

Maranoa Regional Council

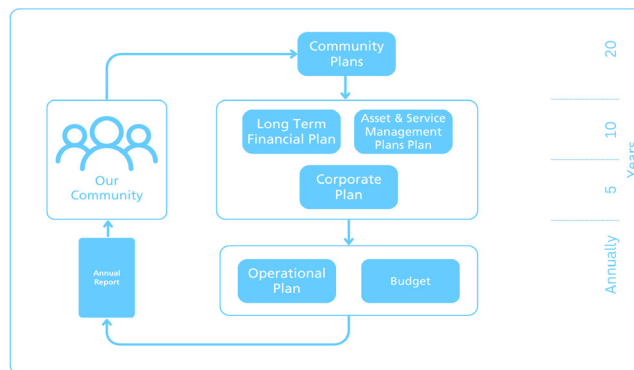
# 2025/26 Budget



## BUDGET 2025/26

This budget is the financial blueprint for what your Council plans to deliver for the Maranoa community in the coming Financial Year.

As an important element of our Planning and Reporting Framework, it is guided by the 2023 - 2028 Corporate Plan, our five year strategic roadmap designed to align our efforts with the aspirations and priorities of our community.



### Front Cover

After five years of planning and consultation, Council committed to spend \$15+ million in its 2024/25 Budget and set about attracting the additional funding required to deliver this generational project. Our planning and lobbying efforts were rewarded in early 2025 with the State and Federal announcing funding of \$5-million and \$9.5-million respectively, allowing work to start in April 2025.

Other projects funded in the 2024/25 Budget were \$880,000 for Parks & Gardens, \$45,000 to reline the Great Artesian Spa in Mitchell and \$4.29 million to build the Wallumbilla Multipurpose Facility.

This year 37 projects have been funded to provide important maintenance to facilities across the region, including \$75,000 to repaint the CObb & Co museum in Surat.



## Contents

Statement of Comprehensive Income.....	4
Statement of Financial Position.....	5
Statement of Cash Flows .....	6
Statement of Changes in Equity .....	7
Statement of Capital Works .....	8
Long Term Financial Plan - Statement of Comprehensive Income .....	9
Long Term Financial Plan - Statement of Financial Position.....	10
Long Term Financial Plan - Statement of Cash Flows.....	11
Long Term Financial Plan - Statement of Changes in Equity .....	12
Financial Sustainability Measures .....	13
Project Works Plan.....	14
Assessment of Significant Business Activities .....	19
Change in Rates and Charges .....	19
Revenue Policy .....	20
Revenue Statement 2025/26.....	26
2025/26 Operational Plan.....	61

## Statement of Comprehensive Income

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2027/28 Budget \$'000	2027/28 Budget \$'000
<b>Income</b>				
<b>Revenue</b>				
<b>Operating revenue</b>				
Rates, levies and charges	49,614	55,663	59,538	63,706
Fees and charges	4,077	6,824	7,029	7,240
Rental income	670	732	754	777
Interest revenue	5,200	5,197	8,297	8,652
Sales revenue	21,065	21,857	22,513	23,188
Other income	4,993	1,680	1,730	1,782
Grants, subsidies, contributions and donations	27,734	38,253	20,745	20,808
Total operating revenue	113,353	130,207	120,606	126,153
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	49,603	76,989	13,121	11,527
Total revenue	162,956	207,196	133,727	137,680
<b>Capital income</b>				
Total Capital Income	553	553	638	1,000
<b>Total income</b>	163,509	207,749	134,365	138,680
<b>Expenses</b>				
<b>Operating expenses</b>				
Employee benefits	32,885	35,438	38,811	39,975
Materials and services	59,792	67,853	51,010	53,050
Finance costs	1,649	1,934	1,882	2,215
Depreciation and amortisation	24,295	26,542	28,453	30,103
Total operating expenses	118,621	131,768	120,156	125,343
<b>Capital expenses</b>				
Total Capital expenses	10,000	10,000	8,000	8,000
Total expenses	128,621	141,768	128,156	133,343
<b>Total comprehensive income for the year</b>	34,888	65,982	6,209	5,337
<b>Operating result</b>				
Operating revenue	113,353	130,207	120,606	126,153
Operating expenses	118,621	131,767	120,156	125,343
Operating result	(5,268)	(1,561)	449	810



