in our regional community.



Economic Development & Local Business

We focus on attracting new investment and supporting business growth to strengthen our economy, increase our region's population, and ensure the sustainability and vitality of the Maranoa region.

Quick Facts

Population Growth: The region's population grew by 1.19%.

Gross Regional Product (GRP): Maranoa's Gross Regional Product reached \$2.78 billion, a 1.72% increase from the previous year (Australian Bureau of Statistics - ABS).

Unemployment Rate: Unemployment sits at 1.4% , significantly lower than the wider regional Queensland rate of 5.2%.

Highlights

Toowoomba and Surat Basin Enterprise (TSBE) Agri Innovation Forum: Hosted to promote agricultural innovation and opportunities in the region.

Investment Prospectus Development: In development to attract new investors and showcase Maranoa's economic potential.

Maranoa Medical Bursary: Launched to support healthcare workforce development and attract medical professionals to the region.

Queensland Major Projects Pipeline Report: Featured in the report, highlighting Maranoa's ongoing and upcoming infrastructure projects.

Enterprise Evening – Energy Projects: Held to engage local businesses in new energy projects and attract industry interest.

Inaugural Maranoa Ag Expo: Successfully hosted, spotlighting local agriculture and connecting producers with potential investors.

Roma Saleyards Rail Hub Feasibility: Secured funding to assess the feasibility of a rail hub in Roma, aiming to enhance transport infrastructure.

Challenges

Lack of Rental and Motel Accommodation: Limited availability of rental housing and hotel accommodation is restricting options for new workers and residents. Council is looking at options to deliver additional housing options for critical workers.

Limited Daycare Availability: Similarly, limited availability to daycare is restricting options for new workers and residents.

Awareness of Maranoa: Limited knowledge about the Maranoa region is potentially affecting business and investment interest. The perception of Maranoa's distance from major centres may also be contributing. Council is working on a number of strategies to help market the region to increase economic development.

Economic Development & Local Business

Operational Plan Initiative	Success Measure	
Industry Collaboration	Increased number of TSBE initiatives undertaken.	✓
	Number of new businesses established.	✓
	Best program delivered.	✓
	Country Universities Centre (CUC) Memorandum of Understanding annual contribution 100%.	✓
	One symposium per annum on industry diversification, collaborating with industry advocates such as Toowoomba and Surat Basin Enterprise (TSBE), and Outback Tourism	✓
Undertake Internal Desktop Review of Economic Development Strategy	Completion of the project within this financial year.	➔
Regional Advocacy - Collaboration with SWROC and DD&SW Council of Mayors	Support the implementation of the Southwest Region Investment Attraction Program.	🕒
Development of a Maranoa Region Investment Prospectus	Stakeholder Engagement Involvement Adoption by Council	🕒
In collaboration with other areas of Council deliver grant writing workshops with community groups	External funding obtained to meet group needs Community groups have skills to write successful grant applications	✓
SPECIAL PROJECT Injune Early Education Learning Centre	Fully Implemented	✓
First Nations Heritage Reconciliation Action Plan (RAP)	RAP is developed and adopted by Council	🕒



Facilities

We manage Council's land and buildings and the provision of services across the region to make them available for use by residents, visitors, industry and Council.

Quick Facts

Asset Inspections and Document Review: Conducted inspections of 237 assets and reviewed 256 documents to support the development of the Strategic Asset Management Plan.

Reports and Agreements: Presented 68 reports to Council and reviewed or approved 55 leases and agreements over the year.

Council Land under Grazing Agreements: Currently, 208.39 hectares of freehold Council land are under grazing agreements.

Highlights

Strategic Asset Management Plan: Drafted and scheduled for presentation to Council in October 2024, aiming to enhance asset lifecycle management and align with long-term community needs.

Risk Management Audit: Conducted by Local Government Mutual (LGM) and Zurich Insurance specialists on selected Council facilities, ensuring compliance with safety and risk management standards.

Comprehensive Reporting: Submitted 68 reports to Council covering insurance renewals, claims processing, leases and agreements, asset acquisitions and disposals, and matters concerning land administration, native title, and state land.

Facility Signage Replacement: Replaced deteriorated signage on Council facilities to improve visibility and information for users.

Department Restructuring and Staffing: Reshaped the department and increased staffing levels to better meet service demands and ensure timely project execution.

Challenges

Program and Project Coordination: Effective coordination of programs and projects across the region remains complex, requiring collaboration among multiple departments and stakeholders.

Staff Resources: The department is actively prioritising essential service delivery obligations and statutory deadlines, ensuring that priority tasks are met efficiently even as we continue efforts to enhance staffing capacity.

Operational Plan Initiative	Success Measure	
Preparation of a Strategic Asset Management Plan (SAMP) to enable a coordinated approach to managing Council owned building assets	SAMP developed and implemented	☑
Undertake preventative maintenance activities at Council's Building and Structures	Completion of preventative Council facilities being annual pest control (spiders), fire safety, gutter cleaning, electrical safety	✓
Disposal of surplus property and acquisition of new property	Development of a Land Disposal Strategy Property disposals and acquisitions completed in accordance with Council decision and legislative requirements.	☑
Renewal and planned upgrade of Council facilities	Ensure new builds and upgrades meet the current and anticipated needs of the organisation with input provided by the local area teams.	☑
Long-term facility hire and land use agreements in place	Fully executed tenure arrangements in place.	✓
Development and review/renewal of leases and agreements and compliance monitoring	Continued program to ensure all tenants and long-term users of Council facilities and land have a formal tenancy arrangement and Council monitors that the tenant has current public liability insurance coverage.	✓
Quality, fit-for-purpose strategic facilities	Facilities Strategic Asset Management plan in place	☑
	Number of user agreements completed.	✓
	Facilities Management plan in place.	☑
SPECIAL PROJECT: Emergent Repairs Asbestos Contamination	WHS issues corrected	✗
Grazing arrangements for Council-owned and managed land.	Explore opportunities to lease Council-owned freehold land to support liveability initiative.	☑





Procurement

We undertake initiatives to achieve value for money for our region’s ratepayers while promoting local economic growth by encouraging competitive local businesses to participate in our procurement activities.

Quick Facts

Tenders Issued: A total of 70 tenders were issued during the year.

New Contractor Management System Implemented – Link Safe: Enhanced contractor safety and compliance with streamlined onboarding and safety checks, improving oversight and operational efficiency.

New Contract Management System Implemented – Vendor Panel: Improved procurement workflows and vendor engagement, delivering faster contract processing and better tracking for accountability and transparency.

Highlights

Pre-Qualified Supplier Registers: Issued tenders for new registers of pre-qualified suppliers, ensuring that Council has access to a range of vetted suppliers for efficient service delivery and project implementation.

Challenges

Increased Tender Volume: The number of tenders required in 2023/24 increased significantly, creating an increased workload on the procurement team.

Tender Counts by Year:

- 2023/24 - 70 tenders
- 2022/23 - 48 tenders (10 prepared by external consultants)
- 2021/22 - 38 tenders
- 2020/21 - 37 tenders
- 2019/20 - 32 tenders

Resource Efficiency: The increased output was achieved by enhancing the quality of tender documents and restructuring the Procurement team to better manage workloads and improve process efficiency.

Operational Plan Initiative	Success Measure	
Provide information to the community on local spend.	<ul style="list-style-type: none"> • Council conducts at least one supplier session (to gauge interest) and communicates with suppliers who are unable to attend. • Conduct a series of ‘Meet the Suppliers’ session/s • Overview of Procurement Policy • Feedback on procurement processes • Registration for local premium / hands on support 	✓
Ensure council uses the “Value for Money” procurement principle	>50% of procurement is local buy.	🕒
SPECIAL PROJECT Contract Management System	Successful Implementation and Positive Feedback.	✓



Roma Saleyards

The Roma Saleyards is Australia’s marketplace of choice for beef producers, playing a vital role in supporting the local economy and agribusiness sector as well as serving as a major tourism attraction.

Quick Facts

Weekly Sale Throughput: Processed 250,918 head of cattle, totalling a value of \$241,716,062.

Stud Stock Sales: Sold 1,021 head of stud stock valued at \$6,043,550, with a spelling throughput of 40,856 head.

National Recognition: Roma Saleyards remains Australia’s largest cattle selling centre, known as the “Marketplace of Choice” for cattle transactions.





Highlights

Record Sales: The top-selling stud bull, a Pathfinder Angus, reached an impressive sale price of \$136,000, showcasing Roma Saleyards’ status in the premium cattle market.

Community and Economic Impact: The saleyards continue to be a social and economic hub, hosting weekly sales, charity events, training sessions, and pop-up stalls, which enrich the community and attract visitors throughout the year, complementing its 24/7 operations.

Challenges

Market Value Fluctuations: Although cattle throughput increased by 6,140 head from 2022/23 to 2023/24, the total stock value decreased by over \$100 million, reflecting broader market fluctuations affecting the agricultural sector.

Operational Plan Initiative	Success Measure	
Implementation of site-specific online inductions for users. <ul style="list-style-type: none"> Finalisation of the Roma Saleyards' operations manual. Internal audits. 	Completion and close outs	
Develop a stakeholder engagement strategy Commence implementing the strategy to understand stakeholder values	Stakeholder satisfaction	
Review and update the saleyard marketing strategy	Cattle throughput increased Marketing strategy results in increased sales	
Development of a long-term plan to establish trees around the facility for shade. (in conjunction with the Parks & Gardens Team)	Increased shade and dust mitigation	



Tourism

We build a supportive business environment while attracting visitors to our region to bring additional customers to our businesses to broaden the region's economic footprint and sustainability.

Quick Facts

Employment Impact: More than 500 people in the region are employed in tourism, either directly or indirectly, representing approximately 6.0% of total employment (2022/23, economy.id).

Social Media Growth: Roma Revealed Facebook followers have increased by 29%, rising from 15,000 to 19,352.

Highlights

Santos Festival of Rugby: Successfully hosted, drawing significant visitor numbers and boosting the region's profile as a tourism destination.

Queensland's Top Tourism Town Award: Roma was named the winner and is progressing to the national awards in Canberra in September 2024.

Industry Leadership Events: Roma hosted the Outback Queensland Tourism Association (OQTA) and Tourism & Events Queensland (TEQ) Board meetings and a networking event, strengthening ties within the state's tourism industry.

Visitor Information Centre Visitation:

Surat	Mitchell	Roma	Wallumbilla	Injune
13,687	72,590	19,968	5,543	11,296


Challenges

Seasonal Conditions: The extended warm weather leading into winter saw a delay to travellers heading to Queensland from the southern states. Caravan numbers are generally down across Queensland this season as overseas travel has increased to nearly pre-pandemic levels.

Cost of Living and Fuel Prices: Rising living expenses is impacting the affordability for tourists and operational costs for local tourism businesses. High fuel costs are also seeing an impact – as it tends to discourage self-drive tourism, making the region less accessible to road travellers.

Air Capacity: Limited flight options into the Roma Airport are restricting accessibility for interstate visitors and short-stay tourists wanting to visit the Maranoa Region.

High Accommodation Occupation Rates: Availability of motel rooms is reducing accommodation options for leisure visitors. Tourists are competing for accommodation options that are also being used by FIFO workforce.

Operational Plan Initiative	Success Measure	
Undertake Internal Desktop Review of the Maranoa Tourism Strategy 2017	Completion of the project within this financial year.	





GOAL 2: PRESERVE OUR NATURAL ASSETS WHILST ENABLING A GROWING AND SUSTAINABLE BUILT ENVIRONMENT FOR OUR COMMUNITY



Environmental and Public Health

We protect public health from environmental threats by developing and enforcing regulations around food safety, accommodation standards and recreational water standards as well as physical environments that could spread disease such as mosquito breeding grounds.

Quick Facts

Licensed Food Businesses: There are 200 active licensed food businesses across the 58,000 km² region. Each annual inspection requires an average of 1.5 hours per site, in addition to travel and report finalisation time.

Range of Inspections: Officers conduct inspections, assessments, and approvals for food businesses, potable water carriers, caravan parks, high-risk personal appearance services, and issue Local Law Permits for regulated activities.

Customer Requests: Officers responded to over 100 customer requests, addressing issues related to food premise complaints, noise disturbances, and illegal dumping.

Highlights

Focus on Food Safety Education: Emphasis was placed on educating food business owners and staff, with officers dedicating time to help establish food safety plans and processes, fostering a strong food safety culture.

Service Enhancement: Progress in addressing service demands and maintaining high standards was achieved through a coordinated effort, allowing timely responses to the community's needs.

Cross-Departmental Collaboration: Worked closely with other departments across the region, providing technical advice and resolving complex issues efficiently.

Challenges

Extensive Regional Coverage: The large geographical area and volume of inspections and customer requests require a well-coordinated approach to ensure timely and thorough service delivery. Addressing peak demands and maintaining service continuity across the region can be challenging, particularly during periods of increased demand.

Operational Plan Initiative

Success Measure

Environmental protection and conservation

Finalise significant flora and fauna Geographic Information System layer



Laboratory

Our laboratory provides essential testing services to support the public, oil and gas sector, and Council operations to assist with maintaining quality standards and compliance.

Quick Facts

Service Scope: Supports the public, Oil and Gas sector, and Council by delivering consistent testing services year-round.

Regular Testing: Conducts regular testing throughout the year to maintain compliance and quality standards.

Non-Compliance Response: Provides quick retesting during times of non-compliance to address issues promptly.

Highlights

Progress Toward NATA Registration: Actively working toward accreditation with the National Association of Testing Authorities (NATA) to enhance service quality and credibility.

Rapid Response: Achieved quick turnaround of test results during non-compliance events, supporting timely issue resolution.

Challenges

Rising Material and Equipment Costs: Increasing costs of materials and equipment present budgetary challenges.

Backup Staffing Needs: Ensuring adequate staffing levels to maintain operations, particularly during peak demand or staff absences, remains a priority.

Travel for Sample Collection: Significant travel distances to obtain samples impact on-site laboratory time available for testing.



Parks and Open Spaces

We improve the amenity and liveability of our region by maintaining our existing parks and recreational areas and developing new ones.

Quick Facts

Irrigation Upgrades: Installed new irrigation, tables, and seating at Rotary Park (southside) in Roma.

New Gardens: Established new gardens at Clearview Rise Estate, Roma.

Stormwater Management: Improved drainage at Roma Bush Gardens to protect footpaths from erosion due to stormwater.

Highlights

Roma Pump Track: Constructed between April and October 2023, featuring two tracks suited for different age groups and equipped with tables, chairs, shade shelters, footpaths, gardens, and turf, making it popular with both kids and adults.

Campbell's Park Upgrade: Began in March 2024, with irrigation and turf completed by June 2024, and building and electrical work ongoing.

Maranoa River Footpath and Shade Shelter: Completed in Mitchell with support from the Queensland Government's Fishing Infrastructure Grant, enhancing riverside amenities.

Town Beautification: Carried out beautification projects in Yuleba, Wallumbilla, and Jackson, including town entrances and Garth Fox Park in Yuleba.

Challenges

Aging Irrigation Infrastructure: Maintaining older irrigation systems at various sites is impacting turf and green space quality, occasionally causing underwatering or overwatering issues during inclement weather due to limited control options.

Flood Impact on Adungadoo Pathway: Repeated flood events have caused silt build-up along the Adungadoo pathway, leading to mud and water pooling during wet weather and requiring frequent maintenance.

Expanded Maintenance Responsibilities: New additions, like the pump track, have increased maintenance needs, requiring a balanced prioritisation to maintain high standards across all key areas.

Specialised Tree Maintenance: Accessing experienced arborist contractors for tasks identified in the bottle tree and regional tree audit have been costly and challenging; recent bottle tree transplants were successfully completed along Heroes Avenue in Roma's Central Business District (CBD).

Operational Plan Initiative	Success Measure	
Environmental protection and conservation	Lake Neverfill masterplan implemented	✗
	Increased number of sustainability initiatives	⊙
	Develop and implement the Aboriginal Watering Holes project	✗
	Conduct bottle tree audit	✓
	Develop plans of management for key Council-managed parks and recreational spaces.	✓
	Establish service levels for key parks across the regions	⊙
	Campbell Park upgrade completed	⊙



Parks & Open Spaces

The Campbell's Park Upgrade project commenced in March 2024. As of June 2024, the irrigation and turf were completed, while building and electrical works were ongoing. Local contractors DMAC and Westwet Plumbing were engaged as part of the works.



Rural Lands

We assist in protecting and strengthening our rural industries through managing regulation of the region's natural environment and partnering with landholders and government agencies.

Quick Facts

Stock Routes: The Maranoa Regional Council area has 3,912 km of stock routes with 113 facilities and 683 managed assets.

Stock Movement: Over the past four years, 88,500 head of stock have traversed these routes over a total of 2,000 days.

Water Facility Upgrades: Completed 17 stock route water facility upgrade projects, valued at \$330,000.

Highlights

Stock Route Management Plan: Prepared through extensive stakeholder consultation, the plan is scheduled for review and adoption by Council in July 2024.

Coordinated Baiting Program: Held community feedback sessions in collaboration with Biosecurity Queensland and Southern Queensland Landscapes, supplying 7.5 tonnes of meat baits, 400 kg of grain, and 2,616 factory baits for the May baiting program.

Weed Control Initiatives: Completed a declared weed control program for state-controlled roads, contributing to improved land health and productivity.

Workforce Development: Recruited new staff, reviewed work programs, and enhanced service delivery processes, while promoting staff training and industry collaboration through attendance at key seminars.

Challenges

Community Water Bores Management: A thorough review of water allocation agreements for community bores is required, as it has been identified that many agreements are outdated or not in place.

Operational Plan Initiative	Success Measure	
Sustainable rural land management	Implement Biosecurity Management Plan	✓
	Twice yearly wild dog baiting program.	✓
	Implement Queensland Feral Pest Initiative (QFPI) program annually.	✓
	Develop a Maranoa Regional Council Stock Management Route Plan by June 2024.	✓
Implement Maranoa Regional Council's Biosecurity Plan 2023-2027	Deliver DTMR RMPC weed management program within agreed timeframes and budget	✓
Development of Regional Stock Route Management Plan (Maranoa).	Stakeholder Engagement Preparation & Adoption of Plan by Council	✓



Rural Lands

We assist in protecting and strengthening our rural industries through managing regulation of the region's natural environment and partnering with landholders and government agencies.

Roma Pump Track

Announced in the 2021/22 Budget, the Roma Pump Track was officially opened in October 2023.

The continued development of modern sporting facilities across the region is a major focus of successive Councils as they are more than just places for physical activity. They are vital community assets supporting the development of young people in our region and fostering connection and engagement.

The project, that supported 10 local jobs during construction, received funding from the State Government's \$200 million Works for Queensland (W4Q) program.



Councillors (2020-24 Term) at the opening: (l-r) Cr Cameron O'Neil, Cr Joh Hancock, Cr Wendy Taylor, Mayor Tyson Golder, Cr Julie Guthrie, Cr George Ladbrook, Cr Mark Edwards, Deputy Mayor Geoff McMullen.





Town Planning

We manage planning for the ongoing development of our region to assist it to grow while ensuring sustainability and liveability for residents.

Quick Facts

Planning Applications: 88 planning applications were lodged, with 80 approved.

Building Applications: 244 building applications were lodged, with 197 approved.

Plumbing Applications: 69 plumbing applications were lodged, with 67 approved.

Highlights

Customer Support Initiatives: Developed informational fact sheets to enhance the customer service experience and assist applicants in navigating the planning and application process.

Challenges

Planning and Environment Court Matters: Managing legal proceedings in the Planning and Environment Court presents ongoing complexities in ensuring compliance and addressing community and developer concerns.

Operational Plan Initiative	Success Measure	
Planning Scheme Administration (as required).	Development controls for flood hazard are reviewed and updated.	🕒
	Development controls are reviewed and updated to respond to changing community needs as required.	🕒
	Adoption by Council.	🕒
Sustainable urban & regional planning	Complete Planning Scheme amendments, as required.	✅
	Commence statutory review of the Maranoa Planning Scheme by 2025.	❌
Review and amend the Local Government Infrastructure Plan (non-statutory review) Review the adopted infrastructure charging regime	Council's LGIP and adopted infrastructure charges regime remains current.	🕒



Waste

We manage the waste generated by our community to protect the environment, public health and natural resources.

Quick Facts

Waste Facilities: Maranoa Regional Council maintains and operates ten waste facilities across the region.

Monthly Bin Collection: Approximately 27,000 bins are collected each month from residential properties and public areas.¹

Recycling Revenue: Council received nearly \$300,000 from recycling steel, helping to reduce stockpiles and support waste reduction efforts.

Highlights

Stockpile Reduction: Removed waste stockpiles, significantly lowering fire risks at waste facilities.






Site Improvements: Enhanced site cleanliness, reduced open tip faces, and implemented temporary transfer stations as part of preparations for new purpose-built facilities.

Environmental Monitoring: Initiated environmental monitoring at waste sites to ensure compliance with regulatory standards and proactively manage environmental impact.

Challenges

Regulatory Compliance and Program Implementation: Meeting strict regulatory compliance standards and preparing transfer stations for waste levy programs has required a coordinated approach across a number of Departments and local areas. The timeframes for implementation have also been compressed which has added additional resource requirements in the waste management space.

Operational Plan Initiative	Success Measure	
Waste management strategy and infrastructure	Waste Recycling and Recovery Plan adopted	✅
	Increased number of recycling programs in place	✅
	Regional Waste Management Strategy adopted	🕒
	Undertake a feasibility for a Materials Recovery Facility for recycling and solar	🕒

Update the Maranoa Waste Management Strategy	Updated Strategy and Plan developed and adopted by Council	
Waste Management and Operations compliant with relevant State legislation and reporting obligations	Reporting completed as required Completion of Waste Reduction and Recycling Plan Upgrade identified unmanned waste facilities to transfer stations by 30 June 2024	
Regional Waste Tender - Domestic Waste Collection, Bulk Haulage Contracts	Tender Process Undertaken Adoption of New Regional Collection Contracts	
Development of Roma Waste and Recovery Facility Masterplan	Stakeholder Engagement Preparation & Adoption of Plan by Council	
Prepare a concept plan for a materials recovery (recycling) facility at the Roma Waste Facility or other suitable location in Roma.	Prepare a concept plan for a materials recovery (recycling) facility at the Roma Waste Facility or other suitable location in Roma.	

Changes to our Waste Management Facilities

During the financial year Council was required to make significant changes to the way it manages and disposes of waste. These will continue in the 2024/25 Financial Year.

The State Government sets regulations around how councils can manage waste collection and disposal in their local government areas.

In January 2024 the Department of Environment, Science and Innovation issued an Environmental Protection Order against Council due to non-compliance with these waste management regulations.

Among the reasons for the EPO was non-compliance in relation to excessive stockpiling of waste materials over several years at the Roma and regional waste facilities. Council had also not been adequately measuring the volumes of waste going into landfill, or being taken from the site.

The stockpiles included concrete that was surveyed in April 2024 and estimated to be greater than 30,000m³, or 45,000 tonnes. This included concrete that had been improperly dumped at regional facilities.

The cost to process the concrete, which was crushed and turned into aggregate, was \$2,250,000.

Stockpiles of green waste were also identified, amongst other issues.

The State Government action required fundamental changes to the way Council operates its waste facilities to ensure that they are made compliant.

Background

In 2019 the Queensland Government introduced a waste levy.

Under this system, waste going to landfill in Maranoa is measured and incurs a cost per tonne.

To enable Council to measure the amount of waste, and determine whether it is domestic - which residents can deposit for free - or commercial waste, we are required to change the way our facilities operate.

Some of our former landfills have been closed and are being converted into transfer stations.

Roma and Mitchell will continue as landfill sites, with a weighbridge to be installed at Mitchell. The weighbridges at Roma and Mitchell enable Council to measure the waste being taken onto and from the waste facilities to report to the State Government.

For the facilities that are being converted to transfer station, large skips will be installed during the 2024/25 Financial Year. This will be accompanied by ramps and other infrastructure that will result in better amenity for residents.

However, there will also be some changes, including scavenging and unauthorised removal of waste is not permitted at any facility. Council is investigating how materials useful to the community may be removed from the waste stream before it enters the waste facility.

Despite the physical changes, residents will still be able to use the facilities for domestic waste without charge. Business and commercial waste will be able to be disposed of at Mitchell, Injune, Surat, Wallumbilla, Yuleba subject to prior approval, and payment of fees. These are published on Council's website.

All sites are required to be monitored 24 hours a day to ensure we are compliant.



GOAL 3: STRATEGIC, SUSTAINABLE AND CONNECTED COMMUNITIES THROUGH RELIABLE, QUALITY INFRASTRUCTURE, ASSETS AND SERVICES



Customer Service

We ensure the residents can seamlessly connect to Council's services and information by telephone, email and in person through our local customer service centres.

Quick Facts

Customer Service Requests: 8,730 customer service requests were completed.

Customer Satisfaction: 445 customer satisfaction surveys were conducted.

Increased Contact: There was a 13% increase in customers contacting Council via local area numbers.

Highlights:

CentrePal Call Centre Platform Implementation:

- **Improved Customer Experience:** The implementation of the CentrePal call centre platform, in collaboration with Information and Communications Technology (ICT), significantly enhanced the customer experience by enabling more efficient call handling, reducing wait times, and improving tracking of customer inquiries.
- **Seamless Integration:** The new platform integrated smoothly with existing systems, allowing customer service representatives quick access to necessary information, which improved response times and the accuracy of information provided to residents.

After-Hours Peak Services Monitoring:

- **Enhanced Service Coverage:** Implementing after-hours peak services monitoring has enabled Council to address customer inquiries and issues outside of regular business hours, offering greater flexibility and support for residents.
- **Proactive Issue Resolution:** The monitoring service allows early identification of potential issues, enabling faster resolutions and preventing minor problems from escalating.

Challenges:

CentrePal Call Centre Platform Implementation:

- **Training and Adaptation:** Ensuring that all customer service staff were fully trained and comfortable with the new platform posed a challenge, particularly as they adapted to new features and workflows.
- **Transition Period:** The transition to CentrePal brought initial challenges in managing the changeover from the previous system, including temporary disruptions and adjustments for both staff and customers.

After-Hours Peak Services Monitoring:

- **Resource Allocation:** Managing resources during after-hours periods required careful planning to maintain adequate coverage without overburdening staff.
- **System Reliability:** Ensuring that monitoring systems remained fully operational during peak after-hours times was critical, as any downtime could impact service delivery and customer satisfaction.

Operational Plan Initiative

Success Measure

Review systems to maximise service outcomes.

Workflows and forms reviewed to reflect the operating locally model and to ensure consistency and efficiency of service delivery across the region.



Financial Reporting

We ensure the integrity and transparency of Council's finances through audited general purpose financial statements and special purpose reports for funding bodies and the ongoing development of our internal control framework.

Quick Facts

Audit Outcome: Received an unmodified audit opinion on the financial statements, providing a "clean bill of health" from our auditors.

Special-Purpose Financial Reports: Prepared and audited reports to acquit Council's external funding, ensuring compliance with funding requirements.

Highlights

Independent Auditor's Report: The Queensland Audit Office (QAO) issued the Independent Auditor's Report for the 2022/2023 general-purpose financial statements on 4 October 2023.





External Audit Planning: The External Audit Plan for the year ending 30 June 2024 was reviewed and established in collaboration with the Audit Committee.

On-Site Audit Visits: Conducted on-site audit visits in alignment with the External Audit Plan to maintain compliance and transparency.

Challenges

Financial Sustainability Framework: Adapting to changes in the Financial Sustainability Framework and new sustainability measures requires ongoing adjustments to financial strategies.

Landfill Rehabilitation Provisions: Comprehensive reviews in methodology are underway to ensure accurate calculations for landfill refuse rehabilitation provisions.

Operational Plan Initiative	Success Measure	
Capitalisation and Work in Progress (WIP) Management including timely close out of projects, and reduction in outstanding value of WIP.	Timely Works in Progress (WIP) Management Target: <ul style="list-style-type: none"> 100% of projects in current financial year <\$500,000 finalised within two (2) months of completion. 100% of projects prior to 2023 finalised. 	
Develop & adopt internal audit plan. Review & adopt internal audit findings/recommendations.	Create & Adopt an Internal Audit Plan. Review and adopt audit findings/recommendations to improve council processes, increase efficiencies and limit risk of potential fraudulent activity	
Preparation of annual financial statements in accordance with legislation and prescribed accounting standards.	Submitted before Deadline 31 October.	
Compilation of monthly Financial Reports for submission at Council meetings.	Successful presentation of the monthly financial report at the 2nd meeting of the following month.	



Gas

Maranoa Regional Council operates a reticulated natural gas network in the town of Roma, with gas mains spanning over 32 kilometres, providing essential energy infrastructure to the community.

Quick Facts

Gas Network: Approximately 32 kilometres of reticulated gas mains serve the town of Roma.

Gas Main Upgrades: Completed 1.0 kilometre of gas main replacement and size upgrading to improve network reliability.

Compliance Survey: Annual leak survey conducted to ensure compliance with safety and regulatory standards.

Highlights

New High-End User: A new high-demand user will be connecting to the gas network in 2024/25, enhancing usage efficiency and network value.






Workforce Development: A newly appointed Gas Officer, who completed her trade with Council, has joined the department, bringing specialised skills to operations.

Emergency Response Training: Conducted annual emergency response training to ensure readiness and safety in gas network management.

Challenges

Aging Network and Material Availability: The aging gas reticulation network presents ongoing maintenance and capacity challenges. Obtaining certain repair materials in small quantities remains challenging, impacting timely maintenance efforts.

Gas Price Fluctuations: Variability in gas prices affects operational costs and requires careful budget planning to ensure a full cost recovery model.

Operational Plan Initiative	Success Measure	
Review of asset management plan	Gas network AMP reviewed by March 2023 Investment in accordance with the AMP. (ASR greater than 90% averaged over 5 years.)	
Development of additional electronic workflows and checklists. Review and define SCADA requirements. Deliver training to relevant staff to increase awareness.	All workflows have an electronic checklist. SCADA requirements defined and completed via a further rollout action plan. Increased awareness through information training and the development of relevant SOPs.	
Participate in the annual regulator audit and address any issues raised.	Participate in the annual regulator audit and address any issues raised	
Maintain record of meter ages and replace those that are due for replacement.	All meters that have reached their end of useful life are replaced, manage process.	
Safe and reliable Water Sewerage Gas (WSG) networks.	Review of Asset Management Plan	



Information and Communication Technology

We deliver secure, modern, and resilient technology solutions that enhance service delivery, boost productivity, and ensure seamless access to essential information across Council.

Quick Facts

New and Enhanced Networked Sites: Connectivity expanded and enhanced across 15 sites using mixed technology solutions, including new links to Roma Historical Society, Bassett Park facilities, Wallumbilla Hall, and upgrades to existing sites in Mitchell and Wallumbilla.

ICT Support Requests: 6,915 tasks completed.

External Customer Requests: 8,730 requests managed by Council's systems.

Before You Dig Australia (BYDA) Enquiries: 726 requests serviced.

Highlights

Strengthened Cybersecurity Posture: Regular reporting and notifications helped keep cybersecurity at the forefront, fostering a secure organisational environment.

Smooth Migration to Microsoft Teams: Achieved a seamless transition to Microsoft Teams Calling, ensuring uninterrupted communications across Council.

Successful Altitude Cloud Service Upgrade: The upgrade to Altitude Cloud was completed with minimal downtime, maintaining operational continuity and minimising disruptions for staff.

Challenges

Staff Engagement in Cybersecurity: Ensuring consistent engagement and understanding of cybersecurity practices among staff required continuous awareness efforts.

User Training and Adoption for Microsoft Teams: Extensive training was provided to support staff adoption of Microsoft Teams, though sustaining comfort with the new system posed a challenge.

Complexities in Cloud Migration: Transitioning to a cloud service required careful coordination to manage data transfer, compatibility, and staff readiness, ensuring continuity and minimising potential disruptions.

Operational Plan Initiative	Success Measure	
Cybersecurity Framework Policy development and enhanced security management to protect Council information assets.	<ul style="list-style-type: none"> Endorsement by the executive leadership team. Creation of security working group Implementation of 80% of Essential 8 controls outlined by Microsoft guidelines. Implementation of Microsoft enhance security management services. Staff awareness program on cybersecurity Cybersecurity Insurance reviewed. 	✓
Fit-for-purpose, agile and secure systems.	Scalability: the ability of your ICT infrastructure to handle increased workload (i.e whether the infrastructure can grow in response to increased demand).	✓
	Quarterly notifications to staff on cyber security risks	✓
	Quarterly cyber posture reports	✓
	System availability/uptime: 99% availability	✓
	Investment in ICT and training	✓
Digitisation Advocacy within the Region.	Actively advocate for digital technologies within the region.	✓
Core service uptime 99%.	Core services remain 99% available to staff during business hours.	✓
SPECIAL PROJECT: Authority Upgrade to Altitude Cloud Service	Successful Implementation and Positive Feedback.	✓
SPECIAL PROJECTS: Migration of Microsoft Teams for Universal Communications	No delays in implementation	✓
SPECIAL PROJECT: Fixed Wireless Injune Contribution	Rollout of Wireless contribution to grant application	➡

Operational Plan Initiative	Success Measure	
Predictive agile Council	Data-driven decisions: percentage of Council decisions that are made based on data analysis and AI predictions	✓
	Cost savings: authority upgrade completed	✓
	Reduction in costs due to the use of AI (e.g. labour, waste and process efficiencies).	✓
	Investment in AI systems	✓
	Community satisfaction: annual community survey incorporates system improvements as part of overall satisfaction	✓



Quarry

Maranoa Regional Council operates a commercial quarry that provides a wide variety of road bases and aggregates for Council projects, as well as for commercial operators and the public.

Quick Facts

Flood Recovery Operations: Council successfully operated more than 50 quarries and quarry pits as part of the ongoing flood recovery project.

Material Extraction: A total of 838,000 tonnes were extracted from Council's quarry operations.

Road Network Support: Of the extracted material, 720,000 tonnes were used in the maintenance and improvement of Council's unsealed road network.

Highlights

Positive Safety Feedback: Resources Safety and Health Queensland (RSHQ) provided positive feedback following their inspections, affirming Council's commitment to safe operations.

Quality Compliance: Quarry materials produced met specifications for both customers and the Queensland Department of Transport and Main Roads, ensuring quality and consistency.

Increased Production: Notable growth in annual production was achieved, meeting rising demand for materials.

New Resource Acquisition: Secured a second quarry resource located north of Roma, expanding Council's capacity.

Equipment Upgrades: Acquired a 10x5 trailer equipped with Breakaway Safety and an 80 cm³ per minute (cmf) PDS80S-5C5 air compressor to support operational needs.

Challenges

Weather Disruptions: Significant rainfall events impacted production schedules and material supply.

Resource Availability: Flood damage has reduced the quantity of available resources in certain areas, impacting future extraction.

Workforce Availability: Attracting and retaining experienced quarry staff remains challenging in a competitive labour market.

Regulatory Changes: Adjusting to evolving regulations governing quarry and pit operations, overseen by multiple stakeholders, requires continuous adaptation.

Operational Plan Initiative	Success Measure	
Supply/Demand of quarry products for external and internal customers. (Particularly Flood Recovery Program.)	Continued supply of quarry materials to meet demand.	
Gravel pit material supply program for 2023/24. Operation of Council quarry and quarry pits in accordance with the relevant safety legislation. (Mining and Quarrying Safety and Health Act 1999 or Work Health Safety Act 2011)	No operations conducted within our quarry pits without the appointment of statutory positions if operating under the MQSHA.	✓
Review of quarry pits across the region and identify short, medium and long term resources. Develop a plan for securing medium and long term resources in high priority areas of the region. Commencement of operations at Headache Hill Quarry.	Clear understanding of rehabilitation liability to enable preparation of plan and funding for completion of rehabilitation.	🕒
Finalise DA for separation of Roma Quarry from adjoining quarry operations.	Fully Implemented	✓



Roads & Drainage

We manage a safe, reliable road network that is essential to our economy, social connectivity, and access for our widespread communities.

Quick Facts

Gravel Supply: Supplied 720,000 tonnes of gravel for flood damage restoration works across the region.

Road Network: Responsible for maintaining a total of 7,253.04 kilometres of road network.

Road Resealing: Resealed 55.5 kilometres of rural roads and 13.5 kilometres of urban streets to improve road durability.

Highlights

Road Safety Campaign: Finalised a road safety video campaign, set to launch in 2024/2025, to educate visitors on unique driving conditions and risks in rural areas.

Flood Damage Restoration: Supplied 720,000 tonnes of gravel and approved significant funding to restore approximately 85% of the rural road network impacted by flood damage.

Bollon Road Bitumen Extension: Commenced a 15-kilometre bitumen extension project on Bollon Road, including floodways, funded by the Australian Government's Remote Roads Upgrade Pilot Program.

Muggins Lane Bridge Replacement: Replaced the Muggins Lane Bridge in Yuleba, funded by the Australian Government's Bridge Renewal Program, incorporating a pedestrian walkway and rehabilitating the bridge's structure.

Major Rural Road Upgrades: Initiated design for upgrades on several major rural roads, including the Redford Road bitumen extension, Yuleba-Surat Road bitumen extension, and Kangaroo Creek Road upgrade.

Annual Bitumen Reseal Program: Completed this program to prolong the lifespan of sealed roads, covering 55.5 kilometres of rural roads and 13.5 kilometres of urban streets.

Value-Added Gravel Resheeting: Invested \$1,621,276 to complement flood restoration by resheeting several roads with additional gravel, enhancing durability and extending service life.

Road Rehabilitation: Rehabilitated 6 kilometres of bitumen roads, with further projects planned for the next financial year.




Challenges

Resource Constraints from Flood Restoration: Extensive externally funded flood restoration works created time and resource challenges, impacting other road maintenance activities.

Local Contractor and Quarry Capacity: The volume of flood restoration work stretched the capacity of local civil contractors and quarry operators.

Election Caretaker Period: The March 2024 local government elections included a caretaker period which restricted Council from awarding high-value project contracts for approximately three months. This required careful long term project planning around this period to avoid any unnecessary delays to delivery.

Operational Plan Initiative	Success Measure	
Safe and reliable transport network	Annual expenditure on maintenance and renewal allocated	✓
	Number of projects undertaken under the Road Safety program and Mobile Blackspot Program	⌚
	Advocate for increased use of heavy/slow freight on rail to address road safety and reduce cost of road maintenance.	⌚
	Road Quality Index: number published annually	✓
	Roads Asset Management Plant (AMP) is reviewed by June 2024.	➡
	Public satisfaction: surveys to measure public perception of road safety, road conditions	➡
	Educate visitors regarding driving conditions	⌚
SPECIAL PROJECT: Rural Road Water Security	Increased accessibility to water for road construction and maintenance activities.	⌚
Implement a survey and geotechnical testing database based around a GIS platform.	Project Implementation Target: <ul style="list-style-type: none"> Platform development for use and last three (3) years of records included. Reduction in rework, cost and improvement in corporate record keeping 	➡

Operational Plan Initiative	Success Measure	
Major Renewal Programs (Unsealed Network): <ul style="list-style-type: none"> Gravel resealing Rural stormwater works 	Project Completion Target: % works complete vs % time - with the aim to have: <ul style="list-style-type: none"> 85% of works physically completed by 30 June 2024; and 100% pre-planned and ready to deliver no later than end of Q1 2025 	
Major Renewal Programs (Sealed Network): <ul style="list-style-type: none"> urban reseal urban bitumen rehabilitation rural reseals rural bitumen rehabilitation prioritising 	Project completion Target: % works complete vs % on time - with the aim to have: <ul style="list-style-type: none"> 85% of works physically completed by 30 June 2023; and 100% committed by June 2024. 	
Timely and efficient delivery of Event 13 Flood Damage Program Reconstruction of Essential Public Assets Standards and overall coordination of the program Director Engineering Delivery of approved works to be managed and overseen by Local Areas	Project Completion Target: % works complete vs % time on a per local area basis – with all approved works completed within timeframes set out in DFRA funding agreement Timely Reporting and Cashflow Management Target: % of reports submitted within required timeframe – with all reports and program acquittals submitted by due dates to ensure claim and cashflow management throughout the delivery of the program	
Delivery of Road Maintenance Performance Contract (RMPC) as maintenance manager for the Department of Transport and Main Roads	Works Delivery Target: % value of contract claims vs % time - with the aim to have: 65% of contract value claimed by 30 December 2023; and 100% of contract value completed to 30 June 2024. Claim and Cashflow Management Target: Timely submission of progress claims - with the submission of 12 progress claims through the financial year.	
Annual Service - delivery of annual road maintenance program under TIDS and R2R programs	Project completion: Target: % works complete vs % on time - with the aim to have: <ul style="list-style-type: none"> 85% of works physically completed by 30 June 2023; and 100% committed by June 2024. 	
Annual Service	<ul style="list-style-type: none"> 100% Asset sustainability ratio met for parks and open space assets 100% identification and risk assess activities undertaken by parks and garden teams 100% deliver the capital works program Investigate and document dollar savings for efficiency gains from consolidating mowing responsibilities including verge mowing under more efficient models Review and update 100% existing inspection checklists ensuring parks are safe and clean within IMMS. 	



Muggins Lane Bridge

Muggins Lane Bridge was re-opened in November 2023 with the first crossing taken by Bidy Allwood, daughter of John Rowdy Smith, known as Bill Smith.

Biddy's father lived at 'The Gardens' a property located across the Yuleba creek. His nickname was 'Muggins' so the locals called the lane running past the property Muggins Lane.

Joining Bidy in the first crossing were Cr Geoff McMullen, Ray Allwood, Rocky White, Cheryl Harland, Cr Cameron O'Neil, Cr Joh Hancock, Cr Wendy Taylor, Mayor Tyson Golder, Cr George Ladbrook, Edwina Marks and Cr Julie Guthrie. Cr John Birkett is on the left side bridge.

In June of 2019 inspections found the former bridge was unsafe. The old bridge structure was a single-lane two-span timber bridge approximately 4.75m wide, with capacity limited to 5.0 tonne gross vehicle traffic load at maximum speed of 60kmh without a separate pedestrian walkway.

The bridge rehabilitation project was co-funded by the Australian Government under the Bridges Renewal Program, contributing a total of \$264,576 toward the project.

Photo top left: Les Yates, formerly of Bendemere Parks and Gardens and Nathan Mole, Bendemere Water Officer.



Sewerage

We collect, transfer and treat wastewater from domestic, commercial and industrial properties in our townships to protect the environment, public health and natural resources.

Quick Facts

Roma Tank Lining and Pipework: Completed the lining of Imhoff Tank 03, including replacement of interconnecting pipework.

Roma Treatment Plant Feasibility: Conducted a feasibility report for installing an inlet channel mechanical screen, pre-aeration, and grit removal at the Roma Sewerage Treatment Plant.

Mitchell Treatment Plant Feasibility: Completed a feasibility report for adding an inlet channel mechanical screen and grit removal at the Mitchell Sewerage Treatment Plant.

Highlights

Network Load Reduction: Redirected the Taylor Sewerage Pumping Station to alleviate pressure on the existing network and improve efficiency.

Surat Treatment Plant Improvements: Design completed for safety walkways, stairs, and inlet screens at the Surat Sewerage Treatment Plant, with tenders for further work planned for 2024/25.

Challenges

Pumping Station Maintenance: Regular annual maintenance and proactive servicing of sewerage submersible pumps are essential for uninterrupted operation.

Qualified Workforce for Network Maintenance: Ensuring availability of suitably qualified staff to carry out planned and necessary maintenance across the network requires ongoing resource planning and development.

Operational Plan Initiative	Success Measure	
Review of asset management plan	Sewer network AMP reviewed during Q3.	
Review and define SCADA requirements Deliver training to relevant staff to increase awareness Develop electronic data collection of onsite readings, measurements and/or repairs	SCADA requirements defined and completed via a further rollout action plan Increased awareness through informal training and the development of relevant SOPs Staff will record 70% of all on site necessary collected data.	
Safe and reliable Water Sewerage Gas (WSG) networks	Review of Asset Management Plan	



Street Lighting and Public Space Lighting

We enhance safety and visibility in public areas by upgrading and maintaining street lighting and public space lighting across the region.

Quick Facts

Festoon Lighting Upgrade: Invested \$225,000 in upgrading the festoon lighting on McDowall Street in Roma's Central Business District (CBD).

Pedestrian Crossing Lighting: Upgraded lighting at two priority pedestrian crossings.

Intersection Lighting: Completed lighting upgrades at one road intersection to improve nighttime visibility.

Highlights

Solar Light Installation: Installed a solar-powered light at the Maranoa River boat ramp in Mitchell, with financial assistance from the Queensland Government's Fishing Infrastructure Grant program.

McDowall Street Festoon Lighting: Replaced outdated incandescent lights with RGB LED festoon lights capable of colour changes and sequencing, controlled remotely for enhanced display flexibility in Roma's CBD.

Pedestrian Lighting Enhancements: Upgraded pedestrian lighting at the Bowen and Cottell Street intersection and improved lighting at the crossing between the Roma Denise Spencer Memorial Pool and Roma Courthouse to enhance nighttime safety.

Intersection Lighting Upgrade: Added lighting at the intersection of Charles Street and Corfe Road, increasing visibility for drivers and pedestrians.

Mural and Tree Lighting: Illuminated the Wallumbilla Pool Mural and the Wallumbilla Bottle Tree, enhancing public art visibility and community pride.

Challenges

Infrastructure Limitations: The festoon lighting replacement in Roma presented challenges due to the age of the existing infrastructure. Council collaborated with local engineers and electricians to investigate and redesign the project, resulting in a modern approach to the lighting system.



Water

We provide drinking water for domestic, commercial and industrial use for towns across the region and distribute river water for use in Surat gardens.

Quick Facts

Roma Bore 21: Drilled into the Hutton Aquifer to increase water supply for the region.

Surat Bore Transfer Main: Installed using directional drilling to connect the bore to the Surat Water Treatment Plant, improving water distribution efficiency.

Wallumbilla Reservoir: New storage reservoir for Wallumbilla is awaiting supply and erection.

Highlights

Mungallala Bore 4: Successfully installed with a stable water supply, contributing to regional water availability.

New Pump Installation: Quotations have been called for the installation of a new pump and electrical connection to support the water supply network.

Interconnecting Pipework: Quotations called for the interconnection of new pipework to the existing filter building to enhance system integration.

Challenges

Hutton Aquifer Limitations (Bore 21): The Hutton Aquifer failed to yield a suitable supply for Bore 21 (Dargal Road, Roma) requiring alternative planning and further drilling to meet water demands.

Attracting and Retaining Skilled Operators: Ensuring a sufficient number of qualified operators to carry out necessary work across the network remains a priority.

Operational Plan Initiative	Success Measure	
Safe and reliable Water Sewerage Gas (WSG) networks	Increased expenditure per annum on WSG or number of projects	🕒
	Increased staff training on scoping, contracts and accurate costings and competitive estimates	✅
	AMP reviewed annually	🕒
Review of asset management plan	Investment in accordance with the AMP (ASR greater than 90% averaged over 5 years)	➡
Annual SWIMS Return	Submitted before deadline 30 Nov.	✅
Review and define SCADA requirements Deliver training to relevant staff to increase awareness	SCADA requirements defined and completed via a further rollout action plan.	➡
Develop electronic data collection of on-site readings, measurements and/or repairs	Increased awareness through the development of relevant SOPs.	
	Staff will record 70% of all on site necessary collected data.	



Hands off the Great Artesian Basin

Council plays an important role in partnering with other organisations to advocate for the interests of the region.

During 2023/24 we joined with other councils under the auspices of the Local Government Association of Queensland to successfully campaign against mining giant Glencore's plans to inject 330,000 tonnes of liquid carbon dioxide over three years into the Great Artesian Basin.

Joining with groups such as AgForce Queensland and Queensland Farmers Federation, our collective voices were heard, and we were able to protect this vital asset, for now.

We continue to advocate for the protection of the vital underground water resource that our community depends upon.



GOAL 4: TO ENHANCE TRANSPARENCY AROUND THE DECISION MAKING AND CONDUCT OF COUNCIL THROUGH EFFECTIVE LEADERSHIP AND GOOD GOVERNANCE



Accounting

We support Council's financial integrity and sustainability through effective processing, reporting, and management of finances.

Quick Facts

Invoice Processing: Processed 3,834 debtor invoices and 18,622 creditor invoices.

Investment Income: Generated \$5.485 million in investment income.

Highlights

Increased Investment Earnings: Higher interest rates this year resulted in greater investment income for Council.

Payroll System Update: Successfully implemented the Certified Agreement within our payroll system, ensuring accurate and compliant payroll processing.

Comprehensive Infrastructure Valuations: Completed comprehensive valuations for Roads and Airport Infrastructure, and desktop valuations for Water, Sewerage, Gas Infrastructure, Land, Buildings, and Other Structures.

Timely Reporting: Submitted the Queensland Local Government Grants Commission return by the required deadline.

Debt Recovery Success: Successfully recovered \$3 million through internal debt recovery efforts.

Challenges

Comprehensive Valuation of Road Infrastructure: Valuing road infrastructure is a significant task, further complicated by the impacts of flood damage events.

Asset Management Staffing: The asset management team is maintaining continuity in service delivery while actively addressing staff turnover and filling a long-term vacancy to strengthen team capacity.

Capitalisation Processing: Encountered delays in processing capitalisations due to incomplete finalisation documentation.



Communication and Consultation

We ensure transparency and accountability by keeping the community informed about Council decisions, services, and initiatives.

Quick Facts

Community Engagement: The Communications team coordinates all external communications between Council and the community.

Social Media Engagement: Council's Facebook page generated over 18,000 interactions during 2023/24.

Strategic Communications Review: A review of Council's strategic communications is planned for the upcoming financial year to enhance community outreach.

Highlights

Media Coverage: Successfully generated significant media coverage to highlight Council's achievements and projects.

Flood Event Communication: During the April flood event, safety warnings and announcements reached over 25,000 people, ensuring critical information was widely disseminated.

Increased News Engagement: Achieved growth in community engagement with Council news, reinforcing the community's connection to Council's activities.

Challenges

Team Recruitment: Following staff departures, Council faced the challenge of recruiting an entirely new communications team, requiring a focus on continuity and service quality during the transition.

Limited Regional Media: The region's limited media presence and the constraints faced by existing media outlets impact the reach and frequency of local news coverage.

Geographic Coverage: Effectively reaching a dispersed community across a large geographic area with locally relevant information remains challenging through current communication channels.

Operational Plan Initiative

Leadership development program

Success Measure

100% of Councillors have access to a voluntary participation in leadership development programs



Effective communication strategy	Operational Plan reported quarterly.	✓
	Annual report delivered and communicated.	✓
	Corporate Communication Strategy developed.	🕒
Implementation of initiatives to increase focus on communicating and providing the background on 'why' as well as 'what' we are doing.	Increased community awareness of Council services and projects in the context of the local government operating environment.	
Council meeting videos uploaded to YouTube and website. Production and posting of video contents and index.	Communication, both internally and externally, that can be reviewed at both an organisation level, but also provided in a level of detail that communicates key focus areas of deliver in each local operating area.	🕒
Incorporate local and regional information in our online communications.		
Internal communication framework developed to inform internal teams around council business.	Documented internal communication framework. Finalise CEO Dashboard Reporting Template and report to the organisation on a monthly basis.	