## Statement of Financial Position

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	74,333	62,126	65,147	74,462
Trade and other receivables	8,888	10,275	9,231	9,631
Inventories	4,772	2,523	2,523	2,523
Contract Assets	21,224	-	-	-
Other current assets	679	679	679	679
<b>Total current assets</b>	<b>109,896</b>	<b>75,603</b>	<b>77,579</b>	<b>87,295</b>
<b>Non-current assets</b>				
Property, plant & equipment	1,055,853	1,146,979	1,166,367	1,180,684
<b>Total non-current assets</b>	<b>1,055,853</b>	<b>1,146,979</b>	<b>1,166,367</b>	<b>1,180,684</b>
<b>Total assets</b>	<b>1,165,750</b>	<b>1,222,582</b>	<b>1,243,946</b>	<b>1,267,979</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	6,210	7,187	5,772	5,968
Contract Liabilities	14,481	-	-	-
Borrowings	1,368	1,545	2,244	3,065
Provisions	6,320	2,152	2,152	2,152
Other current liabilities	492	497	507	522
<b>Total current liabilities</b>	<b>28,871</b>	<b>11,381</b>	<b>10,675</b>	<b>11,707</b>
<b>Non-current liabilities</b>				
Trade and other payables	529	529	529	529
Borrowings	18,558	16,889	22,726	28,798
Provisions	51,777	51,860	51,959	52,058
<b>Total non-current liabilities</b>	<b>70,864</b>	<b>69,278</b>	<b>75,214</b>	<b>81,385</b>
<b>Total liabilities</b>	<b>99,735</b>	<b>80,659</b>	<b>85,889</b>	<b>93,092</b>
<b>Net community assets</b>	<b>1,066,015</b>	<b>1,141,923</b>	<b>1,158,057</b>	<b>1,174,887</b>
<b>Community equity</b>				
Asset revaluation surplus	492,680	502,606	512,531	524,025
Retained surplus	573,335	639,317	645,526	650,863
<b>Total community equity</b>	<b>1,066,015</b>	<b>1,141,923</b>	<b>1,158,057</b>	<b>1,174,887</b>

## Statement of Cash Flows

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
<b>Cash flows from operating activities</b>				
Receipts from customers	81,102	85,070	90,417	95,518
Payments to suppliers and employees	(114,220)	(107,602)	(92,340)	(93,933)
Payments for land held as inventory	2,249	2,249	-	-
Interest received	5,200	5,197	8,297	8,652
Rental income	681	724	752	775
Non-capital grants and contributions	28,208	37,829	22,184	20,807
Borrowing costs	(382)	(731)	(679)	(1,011)
<b>Net cash inflow from operating activities</b>	<b>2,838</b>	<b>22,736</b>	<b>28,630</b>	<b>30,808</b>
<b>Cash flows from investing activities</b>				
Payments for property, plant and equipment	(71,198)	(107,742)	(37,915)	(32,927)
Proceeds from sale of property, plant and equipment	553	553	638	1,000
Grants, subsidies, contributions and donations	56,346	83,732	13,121	11,527
Other cash flows from investing activities	(9,990)	(9,995)	(7,990)	(7,985)
<b>Net cash inflow from investing activities</b>	<b>(24,289)</b>	<b>(33,451)</b>	<b>(32,146)</b>	<b>(28,385)</b>
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	7,500	-	8,080	9,135
Repayment of borrowings	(1,118)	(1,492)	(1,544)	(2,243)
<b>Net cash inflow from financing activities</b>	<b>6,382</b>	<b>(1,492)</b>	<b>6,536</b>	<b>6,892</b>
<b>Total cash flows</b>				
<b>Net increase in cash and cash equivalent held</b>	<b>(15,069)</b>	<b>(12,207)</b>	<b>3,021</b>	<b>9,316</b>
<b>Opening cash and cash equivalents</b>	<b>89,402</b>	<b>74,333</b>	<b>62,126</b>	<b>65,147</b>
<b>Closing cash and cash equivalents</b>	<b>74,333</b>	<b>62,126</b>	<b>65,147</b>	<b>74,462</b>