Health, Safety, Environment & Quality

We continue to improve all aspects of Council's operations, sharing knowledge and best practices with current and future employees through the ongoing development and implementation of our Integrated Maranoa Management System.

Quick Facts

Workplace Health and Safety (WHS) Incidents: Managed 118 WHS incidents in 2023/2024, up from 105 incidents in 2022/2023, reflecting an improved workplace reporting culture.

HSEQ Plan 2024–2026: Established a structured plan with performance indicators aligned to the Operational Plan, guiding strategic HSEQ improvements.

Workplace Inspection Engagement: Met targets in the last quarter of 2023/2024, with at least 25% of Health and Safety Representatives (HSRs) or their delegates accompanying the HSEQ team during inspections.

Audit Compliance: Achieved zero critical, major, or minor non-conformances in the latest CACS (Council Audit and Compliance Surveillance) audit, leading to a return to 12-monthly surveillance audits.

Highlights

Accreditation Success: Received favourable outcomes from third-party auditors for compliance with International Organisation for Standardisation (ISO) standards in safety, environment, and quality, along with a Self-Insurance Audit against the National Audit Tool.

Enhanced Departmental Partnerships: Rebranded under the HSEQ banner, the department has strengthened partnerships with the Executive Leadership Team (ELT), Senior Management Team (SMT), workgroups, and individual workers to support informed, collaborative operations.

Comprehensive Inspection Calendar: Developed a robust HSEQ inspection calendar to foster system improvements and ensure the safe and effective delivery of Council services.

Challenges

Continuity of Care for Injured Workers: Partnering with Local Government WorkCare (LGW) has presented continuity challenges due to staff movement within LGW's WorkCare division.

Training Oversight and Administration: HSEQ has assumed responsibility for all safe work training, managing the PULSE platform and coordinating Registered Training Organisations (RTOs) and other providers for essential training.

Operational Plan Initiative	Success Measure	
IMMS Framework for Management Oversight of ISO Certification	Management Review Workplan and Agenda are conducted bi-annually, 100% of critical issues raised at HSR meetings to be discussed for resolution, Wellbeing Initiatives are regionally focused and reported quarterly to ELT and SMT.	✓
IMMS Effectiveness	Resolving all WHS matters within the region/local area: >75% Hazard inspections completed. >95% of Incidents are reported within timeframes >95% of Audits are completed within timeframes 100% Testing and Tagging compliance	✓

Review Risk Management Framework to ensure control measures are specified	Bi-annual Review by Audit Committee of Risk Register	✓
Good Governance Framework	Annual Integrated Maranoa Management System (IMMS) accreditation maintained.	✓
	Effective Internal Audit function	✓
	Compliance Checklist completed annually	✓
	Strategic Risk reporting completed six monthly	✓



Elected Members

We support effective Council operations and community engagement by coordinating between Elected Members and Council staff.

Quick Facts

Policy Development: Reviewed and endorsed 19 critical policies in the 2023–2024 year.

Corporate Plan: Developed the 2023–2028 Corporate Plan to guide Council’s strategic priorities.

Healthcare Support: Launched the Maranoa Medical Bursary Retention Program to support healthcare workforce sustainability.

Highlights

Induction and Onboarding: Effectively welcomed the 2024–2028 term of Council through a comprehensive induction program, equipping Councillors with essential knowledge and resources to perform their roles.

Portfolio System Reintroduction: Reintroduced the portfolio system, allowing each Councillor to focus on specific strategic areas, enhancing their ability to address community issues and support targeted development initiatives.

Challenges

Transition Following Elections: Due to a significant weather event threatening the region, newly declared Mayor, Wendy Taylor was required to take the Declaration of Office earlier than other Councillors to ensure Council was able to function during a disaster event should it have been required.

Operational Plan Initiative

Success Measure

Leadership development program	100% of Councillors participating in mandatory training	✓
	Councillor Professional Development Calendar in place annually	🕒
Elected Member Updates Delivered (EMU’s) and Training calendar developed and delivered annually.	Calendar delivered in relation to needs.	🕒



Financial Planning

We plan for our region’s financial future by preparing and updating documents required by legislation and developing tools to support effective financial management.

Quick Facts

Annual Budget: Council’s comprehensive operating and capital budget was developed and adopted on 26 June, well ahead of the legislative deadline in August.

Long-Term Sustainability: Emphasising long-term financial sustainability, we identified and prioritised current and future opportunities to ensure Council can deliver sustainable services now and into the future.

Integrated Financial Planning: By increasing in-house and cross-departmental financial planning, we have embedded sound financial decision-making into daily actions and operations.

Highlights

Financial Sustainability Framework: Successfully integrated the new Financial Sustainability Framework into long-term forecasting, achieving satisfactory results in key performance ratios and ensuring Council’s financial sustainability.

Deficit Budget for Future Stability: Adopted a deficit budget for 2024/25, laying the foundation for sustainable budget surpluses within this term and beyond.

Long-Term Rating Strategy: Developed a new long-term rating strategy that promotes fairness among ratepayers and aligns with Council’s goal of a financially sustainable future for the community.

Challenges

Financial Assistance Grants (FAGs) Payment Delay: The federal government altered its payment schedule for Financial Assistance Grants to local governments, delaying the expected June 30, 2024 payment, which contributed to a large deficit in the 2023/24 budget.

Decreasing Grant Amounts: FAGs, previously constituting 1% of national taxation, have been significantly reduced, with further declines anticipated, underscoring the need for Council to enhance its financial planning capabilities to manage future funding shortfalls.

Operational Plan Initiative	Success Measure	
Measure/track indicators of financial sustainability on long term forecasts. Flag outlier financial stability indicators to management for review. Development of operational savings initiatives register to capture potential savings initiatives and prove concept	Long term sustainability indicators prove long term financial stability. Savings identified through the operational savings register deliver savings >300k	
Update/development of long-term asset management plans, Long-term financial forecast adopted with the annual budget and consistent with the long-term asset management plans. Preparation and adoption of the annual operational plan. Adoption of the annual budget including revenue statement before 1 August to fund Council's operational plan for the year	Updated op plan initiatives to meet corporate plan objectives, Asset management plans developed and updated. Annual Budget and Operational Plan adopted	
Development of Financial Implication Summary Document (Whole-of-Life costing)	Financial impacts are mapped into long term forecasts upon adoption of initiative	



Human Resources

We aim to secure the right people in the right positions at the right time, ensuring employees are prepared, productive and supported in their work for the Maranoa region.

Quick Facts

Full-Time Equivalent Positions (FTEs): 409 budgeted FTEs across Council.

Training and Onboarding: Delivered over 1,350 e-learning and onboarding modules to support staff development.

Turnover Rate: Reduced the 20% turnover rate in 2023/23 to 13.84%.

Highlights

Enterprise Bargaining Agreement Certification: Successfully certified, reinforcing fair and equitable employment conditions for staff.

Employee Engagement Survey: Conducted in September-October 2023 to assess and improve workplace satisfaction and culture.

Senior Leadership Development Program: Launched to strengthen leadership skills within the organisation.

9-Day Fortnight: Implemented for indoor staff, supporting work-life balance and employee wellbeing.

Learning Management System: Introduced to streamline training and development, providing employees with accessible learning resources.

Challenges

Talent Acquisition and Retention: Attracting and retaining skilled employees remains challenging, especially in a regional setting.

Employment Offer Declines: An increasing number of job offers have been declined, impacting workforce planning and filling key roles.

New Starter Attrition: Higher than average attrition among new starters indicates potential issues in job alignment or the onboarding process.

Operational Plan Initiative	Success Measure	
Identify and deliver key CI projects for 2022/23.	Corporate performance measures implementation. Function performance measures review.	
Implement cross directorate teams for key projects.	Implementation of initiatives to facilitate regular 'horizontal' communication and collaboration (i.e. across Directorates).	
Leadership development program.	Increased number of initiatives completed.	
	100% of staff have access to a career development framework that includes training.	

Productivity, innovation and worksafe awards.	Employee engagement / job satisfaction, participation in the awards process.	✓
A program offering traineeships and apprenticeships is in place for key areas of Council.	Number of placements offered.	✓
Human resource policies are current and reflect practice. Identify current policies for renewal and identify opportunities for consolidation and development.	Current Policies are up to date and key statutory policies are in place. Handbook is in place.	🕒
Explanatory / guidance notes for human resources policies included in Employee Handbook.		
All new employees are onboarded satisfactorily. Conduct a corporate-wide skills audit. Annual training program is developed and in place.	All new employees attend induction within 3 months. Skills Audit completed Annual Training Plan completed	✓
Workforce plan is developed and in place.	Development and implementation of a plan for multi-skilling at a local level e.g. positions that could or should be relieved locally.	🕒



Information Management

We support Council's effective operations by ensuring the efficient management of information, upholding residents' right to information in line with Council's legislative obligations.

Quick Facts

Records Management: Registered 126,610 documents and 13,911 emails in the records management system across the organisation.

Incoming Correspondence: Processed 3,237 items of incoming correspondence (excluding invoices).

Right to Information (RTI) Requests: Managed 2 RTI applications.

Highlights

Digitisation of Records: Continued efforts to digitise permanent building and planning records, improving accessibility and preservation.

Archive Storage Facility Design: Issued a Request for Quotations (RFQ) for the design of a dedicated archive storage facility to address long-term storage needs.

Challenges

Archive Storage Limitations: Managing archive storage is challenging due to limited permanent storage capacity in the region.

Archive Relocation: The relocation of archives from Mitchell to Roma is constrained by limited storage space, impacting efficiency.

Double Handling: Double handling of archive boxes occurs during preparations for disposal, affecting the efficiency of storage management.

Operational Plan Initiative	Success Measure	
Annual review of policy register and statutory policies	Annual review calendar is developed and delivered.	✓
Annual review of delegations and delegations register conducted	Delegations are compliant and up to date.	✓
Review Risk Management Framework to ensure control measures are specified	Bi-annual Review by Audit Committee of Risk Register	✓
Good Governance Framework	Governance Framework Implemented by June 2024	✓



Plant, Fleet, Workshops and Depots

We manage and maintain the plant and equipment essential for Council's service delivery across the region.

Quick Facts

National Heavy Vehicle Accreditation Scheme (NHVAS): Recertified until October 2025, ensuring compliance with national heavy vehicle standards.

Vehicle Service Requests: Processed approximately 2,630 vehicle defect reports and service requests.

Vehicle Prestart Checks: Reviewed and recorded around 8,925 vehicle prestart checks to ensure operational readiness.

Highlights

Fleet Renewal: Replaced 27 light vehicles and 5 graders as part of Council's scheduled replacement plan.

Hail Damage Repairs: Repaired 83 hail-damaged vehicles within six weeks, demonstrating efficient response and restoration efforts.

Challenges

Skilled Trades Availability: Limited availability of qualified tradespeople impacts maintenance and service timelines.

Plant Delivery Lead Times: Extended lead times for plant equipment delivery affect planning and operations. Delays result in operating plant for longer than planned to ensure continuity of plant availability is maintained.

Replacement Parts Lead Times: Delays in obtaining replacement parts hinder prompt repairs and maintenance.

Operational Plan Initiative

Success Measure

Statutory internal quarter reporting

NHVA Accreditation maintained.



Build back better

With floods being a regular occurrence across our region, repairing the damage they cause has been a major focus for Council.

While Council receives funding for these repairs from the state and federal governments, a constant source of frustration is the requirement that repairs restore damaged infrastructure without improving it. Council is working with other local governments through the Local Government Association to advocate to change the guidelines.

"Our communities are frustrated when they see recovery money being used to replace damaged roads and bridges to the exact same standard that saw them wash away," Maranoa Regional Council Mayor Wendy Taylor said.

"It doesn't make sense. We know the weather, the rain and the floods will come back so unless we build back better it is just letting money wash away.

"It is only common sense, and good financial sense in the long run, to invest in betterment, not just replacement."



With more than 2600 businesses registered in the Maranoa, we are proud to be a part of the Small Business Friendly Program driven by the Queensland Small Business Commissioner's office. It provides the framework, support and tools required to help local governments, Queensland Government agencies and large enterprise to realise their role in supporting small businesses.

In August 2023 Small Business Commissioner Dominique Lamb and Director Advocacy Luke Forster met with Council and some of our local business owners over a morning tea to talk about opportunities and the current challenges facing small businesses and how the SBF Program can assist.



Revenue Collection

We levy and collect the revenue Council's need to provide services to Maranoa residents.

Quick Facts

Rate Notices: Issued two half-yearly rate notices.

Rates Arrears: Rates arrears stood at 4.63% as of the latest reporting period.

Accounts Managed (as of 30 June 2024):

- General Rates: 6,749 accounts
- Water Charges: 5,789 accounts
- Sewerage Charges: 5,042 accounts
- Waste Charges: 4,753 accounts

Highlights

Timely Rate Notices: Successfully issued both half-yearly rate notices on schedule, ensuring consistent revenue collection.

Challenges

Valuation Changes and Supplementary Notices: Managing a high volume of property valuation changes and calculating supplementary notices with rate capping presented ongoing challenges.

Operational Plan Initiative

Rates model developed in conjunction with the annual budget.

Development of 10 Year Rating Strategy.

Success Measure

Rates and charges modelling for budget. Rating Strategy in Place





GOAL 5: OUR COMMUNITY IS LIVEABLE, PROGRESSIVE, SAFE, CONNECTED AND RESILIENT



Animal Control and Community Safety

We contribute to the liveability of our region by promoting responsible pet ownership while ensuring community safety through the enforcement of local regulations.

Quick Facts

Pet Registrations: 2,985 dogs and 439 cats registered.

Proactive Patrols: The team dedicated a total of 555 hours to proactive patrols across work areas.

Impounded Animals: 237 dogs and 255 cats were impounded.

Highlights

New Community Safety Officer: A new Community Safety Officer began on 22 April 2024, enhancing the team's capacity.

Community Safety & Local Laws Coordinator: Established this role and appointed a coordinator on 10 June 2024 to strengthen oversight and coordination.

Team Relocation: Relocated the team to the Roma Infrastructure Depot on 25 March 2024, initially challenging but successfully integrated over time.

Challenges

Non-Compliance with Property Maintenance: Long-term issues with unsightly and overgrown allotments has required ongoing and increased resource involvement to help address the current backlog of matters.

Feral Cat Management: Feral cats remain a significant issue across the region; 255 were impounded, with traps hired out 107 times and 199 cats captured through this method. A total of 169 cats were euthanised.

Dog Attacks: A total of 31 dog attacks were investigated, with the peak occurring in April, when 7 incidents were reported.

Operational Plan Initiative	Success Measure	
Ensure compliance with State & Local Laws and regulations through: <ul style="list-style-type: none"> investigation and resolution of customer requests Proactive & reactive animal control patrols of public spaces inspection and compliance programs data collection and analysis annual registration renewal program excess dog approvals & permits regulated dog permits 	95% of animals registration (dogs & cats) renewed each year (only 5% unregistered at end of renewal program) Zero reports of non conformance by officers to Council procedures, local laws and state legislation year by year Inspection and Compliance Programs delivered on time with a reduction in the levels of enforcement action required year by year	✓
Collaborate with community members, local organisations and rescue groups to deliver Councils Adoption/Rehoming program	Reduction in euthanasia rates year by year Increase in amount of animals adopted/rehomed	✓
SPECIAL PROJECT	N/A	🕒
After Hours Patrols Wandering Dogs		🕒
Review and update Animal management disaster response plan	Plan is reviewed and updated and clearly articulated to necessary stakeholders.	🕒
Participation in the "Get Ready" campaign		🕒





Arts & Culture

We foster arts and culture within our communities and help preserve our local history to enrich our lives, promote creativity, and strengthen our sense of identity and belonging.

Quick Facts

Regional Arts Development Fund (RADF) Utilisation: Fully utilised 2023/2024 RADF grant funding, awarding more than 12 successful grants totalling \$62,541.40.

Performing Arts Events: The Maranoa community enjoyed five performing arts events, including performances by Opera Queensland, the Festival of Small Halls from Woodford Folk Festival, and Western Standards Productions' hit show, Dirty Fame Flash Candle Club.

RADF-Supported Projects: Completed four Council-led projects with RADF funding, including the Capture, Connect, and Curate workshop series.

Highlights

RADF Funding Allocation: Due to no RADF applications received in 2022/2023, funding was carried over, resulting in a surplus for 2023/2024. Council received 13 RADF applications and funded 12, allocating \$62,541.40 to community arts and culture projects.

Capture, Connect, and Curate Workshop Series: In partnership with Regional Arts Networking Services and Museums and Galleries Queensland, Council organised a three-day workshop series, covered by RADF funding, which brought together 30 participants to learn about curating exhibitions, social media marketing, cataloguing collections, grant applications, and volunteer retention.

Community Workshops: Hosted several successful arts workshops, including beginner photography sessions with Danielle Lancaster in Mitchell, Roma, and Wallumbilla, all reaching full capacity. Other well-attended workshops included millinery, where participants crafted fedoras, fascinators, and halo headwear, and resin jewellery-making classes, which had such high demand that additional sessions were offered.

Support for Cobb and Co Festival: Provided \$15,000 in RADF funding to support the Cobb and Co Festival Committee's workshops with Josh Arnold, leading to the creation of the Cobb and Co song.

Full Expenditure of RADF Funding: Through four strategic RADF projects and various community group activities, a total of \$109,138 in RADF funding was invested in community arts and culture.

Performing Arts Events: Council hosted five performing arts events in 2023/2024, with an expenditure of \$27,784, featuring a variety of performances including Opera Queensland's *Do We Need Another Hero*, Western Standard Productions' Dirty Fame Flash Candle Club, Cluster Arts' A Bee Story, and the Festival of Small Halls.

Operational Plan Initiative	Success Measure	
Active RADF Grant Program	<ul style="list-style-type: none"> Stakeholder interest and quality application submitted Visible project outcomes throughout local communities RADF projects improve liveability across the region 	✔



Arts & Culture

More than 160 members of our community were thrilled by Opera Queensland's presentation of *Do We Need Another Hero?* a joyful celebration of songs about bravery and heroism. The program included music from *Tosca* to The Beatles and Lady Gaga, performed by Opera Queensland. Council provided the venue and \$8000 towards production costs. The event raised approximately \$4000 for St Paul's Anglican Church Roma.



Cemeteries

We maintain and enhance our cemeteries to provide respectful, well-kept spaces that honour the memory of the region's residents and support families in their time of need.

Quick Facts

Burials Prepared: Prepared for 72 burials across the region's cemeteries.

Cemetery Care: Cared for 18 active cemeteries and 7 historical cemeteries, preserving these spaces for the community.

Plaque Orders: Ordered 43 bronze plaques for Lawn Cemeteries and Columbarium Walls throughout the region.

Highlights

Automated Sprinkler System Installation: Completed the installation of an automated sprinkler system at the Wallumbilla Lawn Cemetery, enhancing water management and maintenance efficiency.

Yuleba Lawn Cemetery Enhancements: Commenced work on a beam system for plaques and installed an automated sprinkler system, improving the cemetery's layout and maintenance.

Challenges

Roma Lawn Cemetery Upgrades: Commenced work on addressing drainage and ground leveling issues at the Roma Lawn Cemetery, an essential project to improve the cemetery's functionality and accessibility.



Emergency Management & Flood Mitigation

We partner with other agencies to prepare for, and make our region resilient to, natural disasters and emergencies.

Quick Facts

Carnarvon Complex Fires: Approximately 350,000 hectares were burned in the Maranoa Region due to the Carnarvon Complex fires.

Equipment Acquisition: Purchased two Variable Message Boards to improve emergency communication.

Yuleba Customer Service Centre: Installed a backup generator at the Yuleba Customer Service Centre, which also serves as the Local Emergency Coordination Centre (LECC).

Highlights

Funding for Advanced Warning Signs: Received funding to purchase and install Advanced Electronic Warning Signs, enhancing community preparedness for emergencies.

Local Disaster Management Plan (LDMP): Conducted and adopted the annual review of the LDMP in September 2023 to ensure up-to-date protocols and preparedness.


Flood Operations Tool Development: Currently developing a flood operations trigger point tool to support timely and informed decision-making during flood events.


Challenges

Resource Deployment: Ongoing activations for major bushfires and flooding required significant resource deployment for operational response.

Local Disaster Management Group (LDMG) Continuity: Turnover in LDMG membership posed challenges for continuity and consistency in disaster management planning. High turnover triggers the need for additional training to ensure newly appointed staff have the relevant competencies for their roles.

Operational Plan Initiative	Success Measure	
Review of Disaster Management Plan and sub plans. Finalisation of localised evacuation plans I (Roma, Mitchell and Surat)	Legislative Compliance and Adopted Plan that is Current and Understood. Target: An annual review of Disaster Management Plan (including subplans), with the review will examine the effectiveness of the plan based on activation, exercise or recommendations from interested parties. Increase community awareness and response during a disaster event in particular one that requires evacuation. Target: Plan developed in consultation with LECC, adopted and published on Council's public website.	
Develop a Climate Risk Assessment in accordance with the Queensland Government's Climate Risk Management Framework for Queensland Local Government.	Improved understanding of business risk associated with climate change and how it may affect the Maranoa Region. Target: Multiyear project (expected completion by June 2025).	

Roma Levee – ongoing inspection and maintenance	<p>Roma Levee Operational Readiness. Penstock & Levee Operations exercises ensuring the LDMG remain well trained and ready to respond to a disaster situation should such an instance arise.</p> <p>Target: Pre-season training and awareness session completed with key disaster maintenance response staff</p> <p>Target: 100% completion of operational & maintenance checks of the levee throughout the year.</p> <p>Target: Annual inspection of the Roma levee provided by an external supplier. Mitigate and rectify any findings from the inspection.</p>	
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	<h2 style="margin: 0;">Libraries</h2> <p style="margin: 0;">Our libraries are vibrant community hubs that offer a wealth of resources beyond books, including digital media, educational programs, and cultural events, to connect people, support lifelong learning and enrich community life</p>
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Quick Facts

Community Programs: Delivered 548 public programs, distributing over 2,000 take-home kits to patrons.

Library Visitors: Welcomed 24,043 people through library doors in 2023/24.

New Memberships: Gained 604 new library members over the year.

Highlights

Program Delivery: Delivered 548 programs with over 6,500 attendees, including 322 jointly organised programs, 490 onsite at libraries, and 58 offsite at other venues.

Special Events: Hosted a variety of special events, including F5F (First 5 Forever) Special Story Time with Laura Wippell, RomaCon 2023 with 170 attendees, an author visit by Gillian Wells, QLD Ballet F5F workshops, and Queensland Writers Centre workshops for women over 55.

Community Celebrations: Organised popular community events such as Library After Dark Halloween in Roma with 350 attendees, Halloween Spooktacular in Surat with 80 attendees, Library Lovers' Day, Harmony Week celebrations, and a LEGO competition.




Educational Initiatives: Engaged the community with National Simultaneous Storytime, and school holiday programs in June/July and December/January.

Challenges

Keeping Pace with Technology: Offering new digital platforms, maintaining library management systems, and enhancing online services require balancing costs and ensuring staff are adequately trained.

Bridging the Digital Divide: Ensuring access to digital resources and training for all community members, particularly older adults and those with limited internet access, remains a significant challenge in rural and remote areas.

Relevance Across Demographics: Ensuring library services remain relevant and engaging to all segments of the community requires constant innovation and feedback from users.

Operational Plan Initiative	Success Measure	
Develop partnerships with authors and publishers to promote literature and authors.	Increased number of authors visiting libraries for promotional events Collection assessment complete Introduction of new collections to Libraries Increased membership & circulation figures Customer satisfaction	
Develop a calendar of regular programs and services that cater to different age groups and interests, such as story times for young children, book clubs for adults, and technology classes for seniors.	Increase in programs and community participation Increased community interaction with social media advertising Increased number of authors visiting libraries for promotional events Community consultation report on need for mobile library and outreach events Customer satisfaction	
Provide incentives and rewards programs to encourage existing patrons to refer their friends and family to the library.	Increased membership Customer satisfaction Increased community participation in programs and events Volunteer program established	



Local Development and Events

We support vibrant community life by providing funding, resources, and events that bring residents together and foster community pride.

Quick Facts

Community Grants and Funding: Provided over \$360,000 in Council Community Grants and Australia Pacific LNG (APLNG) Liveability funding to support local initiatives.

Maranoa Christmas Street Party: Welcomed over 3,000 attendees, featuring 40+ market stalls, 15 food vendors, festive entertainment, live music, the annual eating competition, and a visit from Santa.

Event Sponsorship: Contributed over \$170,000 in sponsorship for community events and projects across the region.

Highlights

Community Events: Organised and supported a wide range of events, including Australia Day, Youth Week, Volunteer Week, ANZAC Day, and Seniors Month, fostering community spirit and recognition.

School Holiday Program: Continued the popular summer and winter School Holiday Program, offering activities such as waterslides at the Roma Pump Track, free drive-in movies, art workshops, basketball clinics, and Queensland Touch Football sessions.

Challenges

Equipment Hire Demand: The increase in both the number and scale of equipment hire requests with tight timeframes has challenged staff resource allocation.

Traffic Control Requirements: The increasing cost and operational workload related to traffic control for events has posed significant challenges, especially with the high frequency of events throughout the year.

Operational Plan Initiative	Success Measure	
Regional Events Attraction Strategy and marketing collateral. Maranoa events and conferences calendar. Resource material to support effective planning and delivery of major events, festivals and conferences. Bid and facilitate opportunities to host major events and conferences post-event feedback.	Direct attribution of new events and conferences from Councils efforts	



Sports, Recreation and Community Wellbeing

We encourage healthy and connected communities by developing and managing sport and recreation activities and facilities.

Quick Facts

Santos Festival of Rugby Sponsorship: Maranoa Regional Council was a major sponsor of the Santos Festival of Rugby in February 2024.

Community Grants and Funding: Provided over \$210,000 to various sporting clubs across the Maranoa through Council's Community Grants program and the Australia Pacific LNG (APLNG) Liveability Funding program.

Highlights

Funding Support for Local Clubs: Assisted local sporting groups in securing external funding, including \$35,000 for Mitchell RSL Queensland, \$50,000 for Mitchell Bowls Club, and \$25,000 for Mungallala Progress and Sporting Association.

Community Grants Success: Maranoa sports and recreation organisations received funding through rounds 1 and 2 of Council's Community Grants program, benefiting groups such as the Surat Bowls Club, Eumamurrin Gun Club, Mitchell Campdraft, Dunkeld Pony Club, Mungallala Progress and Sporting Association, Wallumbilla Campdraft Committee, Saloon Car Club of Roma, Maranoa Archers Association, and others.

APLNG Liveability Funding: Local sports organisations also secured funds through rounds 1 and 2 of the APLNG Liveability program, including grants for the Roma Golf Club, Roma and District Junior Soccer Club, Eumamurrin Gun Club, Western District Rifle Association, Muckadilla Rifle Club, Surat Pony Club, Roma Bowls Club, Mitchell Golf Club, and Injune Pony Club, among others.

Community Events: Hosted a range of community events, including grant writing workshops, line dancing, Zumba classes, musicals, Seniors Month, Youth Week, RomaCON, school holiday activities, and children-friendly events at libraries.

Christmas Initiatives: Spread holiday cheer with food relief vouchers and a Christmas Luncheon held in December 2023.

Harmony Week: Celebrated across the region in March 2024, with Roma hosting a multicultural event and Surat holding an international cooking class in April 2024.

Mental Health Week: Held in June 2024, featuring guest speaker Luke Kennedy at breakfasts in Injune, Roma, and Mitchell to promote mental wellbeing.

Residents participated in the blanket drive to support community members in need, with blankets made available at Customer Service Centres and libraries to ensure warmth during winter

Challenges

Limited External Funding Availability: Smaller external funding pools for sports clubs have limited resources for infrastructure, while many organisations require substantial funding for major facility upgrades.

Increased Sponsorship and Assistance Requests: The significant increase in the volume and size of sponsorship and in-kind assistance requests, coupled with tight timelines, has presented budgetary and staffing challenges.

Operational Plan Initiative	Success Measure	
SPECIAL PROJECT: Surat Tennis Court	Cash Contribution	✓
Continue working with community groups to attract sporting events to the region	Regional players having access to high level competition within the region	✓



Council was proud to support the Santos Festival of Rugby in February 2024, presented by Santos in partnership with Queensland Rugby Union and New South Wales Rugby Union. The centerpiece of the festival was a pre-season game between the Queensland Reds and New South Wales Waratahs Super Rugby teams. The annual celebration of rugby also included the Roma Sevens, and men's and women's Super Rugby fixtures.

Queensland Rugby Union CEO David Hanham described the event as one of the most genuine examples of a real commitment to taking elite sport to regional communities.

PART 4 OUR FINANCES



COMMUNITY FINANCIAL REPORT

The Community Financial Report is a simplified version of Council's audited financial statements. The aim of the report is to assist readers in evaluating Council's financial performance and position for the 2023/24 financial year without the need to interpret the annual financial statements.

Council's financial statements are audited each year by the Queensland Audit Office. Our goal is an unmodified audit opinion which essentially means 'a clean bill of health' for our financial statements. This year our financial statements were unmodified.

The key statements that are summarised in the Community Financial report are:

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

The key financial highlights include:

- Unmodified financial statements
- Operating Result – a deficit of \$18.847 million
- Net Result – a deficit of \$11.589 million
- Capital expenditure - \$49.935 million
- Cash, cash equivalents and investments - \$89.4 million with \$6.040 million earned in interest and investment revenue
- No new borrowings

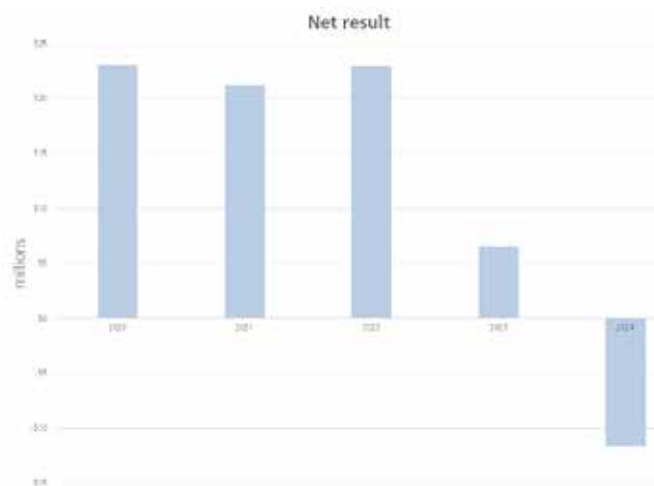
Council's annual financial statements are included later in this section.

5 year financial summary	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital expenditure	47,645	54,521	35,407	37,721	32,204	49,935
Net result (income less expenses)	(801)	23,043	21,208	22,963	6,533	(11,589)
Increase/(decrease) in net assets (total comprehensive income)	(7,255)	21,406	71,884	66,233	55,642	46,188
Income - recurrent (operating) revenue	81,562	85,956	92,165	94,780	104,363	122,919
Income - capital revenue	30,007	29,361	23,316	22,483	13,054	26,646
Income - capital / (loss)	49	157	418	4,551	839	165
Expenses - recurrent (operating)	77,524	83,819	86,517	92,088	104,634	141,766
Expenses - capital	34,895	8,612	8,174	6,763	7,089	19,553
Cash, cash equivalents and investments	84,973	81,352	108,260	106,060	131,623	89,402
Restricted cash, cash equivalents and investments (external and internal restrictions)	51,566	53,882	56,742	56,932	71,450	47,937
Borrowings	17,385	18,920	18,885	17,175	15,042	13,563
Work in progress	38,486	40,951	47,274	38,287	37,783	34,744
	%	%	%	%	%	%
Percentage of total revenue from rates, levies and charges	30.39%	31.66%	36.10%	33.56%	37.88%	30.14%

Statement of comprehensive income

The statement of comprehensive income measures how Council performed in relation to income and expenses for the year. For 2023/24, there was a net result with a deficit of \$11.589 million (2022/23 – \$6.533 million) which is the difference between total income and total expenses.

The statement of comprehensive income shows both cash transactions and non-cash transactions. For example, all rates issued are included as income even though some ratepayers have not paid. The amount not paid would show in the statement of financial position as an amount owed to Council. In accounting terms this is referred to as accrual (rather than cash) accounting.



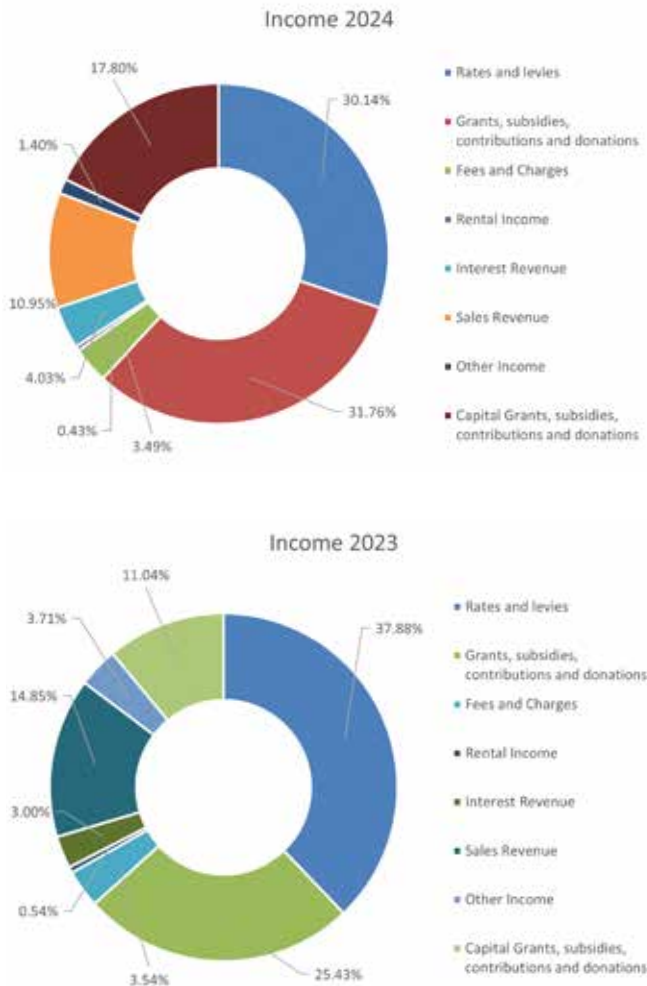
5 year summary of income and expenses

Income	2019/20	2020/21	2021/22	2022/23	2023/24
	\$000	\$000	\$000	\$000	\$000
Rates, levies and charges (net of discounts)	36,559	41,839	40,880	44,798	45,125
Fees and charges	3,493	3,953	3,658	4,182	5,255
Rental income	656	663	665	644	645
Interest and investment revenue	1,499	829	761	3,551	6,040
Sales revenue - Saleyards	4,054	3,627	3,480	4,381	4,032
Sales revenue - Other	16,915	13,473	12,537	13,181	11,366
Grants (general purpose)	16,720	17,355	22,424	20,678	775
Grants (project based)	17,098	18,053	24,525	18,192	71,487
Contributions (recurrent and capital)	14,940	12,238	4,912	4,259	2,912
Other income and donations	3,383	3,451	3,421	3,551	1,928
Capital income	157	418	4,551	839	165
Total Income	115,474	115,899	121,814	118,256	149,730
Expenses	2019/20	2020/21	2021/22	2022/23	2023/24
	\$000	\$000	\$000	\$000	\$000
Expenses - recurrent (operating):					
Employee costs	28,915	28,894	28,346	31,182	34,278
Materials and services	33,749	37,146	41,006	48,228	81,096
Finance cost	1,391	1,035	1,846	2,832	1,713
Depreciation	19,764	19,442	20,890	22,392	24,679
Expenses - capital	8,612	8,174	6,763	7,089	19,553
Total Expenses	92,431	94,691	98,851	111,723	161,319
Net Result	23,043	21,208	22,963	6,533	(11,589)

Income

Council's total income for the financial year was \$149.730 million.

A breakdown of Council's 2023/2024 income is shown below.



Net rates, levies, and charges - \$45.125 million

- General rates levied totalled \$34.816 million less discounts allowed of \$1.504 million and council pensioner remissions of \$0.248 million.
- Special rates and charges from wild dog management, state government precept and rural fire brigades \$1.003 million.
- Water charges of \$3.871 million for access infrastructure charges and \$2.356 million for water usage (consumption) and other water revenue (rental, sundries).
- Sewerage charges of \$3.105 million
- Waste charges of \$1.726 million

Fees and charges - \$5.225 million

This amount includes user fees and charges of \$2.173 million, with the balance comprising:

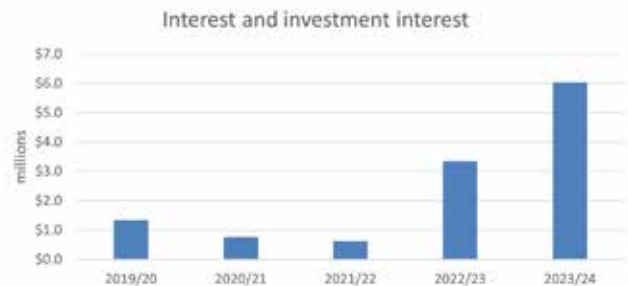
- Town planning, building and development fees - \$0.441 million
- Animal registrations - \$0.152 million
- Infringements - \$0.016 million
- Licences and registrations - \$0.024 million
- Cemetery fees - \$0.168 million
- Other statutory fees - \$1.855 million
- Other fees and charges - \$0.396 million

Interest revenue - \$6.040 million

This comprises:

- Interest on investments - \$5.485 million
- Interest on outstanding rates and charges - \$0.408 million
- Bank interest - \$0.147 million

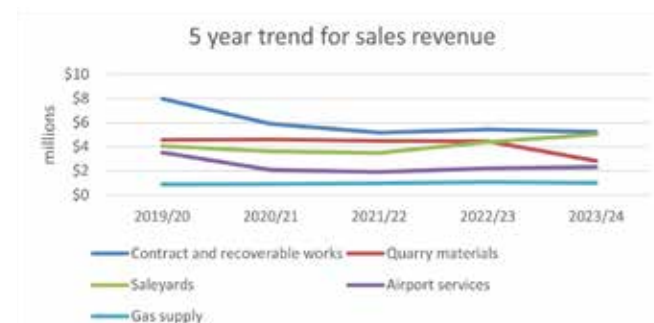
Council actively managed its cash investments in 2023/24 following Council's investment policy which allows for a diversified portfolio of investments used to maximise returns, while minimising risk. During 2023/24 interest rate increases have enabled Council to earn more than prior years.



Sales revenue - \$16.398 million

Sales revenue accounted for a significant portion of Council income.

- Quarry materials - \$2.815 million (note: Council's own use of quarry materials is not included)
- Airport services - \$2.314 million
- Saleyards - \$5.032 million
- Contract and recoverable works - \$5.215 million
- Gas supply - \$1.022 million



Operating grants, subsidies, contributions and donations - \$47.558 million

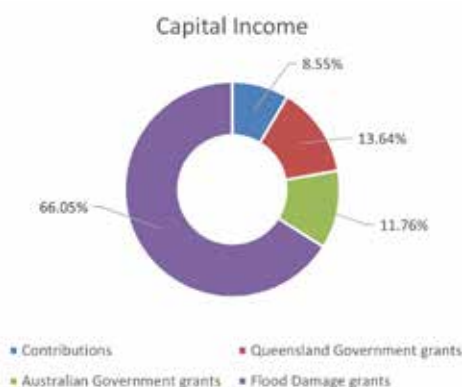
- The annual Financial Assistance Grant reduced substantially to \$0.775 million (2023 – \$20.678 million) due to no advance payments in 2023/24 as has occurred in prior years.
- Other grant revenue included \$43.806 million for flood damage.
- Contributions - \$0.635 million
- Australian Government subsidies and grants - \$1.134 million.
- Queensland Government subsidies and grants - \$1.193 million.

Capital Revenue - \$26.646 million

Capital revenue varies from year to year depending on the level of grant funding secured and also the level of upgrade works funded by the energy sector (in the form of contributions).

- Queensland government subsidies and grants - \$3.635 million (13.64%)
- Australian government subsidies and grants - \$3.133 million (11.76%)
- Flood damage grants - \$17.601 million (66.05%)
- Contributions - \$2.277 million (8.55%)

The following chart indicates the sources of capital revenue received in 2023/24.



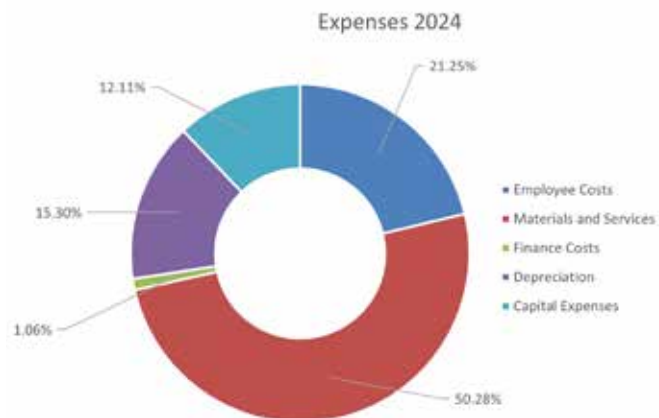
Expenses

Council's total expenses for 2023/24 were \$161.319 million.

Expenses consist of materials and services, employee costs, depreciation, capital expenses and finance costs. A breakdown of Council's 2023/24 expenses is shown below.

Council provides a wide range of services to the community. This work is performed by Council staff and in some instances contractors. Where there are local suppliers and local contractors that provide the goods or service and value for money can be achieved, these are used so that the money flows back into the local community.

The three major expense categories are materials and services, employee costs and depreciation.



Materials and services accounted for \$81.096 million of all recurrent (operating) expenses. The costs for materials and services incorporate our payments to suppliers for the provision of hundreds of services and projects to the community such as roads, parks, water, sewerage, footpaths, libraries, pools, airports, community halls and compliance and includes payments for purchases like bitumen materials, electricity, fuel, and other operational costs.

Employee costs of \$34.278 million included employee salaries and wages, superannuation, leave entitlements and councillors' remuneration.

Council's depreciation expense this year was \$24.679 million. Although this does not represent cash spent, it recognises the value of our assets 'consumed' during the period.

Operating Result					
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating (recurrent) revenue	85,956	92,165	94,780	104,363	122,919
Operating (recurrent) expenses	83,819	86,517	92,088	104,634	141,766
Operating surplus / (deficit)	2,137	5,648	2,692	(2710)	(18,847)
Operating surplus ratio	2.49%	6.13%	2.84%	(0.26%)	(15.33%)

Statement of cash flows

Cash and cash equivalents was \$89.402 million as at 30 June 2024.

This cash balance is sufficient to cover Council's restricted assets and commitments including contract liabilities of \$14.481 million, unspent developer contributions \$2.536 million, unspent loan monies \$0.789 million and internally imposed expenditure restrictions – reserves for future projects \$30.131 million.

The statement of cash flows is similar to your personal bank statement. If you summarised your bank statements for the year it would be your cash flow statement.

Council's cash flow statement only reports on cash movements and shows:

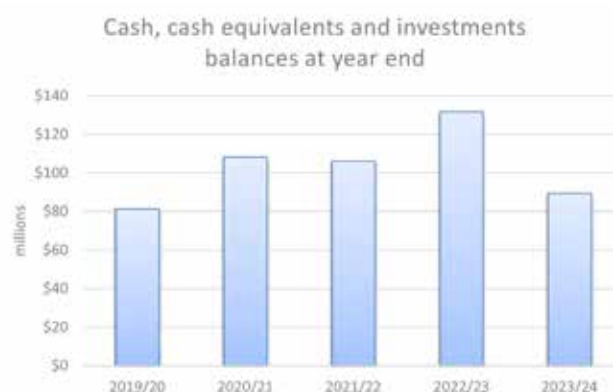
1. How much money we started the year with;
2. Where the incoming money came from;
3. Where the money was spent;
4. How much money we had left at the end of the year.

The statement of cash flows quantifies the inflows and outflows of cash throughout the organisation during the financial year.

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 \$11.450 million
- Investing activities - includes money Council receives and spends when buying or selling property, plant and equipment and invests cash – Net outflow of \$22.682 million
- Financing activities – incorporates cash received if Council takes out new loans or repays loans – Net outflow of \$1.839 million

Summary Cash Balances



Cash Flow					
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening cash balance	54,521	33,902	59,310	55,860	100,473
Net cashflow from operating activities - net inflow	24,179	35,802	13,948	45,158	(11,450)
Net cashflow from investing activities - net inflow / (net outflow)	(46,332)	(10,359)	(15,688)	1,228	(22,682)
Net cashflow from financing activities - net inflow / (net outflow)	1,535	(35)	(1,710)	(1,773)	(1,839)
Closing cash balance	33,902	59,310	55,860	100,473	64,502
Plus investments on hand	47,450	48,950	50,200	31,150	24,900
Total cash, cash equivalents and investments	81,352	108,260	106,060	131,623	89,402

Statement of changes in equity

Community equity:

Asset revaluation surplus - \$478.615 million

This amount represents an accumulation of the net increase in value of Council's non-current assets having regard to asset condition, useful life, and time value of money.

Retained surplus - \$596.082 million

This amount represents Council's estimated net wealth at the end of the year.

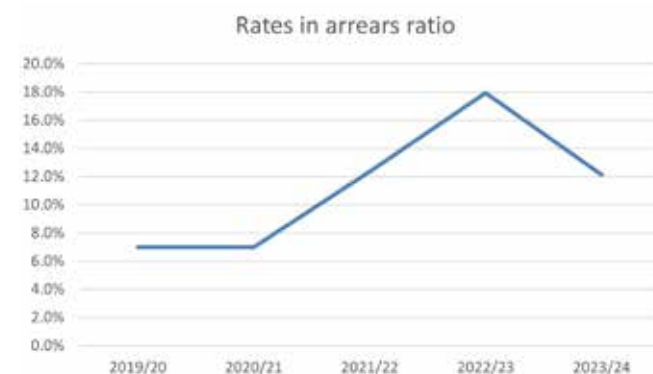
Statement of financial position

Current assets - \$126.815 million

The major component of current assets was cash, cash equivalents and investments totalling \$89.0402 million at 30 June 2024. Of these funds, \$17.806 million has external restrictions on how it is spent (i.e. specific grants, subsidies and contributions not spent) while a further \$30.131 million has internally imposed restrictions (specific Council reserves).



The other component is rates and trade receivables. Below are the rates arrears over the last five years. The rates arrears ratio was 12.13 % in 2022/23, a decrease of 5.81% on the prior year.



Council also runs its own stores which supply goods across all depots in the region. The current inventories held (including quarry stock) has increased by \$575,000 to \$2.523 million. Council plans to continue to monitor and review the level of these goods and materials.

Non-current assets classified as held for sale was \$2.249 million at 30 June 2024.

Non-current assets - \$1,060.452 million

This figure is the value of Council's land, buildings, plant and equipment, infrastructure assets and capital works in progress at 30 June 2024.

Our infrastructure (assets) delivers essential services to our community. It is extremely important to have effective management of our assets (including long term planning) to meet community needs for current and future generations.

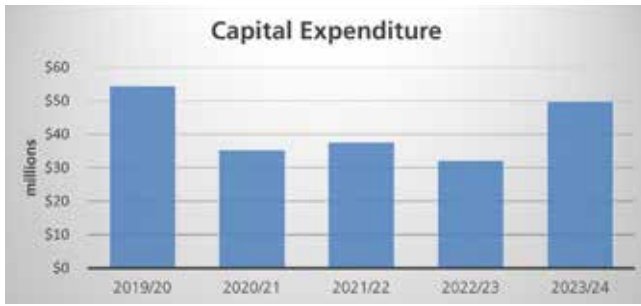
Council adopted Asset Management Plans (AMP) for rural roads and urban streets (road and drainage) in 2017/18 and water, sewerage, and gas in 2020/21, which were reviewed again in 2022/23.

Asset group	\$'000
Land and site improvements	44,402
Buildings	115,439
Plant and equipment	30,629
Road, drainage and bridge network	654,752
Water	49,409
Sewerage	57,082
Other infrastructure	50,461
Airport	23,534
Work in progress	34,744
Total	1,060,452

Council's road, drainage and bridge network is by far the largest asset type representing 62% of the total value of our assets. This is followed by buildings with 11% and then water network, sewerage network and land and site improvements.



Council's asset management plans contain strategies on how we will upgrade and renew our existing assets. The chart below shows what we have spent on replacing and improving our infrastructure over the past five years.



Liabilities

Council owes \$13.5863 million in loans

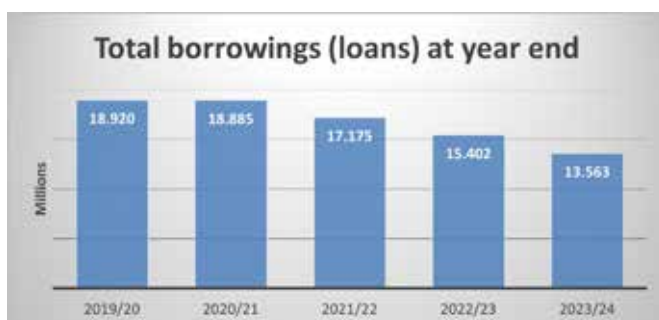
Local Governments, in general, have a very high level of assets under their control but are limited in revenue raising opportunities.

This means that the majority of Councils in Queensland have to rely on borrowing or substantial grants to fund major capital works, while using their general revenue (rates, fees, and charges) to provide services and maintain community assets.

Details of all loan balances as at 30 June 2024 are as follows:

Loan balances	
Description of Purpose	Amount \$
Levee	1,651,012
Water infrastructure (Roma)	1,100,675
Roma Saleyard truck stop infrastructure	1,268,361
Saleyard land purchase & washdown facility	1,739,986
Roma Airport runway	1,963,086
Water bores	269,443
Sewer relining	2,374,076
Bigger Big Rig Tourism Infrastructure	2,138,526
Saleyards New Building	429,629
Roadworks	628,479
Total	13,563,274

There were no new borrowings in 2023/24. Our total repayments of borrowings were \$1.839 million.



Comparative loan balances	\$'000
2019/20	\$18.92
2020/21	\$18.89
2021/22	\$17.18
2022/23	\$15.40
2023/24	\$13.56

Financial sustainability measures

The Department of State Development, Infrastructure, Local Government and Planning (the Department) has released the Financial Management (Sustainability) Guideline (the Guideline), which applies to all Queensland Local Governments from 1 July 2023.

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* and the *City of Brisbane Regulation 2012*.

Local governments are required to calculate and publish the relevant financial sustainability measures on both a council and consolidated basis (where applicable).

This Guideline takes effect from the 2023/24 annual statutory financial reporting period and the 2024/25 financial year budget process.