## Statement of Changes in Equity

	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
<b>Asset revaluation surplus</b>			
Opening balance	492,680	502,606	512,531
Increase in asset revaluation surplus	9,926	9,926	11,493
Closing balance	502,606	512,531	524,025
<b>Retained surplus</b>			
Opening balance	573,335	639,317	645,526
Net result	65,982	6,209	5,337
Closing balance	639,317	645,526	650,863
<b>Total</b>			
Opening balance	1,066,015	1,141,923	1,158,057
Net result	65,982	6,209	5,337
Increase in asset revaluation surplus	9,926	9,926	11,493
Closing balance	1,141,923	1,158,057	1,174,887



## Statement of Capital Works

	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
<b>Capital expenditure</b>			
<b>Property</b>			
Land	-	-	-
Land improvements	3,678	1,645	200
<b>Total land</b>	3,678	1,645	200
Buildings	28,817	9,629	109
<b>Total buildings</b>	28,817	9,629	109
<b>Total property</b>	32,495	11,274	309
<b>Plant and equipment</b>			
Plant, machinery and equipment	6,648	5,000	5,000
Audio visual, Computers and telecommunications	383	-	-
<b>Total plant and equipment</b>	7,031	5,000	.
<b>Infrastructure</b>			
Roads, drainage & bridges	40,124	11,785	11,001
Water	2,331	6,337	9,906
Sewer	395	1,294	759
Gas	35	200	35
Airports & Aerodromes	2,414	125	4,216
Other infrastructure	3,582	1,900	1,700
<b>Total infrastructure</b>	48,882	21,641	27,618
<b>Total capital works expenditure</b>	<b>88,408</b>	<b>37,915</b>	<b>27,927</b>
<b>Represented by:</b>			
Asset renewal expenditure	28,116	35,810	32,522
Asset upgrade expenditure	28,212	2,105	405
Asset expansion expenditure	24,760	-	-
New asset expenditure	7,320	-	-
<b>Total capital works expenditure</b>	<b>88,408</b>	<b>37,915</b>	<b>32,927</b>
<b>Funding sources represented by:</b>			
Grants	47,737	16,222	12,265
Contributions	6,744	-	-
Council cash	33,927	13,614	11,527
Borrowings	-	8,080	9,135
<b>Total capital works expenditure</b>	<b>88,408</b>	<b>37,915</b>	<b>32,927</b>

## Long Term Financial Plan - Statement of Comprehensive Income

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	2031/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
<b>Income</b>											
<b>Revenue</b>											
<b>Operating revenue</b>											
Rates, levies and charges	49,614	55,663	59,538	63,706	66,626	69,682	72,880	75,629	80,350	84,059	87,245
Fees and charges	4,077	6,824	7,029	7,240	7,493	7,718	7,949	8,188	8,433	8,686	8,947
Rental income	670	732	754	777	804	828	853	878	905	932	960
Interest revenue	5,200	5,197	8,297	8,652	9,265	9,925	10,704	11,488	12,389	13,284	14,468
Sales revenue	21,065	21,857	22,513	23,188	24,023	24,924	25,896	26,932	28,009	29,074	30,178
Other income	4,993	1,680	1,730	1,782	1,846	1,916	1,990	2,070	2,153	2,235	2,320
Grants, subsidies, contributions and donations	27,734	38,253	20,745	20,808	20,886	20,970	21,061	21,158	21,259	21,358	21,462
<b>Total operating revenue</b>	<b>113,353</b>	<b>130,207</b>	<b>120,606</b>	<b>126,153</b>	<b>130,944</b>	<b>135,963</b>	<b>141,334</b>	<b>146,343</b>	<b>153,497</b>	<b>159,627</b>	<b>165,580</b>
<b>Capital revenue</b>											
Grants, subsidies, contributions and donations	49,603	76,989	13,121	11,527	14,907	14,885	15,476	16,132	15,799	15,169	15,161
<b>Total revenue</b>	<b>162,956</b>	<b>207,196</b>	<b>133,727</b>	<b>137,680</b>	<b>145,850</b>	<b>150,848</b>	<b>156,810</b>	<b>162,474</b>	<b>169,296</b>	<b>174,796</b>	<b>180,741</b>
<b>Capital income</b>											
Total Capital Income	553	553	638	1,000	459	1,171	1,448	959	1,000	900	900
<b>Total income</b>	<b>163,509</b>	<b>207,749</b>	<b>134,365</b>	<b>138,680</b>	<b>146,309</b>	<b>152,019</b>	<b>158,258</b>	<b>163,433</b>	<b>170,296</b>	<b>175,696</b>	<b>181,641</b>
<b>Expenses</b>											
<b>Operating expenses</b>											
Employee benefits	32,885	35,438	38,811	39,975	41,174	42,410	43,682	44,992	46,342	47,732	49,164
Materials and services	59,792	67,853	51,010	53,050	55,172	57,352	59,617	61,972	64,420	66,997	69,676
Finance costs	1,649	1,934	1,882	2,215	2,556	2,634	2,499	2,364	2,220	2,083	1,941
Depreciation and amortisation	24,295	26,542	28,453	30,103	30,870	31,519	32,126	32,825	33,580	31,455	31,701
<b>Total operating expenses</b>	<b>118,621</b>	<b>131,768</b>	<b>120,156</b>	<b>125,343</b>	<b>129,772</b>	<b>133,914</b>	<b>137,924</b>	<b>142,153</b>	<b>146,561</b>	<b>148,267</b>	<b>152,483</b>
<b>Capital expenses</b>											
Total Capital expenses	10,000	10,000	8,000	8,000	7,000	7,000	6,000	6,000	6,000	6,000	6,000
<b>Total expenses</b>	<b>128,621</b>	<b>141,768</b>	<b>128,156</b>	<b>133,343</b>	<b>136,772</b>	<b>140,914</b>	<b>143,924</b>	<b>148,153</b>	<b>152,561</b>	<b>154,267</b>	<b>158,483</b>
<b>Total comprehensive income for the year</b>	<b>34,888</b>	<b>65,982</b>	<b>6,209</b>	<b>5,337</b>	<b>9,537</b>	<b>11,105</b>	<b>14,334</b>	<b>15,280</b>	<b>17,735</b>	<b>21,429</b>	<b>23,158</b>
<b>Operating result</b>											
Operating revenue	113,353	130,207	120,606	126,153	130,944	135,963	141,334	146,343	153,497	159,627	165,580
Operating expenses	118,621	131,767	120,156	125,343	129,772	133,914	137,924	142,153	146,561	148,267	152,483
<b>Operating result</b>	<b>(5,268)</b>	<b>(1,561)</b>	<b>449</b>	<b>810</b>	<b>1,171</b>	<b>2,049</b>	<b>3,410</b>	<b>4,189</b>	<b>6,936</b>	<b>11,360</b>	<b>13,097</b>