Queensland has one of the most diverse local government sectors in Australia, covering a large geographic area.

Across the State, individual councils face a unique set of financial, service delivery and community need circumstances and are impacted by a wide range of social and economic drivers.

In recognition of this diversity, the Department has allocated each council to a category for sustainability reporting and monitoring purposes.

These categories are based on the remoteness of the local government area as reported by the Australian Bureau of Statistics, and population, with a separate category for Indigenous councils in recognition of their unique legislative and financial circumstances.

Grouping councils allows for the establishment of fit-for-purpose targets for each monitoring measure.

In the Sustainability Groupings of Councils Maranoa Regional Council is classified as a Tier 5 Council.

Sustainability Measures - Current Year Financial Sustainability

Type	Ratio	Description	Target Tier 5	2024 actual	5 Year Average 2023/24	Within limits
Audited ratios						
Liquidity	Unrestricted cash expense ratio	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.	Greater than 4 months	7.4 months	N/A	Yes
Operating Performance	Operating surplus ratio	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.	Greater than -2%	-15.33%	-0.83%	Yes
Operating Performance	Operating cash ratio	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.	Greater than 0	5.18%	21.32%	Yes
Asset Management	Asset sustainability ratio	The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.	Greater than 90%	110.60%	127.44%	Yes
Asset Management	Asset consumption ratio	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.	Greater than 60%	71.09%	71.19%	Yes
Debt servicing capacity	Leverage ratio	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.	0 - 3 times	2.1 times	1.0 times	Yes
Contextual ratios (unaudited)						
Financial Capacity	Council controlled revenue	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.	N/A	40.96%	46.23%	N/A
Financial Capacity	Population growth	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	N/A	1.10%	0.27%	N/A

Maranoa Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



General Purpose Financial Statements

for the year ended 30 June 2024

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Maranoa Regional Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$'000	Notes	2024	2023
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	45,125	44,798
Fees and charges	3b	5,225	4,182
Sales revenue	3c	16,398	17,562
Grants, subsidies, contributions and donations	3d(i)	47,558	30,075
Other revenue		1,928	3,551
Total recurrent revenue		116,234	100,168
Recurrent other income			
Rental income		645	644
Interest received		6,040	3,551
Total recurrent other income		6,685	4,195
Total recurrent revenue and other income		122,919	104,363
Capital revenue			
Grants, subsidies, contributions and donations	3d(ii)	26,646	13,054
Capital other income			
Capital income	4	165	839
Total capital revenue and other income		26,811	13,893
Total income		149,730	118,256
Expenses			
Recurrent expenses			
Employee and councillor costs	5	34,278	31,182
Materials and services	6	81,096	48,228
Finance costs	7	1,713	2,832
Depreciation and amortisation	12	24,679	22,392
Total recurrent expenses		141,766	104,634
Other expenses			
Capital expenses	8	19,553	7,089
Total other expenses		19,553	7,089
Total expenses		161,319	111,723
Net result		(11,589)	6,533
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	12	57,777	49,109
Total other comprehensive income for the year		57,777	49,109
Total comprehensive income for the year		46,188	55,642

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

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
Assets			
Current assets			
Cash and cash equivalents	9	64,502	100,473
Financial assets	9	24,900	31,150
Receivables	10	10,738	10,960
Inventories		2,523	1,948
Contract assets	13	21,224	973
Other assets		679	410
Non-current assets held for sale	11	2,249	2,254
Total current assets		<u>126,815</u>	<u>148,168</u>
Non-current assets			
Property, plant and equipment	12	1,060,452	971,783
Total non-current assets		<u>1,060,452</u>	<u>971,783</u>
Total Assets		<u>1,187,267</u>	<u>1,119,951</u>
Liabilities			
Current liabilities			
Payables	14	27,387	17,808
Contract liabilities	13	14,481	29,166
Borrowings	15	1,137	1,855
Provisions	16	7,812	3,622
Other liabilities	17	487	472
Total current liabilities		<u>51,304</u>	<u>52,923</u>
Non-current liabilities			
Borrowings	15	12,426	13,547
Provisions	16	47,838	23,483
Other liabilities	17	1,002	1,489
Total non-current liabilities		<u>61,266</u>	<u>38,519</u>
Total Liabilities		<u>112,570</u>	<u>91,442</u>
Net community assets		<u>1,074,697</u>	<u>1,028,509</u>
Community equity			
Asset revaluation surplus		478,615	420,838
Retained surplus		596,082	607,671
Total community equity		<u>1,074,697</u>	<u>1,028,509</u>

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	Asset revaluation surplus	Retained surplus	Total equity
Balance as at 1 July 2023		420,838	607,671	1,028,509
Net result		–	(11,589)	(11,589)
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	12	66,829	–	66,829
- (Increase)/decrease in future rehabilitation - refuse sites		(9,052)	–	(9,052)
Other comprehensive income		<u>57,777</u>	–	<u>57,777</u>
Total comprehensive income for the year		<u>57,777</u>	<u>(11,589)</u>	<u>46,188</u>
Balance as at 30 June 2024		<u>478,615</u>	<u>596,082</u>	<u>1,074,697</u>
Balance as at 1 July 2022		371,729	601,138	972,867
Net result		–	6,533	6,533
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	12	48,744	–	48,744
- (Increase)/decrease in future rehabilitation - refuse sites		365	–	365
Other comprehensive income		<u>49,109</u>	–	<u>49,109</u>
Total comprehensive income for the year		<u>49,109</u>	<u>6,533</u>	<u>55,642</u>
Balance as at 30 June 2023		<u>420,838</u>	<u>607,671</u>	<u>1,028,509</u>

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

Statement of Cash Flows

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Cash flows from operating activities			
Payments to suppliers and employees		(116,318)	(87,058)
Receipts from customers		78,888	78,310
		<u>(37,430)</u>	<u>(8,748)</u>
Receipts			
Rental income		645	644
Interest received		6,040	3,551
Non capital grants and contributions		19,833	50,284
Payments			
Borrowing costs		(538)	(573)
Net cash inflow (outflow) from operating activities	21	<u>(11,450)</u>	<u>45,158</u>
Cash flows from investing activities			
Receipts			
Proceeds from financial assets		6,250	19,050
Proceeds from sale of property, plant and equipment		309	1,328
Grants, subsidies, contributions and donations		20,689	13,054
Payments			
Payments for property, plant and equipment		(49,930)	(32,204)
Net cash inflow (outflow) from investing activities		<u>(22,682)</u>	<u>1,228</u>
Cash flows from financing activities			
Payments			
Repayment of borrowings	15	(1,839)	(1,773)
Net cash (outflow) from financing activities		<u>(1,839)</u>	<u>(1,773)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(35,971)</u>	<u>44,613</u>
plus: cash and cash equivalents - beginning		100,473	55,860
Cash and cash equivalents at the end of the financial year	9	<u>64,502</u>	<u>100,473</u>
Additional information:			
plus: Investments on hand – end of year	9	24,900	31,150
Total cash, cash equivalents and financial assets		<u>89,402</u>	<u>131,623</u>

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

Maranoa Regional Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 1. Information about these financial statements

(a) Basis of preparation

The Maranoa Regional 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 complies with 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

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

The adoption of the revisions to AASB 101 Presentation of Financial Statements resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

- a) Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- b) Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.
- c) The accounting policy was developed in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors in the absence of an Australian Accounting Standard that specifically applies.
- d) The accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements.
- e) The accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

(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. Council has not elected to early adopt any of these standards ahead of their effective dates. Other than as stated below, Council has assessed that these new standards and interpretations will not have a material impact on Council's financial statements in the period of initial application.

Council is yet to make an assessment as to the expected impact of the following standard on its financial statements in the period of its initial application:

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities (effective for periods beginning on or after 1 January 2024).

Notes to the Financial Statements

for the year ended 30 June 2024

Note 1. Information about these financial statements (continued)

(d) Estimates and Judgements

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

- Valuation and depreciation of Property, Plant & Equipment - Note 12
- Provisions - Note 16
- Contingent Liabilities - Note 19
- Financial instruments and financial risk management – Note 23
- Revenue recognition - Note 3

(e) Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless otherwise stated.

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) Taxation

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

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Analysis of results by function

(a) Components of Council functions

Details relating to the Council's functions / activities as reported in Note 2(b) are as follows:

OFFICE OF THE CEO & LEADERSHIP - The objective of this function is to provide open and accountable leadership through our Corporate Vision of Quality, Safety, Environment and Affordability. It includes executive and local area leadership, elected member services, organisational development, recruitment and onboarding, human resource management and communications.

CORPORATE SERVICES - The objective of this function is to provide professional corporate services including financial management, information and communication technology, information management, customer service, cemeteries, intergrated heath, safety, environment and quality, council and community housing and asset management.

DEVELOPMENT FACILITIES AND ENVIRONMENT - The objective of this function is to provide emergency management, town planning, building control and pool safety, environmental and public health, facilities, rural land management, regulatory services, economic development, tourism, sport and recreation, local development and events, arts and culture, libraries, affordable land and housing across our region.

ENERGY SECTOR ROADWORKS - The objective of this function is to deliver identified road projects that mitigate energy sector impacts ensuring they are undertaken within time, cost and scope of expectations, with a high level of monitoring and supervision.

ROAD NETWORK - The objective of this function is to administer, maintain, renew and upgrade the region's road network, incorporating the related functional areas of kerb and channel, stormwater drainage, lighting, footpaths and other pathways.

INFRASTRUCTURE SERVICES - The objective of this function is to demonstrate best practice in our service and delivery. Includes depots, commercial road activities, quarry pits, town and surrounds (including parks, gardens and reserves), street lighting and public space lighting and flood mitigation.

WASTE - The objective of this function is to provide affordable collection, receipt and disposal of waste generated by households, businesses and industry that is compliant with legislation and the agreed service levels for presentation and maintenance of Council's waste facilities.

GAS - The objective of this function is to provide a safe and reliable retail supply to an expanding distribution network within a commercially viable framework.

PLANT, FLEET AND WORKSHOPS - The objective of this function is to provide a competitively priced, reliable and fit for purpose plant that enables the delivery of Council's services and programs.

WATER INFRASTRUCTURE - The objective of this function is to provide water for domestic, commercial and industrial use in accordance with legislation and Council standards, established for the safety and benefit of the community.

SEWERAGE INFRASTRUCTURE - The objective of this function is to provide for the transporting and treating of effluent from domestic, commercial and industrial properties within defined urban areas in accordance with legislation and Council standards, established for safety and benefit of the community.

QUARRY (ROMA) - The objective of this function is to provide Council and external customers, within our region and beyond, aggregate road base and rock suitable for use in asphalt, concrete, road construction and infrastructure construction works.

AIRPORTS - The objective of this function is to provide an air transport gateway to the Maranoa region that supports the commercial expansion and social connection of the region.

SALEYARDS (ROMA) - The objective of this function is to provide an accredited centre for store, prime, stud and special sales, private weighing and spelling services.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 2. Analysis of results by function (continued)

(b) Income, expenses and assets attributed to Council functions

Functions \$ '000	Recurring grants	Gross program income Recurring other	Capital grants	Capital other	Total income	Gross program expenses Recurring	Capital	Total expenses	Net result from recurring operations	Net result	Total assets
2024											
Office of the CEO and leadership	88	2	-	-	90	(5,764)	-	(5,764)	(5,674)	(5,674)	-
Corporate services	1,128	40,269	-	-	41,397	(10,410)	(52)	(10,462)	30,987	30,935	139,486
Development, facilities and environment	916	2,706	838	-	4,460	(20,402)	(290)	(20,692)	(16,780)	(16,232)	135,881
Energy sector roadworks	357	5,039	1,720	-	7,116	(4,628)	-	(4,628)	768	2,488	-
Road network	44,305	70	22,305	-	66,680	(60,184)	(2,190)	(62,374)	(15,809)	4,306	693,790
Infrastructure services	117	270	764	-	1,151	(2,911)	-	(2,911)	(2,524)	(1,760)	7,341
Waste	(12)	4,387	69	145	4,589	(9,229)	(16,425)	(25,654)	(4,854)	(21,065)	4,611
Gas	-	1,233	-	-	1,233	(869)	-	(869)	364	364	6,587
Plant, fleet and workshops	635	51	-	-	686	(2,265)	(100)	(2,365)	(1,579)	(1,679)	19,506
Water infrastructure	(4)	7,011	625	-	7,632	(7,588)	(14)	(7,602)	(581)	30	53,273
Sewerage infrastructure	28	3,233	289	-	3,550	(2,671)	-	(2,671)	590	879	59,080
Quarry (Roma)	-	3,510	-	20	3,530	(7,382)	(306)	(7,688)	(3,872)	(4,158)	6,775
Airports	-	2,340	36	-	2,376	(2,542)	(176)	(2,718)	(202)	(342)	31,547
Saleyards (Roma)	-	5,240	-	-	5,240	(4,921)	-	(4,921)	319	319	29,390
Total	47,558	75,361	26,646	165	149,730	(141,766)	(19,553)	(161,319)	(18,847)	(11,589)	1,187,267
2023											
Office of the CEO and leadership	138	-	-	-	138	(4,803)	-	(4,803)	(4,665)	(4,665)	-
Corporate services	20,791	38,858	-	50	59,699	(11,816)	-	(11,816)	47,833	47,883	160,580
Development, facilities and environment	1,084	2,060	1,639	-	4,783	(17,673)	(473)	(18,146)	(14,529)	(13,363)	125,665
Energy sector roadworks	1,038	5,099	2,830	-	8,967	(5,625)	-	(5,625)	512	3,342	-
Road network	6,426	121	8,007	-	14,554	(28,023)	(5,748)	(33,771)	(21,476)	(19,217)	635,690
Infrastructure services	36	1,710	476	-	2,222	(5,338)	(595)	(5,933)	(3,592)	(3,711)	5,257
Waste	109	3,459	-	400	3,968	(5,328)	-	(5,328)	(1,760)	(1,360)	4,477
Gas	-	1,341	-	-	1,341	(964)	(5)	(969)	377	372	5,987
Plant, fleet and workshops	387	107	30	389	913	(2,628)	(165)	(2,793)	(2,134)	(1,880)	16,613
Water infrastructure	48	6,089	34	-	6,171	(7,042)	(35)	(7,077)	(905)	(906)	50,212
Sewerage infrastructure	18	3,023	35	-	3,076	(2,665)	(68)	(2,733)	376	343	52,471
Quarry (Roma)	-	5,612	-	-	5,612	(5,667)	-	(5,667)	(55)	(55)	7,206
Airports	-	2,232	3	-	2,235	(2,663)	-	(2,663)	(431)	(428)	29,483
Saleyards (Roma)	-	4,577	-	-	4,577	(4,399)	-	(4,399)	178	178	26,310
Total	30,075	74,288	13,054	839	118,256	(104,634)	(7,089)	(111,723)	(271)	6,533	1,119,951

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Revenue

\$ '000	2024	2023
(a) Rates, levies and charges		
Rates, levies and charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	34,816	35,359
Water	3,871	3,648
Water consumption, rental and sundries	2,356	1,860
Sewerage	3,105	2,898
Waste management	1,726	1,633
Special rates and charges	1,003	817
Total rates and utility charge revenue	46,877	46,215
Less: discounts	(1,504)	(1,170)
Less: pensioner remissions	(248)	(247)
Total rates, levies and charges	45,125	44,798

(b) Fees and charges

Revenue arising from fees and charges are recognised at the point in time when or as the performance obligation is completed and the customer receives 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.

\$ '000	2024	2023
Building and development fees	288	239
Infringements	16	30
Licences and registrations	24	48
Town planning fees	153	158
Animal registrations	152	165
Cemetery fees	168	190
Other statutory fees	1,855	1,478
User fees and charges	2,173	1,451
Other fees and charges	396	423
Total fees and charges	5,225	4,182

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Revenue (continued)

(c) Sales revenue

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

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity 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. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

\$ '000	2024	2023
Rendering of services		
Contract and recoverable works	5,215	5,427
Saleyards	5,032	4,381
Gas supply	1,022	1,094
Airport services	2,314	2,213
Total sale of services	13,583	13,115
Sale of goods		
Quarry materials	2,815	4,447
Total sale of goods	2,815	4,447
Total sales revenue	16,398	17,562

(d) 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 in each agreement but include rural services projects, such as noxious weed spraying and collaborative feral pest initiatives. 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 receive 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 the council.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Revenue (continued)

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

Physical assets contributed to council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Financial Assistance Grant

In June 2023, Council received an amount of \$16,928,156 equating to 100% of the 2023-24 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipt in the 2022-23 financial year. In the 2023-24 financial year, Council did not receive any such advance grant funding and as such, there is a decrease in Council's revenue.

\$ '000	2024	2023
(i) Operating		
General purpose grants	775	20,678
Queensland government subsidies and grants	1,193	1,362
Australian government subsidies and grants	1,134	1,451
Donations	15	10
Contributions	635	1,038
Flood damage grants	43,806	5,536
Total recurrent grants, subsidies, contributions and donations	47,558	30,075

(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. It also includes non-cash contributions which are usually infrastructure assets received from developers.

Queensland government subsidies and grants	3,635	2,300
Australian government subsidies and grants	3,133	6,582
Contributions	2,277	3,221
Flood damage grants	17,601	951
Total capital grants, subsidies, contributions and donations	26,646	13,054

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

\$ '000	2024		2023	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and subsidies	6,044	68,160	28,112	15,017
	6,044	68,160	28,112	15,017

Notes to the Financial Statements

for the year ended 30 June 2024

Note 4. Capital income

\$ '000	Notes	2024	2023
(a) Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		45	1,067
Less: carrying value of disposed property, plant and equipment	12	(25)	(628)
Gain on disposal of non-current assets		20	439
(b) Provision for restoration of land			
Discount rate adj. - refuse restoration		145	400
		145	400
Total capital income		165	839

Note 5. Employee and councillor costs

\$ '000	Notes	2024	2023
Employee benefit expenses are recorded when the service has been provided by the employee.			
Wages and salaries		24,592	22,154
Councillors remuneration		782	793
Annual, sick and long service leave entitlements		5,338	4,999
Ex-gratia termination benefits		51	78
Superannuation	20	3,303	3,061
		34,066	31,085
Other employee related expenses		212	97
Total Employee benefits		34,278	31,182

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

	2024 Number	2023 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members	9	9
Other	331	307
Total full time equivalent employees	340	316

Notes to the Financial Statements

for the year ended 30 June 2024

Note 6. Materials and services

\$ '000	2024	2023
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Advertising and marketing	282	193
Administration supplies and consumables	63	64
Audit of annual financial statements by the Auditor-General of Queensland	156	71
Communications and IT	1,783	1,743
Consultants	161	24
Contractors	37,883	4,568
Donations paid	423	341
Power	1,929	1,760
Subscriptions and registrations	222	286
Travel	8	9
Insurance	2,364	1,880
Commercial waste levy	1,458	1,113
Legal services	400	514
Materials issued from store	2,767	1,764
Plant and vehicle running costs	1,917	2,355
Operations and maintenance	21,005	23,106
Other materials and services	8,275	8,437
Total materials and services	81,096	48,228

Total audit fees quoted by the Queensland Audit Office relating to the 2023/2024 financial statements are \$127,650 (2023: \$111,000).

Note 7. Finance costs

\$ '000	Notes	2024	2023
Finance costs charged by the Queensland Treasury Corporation		538	573
Bank charges		54	55
Impairment of receivables		33	420
Change in expected credit loss	10	85	967
Quarry rehabilitation	16	100	63
Landfill rehabilitation	16	903	754
Total finance costs		1,713	2,832

Notes to the Financial Statements

for the year ended 30 June 2024

Note 8. Capital expenses

\$ '000	Notes	2024	2023
(a) Loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		264	261
Less: carrying value of disposed property, plant and equipment	12	(751)	(690)
Loss on disposal of non-current assets		487	429
(b) Provision for restoration of land			
Revision to refuse rehabilitation cost estimates		16,425	–
Initial recognition of quarry pit provisions		–	557
		16,425	557
(c) Other capital expenses			
Loss on write-off of assets		2,641	6,103
		2,641	6,103
Total capital expenses		19,553	7,089

Note 9. Cash and cash equivalents

\$ '000	Notes	2024	2023
Cash and cash equivalents			
Cash at bank and on hand		1,254	20,500
Deposits at call		63,248	79,973
Net cash and cash equivalents		64,502	100,473
Investment securities - current			
Term deposits		24,900	31,150
Total current investments securities		24,900	31,150
Total cash, cash equivalents and investments		89,402	131,623

Notes to the Financial Statements

for the year ended 30 June 2024

Note 9. Cash and cash equivalents (continued)

\$ '000	Notes	2024	2023
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
Unspent grants and subsidies		–	7,680
Contract liabilities	13	14,481	29,166
Unspent loan monies		789	1,246
Unspent developer contributions		2,536	3,398
Total externally imposed restrictions on cash assets		17,806	41,490
(ii) Internal allocations of cash at the reporting date:			
Internal allocations of cash may be lifted by a Council with a resolution.			
Future capital works		30,131	29,960
Total internally allocated cash		30,131	29,960
Total unspent restricted cash		47,937	71,450

All term deposits comply with the Investment Policy and are less than 12 months in maturity. Some grants and contributions included in the restricted cash disclosures are not sufficiently specific to be recognised as contract liabilities.

Trust Funds

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. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	1,767	147
Security deposits	1,430	808
	3,197	955

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Receivables

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

\$ '000	2024	2023
Current		
Rates and charges	6,569	9,016
Other debtors	4,256	3,258
GST recoverable	1,124	–
Total	<u>11,949</u>	<u>12,274</u>
Less: expected credit loss allowance	(1,211)	(1,314)
Total current receivables	<u>10,738</u>	<u>10,960</u>

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	1,314	349
Add: Increases (or decreases) in the allowance for expected credit loss	85	967
Less: Impaired receivables written-off during year	(188)	(2)
Balance at the end of the year	<u>1,211</u>	<u>1,314</u>

Refer also to Note 22 for further information about credit risk.

Interest is charged on outstanding rates (4.0% per annum from 1 July 2023, the same as the prior year). No interest is charged on other debtors.

Disclosure - credit risk exposure and impairment of receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

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.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses (ECL) and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

Council has identified 5 distinctive groupings of its receivables: rates and charges, rates and charges-petroleum leases, sales of services or goods, funding and other debtors. Relevant judgements in relation to expected credit loss have been made for each group.

Rates and charges: Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts. 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 exploration, testing and production of petroleum. As the tenure of these properties is leasehold, Council is unable to sell the property to recover outstanding rates debt.

Sales of services or goods: included in this group are charges for airport services, saleyards and quarry materials.

Funding: 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. Also includes Energy Sector funding under contract agreements which Council determines the level of credit risk exposure to be immaterial.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Receivables (continued)

Other debtors: Council identifies other debtors as receivables which are not rates and charges; sales of services or goods; or grants.

Council uses a provision matrix to measure the expected credit losses on sales of services and goods and other debtors. Loss rates are calculated separately for groupings with similar loss patterns. The calculations reflect historical observed default rates calculated using credit losses experienced on past transactions from the last 9 years for each group. Loss rates are based on actual credit loss experience over the past 8 years, current conditions and the Council's view of economic conditions over the expected lives of the receivables.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

In Council's statements after reviewing macro economic conditions, Council reached the conclusion that forward looking conditions indicated no foreseeable expected deviations from historically calculated ratios, thus no forward looking adjustments were made.

Council assessed each outstanding balance of the rates and charges - petroleum leases to ascertain the probability of recovering the amounts outstanding as each petroleum lease has individual circumstances that effected the amount of the expected loss.

The following tables provide information about the expected losses for trade receivables for each group of trade receivables as at 30 June 2024 and 30 June 2023. Refer to Note 23 for a reconciliation of debtor subcategories used in the determination of the expected loss allowance to total debtors as disclosed above.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Receivables (continued)

2024	Closing balance \$ '000	Historical probability of default %	Loss given default %	Lifetime expected credit loss \$ '000
Ageing				
Ageing				
Sales of services or goods				
Current	1,155	2.10%	100%	24
31-60 days	315	10.76%	100%	34
61-90 days	143	34.79%	100%	50
90+ days	135	81.46%	100%	110
Total	1,748			218
Other debtors				
Current	233	1.59%	100%	4
31-60 days	48	15.93%	100%	8
61-90 days	26	39.30%	100%	10
90+ days	195	84.13%	100%	164
Total	502			186
Rates and charges: petroleum leases	4,793	16.84%	100%	807
Total	7,043			1,211
2023				
Ageing				
Sales of services or goods				
Current	613	2.05%	100%	12
31-60 days	38	11.43%	100%	4
61-90 days	115	38.64%	100%	45
90+ days	160	83.93%	100%	134
Total	926			195
Other debtors				
Current	97	1.28%	100%	1
31-60 days	5	15.89%	100%	1
61-90 days	31	38.05%	100%	12
90+ days	318	82.14%	100%	261
Total	451			275
Rates and charges: petroleum leases	5,461	15.46%	100%	844
Total	6,838			1,314

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Non-current assets Held for Sale

Items of property, plant and equipment are reclassified as non-current assets as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Non-current assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable within 12 months. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated.

The fair value of the land and buildings is disclosed in Note 12 Property, plant and equipment.

\$ '000	2024	2023
(i) Non-current assets held for sale		
Current		
Non-current assets held for sale		
Land	484	486
Buildings	1,765	1,768
Total non-current assets held for sale	2,249	2,254

(ii) Details of assets

Community Housing Transition

The National Regulatory System for Community Housing (NRSCH) commenced application in January 2014. Under the applicable legislation, Council was required to register for the NRSCH as a condition of funding; alternatively, providers who chose not to become registered were permitted to exit from funding arrangements in accordance with the act. Council elected not to seek registration under the NRSCH and withdraw from the social housing system. The transition process has been in progress since 2014/15.