## Long Term Financial Plan - Statement of Financial Position

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	2031/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	74,333	62,126	65,147	74,462	84,777	96,940	109,371	123,414	137,362	159,435	184,986
Trade and other receivables	8,888	10,275	9,231	9,631	10,001	10,359	10,737	11,054	11,598	12,028	12,420
Inventories	4,772	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523
Contract Assets	21,224	-	-	-	-	-	-	-	-	-	-
Other current assets	679	679	679	679	679	679	679	679	679	679	679
<b>Total current assets</b>	<b>109,896</b>	<b>75,603</b>	<b>77,579</b>	<b>87,295</b>	<b>97,980</b>	<b>110,501</b>	<b>123,310</b>	<b>137,670</b>	<b>152,162</b>	<b>174,665</b>	<b>200,608</b>
<b>Non-current assets</b>											
Property, plant & equipment	1,055,853	1,146,979	1,166,367	1,180,684	1,192,967	1,200,768	1,211,602	1,222,177	1,235,386	1,244,559	1,251,647
<b>Total non-current assets</b>	<b>1,055,853</b>	<b>1,146,979</b>	<b>1,166,367</b>	<b>1,180,684</b>	<b>1,192,967</b>	<b>1,200,768</b>	<b>1,211,602</b>	<b>1,222,177</b>	<b>1,235,386</b>	<b>1,244,559</b>	<b>1,251,647</b>
<b>Total assets</b>	<b>1,165,750</b>	<b>1,222,582</b>	<b>1,243,946</b>	<b>1,267,979</b>	<b>1,290,947</b>	<b>1,311,269</b>	<b>1,334,911</b>	<b>1,359,847</b>	<b>1,387,549</b>	<b>1,419,224</b>	<b>1,452,255</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	6,210	7,187	5,772	5,968	6,205	6,431	6,666	6,891	7,163	7,428	7,703
Contract Liabilities	14,481	-	-	-	-	-	-	-	-	-	-
Borrowings	1,368	1,545	2,244	3,065	3,542	3,674	3,563	3,544	3,535	3,728	3,683
Provisions	6,320	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152
Other current liabilities	492	497	507	522	542	567	597	632	672	717	767
<b>Total current liabilities</b>	<b>28,871</b>	<b>11,381</b>	<b>10,675</b>	<b>11,707</b>	<b>12,441</b>	<b>12,824</b>	<b>12,978</b>	<b>13,220</b>	<b>13,522</b>	<b>14,025</b>	<b>14,306</b>
<b>Non-current liabilities</b>											
Trade and other payables	529	529	529	529	529	529	529	529	529	529	529
Borrowings	18,558	16,889	22,726	28,798	29,636	26,363	23,200	20,056	16,921	13,594	9,910
Provisions	51,777	51,860	51,959	52,058	52,158	52,257	52,357	52,457	52,558	52,658	52,759
<b>Total non-current liabilities</b>	<b>70,864</b>	<b>69,278</b>	<b>75,214</b>	<b>81,385</b>	<b>82,323</b>	<b>79,149</b>	<b>76,086</b>	<b>73,042</b>	<b>70,008</b>	<b>66,780</b>	<b>63,198</b>
<b>Total liabilities</b>	<b>99,735</b>	<b>80,659</b>	<b>85,889</b>	<b>93,092</b>	<b>94,764</b>	<b>91,973</b>	<b>89,064</b>	<b>86,261</b>	<b>83,529</b>	<b>80,806</b>	<b>77,504</b>
<b>Net community assets</b>	<b>1,066,015</b>	<b>1,141,923</b>	<b>1,158,057</b>	<b>1,174,887</b>	<b>1,196,183</b>	<b>1,219,296</b>	<b>1,245,847</b>	<b>1,273,585</b>	<b>1,304,019</b>	<b>1,338,418</b>	<b>1,374,751</b>
<b>Community equity</b>											
Asset revaluation surplus	492,680	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136	611,312
Retained surplus	573,335	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282	763,440
<b>Total community equity</b>	<b>1,066,015</b>	<b>1,141,923</b>	<b>1,158,057</b>	<b>1,174,887</b>	<b>1,196,183</b>	<b>1,219,296</b>	<b>1,245,847</b>	<b>1,273,585</b>	<b>1,304,019</b>	<b>1,338,418</b>	<b>1,374,751</b>



## Long Term Financial Plan - Statement of Cash Flows

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	2031/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
<b>Cash flows from operating activities</b>											
Receipts from customers	81,102	85,070	90,417	95,518	99,633	103,891	108,348	112,507	118,416	123,634	128,309
Payments to suppliers and employees	(114,220)	(107,602)	(92,340)	(93,933)	(97,214)	(100,639)	(104,168)	(107,843)	(111,594)	(115,568)	(119,670)
Payments for land held as inventory	2,249	2,249	-	-	-	-	-	-	-	-	-
Interest received	5,200	5,197	8,297	8,652	9,265	9,925	10,704	11,488	12,389	13,284	14,468
Rental income	681	724	752	775	801	826	851	876	902	930	957
Non-capital grants and contributions	28,208	37,829	22,184	20,807	20,875	20,963	21,054	21,155	21,246	21,350	21,453
Borrowing costs	(382)	(731)	(679)	(1,011)	(1,352)	(1,430)	(1,295)	(1,160)	(1,015)	(878)	(736)
<b>Net cash inflow from operating activities</b>	<b>2,838</b>	<b>22,736</b>	<b>28,630</b>	<b>30,808</b>	<b>32,007</b>	<b>33,536</b>	<b>35,493</b>	<b>37,022</b>	<b>40,344</b>	<b>42,751</b>	<b>44,782</b>
<b>Cash flows from investing activities</b>											
Payments for property, plant & equipment	(71,198)	(107,742)	(37,915)	(32,927)	(31,394)	(27,312)	(30,742)	(30,942)	(34,090)	(27,658)	(25,614)
Proceeds from sale of property, plant & equipment	553	553	638	1,000	459	1,171	1,448	959	1,000	900	900
Grants, subsidies, contributions & donations	56,346	83,732	13,121	11,527	14,907	14,885	15,476	16,132	15,799	15,169	15,161
Other cash flows from investing activities	(9,990)	(9,995)	(7,990)	(7,985)	(6,980)	(6,975)	(5,970)	(5,965)	(5,960)	(5,955)	(5,950)
<b>Net cash inflow from investing activities</b>	<b>(24,289)</b>	<b>(33,451)</b>	<b>(32,146)</b>	<b>(28,385)</b>	<b>(23,009)</b>	<b>(18,231)</b>	<b>(19,788)</b>	<b>(19,816)</b>	<b>(23,251)</b>	<b>(17,544)</b>	<b>(15,503)</b>
<b>Cash flows from financing activities</b>											
Proceeds from borrowings	7,500	-	8,080	9,135	4,380	400	400	400	400	400	-
Repayment of borrowings	(1,118)	(1,492)	(1,544)	(2,243)	(3,064)	(3,542)	(3,674)	(3,563)	(3,544)	(3,534)	(3,728)
<b>Net cash inflow from financing activities</b>	<b>6,382</b>	<b>(1,492)</b>	<b>6,536</b>	<b>6,892</b>	<b>1,316</b>	<b>(3,142)</b>	<b>(3,274)</b>	<b>(3,163)</b>	<b>(3,144)</b>	<b>(3,134)</b>	<b>(3,728)</b>
<b>Total cash flows</b>											
<b>Net increase in cash and cash equivalent held</b>	<b>(15,069)</b>	<b>(12,207)</b>	<b>3,021</b>	<b>9,316</b>	<b>10,315</b>	<b>12,163</b>	<b>12,431</b>	<b>14,043</b>	<b>13,948</b>	<b>22,072</b>	<b>25,551</b>
<b>Opening cash and cash equivalents</b>	<b>89,402</b>	<b>74,333</b>	<b>62,126</b>	<b>65,147</b>	<b>74,462</b>	<b>84,777</b>	<b>96,940</b>	<b>109,371</b>	<b>123,414</b>	<b>137,362</b>	<b>159,435</b>
<b>Closing cash and cash equivalents</b>	<b>74,333</b>	<b>62,126</b>	<b>65,147</b>	<b>74,462</b>	<b>84,777</b>	<b>96,940</b>	<b>109,371</b>	<b>123,414</b>	<b>137,362</b>	<b>159,435</b>	<b>184,986</b>