Under the terms of historical funding agreements, Council is liable to repay both the accumulated community housing program surplus as reported annually to the department, and the department's equity interest in Council's community housing assets, in the event that Council ceases to provide social housing services and use assets funded by the department for such purposes.

On 1 September 2019, Council agreed to terms with the department whereby Council will transfer to the department 20 units of accommodation on 11 properties that are the subject of funding agreements between Council and the department, in lieu of payment of the department's interest on 30 units of accommodation on 21 funded properties that Council will retain. The transfer will be a nil cost transaction. As from the date of this agreement, the assets to be transferred to the department met the criteria for classification as non-current assets held for sale under Australian Accounting Standards.

Council will also repay the accumulated surplus position to the department on completion of the transition, which was originally expected to occur during the 2022/23 financial year. Due to unforeseen delays, the transition to the department is now expected to occur during the 2024/2025 financial year. Details of the amounts payable to the department are included in note 14.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 12. Property, plant and equipment

\$ '000	Works in progress	Land and site improvements		Buildings	Plant and equipment	Road, drainage and bridge network		Water	Sewerage	Other infrastructure	Airport	Total
		Cost	Fair Value Level 2			Fair Value Level 2 & 3	Cost					
2024												
Measurement basis												
Fair value category												
Opening gross balance	37,783	34,182	163,827	52,754	794,256	106,290	83,128	68,295	27,384	1,367,899		
Additions - new	49,935	-	-	-	-	-	-	-	-	49,935		
Disposals	-	(215)	(75)	(1,624)	-	-	-	-	-	(1,914)		
Write-offs	-	-	(222)	(181)	(3,833)	(43)	-	(61)	(264)	(4,604)		
Revaluation decrements to equity (ARS)	-	-	-	-	-	-	-	-	-	-		
Revaluation increments to equity (ARS)	-	10,380	5,665	-	27,772	8,009	6,384	3,156	933	62,299		
Work in progress transfers	(52,974)	162	3,177	6,074	38,271	197	177	4,450	466	-		
Adjustments and other transfers	-	-	-	-	-	1,268	-	(1,268)	-	-		
Total gross value of property, plant and equipment	34,744	44,509	172,372	57,023	856,466	115,721	89,689	74,572	28,519	1,473,615		
Opening accumulated depreciation and impairment	-	107	52,667	23,819	199,427	59,826	32,511	22,791	4,988	396,116		
Depreciation expense	-	-	2,619	3,792	13,403	1,791	869	1,476	729	24,679		
Depreciation on disposals	-	-	(3)	(1,135)	-	-	-	-	-	(1,138)		
Revaluation increments to equity (ARS)	-	-	-	-	(9,473)	-	(773)	(57)	(624)	(10,927)		
Revaluation decrements to equity (ARS)	-	-	1,740	-	-	4,657	-	(66)	-	6,397		
Adjustments and other transfers	-	-	-	-	-	66	-	(66)	-	-		
Depreciation on write-offs	-	-	(90)	(82)	(1,643)	(28)	-	(33)	(88)	(1,964)		
Total accumulated depreciation of property, plant and equipment	-	107	56,933	26,394	201,714	66,312	32,607	24,111	4,985	413,163		
Total net book value of property, plant and equipment	34,744	44,402	115,439	30,629	654,752	49,409	57,082	50,461	23,534	1,060,452		
Other information												
Asset Revaluation Surplus	-	23,217	53,841	-	294,345	38,281	34,530	27,035	7,366	478,615		
Range of estimated useful life (years)	Not depreciated	0-10	8-130	3-100	10-200	6-210	6-210	10-200	13-210	-		
Asset additions comprise												
Asset renewals on infrastructure	23,101	-	-	-	-	-	-	-	-	-		23,101
Asset renewals on other asset classes	505	-	-	-	-	-	-	-	-	-		505
Other additions	26,329	-	-	-	-	-	-	-	-	-		26,329
Total asset additions	49,935	-	-	-	-	-	-	-	-	-		49,935

Maranoa Regional Council

Notes to the Financial Statements for the year ended 30 June 2024

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Note 12. Property, plant and equipment (continued)

\$ '000	Works in progress	Land and site improvements		Buildings	Plant and equipment	Road, drainage and bridge network		Water	Sewerage	Other infrastructure		Total
		Fair Value Level 2	Fair Value Level 2 & 3			Fair Value Level 3	Fair Value Level 3			Fair Value Level 3	Fair Value Level 3	
2023												
Measurement basis												
Fair value category	Cost	Fair Value Level 2	Fair Value Level 2 & 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3
Opening gross balance	38,287	33,994	143,828	49,216	734,719	95,841	74,123	62,024	25,449	1,257,481		
Additions - new	32,204	-	-	-	-	-	-	-	-	32,204		
Disposals	-	(407)	(50)	(2,434)	(7,341)	(115)	(100)	(57)	-	(2,891)		
Write-offs	-	-	(243)	-	-	-	-	-	-	(7,856)		
Revaluation decrements to equity (ARS)	-	(398)	-	-	-	-	-	-	-	(398)		
Revaluation increments to equity (ARS)	-	-	14,999	-	50,871	9,691	7,495	4,749	1,554	89,359		
Work in progress transfers	(32,708)	993	5,293	5,972	16,007	873	1,610	1,579	381	-		
Total gross value of property, plant and equipment	37,783	34,182	163,827	52,754	794,256	106,290	83,128	68,295	27,384	1,367,899		
Opening accumulated depreciation and impairment	-	237	45,345	22,070	168,693	52,374	25,879	18,330	3,911	336,839		
Depreciation expense	-	47	2,289	3,320	12,335	1,623	820	1,284	674	22,392		
Depreciation on disposals	-	-	(3)	(1,571)	-	-	-	-	-	(1,574)		
Revaluation increments to equity (ARS)	-	(177)	-	-	-	-	-	-	-	(177)		
Revaluation decrements to equity (ARS)	-	-	5,074	-	19,992	5,910	5,844	3,191	383	40,394		
Adjustments and other transfers	-	-	(4)	-	-	-	-	-	-	(4)		
Depreciation on write-offs	-	-	(34)	-	(1,593)	(81)	(32)	(14)	-	(1,754)		
Total accumulated depreciation of property, plant and equipment	-	107	52,667	23,819	199,427	59,826	32,511	22,791	4,968	396,116		
Total net book value of property, plant and equipment	37,783	34,075	111,160	28,935	594,829	46,464	50,617	45,504	22,416	971,783		
Other information												
Asset Revaluation Surplus	-	12,837	49,915	-	257,099	34,928	27,373	32,874	5,810	420,836		
Range of estimated useful life (years)	Not depreciated	0-10	8-130	3-100	10-200	6-210	6-210	10-200	13-210	-		
Asset additions comprise												
Asset renewals on infrastructure	15,889	-	-	-	-	-	-	-	-	15,889		
Asset renewals on other asset classes	177	-	-	-	-	-	-	-	-	177		
Other additions	16,138	-	-	-	-	-	-	-	-	16,138		
Total asset additions	32,204	-	-	-	-	-	-	-	-	32,204		

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, accumulated depreciation and accumulated impairment losses.

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

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

The asset capitalisation thresholds for Council are:

Land - \$1

Buildings, Other Infrastructure & Airport - \$10,000

Plant & Equipment - \$5,000

Road, Drainage and Bridges, Water & Sewerage - Network Assets (no threshold)

A network is a grouping of multiple assets that are individually below the capitalisation threshold, these assets perform a whole service and require recognition in the financial statements due to their collective value.

Land under roads

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

(c) Depreciation

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

Land, work in progress and road formations are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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

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

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

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) Valuation

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

Valuation Processes

Council's valuation policies and procedures are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

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

In the intervening years, Council uses independent qualified valuers, internal engineers and asset managers to assess the cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together, these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and site improvements and buildings classes in the intervening years, management engage independent qualified valuers to perform a "desktop" valuation. A desktop valuation 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.

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

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

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

In accordance with AASB 13 fair value measurements are categorised on the following basis:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly,

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

\$ '000	Date of latest comp. valuation	Fair value measurement using			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 significant unobservable inputs	
2024					
Property, plant and equipment					
Land and site improvements	30/06/22	–	44,402	–	44,402
Buildings - residential	30/06/22	–	4,119	–	4,119
Buildings - other	30/06/22	–	–	111,320	111,320
Road, drainage and bridge network	30/06/24	–	–	654,752	654,752
Water	30/06/22	–	–	49,409	49,409
Sewerage	30/06/22	–	–	57,082	57,082
Other infrastructure assets	30/06/22	–	–	50,461	50,461
Airport	30/06/24	–	–	23,534	23,534
Total property, plant and equipment		–	48,521	946,558	995,079
2023					
Property, plant and equipment					
Land and site improvements	30/06/22	–	34,075	–	34,075
Buildings - residential	30/06/22	–	3,418	–	3,418
Buildings - other	30/06/22	–	–	107,742	107,742
Road, drainage and bridge network	30/06/21	–	–	594,829	594,829
Water	30/06/22	–	–	46,464	46,464
Sewerage	30/06/22	–	–	50,617	50,617
Other infrastructure assets	30/06/22	–	–	45,504	45,504
Airport	30/06/21	–	–	22,416	22,416
Total property, plant and equipment		–	37,493	867,572	905,065

(2) Transfers between level 1 and level 2 fair value hierarchies

There were no transfers between levels during the year.

(3) Valuation techniques used to derive level 2 and level 3 fair values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Land and site improvements (level 2)

Land and site improvements assets values were comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2022. A desktop revaluation update was subsequently undertaken effective 30 June 2024.

Level 2 valuation inputs were used to value land held in freehold title (investment and non-investment) as well as land used for special purposes, which is restricted in use under current zoning rules. The direct comparison to sales approach is the preferred and most commonly used approach in land valuations. In this approach to value, the property is compared to recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography, configuration etc. The most significant inputs into this valuation approach are price per square metre.

As land valuation is market based the indices are based on the market segments where there is available sales data to determine the indices, this is based on location.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

Land Location	Index %
Roma	43% (2023 - 0%)
Yuleba / Yuleba South	8% (2023 - 0%)
All other suburbs	0% (2023 - 0%)

Buildings (level 2 and 3)

The fair value of building assets were also comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2022. A desktop revaluation update was subsequently undertaken effective 30 June 2024.

Level 2 inputs were used to determine the fair value of a range of properties. This included the bulk of residential and commercial properties. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Some residential properties were located in isolated locations where there was no evidence to support a market approach. These properties were valued using the cost approach and due to the range of assumptions used to determine the fair value have been classified as Level 3.

Specialised buildings were valued using the cost approach using professionally qualified registered valuers. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (Level 2) other inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs.

In determining the level of accumulated depreciation the assets have been disaggregated into significant components, and further disaggregated into short and long-term components, which exhibit different useful lives and service potential patterns. Allowance has been made for the typical asset life cycle and renewal treatments of each component, and the condition of the asset. When assessing the level of remaining service potential or the rate of consumption of that service potential (depreciation) a range of factors are considered including condition, obsolescence, restrictions and other relevant factors. They can generally be described and split into two types, holistic and component specific. Holistic factors impact at the whole asset level and include factors such as functionality, capacity, utilisation, safety and obsolescence. Component specific factors include physical condition and breakage and repair history.

The consumption score methodology is based on assessing the relative level of remaining service potential.

The scale is as follows:

Phase Points	Description
0.00 - 0.99	New or very good condition - very high level of remaining service potential.
1.00 - 1.99	Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential.
2.00 - 2.99	Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short term obsolescence.
3.00 - 3.99	Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term.
4.00 - 4.99	Indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the Capital Works Plan to renew or replace in short-term. Very low level of remaining service potential.
5.00	At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned.

The Indexation Percentage for the Building Valuations has been derived from reference to actual costs where details have been provided of recent construction, costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), Construction Data from the Australian Bureau of Statistics and APV's own internal market research and costings. Analysis of these construction cost guides and research has determined that the approximate increase in building costs over the period from 1 July 2023 to 30 June 2024 for each building type is:

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

Building Category	Index %
Residential	4.65% (2023 - 11.50%)
Commercial	5.55% (2023 - 10.50%)
Industrial	6.15% (2023 - 10.50%)
Civic	5.10% (2023 - 10.50%)
Amenities	5.10 - 5.70% (2023 - 7.75 - 10.50%)
Other Structures	5.5% (2023 - 8.25 - 14.25%)

Infrastructure assets

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

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

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

Roads, drainage and bridge network and airport**Current replacement cost:**

Roads, drainage and bridge and airport assets were comprehensively valued by APV Valuers as at 30 June 2024.

Council categorises its road infrastructure into urban and rural roads and the further sub-categorises these into sealed and unsealed roads. Roads are split into segments which vary in length depending on the attributes of each segment and the previous construction history – as described below. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

All road network infrastructure assets were valued using Level 3 valuation inputs using the written down replacement cost approach (CRC).

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Segment lengths and widths and pavement depths are actual where known from design plans and/or construction records, or are confirmed by field measure. Unconfirmed pavement depths are assumed constructed to 200mm for sealed roads and 150mm for unsealed roads. Council also assumes that all raw materials can be sourced from local quarries. For internal constructions estimates, material and services prices were based on existing supplier contract rates and supplier price lists while labour wage rates were based on Council's Certified Agreement. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years, where sufficiently representative capital works have been undertaken; otherwise, these were based on rates supplied by an independent valuer determined using professional judgement, and externally available cost data.

CRC for airport assets was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

Accumulated depreciation:

In determining the level of accumulated depreciation, roads and airports were disaggregated into significant components which exhibited different useful lives and bridges are summarised into one lump sum item.

Useful lives are an estimate of the total service capacity in years for that type of asset. The remaining useful life of the asset is determined based on an asset condition rating, which reflects both physical characteristics (e.g. age and physical condition) as well as holistic factors such as functionality, capability, utilisation and obsolescence. Accumulated depreciation represents the decline in service potential (i.e. the difference between useful life and remaining useful life) for an asset. In periods when a comprehensive valuation is not undertaken, the remaining useful of the asset is then calculated based purely on the time elapsed since the previous valuation, as adjusted for any known improvements or deterioration in asset condition.

In order to assess the level of remaining service potential the following consumption scoring methodology was applied.

Phase Points	Description
0.00 - 0.99	New or very good condition - very high level of remaining service potential.
1.00 - 1.99	Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential.
2.00 - 2.99	Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short term obsolescence.
3.00 - 3.99	Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term.
4.00 - 4.99	Indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the Capital Works Plan to renew or replace in short-term. Very low level of remaining service potential.
5.00	At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned.

Water, sewerage and gas infrastructure

Current replacement cost:

Water, sewerage and gas infrastructure assets were comprehensively valued by APV Valuers & Asset Management as at 30 June 2022. A desktop revaluation was subsequently undertaken effective 30 June 2024.

All water, sewerage and gas network infrastructure assets were valued using Level 3 valuation inputs using the cost approach. CRC was calculated using a range of sources including actual construction or purchase prices for recent projects, appropriate APV databases where APV record details of actual costs from recent projects that are sourced directly from their clients. Preference is provided to nearby locations. Rawlinson's Construction Guide or similar guide and benchmarking against other valuations. An allowance was then made to adjust for condition and comparability.

The indexation percentage for the infrastructure desktop valuations effective 30 June 2024 has been derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's own internal market research and costings.

The analysis of these construction cost guides and research has determined that the approximate increase in infrastructure costs over the period from 1 July 2023 to 30 June 2024 is as follows:

Infrastructure Category	Index %
Water active assets	7.00 - 13.20% (2023 - 9.40 - 20.00%)
Water passive assets	7.30% (2023 - 9.40%)
Sewerage active assets	7.00 - 13.20% (2023 - 9.40 - 20.00%)
Sewerage passive assets	7.50% (2023 - 12.10%)
Gas infrastructure	8.60% (2023 - 9.40%)

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2 given the low proportion of the

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Property, plant and equipment (continued)

total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3 we have adopted a policy that all road and water network infrastructure assets are deemed to be valued at Level 3.

Accumulated depreciation:

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a consumption assessment, which was used to estimate remaining useful life. Refer to consumption scoring methodology in Roads and airport section.

For assets that are not available for visual inspection the useful life remaining was based on age and adjusted where there were known factors to impact on the condition.

Note 13. Contract balances

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

\$ '000	2024	2023
(a) Contract assets		
Current		
Contract assets	21,224	973
Total current contract assets	21,224	973
(b) Contract liabilities		
Current		
Grants		
Funds received upfront to construct Council controlled assets	13,987	29,099
Total grants	13,987	29,099
Other services		
Deposits received in advance of services provided	494	67
Total other services	494	67
Total current contract liabilities	14,481	29,166
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	26,074	3,382
Deposits received in advance of services provided	32	198
Total revenue included in the contract liability	26,106	3,580

Notes to the Financial Statements

for the year ended 30 June 2024

Note 13. Contract balances (continued)

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 financial year.

(c) Significant changes in contract balances

The main driver behind the decrease in contract liability balances is Disaster Recovery Funding Arrangements (DRFA) funding received during the 2022/2023 year, with works completed during the 2023/2024 year.

Note 14. Payables

\$ '000	Notes	2024	2023
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.			
Current			
Creditors and accruals		14,869	5,796
Prepaid rates		1,228	807
Employee related accruals		959	864
Annual leave entitlements		4,774	4,517
Community Housing transition	11	5,321	5,364
GST payable		–	197
Security bonds, deposits and retentions		34	47
Other		202	216
Total current payables		27,387	17,808

Note 15. Borrowings

Interest is expensed as accrued, no interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 26 February 2031 to 15 June 2039.

Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

\$ '000	2024	2023
Current		
Loans - Queensland Treasury Corporation	1,137	1,855
Total current borrowings	1,137	1,855
Non-current		
Loans - Queensland Treasury Corporation	12,426	13,547
Total non-current borrowings	12,426	13,547

Notes to the Financial Statements

for the year ended 30 June 2024

Note 15. Borrowings (continued)

\$ '000	2024	2023
Reconciliation of Loan Movements for the year		
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	15,402	17,175
Principal repayments	(1,839)	(1,773)
Book value at end of financial year	13,563	15,402

The QTC loan market value at the reporting date was \$12,049,157 (2023: \$13,866,336). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by Council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2024 or 2023 financial years.

Note 16. Provisions

Restoration Provisions

A provision is made for the cost of restoration in respect of refuse dumps and quarries where it is probable the council will be liable, or required, to incur such a cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration.

Within each restoration provision there may be many site locations some of which can be on Council controlled land and some that are not. The following account treatments apply depending on the site location:

Restoration on land not controlled by Council

Where the restoration site is on State reserves which Council does not control, the cost of the provisions for restoration of these sites is treated as an expense in the year the provision is first recognised. Changes in the provision due to either time, discount rate or expected future costs are treated as a capital expense or capital income in the reporting period in which they arise.

Restoration on land controlled by Council

A provision is recognised for the estimated discounted cost of restoration, where required. The estimated cost of restoration is capitalised within land and improvement assets and is not immediately expensed.

As land and improvement assets are measured at fair value, the effects of a change in the measurement of a restoration provision that results from changes in the estimated timing or amount of the outflow of resources required to settle the obligation, or change in the discount rate are recognised within the asset revaluation surplus as follows.

Changes in the provision not arising from the passage of time are added to or deducted from the asset revaluation surplus for other infrastructure. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases (if any). Changes to the provision resulting from the passage of time (the unwinding of the discount) are treated as a finance cost.

The Council has the following restoration provisions:

Quarry and Quarry Pits Rehabilitation

The provision represents the present value of the anticipated future costs associated with the closure of the quarries or quarry pits, refilling the basin, and reclamation and rehabilitation of these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for quarry rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time. The Roma Quarry and Gunnewin East quarry pit are situated on Council controlled land. All other quarry pits are on State reserves or privately owned land which is not controlled by Council.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 16. Provisions (continued)

Refuse Sites Rehabilitation

The provision represents the present value of the anticipated future costs associated with the closure of the refuse sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for refuse rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time. The Mitchell, Surat, Wallumbilla and part of Roma refuse sites are on Council controlled land. All other refuse sites are on State reserves.

The revision of future costs for refuse site rehabilitations is attributed to several factors. Council now faces more stringent environmental monitoring requirements, which were not previously necessary, following the issue of an Environmental Protection Order (EPO). Cost estimates have been reassessed due to a discernible change in the regulator expectations around the type of fill materials to be used at Council's refuse sites. The significant increase in projected work costs is directly related to these revised estimates, ensuring compliance with these expectations. Additionally, area measurements have been updated based on a physical survey conducted in collaboration with the Department of Environment and Science to verify the dimensions. Further, a new cell has been constructed at the Mitchell site. The Roma site will require a Geosynthetic Clay Liner (GCL) rather than the previously anticipated soil layer, while smaller sites may still use a simpler clay layer.

For additional details on the EPO, please refer to Note 19.

Concrete processing

Council has been issued with an Environmental Protection Order (or EPO) and Warning Notices that detail non-compliance in relation to excessive stockpiling of concrete and other materials that has occurred over several years at the Roma Waste Facility. The concrete waste must be processed for re-use or processed and/or landfilled to meet regulatory compliance obligations, and the location of some stockpiles also prevents effective management of stormwater and leachate as required by the EPO. The related expense has been recorded in materials and services.

\$ '000	2024	2023
Current		
Long service leave	3,806	3,622
Refuse restoration	2,097	–
Concrete processing	1,909	–
Total current provisions	7,812	3,622
Non-current		
Long service leave	493	375
Quarry and quarry pits rehabilitation	2,514	2,416
Refuse restoration	44,831	20,692
Total non-current provisions	47,838	23,483

Notes to the Financial Statements

for the year ended 30 June 2024

Note 16. Provisions (continued)

\$ '000	Notes	2024	2023
Details of movements in provisions			
Quarry and quarry pits rehabilitation			
Balance at beginning of financial year		2,416	1,670
Additional provision		–	657
Increase in provision due to unwinding of discount	7	100	63
Increase/(decrease) in provision due to change in discount and growth rates		(2)	26
Balance at end of financial year		2,514	2,416
Refuse restoration			
Balance at beginning of financial year		20,692	20,829
Increase in provision due to unwinding of discount	7	903	754
Increase/(decrease) in provision due to change in discount and growth rates		(737)	(891)
Change in provision arising from revision of future cost		26,070	–
Balance at end of financial year		46,928	20,692
Concrete processing			
Balance at beginning of financial year		–	–
Additional provision		1,909	–
Balance at end of financial year		1,909	–

Refuse restoration

This is the present value of the estimated cost of restoring the refuse disposal site to a useable state at the end of its useful life. The Jackson site closed in 2022 and the remaining sites are expected to close from 2024 to 2061 and the rehabilitation costs incurred from 2027 to 2094 to allow a period for settlement.

Quarry rehabilitation

This is the present value of the estimated cost of restoring the quarry sites to a useable state at the end of their useful lives. The quarry pit sites are expected to close from 2028 to 2042 with restoration costs to be incurred during these years.

Concrete processing

This is the present value estimated cost of processing the concrete stockpiles at the Roma waste facility. The processing is expected to occur during the 2025 financial year.

Note 17. Other liabilities

\$ '000	2024	2023
Current		
Waste levy refund received in advance	487	472
Total current other liabilities	487	472
Non-current		
Waste levy refund received in advance	1,002	1,489
Total non-current other liabilities	1,002	1,489

The State Government made an advance payment to Council in June 2022 and also in June 2023 to mitigate the impacts on households for 2021-22 of the State Waste Levy, which took effect from 1 July 2022. Council will be liable to the State for payment of the Levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2022. The State is required to make an annual payment to the Council that essentially refunds the Council for the portion of the Levy that relates to households. Council will fund the portion of the Levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2022. As the receipt from the State in June 2022 and in June 2023 included a refund of Council's 2024-25 to 2026-27 Levy expense, these amounts have been recognised as a liability at 30 June 2024.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 18. Commitments for expenditure

\$ '000	2024	2023
Capital commitments		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
Road, drainage and bridge network	7,128	2,385
Buildings	841	831
Water	125	480
Plant and equipment	894	4,001
Sewerage	68	104
Other infrastructure	1,096	1,040
Airport	58	–
Total commitments	10,210	8,841
These expenditures are payable as follows:		
Within the next year	10,210	8,841
Total payable	10,210	8,841

Note 19. Contingent liabilities

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

Local Government Mutual

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

As at 30 June 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 \$759,998 (2023: \$652,849).

Environmental Protection Order

On 25 January 2024, Council was issued an Environmental Protection Order (EPO) under the *Environmental Protection Act 1994* by the Department of Environment, Science and Innovation (the department). The EPO was issued with respect to the activities of Council at the following locations: Roma Waste Facility, Mitchell Waste Facility, Injune Waste Facility, Surat Waste Facility, Yuleba Waste Facility, Wallumbilla Waste Facility and Jackson Waste Facility.

The EPO was issued on several grounds, including the requirement for Council to implement reasonable measures to ensure compliance with the General Environmental Duty. Council failed to meet expectations in identifying the relevant environmental risks linked to the routine operations of the waste facilities, particularly in relation to their specific location. Additionally, Council did not establish key control measures to mitigate the potential for environmental harm typically associated with waste facilities and did not adequately address the maintenance and operation of critical plant, equipment, and procedures essential to these operations.

The department alleges that the deficiencies have led to all reasonable and practicable measures not being undertaken to prevent or minimise environmental harm caused by the activities, that is, it is alleged that Council have not met its General Environmental Duty.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 19. Contingent liabilities (continued)

Under the EPO Council is required to engage an appropriately qualified person (AQP), establish interim fire management procedures and establish written procedures for waste management activities.

Failure to comply with the EPO is an offence. The maximum penalty for contravening an EPO is \$3,483,000 for a corporation.

Council has been compliant with the initial timeframes and reporting requirements, by appointing an AQP by 9 February and interim written procedures by 30 April 2024. Council expects to remain compliant with the EPO requirements in the future and does not expect there to be any penalties or financial outflows.

Litigation matter

Currently, Workplace Health and Safety Queensland is prosecuting Council for alleged breaches of the *Work Health and Safety Act 2011* (Qld) related to an employee injury. Council has not yet entered a plea. The maximum potential penalty is \$1,500,000.

Note 20. Superannuation - regional defined benefit fund

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

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

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that "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 was due 1 July 2024, however has not yet been made available.

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2024

Note 20. Superannuation - regional defined benefit fund (continued)

\$ '000	Notes	2024	2023
Superannuation contributions made to the Regional Defined Benefits Fund		99	114
Other superannuation contributions for employees		3,204	2,947
Total superannuation contributions paid by Council for employees	5	3,303	3,061

Note 21. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

\$ '000	2024	2023
Net operating result from income statement	(11,589)	6,533
Non-cash items		
Depreciation and amortisation	24,679	22,392
	24,679	22,392
Losses/(gains) recognised on fair value re-measurements through the income statement		
Unwinding of discount rates on reinstatement provisions	1,003	817
Changes in valuation of landfill and quarry provisions	18,187	(957)
	19,190	(140)
Non-cash investing and development activities		
Net (profit)/loss on disposal of assets	467	(10)
Loss on write-off of assets	2,641	6,103
Capital grants and contributions	(20,689)	(13,054)
	(17,581)	(6,961)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	325	(3,091)
Increase/(decrease) in credit loss allowance	(103)	965
(Increase)/decrease in inventories	(575)	373
(Increase)/decrease in contract assets	(20,251)	2,749
(Increase)/decrease in other assets	(269)	770
Increase/(decrease) in payables	9,107	(1,471)
Increase/(decrease) in contract liabilities	(14,685)	22,958
Increase/(decrease) in employee leave entitlements	302	81
	(26,149)	23,334
Net cash provided from/(used in) operating activities from the statement of cash flows	(11,450)	45,158

(*) Refer to Note 15 for a reconciliation of liabilities arising from financing activities

Note 22. 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 Council.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 23. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) interest rate risk, (ii) credit risk, and (iii) liquidity risk.

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

Financial risk management

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

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

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

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 management 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.

Council does not enter into derivatives.

Credit risk

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

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

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

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

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

Cash and cash equivalents

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

Other financial assets

Other investments are held with financial institutions, which are rated A1+ to A2 based on rating agency Standard & Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as low. Some investments were held with unrated Authorised Deposit-taking Institutions only to the value of the Government guarantee on deposits and only one deposit per institution.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 23. Financial instruments and financial risk management (continued)

Receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk. Council considers that debtors with an outstanding balance greater than 90 days to be in default.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely agricultural and energy sector, there is also a concentration in these sectors.

The Council does not require collateral in respect of trade and other receivables. The Council does not have trade receivables for which no loss allowance is recognised because of collateral.

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

\$ '000	2024	2023
Rates and utility charges	1,776	3,555
Rates and charges: petroleum leases	4,793	5,461
Sales of services or goods	1,748	926
Funding	503	307
Other debtors	502	951
GST recoverable	1,124	–
Sundry receivables	1,503	1,074
Expected credit loss	(1,211)	(1,314)
Total *	10,738	10,960

(*) Refer to Note 10 for further information on receivables and the associated expected credit loss allowance

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 and through its borrowings with Queensland Treasury Corporation.

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

Council does not have any overdraft facilities at the reporting date.

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:

Notes to the Financial Statements

for the year ended 30 June 2024

Note 23. Financial instruments and financial risk management (continued)

\$ '000	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2024					
Payables	22,613	–	–	22,613	22,613
Loans - QTC	1,502	6,010	8,401	15,913	13,563
	<u>24,115</u>	<u>6,010</u>	<u>8,401</u>	<u>38,526</u>	<u>36,176</u>
2023					
Payables	13,291	–	–	13,291	13,291
Loans - QTC	2,272	6,010	9,903	18,185	15,402
	<u>15,563</u>	<u>6,010</u>	<u>9,903</u>	<u>31,476</u>	<u>28,693</u>

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

Market risk

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

Interest rate risk

The Council is exposed to interest rate risk through investments and borrowings with QTC.

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

Sensitivity

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

The 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.

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

\$ '000	Net carrying amount	Net result		Equity	
		1% increase	1% decrease	1% increase	1% decrease
2024					
QTC cash fund	63,248	632	(632)	632	(632)
Other investments	24,900	249	(249)	249	(249)
Net	<u>88,148</u>	<u>881</u>	<u>(881)</u>	<u>881</u>	<u>(881)</u>
2023					
QTC cash fund	79,973	800	(800)	800	(800)
Other investments	31,150	312	(312)	312	(312)
Net	<u>111,123</u>	<u>1,112</u>	<u>(1,112)</u>	<u>1,112</u>	<u>(1,112)</u>

In relation to the QTC loans held by the Council, the following has been applied:

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 23. Financial instruments and financial risk management (continued)

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

QTC Client Specific Pool - client specific pool products are often rebalanced to a target benchmark duration. This partially exposes clients to the level of interest rates at the time of rebalancing. Sensitivity on these products is provided by QTC through calculating the interest effect over the period.

Note 24. Transactions with related parties

(a) Associates

\$ '000	Amount of transactions during year
2024	
Annual contribution to South West Regional Organisation of Councils	64
2023	
Annual contribution to South West Regional Organisation of Councils	53

Council is a member of South West Queensland Regional Organisation of Councils which represents the six local governments of the South West Queensland region, advocating and championing its interests.

(b) Key management personnel

Transactions with key management personnel

Key Management Personnel (KMP) are persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly. At Maranoa Regional Council KMP's are considered to include Mayor and Councillors, Chief Executive Officer and Directors.

\$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Short-term employee benefits	2,998	2,356
Post-employment benefits	332	260
Long-term benefits	77	49
Termination benefits	178	-
Payments made through recruitment agency	-	25
Total	3,585	2,690

Notes to the Financial Statements

for the year ended 30 June 2024

Note 24. Transactions with related parties (continued)

(c) Other Related Parties

Transactions with other related parties

\$ '000	Details	Amount of transactions during year
2024		
Payments to non-profit associations a KMP is a controlling committee member	i	54
Purchase of materials and services from entities controlled by a close family member of KMP	ii	7
Purchase of materials and services from entities controlled by KMP	iii	7
Payments to non-profit associations a close family member of KMP is a controlling committee member	iv	31
Employee expenses for close family members of key management personnel	v	229
		<u>328</u>
2023		
Payments to non-profit associations a KMP is a controlling committee member	i	4
Purchase of materials and services from entities controlled by a close family member of KMP	ii	5
Purchase of materials and services from entities controlled by KMP	iii	–
Payments to non-profit associations a close family member of KMP is a controlling committee member	iv	18
Employee expenses for close family members of key management personnel	v	75
		<u>102</u>

i. Community funding assistance payments were made to non-profit community organisations of which key management personnel are committee (controlling) members.

ii. Maranoa Regional Council purchased stationery items and used postal services from an entity controlled by a close family member of key management personnel. All purchases were at arm's length and were in the normal course of council operations.

iii. Maranoa Regional Council used travel services, bus hire and purchased meat from entities controlled by key management personnel. All purchases were at arm's length and were in the normal course of council operations.

iv. Community funding assistance payments were made to non-profit community organisations of which a close family member of key management personnel are committee (controlling) members.

v. 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. Council employs 351 (2023: 319) staff of which only 5 (2023: 1) are close family members of key management personnel.

Maranoa Regional Council

General Purpose Financial Statements for the year ended 30 June 2024

Management Certificate

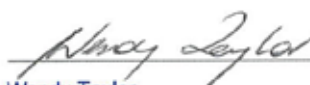
Management Certificate

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 2 to 41, 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.



Wendy Taylor
Mayor
14 October 2024



Robert Hayward
Chief Executive Officer
14 October 2024

INDEPENDENT AUDITOR'S REPORT

To the councillors of Maranoa Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Maranoa Regional 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.

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 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 Maranoa Regional 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 and annual report.

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.



Lisa Fraser
as delegate of the Auditor-General

16 October 2024

Queensland Audit Office
Brisbane

General Purpose Financial Statements

for the year ended 30 June 2024

Current Year Financial Sustainability Statement

	Target Tier 5	Actual 2024	5 Yr Av. 2020-24
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Audited ratios

Council's performance at 30 June 2024 against key financial ratios and targets.

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash

x 12	Greater than 4 months	7.4 months	N/A
------	-----------------------	------------	-----

Total operating expenditure less depreciation and amortisation less finance costs

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.

Operating Performance

2. Operating surplus ratio

Operating result

Total operating revenue	Greater than -2%	(15.33)%	(0.83)%
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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.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs

Total operating revenue	Greater than 0%	5.18%	21.32%
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The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Asset management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)

Depreciation expenditure on infrastructure assets	Greater than 90%	110.60%	127.44%
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The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

Current replacement cost of depreciable infrastructure assets	Greater than 60%	71.09%	71.19%
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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.

General Purpose Financial Statements
for the year ended 30 June 2024

Current Year Financial Sustainability Statement (continued)

	Target Tier 5	Actual 2024	5 Yr Av. 2020-24
Debt servicing capacity			
6. Leverage ratio			
Book value of debt			
Total operating revenue less total operating expenditure add depreciation and amortisation	0 - 3 times	2.1 times	1.0 times

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.

Note 1 - basis of preparation

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 six 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.

Maranoa Regional Council

General Purpose Financial Statements

for the year ended 30 June 2024

Certificate of Accuracy (audited ratios)

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.



Wendy Taylor
Mayor
14 October 2024



Robert Hayward
Chief Executive Officer
14 October 2024

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Maranoa Regional Council

Report on the Current Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Maranoa Regional 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.

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

Other Information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Maranoa Regional 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, and annual report.

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.



Lisa Fraser
as delegate of the Auditor-General

16 October 2024

Queensland Audit Office
Brisbane

General Purpose Financial Statements
for the year ended 30 June 2024

Current Year Financial Sustainability Statement

		Target Tier 5	Actual 2024	5 Yr Av. 2020-24
Contextual ratios (unaudited)				
Financial Capacity				
1. Council controlled revenue				
Net rates, levies and charges add fees and charges		N/A	40.96%	46.23%
Total operating revenue				
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.				
2. Population growth				
Prior year estimated population	-1	N/A	1.10%	0.27%
Previous year estimated population				

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Note 1 - basis of preparation

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 two 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.


Maranoa Regional Council

General Purpose Financial Statements for the year ended 30 June 2024

Certificate of Accuracy (contextual ratios - unaudited)

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.



Wendy Taylor
Mayor
14 October 2024



Robert Hayward
Chief Executive Officer
14 October 2024

Maranoa Regional Council

General Purpose Financial Statements for the year ended 30 June 2024

Unaudited Long Term Financial Sustainability Statement

	Target 2024	Actual 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Forecast									
Measures of financial sustainability												
Liquidity												
1. Unrestricted cash expense coverage ratio												
Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash												
		7.4	8.1	9.6	9.7	11.5	12.7	13.3	13.2	13.8	14.5	16.4
	x 12	months	months	months	months	months	months	months	months	months	months	months
Total operating expenditure less depreciation and amortisation less finance costs												

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.

Operating Performance

2. Operating surplus ratio

Operating result	Greater than -2%	(15.33)%	(6.79)%	(0.93)%	0.64%	2.58%	3.37%	4.37%	5.34%	6.68%	9.01%	9.97%
Total operating revenue												

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.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs	Greater than 0%	5.18%	16.52%	25.35%	26.56%	28.04%	28.40%	28.76%	29.04%	28.70%	29.50%	29.80%
Total operating revenue												

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Maranoa Regional Council
General Purpose Financial Statements
 for the year ended 30 June 2024

Unaudited Long Term Financial Sustainability Statement (continued)

	Target 2024	Actual 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Asset Management												
4. Asset sustainability ratio												
Capital expenditure on replacement of infrastructure assets (renewals)		110.60%	98.49%	86.40%	84.98%	97.06%	78.86%	83.08%	83.81%	84.83%	84.74%	85.09%
Depreciation expenditure on infrastructure assets	Greater than 90%											
The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.												
5. Asset consumption ratio												
Written down replacement cost of depreciable infrastructure assets	Greater than 60%	71.09%	62.67%	61.91%	60.36%	59.30%	58.00%	56.62%	55.32%	54.32%	53.15%	53.27%
Current replacement cost of depreciable infrastructure assets												
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.												
Debt servicing capacity												
7. Leverage ratio												
Book value of debt		2.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times
Total operating revenue less total operating expenditure add depreciation and amortisation	0 - 3 times											
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.												
Financial Capacity												
8. Council controlled revenue												
Net rates, levies and charges add fees and charges		40.96%	48.09%	54.85%	56.16%	57.30%	57.43%	57.55%	57.71%	57.66%	58.09%	58.19%
Total operating revenue	N/A											

Maranoa Regional Council

General Purpose Financial Statements

for the year ended 30 June 2024

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.

9. Population growth					
Prior year estimated population					
Previous year estimated population	-1	N/A	1.10%	3.43%	(1.53)%
			(0.59)%	(0.59)%	(0.59)%
			(0.59)%	(0.59)%	(0.59)%

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Maranoa Regional Council 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.

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. We have the above three sustainability indicators that have been set by the Department of State Development, Infrastructure, Local Government and Planning to help monitor the long-term sustainability of all councils across Queensland. In summary, our operating ratio has been adversely affected by depreciation expenditure. Over the coming year, Council anticipates receipt of contributions from the Resource Sector towards Council road network with the impact showing in the asset sustainability ratio.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the *Local Government Regulation 2012*.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of State Development, Infrastructure, Local Government and Planning.

Maranoa Regional Council

General Purpose Financial Statements

for the year ended 30 June 2024

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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



Wendy Taylor

Mayor

14 October 2024



Robert Hayward

Chief Executive Officer

14 October 2024

PART 5 OUR GOVERNANCE



Local Government Act 2009	
Identifying beneficial enterprises (s41)	
A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Nil
Identifying significant business activities (s45)	
A local government's annual report for each financial year must—	(Council resolution:SMB/06.2023/20)
(a) contain a list of all the business activities that the local government conducted during the financial year; and	Airport Building certification Gas Quarry Roads Saleyards Sewerage Waste Water Plant
(b) identify the business activities that are significant business activities; and	Nil
(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and	Not applicable
(d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.	Not applicable
Annual review of the implementation of the annual operational plan (s104 (5) (b) (iv), s104 (7))	
A local government must carry out a review of the implementation of the annual operational plan annually.	Refer to Part 3 - Our Performance
Senior management remuneration packages (s201)	
A local government's annual report for each financial year must state the total of all remuneration packages payable to the senior management and the number of employees in senior management who are being paid in each band of remuneration. Each band of remuneration is an increment of \$100,000. Senior management includes the Chief Executive Officer (CEO) and the Director positions that report directly to the CEO.	
The number of employees in senior management who are being paid each band of remuneration:	
Total remuneration package (including superannuation)	Number of senior management employees (CEO and Directors)
\$350,000 - \$450,000	1
\$250,000 - \$350,000	3
\$150,000 - \$250,000	5
Local Government Regulation 2012	
Preparation of the annual report (s182)	
Adopt annual report within one month after the QAO provides the Auditor General's Audit Report.	Final audit report received 16 October 2024.
Annual report placed on Council website within two weeks after Council adopting the report.	
Preparation of the annual report (s183)	
The annual report for a financial year must contain —	
(a) the general purpose financial statement for the general purpose financial statement for the financial year, audited by the auditor-general; and	Page 68
(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and	Page 114
(c) the long-term financial sustainability statement for the financial year; and	Page 122
(d) the auditor-general's audit reports about the general purpose financial statement and the current- year financial sustainability statement.	Page 111
Community financial report (s184)	
The annual report for a financial year must contain the community financial report for the financial year.	Page 60

Local Government Regulation 2012

Particular resolutions (s185)

The annual report for a financial year must contain -

- (a) a copy of the resolutions made during the financial year under section 250(1) - expenses reimbursement policy or amendment;

Council resolution: OM/05.2024/24

That Council:

1. Adopt the updated Expenses Reimbursement & Provision of Facilities Policy (Councillors), with the following amendment on pages 52 – 53 in regard to legal costs:

Section - Legal costs, remove the following statements –

Legal costs for advice being obtained by the Mayor directly at his discretion on behalf of Council for a maximum value of \$5,000.00 (excluding GST) limit per advice.

Council will circulate the legal advice at the discretion of the Mayor.

2. Rescind all previous policies.
3. Update Councils website with the adopted policy in accordance with Section 251 of the Local Government Regulations 2012.

- (b) a list of any resolutions made during the financial year under section 206(2) - which refers to an amount set for when assets are treated as an expense).

The Non-Current Asset Accounting Policy was/ reviewed and presented at the meeting held on 13 December 2023 - Resolution No. OM/12.2023/15

Asset class	Asset threshold (GST exclusive)*
Land and Site Improvements	\$1
Buildings	\$10,000
Plant and Equipment	\$5,000
Road, Drainage and Bridge Network	Network Asset
Water	Network Asset
Sewerage	Network Asset
Other Infrastructure	\$10,000
Airport	\$10,000

* below which is treated as an expense.



Councillor Remuneration

Section 186 (1) (a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year;

Councillor remuneration is determined by the Local Government Remuneration Commission.

Council resolution:
OM/01.2023/03

That Council:

1. Note the findings of the Local Government Remuneration Commission's review.
2. Not make any change to the remuneration for the next period (01/07/23 - 30/06/24).

Note:

In accordance with the abovementioned resolution, the annual remuneration for the period effective from 1 July 2023 was as follows:

- Mayor: \$130,584
- Deputy Mayor: \$81,615
- Councillor: \$69,372

Superannuation contributions are pursuant to Section 226 of the Local Government Act 2009.

Councillor	Remuneration gross payment	Superannuation contributions	Total remuneration
1/7/2023 - 16/3/2024			
Cr Tyson Golder	100,952.25	12,114.47	113,066.72
Cr John Birkett	53,364.00	6,403.60	59,767.60
Cr Mark Edwards	53,630.82	6,435.62	60,066.44
Cr Julie Guthrie	53,630.82	6,435.62	60,066.44
Cr Johanne Hancock	53,364.00	6,403.60	59,767.60
Cr Wayne (George) Ladbrook	53,630.82	6,435.62	60,066.44
Cr Geoff McMullen	63,093.90	7,602.66	70,696.56
Cr Cameron O'Neil	53,364.00	6,403.60	59,767.60
Cr Wendy Taylor	53,364.00	6,403.60	59,767.60
9/4/2024 - 30/6/2024			
Cr Wendy Taylor	29,899.57	3,588.00	33,487.57
Cr John Birkett	16,009.20	1,921.08	17,930.28
Cr Meryl Brumpton	15,742.38	1,889.06	17,631.44
Cr Amber Davis	15,742.38	1,889.06	17,631.44
Cr Peter Flynn	15,742.38	1,889.06	17,631.44
Cr Johanne Hancock	16,009.20	1,921.08	17,930.28
Cr Cameron O'Neil	18,786.92	2,254.43	21,041.35
Cr Brendan Seawright	15,742.38	1,889.06	17,631.44
Cr Jane Vincent	15,742.38	1,889.06	17,631.44

Facilities and Resources Provided

Section 186 (1) (b) the expenses incurred by, and the facilities and resources provided to, each Councillor during the financial year under the local government's Expenses Reimbursement Policy.

Councillor	Administrative assistance	Electronic communications for correspondence and diary management	Council issued credit card	Council mobile phone	Council iPad
Cr Tyson Golder	✓				
Cr Geoff McMullen					✓
Cr Cameron O'Neil			✓		
Cr John Birkett				✓	✓
Cr Mark Edwards				✓	✓

Councillor	Administrative assistance	Electronic communications for correspondence and diary management	Council issued credit card	Council mobile phone	Council iPad
Cr Julie Guthrie				✓	✓
Cr Johanne Hancock			✓	✓	✓
Cr Wayne (George) Ladbrook					✓
Cr Wendy Taylor	✓			✓	✓
Cr Meryl Brumpton		✓			✓
Cr Amber Davis		✓		✓	✓
Cr Peter Flynn		✓		✓	✓
Cr Brendan Seawright		✓		✓	✓
Cr Jane Vincent		✓		✓	✓

Expenses and Reimbursements

Councillor	Professional development, conferences, advocacy, forums, meetings and other events (including travel, accommodation and meals)	Other Expenses	Vehicle Mileage	Total
1/7/2023 - 16/3/2024				
Tyson Golder	\$141	\$5,564	-	\$5,705
Geoff McMullen	\$5,620	-	\$2,695	\$8,315
Wayne (George) Ladbrook	\$838	-	\$3,789	\$4,627
Mark Edwards	\$200	-	-	\$200
Julie Guthrie	\$2,950	-	\$10,912	\$13,862
Wendy Taylor	\$3,852	-	-	\$3,852
Cameron O Neil	\$3,551	-	-	\$3,551
Johanne Hancock	\$4,761	-	\$10,444	\$15,205
John Birkett	\$1,253	-	\$6,577	\$7,830
9/4/2024 - 30/6/2024				
Cr Wendy Taylor	\$4,034	-	-	\$4,034
Cr John Birkett	-	-	\$2,809	\$2809
Cr Meryl Brumpton	\$424	-	\$1,671	\$2,095
Cr Amber Davis	424	-	-	424
Cr Peter Flynn	118	-	\$1,247	\$1,365
Cr Johanne Hancock	\$2,779	-	-	\$2,779
Cr Cameron O'Neil	\$3,933	-	-	\$3,933
Cr Brendan Seawright	\$143	-	-	\$143
Cr Jane Vincent	\$928	-	\$2,283	\$3,211



Building partnerships that foster cooperation and assist regional advocacy are an important part of Council's role. In June 2024 Roma played host to the Toowoomba and Surat Basin Enterprises Enterprise Evening. More than 100 TSBE members and guests met at Western Queensland Spirit Distillery to hear from Federal Assistant Minister for Treasury, Trade, and Investment Jennifer Howard, Deputy Mayor Cameron O'Neil and Warwick Squire, CEO of the Gas Fields Commission Queensland discuss regional opportunity, trade and investment landscape.

Attendance

Section 186 (1) (c) the number of local government meetings that each Councillor attended during the financial year

Councillor	Ordinary/ Meetings	Special Meetings	Post Election Meeting	Special Budget Meeting	Workshops/ Briefings	Total
1/7/2023 - 16/3/2024						
Cr Tyson Golder	15	3	-	-	12	30
Cr John Birkett	14	3	-	-	13	30
Cr Mark Edwards	14	3	-	-	12	29
Cr Julie Guthrie	15	3	-	-	13	31
Cr Johanne Hancock	13	3	-	-	11	27
Cr Wayne (George) Ladbrook	14	1	-	-	13	28
Cr Geoff McMullen	15	3	-	-	13	31
Cr Cameron O'Neil	15	3	-	-	13	31
Cr Wendy Taylor	14	3	-	-	12	29
9/4/2024 - 30/6/2024						
Cr Wendy Taylor	4	0	1	1	11	17
Cr John Birkett	6	2	1	1	16	26
Cr Meryl Brumpton	6	2	1	1	16	26
Cr Amber Davis	6	2	1	1	16	26
Cr Peter Flynn	6	2	1	1	16	26
Cr Johanne Hancock	6	2	1	1	16	26
Cr Cameron O'Neil	6	2	1	1	16	26
Cr Brendan Seawright	6	2	1	1	16	26
Cr Jane Vincent	6	2	1	1	16	26

Council did not hold any Budget Submissions and Financial Planning Standing Committee Meetings for 2023/24. Budget submissions were included as part of Briefings, and formally considered if required at subsequent Special or Ordinary Meeting for inclusion in the Special Budget Meeting.

Conduct and Performance

Under section 186(1) (d) (e) and (f) of the Local Government Regulation 2012, Council's Annual Report must contain details of any decisions, orders, recommendations, and complaints about Councillors during the financial year.

186(1) (d) (i) - (iv)	Nil
186(1) (e) (i)-(iii)	not applicable

Section 186 (1) (f) the number of each of the following during the financial year -

(i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government;	9
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission;	0
(iii) notices given under section 150R(2) of the Act;	2
(iv) notices given under section 150S(2)(a) of the Act;	0
(v) decisions made under section 150W(1)(a), (b) and (e) of the Act;	0
(vi) total number of given under section 150AC(1) of the Act;	0
(vii) occasions information was given under section 150AF(3)(a) of the Act;	0
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor;	0
(ix) applications heard by the conduct tribunal about the alleged misconduct of a councillor.	0

Administrative Action Complaints (s187)

(1) The annual report for a financial year must contain

(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	<p>Council is committed to the provision of the highest quality and level of services to its community and welcomes feedback. The investigation of concerns or complaints can lead to improvements within Council and the manner in which we maintain services within our community. All complaints received by Council will be considered on their merits and addressed in an equitable and unbiased manner through an established complaints process available on Council's website.</p> <p>Council adopted its Complaint Management Policy and Process on 22 May 2019 (Council resolution: GM/05.2019/66).</p>
(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	<p>Council worked with the Queensland Ombudsman and Crime and Corruption Commission to ensure that the policy addressed legislative compliance and was based on best practice.</p> <p>No updates occurred during 2023/24. Council will be reviewing its Policy and Process throughout the 2024/25 financial year.</p> <p>The complaints framework (policy and process) is readily available to all employees and members of the public via Council's website:</p> <p>http://www.maranoa.qld.gov.au/council/policies Governance: Complaint Management Policy and Process.</p> <p>Additional steps planned:</p> <ul style="list-style-type: none"> • Incorporating appropriate content and training into the Corporate Induction process; • Training Customer Service Officers and other relevant Council employees on lodgement of complaints.

(2) The annual report must also contain particulars of:

	previous year/s	2023/24	Total
(a) the number of the following during the financial year:			
(i) administrative action complaints made to the local government;	12	17	29
(ii) administrative action complaints resolved by the local government under the complaints management process	12	17	29
(iii) administrative action complaints not resolved by the local government under the complaints management process; and	0	0	0
(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.		0	

Overseas Travel (s188)

Overseas travel made by a councillor or local government employee in an official capacity during the financial year: Nil

Expenditure on grants to community organisations (s189)

Maranoa Regional Council is dedicated to enhancing local and regional initiatives that offer the community diverse opportunities for engagement in recreational, cultural, environmental, and economic development. Council supports local organisations through various programs, including:

- **Community Grants (Available in two rounds each financial year. Senex Energy supports the Small Grants Category to the value of \$15,000 per annum).**
- APLNG Liveability Grants (In partnership with Australia Pacific LNG – Grant program completed).
- Sponsorship
- In-Kind Assistance
- Ongoing Assistance
- Regional Arts Development Fund

Maranoa Regional Council does not have discretionary funds for Councillors. (s189(2))

Community Grants (Small, Community and Major) 2023/24

Organisation	Project	Amount
Round 1		
Wallumbilla Agricultural & Pastoral Association	Christmas event	\$2,346
Surat District Development Association	Ballin' on the Balonne event	\$3,000
Roma & District Family History Society	Office Equipment	\$1,730.85
CWA Mitchell	Vanity Upgrade – Bathroom	\$678
Surat Bowls Club	Upgrade - Rangehood	\$1,799
Surat Pottery & Craft	Pottery Shed Equipment	\$3,000

Wallumbilla Town Improvement Group	Billa Bite Nite	\$7,500
Eumamurrin Gun Club	Upgrade – Facilities	\$5,527.34
Mitchell Campdraft Association – Mitchell RSL Combined Sports Club	New Yard Fencing – Campdraft	\$9,520
Headspace Roma	YOLO Conference	\$5,000
CUC Roma	Maranoa Children's Book	\$4,300
Total Round 1		\$44,401.19
Round 2		
Queensland Blue Light Association Incorporated – Surat Branch	Youth Hangout Space	\$1,266.50
Dunkeld Pony Club Incorporated	Murray Cup Shield	\$1,100
Mitchell & District Garden Group	2024 Garden Days	\$1,449
Mungallala Progress and Sporting Association Incorporated	100th Mungallala Christmas Tree	\$3,000
Maranoa Wildlife Caring & Education Centre	100 Rescue Kits	\$2,357
Surat State School Parents and Citizens Association	Safe on Social Community Session	\$1,600
Yuleba Development Group Incorporated	Unearthing Balladeers & Bush Poets – Cobb & Co Festival	\$3,000
Wallumbilla Campdraft Committee	Wallumbilla Campdraft	\$1,982.80
Saloon Car Club	Zero Turn Mower	\$4,500
Wallumbilla Agricultural & Pastoral Association	Building Billa Bonds at Wallumbilla Show	\$8,871
Sculptures Out Back	Advertising 2024 Exhibition–Weekender TV	\$8,250
Multicap Ltd	Establishment of Roma Community Hub	\$3,400
Maranoa Archers Association	Building Shade Structure	\$6,974.60
Surat and District Development Association Incorporated – Let's Dance	Side Show Alley – Cobb & Co Festival	\$7,440
Step Into Dance Incorporated	Dance Flooring	\$4,500
Organisation	Project	Amount
Surat Diggers Race Club Incorporated	Replace Visual & Audio Systems	\$10,000
Total Round 2		\$69,690.90
Annual Total		\$114,092.09
APLNG Liveability Grants 2023/24		
(There were 4 rounds of APLNG Liveability grant funding available over 2022/23 and 2023/24 - 2 rounds each financial year)		
Organisation	Project	Amount
Round 3		
Roma Historical Precincts Incorporated	Purchase Mower	\$8,499
Roma Show Society	Refurbishment of Show Jumping Equipment	\$20,000
Roma Golf Club	Golf Buggy Replacement	\$23,980
Roma U3A	Senior Seated Yoga and Wellbeing	\$3,520
Roma and District Junior Soccer Club	Sporting Equipment	\$9,033.81
PCYC Maranoa	After Dark Youth Drop-In Program	\$5,549
Eumamurrin Gun Club	Cold room for Canteen	\$10,000
Western District Rifle Association Incorporated – Muckadilla Rifle Club	Irrigation and Fencing	\$11,864
Surat Pony Club	Trail Ride 2024 – Cobb & Co Festival	\$20,000
Let's Dance Surat	Special Event Music Mornings	\$4,375
Surat and District Development Association	Establishing Park Run – Surat	\$9,120
Total Round 3		\$125,940.81

Easter in the Country	Purchase Portable Stage	\$14,539.36
Lions Club of Roma	Lions Park Roma Fencing	\$25,000
Roma Bowls Club	Green Lights for Night Bowling	\$25,000
Jackson QCWA	Kitchen Refurbishment	\$8,595
Bendemere Garden Club	50 Anniversary Commemorations	\$4,300
Injune Community Development Association	Renewal of Poly Pipe	\$15,124.90
Injune Pony Club	Upgrade Showjumping Equipment	\$7,466
Roma and District Bowman Association	Community Liveability Project	\$5,500
Roma SES	Headquarters Upgrade	\$5,500
Mitchell Golf Club	Enhancement of Facilities	\$15,000.59
Total Round 4		\$126,025.85
Total Round 3 and 4		\$251,966.66

Non-financial (in-kind) community assistance

The provision of non-financial assistance is based on the applicant's ability to meet eligibility criteria.

Organisation	Nature of request	Assistance value
Injune Pony Club	Injune Campdraft	\$1,600
South West Indigenous Network	Rock N Roma	\$500
Surat Pottery & Craft Group	Pottery Shed	\$1,000
Injune Cattle Dog Trails	Injune Cattle Dog Trials	\$288
Surat and St George Sheep Dog Trail Committee	Surat Sheep Dog Trial	\$1,392
Injune Rodeo Association	Injune Rodeo	\$288
Young Beef Producers	Young Beef Producers Forum	\$500
Injune Churches Together	Melbourne Cup Luncheon	\$317
Easter in the Country	Annual in-kind	\$48,812.20
Naturally Resourceful Women	International Rural Womens Day	\$185
Injune Campdraft Association	Injune Campdraft	\$1,800
Injune Race Club Association	Injune Races	\$1,800
Roma Show Society	Roma Show 2024	\$5,000
Roma Anglican Church	Gala Dinner	\$200
Roma TAFE	Careers Expo	\$500
Cobb and Co Committee	Cobb and Co Festival 2024	\$50,000
Total		\$114,182.20

Fee waivers

Organisation	Nature of request	Value
Red Cross Society	Chelsea Flower Show	\$66.36
Maranoa Equestrian Club	Horse Event	\$1,043.65
Maranoa Poultry	Poultry Auction	\$263.64
Care Outreach	Christmas for the Bush	\$9,624
Benderoo's Bulls	Presentation Night	\$59
The Long Ride Charity	Camping and Horse stalling at Bassett Park	\$184
Surat & St George Sheep Dog Trial	Warroo Sporting Complex Hire	\$1,265.45
Roma and District Tennis Club	Development Application Waiver	\$584
St John's Catholic School	Venue Hire	\$569.23
Southwest & Central Barrel Horse Club	Wallumbilla Showgrounds	\$131.82

Injune Rodeo Association	Injune Rodeo	\$3,988.18
Step into Dance	Annual Dance Concert	\$197.28
Pink Ribbon Fundraising Committee	Do it for Cancer Fundraiser	\$411.82
Edrine Keegan Dance School	Annual Dance Concert	\$1,556.36
Roma Highland Dancers	Annual Dance Concert	\$367.37
Mitchell Fishing & Restocking Group	Hire of Mitchell Showgrounds Shed	\$131.82
Mitchell 9th Annual Biggest Morning Tea	Mitchell Showgrounds Shed Hire	\$131.82
Red Cross Society	2024 Chelsea Flower Show PA hire	\$66.36
Surat and District Development Association	Ballin on the Balonne	\$790.91
Maranoa Equestrian Club	Bassett Park	\$5,460.20
Roma Filipino Community	Christmas Party	\$274.55
Mitchell Show Society	Mitchell Show 2024 Showgrounds Hire	\$4,148.18
Roma Show Society	Roma Show Hire Fees	\$2,880
Roma Show Society	Rugby 7's Camping Bassett Park	\$493.64
Roma State College	Christmas Concert	\$288.18
Step into Dance	2024 Concert	\$274.55
Surat Fish & Chips	Surat Recreation Grounds Canteen	\$563.36
Southern Queensland Landscapes	Bassett Park	\$1,176.37
Maranoa Poultry	Bassett Park Poultry Pavilion	\$134.55
Queensland Police Service	Bassett Park	\$1,660
Roma Show Society	Waiver of Sound/Light Equipment – Casino Night	\$115.45
Roma Show Society	Dressage Event	\$547.27
Booringa Action Group	Cyanotype Workshop	\$157.27
Mitchell AA Group	Mitchell Showgrounds	\$1,581.82
Surat and District Development Association	Recreation Grounds Hire	\$3,425.45
	Total	\$44,613.91

Sponsorship 2023/24

Organisation	Sponsorship type	Amount
Eumamurrin Campdraft	Campdraft 2023	\$1,000
Young Beef Producers Forum 2023	BBQ Breakfast Partner	\$2,000
Maranoa Basketball Association	Best of the West Carnival	\$2,000
Rock N Roll 2023	Men's Health Prevention Concert	\$1,000
Cobb and Co Committee	Regional Bullock Train	\$16,500
Cobb and Co Committee	Cobb & Co Festival 2024 – Australia's Last Run	\$50,000
Roma Echidnas	Aeration and turf – Gallas Fox Park	\$45,000
Roma International Motor Speedway	Entertainment	\$2,000
Maranoa Diggers Race Club	Entertainment	\$500
Booringa Festival	Entertainment	\$500
Grow Rural	Rural Workshop welcome dinner	\$1,920
Roma Golf Club	Centenary Celebrations	\$1,000
Roma Echidnas	Rugby 7's	\$1,000
Saloon Car Club of Roma and District	Roma Speedway	\$2,500
Roma Show Society	Roma Show 2024	\$2,000
Media & Nursing	Bursaries 2024	\$5,000

Mother's Day Classic Foundation	Mother's Day Classic Fundraiser	\$1,000
Sculptures Out Back	Sponsorship	\$20,000
Roma Turf Club	Annual sponsorship	\$5,000
Easter in the Country	Annual sponsorship	\$20,000
Mt Hutton Retirement contribution	Annual sponsorship	\$65,000
CUC Maranoa	Annual sponsorship	\$20,000
	Total	\$264,920

Regional Arts Development Fund 2023/24

The Regional Arts Development Fund is a partnership between the Queensland Government and Maranoa Regional Council to support local arts and culture in regional Queensland.

In 2023/2024 there were 13 applications received for RADF funding of which 12 were approved for funding.

Organisation	Sponsorship type	Amount
Creative Injune	Colour me Country	\$2,195.00
Remapping Mitchell Arts Collective (Injune Arts Inc)	River talk - Stories by the river	\$11,217.40
Bymount Creative Circle	Garden Glass art workshops	\$8,725.00
Remapping Mitchell Arts Collective (Booringa Action Group)	Remapping Mitchell Arts Collective workshops	\$5,628.00
Roma Patchwork and Crafters	Quilt making - Rachael Daisy	\$2,485.00
Maranoa Artists Inc	Jenni Kelly Acrylics Workshops	\$2,221.00
Creative Injune	Tricia Taylor - Sunrise/sunset workshop	\$997.00
Surat Shutterbugs Photography workshop	Barry Allsop Photography Editing workshop	\$3,060.00
Maranoa Artists Inc	Barry and Lucy McCann Water colour	\$1,893.00
Bymount Creative Circle	Floral Collection from along Country Mile	\$2,800.00
Bymount Community Recreation Association	Honoring 100 years sculpture workshop	\$13,000.00
Surat and District Development Association	Reviving Roots of Reality TV	\$8,320.00
	Total	\$62,541.40

Other Contents (s190) Local Government Regulation 2012

1. The annual report for a financial year must contain the following information:	
(a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan;	Refer to Part 3 - Our Performance and Introduction to this Year's Annual Report.
(b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	
(c) an annual operations report for each commercial business unit;	
(d) details of any action taken for, and expenditure on, a service, facility or activity—	
(i) supplied by another local government under an agreement for conducting a joint government activity; and	nil
(ii) for which the local government levied special rates or charges for the financial year;	See below

Rural Fire Brigade – Special Charge

The Rural Fire Brigade Special Charge was levied on all rateable lands serviced by the rural fire brigades.

Rural Fire Brigade Annual Charge per assessment

- Amby \$74.58
- Mungallala \$74.58
- Yuleba \$74.58
- Orange Hill \$50.00

This was for the purpose of offsetting the cost of the ongoing operation and maintenance of the Rural Fire Brigades. The calculations were based on budgets previously provided, inclusive of a percentage increase to accommodate rising costs.

This levy generated revenue of \$20,504 for the 2023/24 financial year which was distributed to the brigades.

State Government Precept Special Rate

Council has made a special rate 'State Government Precept Special Rate' of 0.000090 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 - 15 inclusive - Rural, >=80ha, to fund the cost of the State Government Precept charge, research and 'on-ground' works, which includes a coordinated approach for the control of wild dogs on rural properties throughout the region via the Wild Dog Barrier Fence.

The levy generated total revenue of \$428,614 in the 2023/24 reporting period. Expenditure for the year included \$428,614, including the wild dog barrier fence and on the ground works and research.

Pest Management Special Rate

Council has made a special rate 'Pest Management Special Rate' of 0.000125 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 - 15 inclusive - Rural, >=80ha, to fund the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payments for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.

The levy generated total revenue of \$595,000 in the 2023/24 reporting period. Expenditure for the year included:

Pest Animal Control	\$
Bonus payments	98,650
Coordinated baiting	111,225
Ad hoc baiting	88,684
Subtotal	298,559
Pest Weed Control	\$
Parthenium	70,036
Mother of Millions	29,873
Harrisia Cactus	11,346
Boxthorn	3,801
Other weed control	72,932
Subtotal	217,861
Total	516,420

(e) the number of invitations to change tenders under section 228(8) during the financial year;	There was one invitation to change a tender (tender 24002) under Section 228(8).
(f) a list of the registers kept by the local government;	<ul style="list-style-type: none"> • Register of Interests (s 171B - Local Government Act 2009 / s 289 - Local Government Regulation 2012) • Register of Delegations (s 260 - Local Government Act 2009 / s 305 - Local Government Regulation 2012) • Register of Local Laws (s 31 - Local Government Act 2009 / s 14 - Local Government Regulation 2012) • Register of Roads (s 74 - Local Government Act 2009 - s 57 - Local Government Regulation 2012) • Register of Cost-Recovery Fees (s 98 - Local Government Act 2009) • Asset Register (s 180 - Local Government Regulation 2012) • Register of Infrastructure charges - Planning Act 2016 - s 264(1), Planning Regulation 2017 - Schedule 22 • Register of Exemption Certificates - Planning Act 2016 - s264(2), Planning Regulation 2017 - Schedule 22 • Private Certifier Application Register - Planning Act 2016 - s.264(1), Planning Regulation 2017 - Schedule 22 • Weapons Register - Airports & Saleyards (Weapons Act 1990 / Weapons Regulation 2016) • Roma Airport – Method Of Work Plan (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 10.11.2.2) • Aviation Security Incident Register (Aviation Transport Security Act 2004 / Aviation Transport Security Regulation 2005 / Transport Security Program)

	<ul style="list-style-type: none"> • Roma Airport – Animal Strike Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull) • Roma Airport – Animal Strike Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull) • Roma Airport – Wildlife Hazard Management Plan Cull Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull) • Roma Airport Airside Risk Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Safety Management System Manual Section 1.8) • Roma Airport – Notice to Airmen Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 10.3.10 / Aerodrome Manual Part 2 Section 4) • Roma Airport – AUA and ADA (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 / Aerodrome Manual Part 2 Section 10 – Control Measures) • Drug and Alcohol Management Plan Register (Civil Aviation Regulation 1998 Part 99) • Security Access Control Database Register (Aviation Transport Security Regulations 2005) • Visitor Identification Card Register (Aviation Transport Security Regulations 2005) • Food Licensing Register (Food Act 2006) • Stock Route Water Facility Agreement Register – stock route management system (Stock Route Management Act 2002) • Stock Route Agistment Register – stock route management system (Stock Route Management Act 2002) • Stock Route Travel Permit Register (Stock Route Management Act 2002) • Waste Collection (urban and commercial/industrial) Register (Local Government Act 2009) • General Animal Register (Animal Management (Cats and Dogs) Act 2008) • Regulated Dog Register (Animal Management (Cats and Dogs) Act 2008) • Dog Breeders Register (Animal Management (Cats and Dogs) Act 2008).
	<p>For compliance with the Work Health & Safety Act 2011, Australian Standards and ISO Standards relating to Council's Safety, Quality & Environment the following registers are maintained:</p> <ul style="list-style-type: none"> • Hazardous Chemical Register • Risk Register • Incident Register • Hazard Register • Audit Register • Legal and other requirements ENV R002 Register • Communications Register including Switch on to Safety – Toolbox Talks / Newsletters • Consultation Function Team meetings / project / adhoc Register • Hazardous Chemical – Master Register • Calibration Register • First Aid Officer Register • First Aid Kit Register • Snake Bite Kit Register • Fire Warden Register • Health and Safety Representatives Register • Sharps Register • Immunisation and Vaccination Register.
	<p>Council keeps the following additional registers:</p> <ul style="list-style-type: none"> • Cemetery Register

<p>(g) a summary of all concessions for rates and charges granted by the local government;</p>	<p>Pensioner Concession</p> <p>Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession to alleviate the impact of rates and charges thereby assisting pensioner property owners to remain in their own homes.</p> <p>In accordance with Section 120 (1) (a) of the Local Government Regulation 2012, Council adopted a Pensioner Rate Concession Policy that granted pensioners a concession of 50% of the general rate, with a maximum limit of \$235.00 per annum.</p> <p>Eligibility was based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.</p> <p>Overdue rates of pensioners subject to this section and policy incurred interest in accordance with Section 2.4 of Council's Revenue Statement.</p> <p>Note: This concession was in addition to the Queensland Government's Pensioner Rate Subsidy and further details with respect to eligibility and application of this concession were outlined in Council's Pensioner Rate Concession Policy.</p> <ul style="list-style-type: none"> • Total value of pensioner concessions granted – \$131,151 • No. of pensioners who received maximum concession – 530 • No. of pensioners who received a part concession – 63
	<p>Non-Profit Community Organisation Concession</p> <p>A concession was available for general rates to certain organisations where the land use was considered to contribute to the social, cultural or sporting welfare of the community.</p> <p>A general rate concession of up to 100% was allowed for non-profit and charitable organisations. The concession was subject to written application for the concession.</p> <ul style="list-style-type: none"> • 25 community groups received a concession on the general rates in the 2023/24 financial year with a total value of \$15,816 <p>In addition, the following concessions were provided to non-profit community organisations for water charges:</p> <ul style="list-style-type: none"> • Water access infrastructure concessions – 37 groups with concessions totalling \$55,940 • Water usage charges - 14 groups with concessions totalling \$28,346
	<p>Hardship Concession</p> <p>Council recognises that individuals can experience difficulty in meeting their rate commitments and that in some cases it may be appropriate, where genuine financial hardship has been demonstrated, to grant a rates concession to the land owner, for example financial hardship as a result of drought.</p> <p>Applications for concessions on the grounds of hardship were considered by Council on a case by case basis.</p> <ul style="list-style-type: none"> • 2 applications were received for hardship concessions for the 2023/24 year. <p>Note: Council may grant eligible applicants a concession by granting the applicant a deferred payment option and or waiving of interest and or approving a full or partial waiver of rates.</p>
<p>(h) the report on the internal audit for the financial year;</p>	<p>Council established an internal audit function under Section 105 of the Local Government Act 2009 on 25 June 2014 (GM/06.2014/40). Council adopted a Terms of Reference as a formal statement of purpose, authority and responsibility for the function.</p> <p>The following internal audits were completed during the 2023/24 year:</p> <ul style="list-style-type: none"> • Internal Audit of Capital Projects Management • Internal Audit of Workplace Health and Safety
<p>(i) a summary of investigation notices given in the financial year under section 49 for competitive neutrality complaints;</p>	<p>Nil</p>
<p>(j) the local government's responses in the financial year on the competition authority's recommendations on any competitive neutrality complaints under section 52(3).</p>	<p>Not applicable. See above.</p>

ACRONYMS

Acronym	Details
AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
ALGA	Australian Local Government Association
ALMA	Australian Livestock Market Association
ANZAC	Australian and New Zealand Army Corps
APLNG	Australia Pacific Liquefied Natural Gas
ARA	Australasian Reporting Awards
ARTN	Australian Regional Tourism Network
AS/NZ	Australian / New Zealand
AS	Australian Standard
ATO	Australian Taxation Office
ASIC	Aviation Security Identification Card
CASA	Civil Aviation Safety Authority
CBD	Central Business District
CAN	Community Advisory Network
CEO	Chief Executive Officer
CH	Chainage
CCTV	Closed Circuit Television
CMO	Contract Management Office
CPA	Certified Practising Accountant
CRC	Current Replacement Cost
CSG	Coal Seam Gas
CSIRO	Commonwealth Scientific and Industrial Research Organisation
DA	Development Application
DAF	Department of Agriculture and Fisheries
DDSWQ-COM	Darling Downs & South West Queensland Council of Mayors
DES	Department of Environment and Science
DNRME	Department of Natural Resources, Mines and Energy
DRFA	Disaster Recovery Funding Arrangements
DWQMP	Drinking Water Quality Management Plan
EA	Environmental Authority
EAP	Employee Assistance Program
EBA	Enterprise Bargaining Agreement
EHO	Environmental Health Officer
ERA	Environmentally Relevant Activity
ERP	Enterprise Resource Planning
EUCAS	European Union Cattle Accreditation Scheme

Acronym	Details
FTE	Full-time Equivalent
GAT	Gravid Aedes Trap
GLNG	Gladstone Liquefied Natural Gas
GM	General Meeting
GPS	Global Positioning System
GST	Goods and Services Tax
HR	Human Resources
ICT	Information & Communications Technology
ID	Identity Document
IFRS	International Financial Reporting Standards
IGEM	Inspector-General Emergency Management
IMMS	Integrated Maranoa Management System
ISO	International Organisation for Standardisation
KMP	Key Management Personnel
KPI	Key Performance Indicator
LDMG	Local Disaster Management Group
LDO	Local Development Officer
LECC	Local Emergency Coordination Committees
LED	Light Emitting Diode
LGAQ	Local Government Association of Queensland
LGIP	Local Government Infrastructure Plan
LGM	Local Government Mutual
LIMS	Laboratory Information Management System
LNG	Liquefied Natural Gas
MBA	Masters in Business Administration
MCU	Material Change of Use
ML	Megalitre
MOU	Memorandum of Understanding
MRC	Maranoa Regional Council
NAIDOC	National Aborigines and Islanders Day Observance Committee
NHVAS	National Heavy Vehicle Accreditation Scheme
NOGI	National Oil and Gas Institute
NSQA	National Saleyards Quality Assurance
NDRRA	Natural Disaster Relief and Recovery Arrangements
OP	Operational Works
OQTA	Outback Tourism Queensland Awards
OSR	Office of State Revenue
PCYC	Police Citizens Youth Club
PMO	Project Management Office

Acronym	Details
PTP	Point to Point
Q	Quarter
QAO	Queensland Audit Office
QBCC	Queensland Building and Construction Commission
QGAP	Queensland Government Agency Program
QLD	Queensland
QLGGC	Queensland Local Government Grants Commission
QPRSC	Queensland Pioneer Steam Railway Co-operative Ltd
QRA	Queensland Reconstruction Authority
QTC	Queensland Treasury Corporation
PAYG	Pay as you go
REPA	Reconstruction of Essential Public Assets
RMPC	Road Maintenance Performance Contract
ROL	Reconfiguring of Lot
PSIs	Pool Safety Inspectors
RADF	Regional Arts Development Fund
RSL	Returned Services League
RLSSQ	Royal Life Saving Society of Queensland
RSPCA	Royal Society for the Prevention of Cruelty to Animals
SCADA	Supervisory Control and Data Acquisition
SES	State Emergency Service
SMS	Safety Management System
SWIM	Statewide Water Information Management
SWRED	South West Regional Economic Development
SWRRG	South West Regional Roads Group
TAFE	Technical and Further Education
TLPI	Temporary Local Planning Instrument
TEQ	Tourism & Events Queensland
TMR	Department of Transport and Main Roads
TSBE	Toowoomba and Surat Basin Enterprise
UPS	Uninterruptable Power Supply
WHS	Workplace Health and Safety
WFQ	Works for Queensland

Feedback

Feedback on our annual report is welcome.

You can write to us at:

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