## Long Term Financial Plan - Statement of Changes in Equity

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Asset revaluation surplus</b>										
Opening balance	492,680	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136
Increase in asset revaluation surplus	9,926	9,926	11,493	11,759	12,009	12,217	12,458	12,699	12,970	13,176
Closing balance	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136	611,312
<b>Retained surplus</b>										
Opening balance	573,335	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282
Net result	65,982	6,209	5,337	9,537	11,105	14,334	15,280	17,735	21,429	23,158
Closing balance	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282	763,440
<b>Total</b>										
Opening balance	1,066,015	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418
Net result	65,982	6,209	5,337	9,537	11,105	14,334	15,280	17,735	21,429	23,158
Increase in asset revaluation surplus	9,926	9,926	11,493	11,759	12,009	12,217	12,458	12,699	12,970	13,176
Closing balance	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418	1,374,751

## Financial Sustainability Measures

Type	Measure (as per Guideline)	Target (Tier 5)	2024/25 Estimate	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast	2032/33 Forecast	2033/34 Forecast	2034/35 Forecast
Financial	Council-Controlled Revenue	na	47.37%	47.99%	55.19%	56.24%	56.60%	56.93%	57.19%	57.27%	57.84%	58.10%	58.09%
Capacity	Population Growth	na	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%
Operating	Operating Surplus Ratio	Greater than -2%	-4.65%	-1.20%	0.37%	0.64%	0.89%	1.51%	2.41%	2.86%	4.52%	7.12%	7.91%
Performance	Operating Cash Ratio	Greater than 0%	16.79%	19.75%	24.53%	25.31%	25.50%	25.74%	26.06%	26.09%	27.06%	27.37%	27.50%
Liquidity	Unrestricted Cash Expense Cover Ratio	4 months or greater	7.3 months	na	na	na	na	na	na	na	na	na	na
Asset Management	Asset Sustainability Ratio	Greater than 90%	100.83%	95.97%	136.49%	115.36%	93.10%	83.24%	103.18%	103.47%	114.36%	87.71%	79.01%
	Asset Consumption Ratio	Greater than 60%	67.30%	67.70%	62.40%	58.00%	53.80%	49.70%	46.00%	42.70%	39.60%	36.60%	33.70%
	Asset Renewal Funding Ratio	na	na	na	na	na	na	na	na	na	na	na	na
Debt Servicing Capacity	Leverage Ratio	Less than 3 times	1.0 times	0.7 times	0.8 times	1.0 times	1.0 times	0.9 times	0.7 times	0.6 times	0.5 times	0.4 times	0.3 times



## Project Works Plan

Budget  
(\$)

### Airports

Advertising Devices at the Roma Airport	19,200
Preparation works for Lease Site on Roma Airport	35,600
Review of Design for Roma Airport Regular Public Transport Apron Reconstruction	20,000
Roma Airport - Installation of LED car park lighting and proximity sensors for terminal lighting and Installation HVAC and water heat pump controller	93,500
Roma Airport General Aviation Apron Reconstruction	2,300,000
Roma Airport Terminal External and Generator Shed Repaint	85,000
<b>Airports Total</b>	<b>2,553,300</b>

### Animal Control and Community Safety

Digital Evidence & Safety Enhancement Project	33,000
Selective Regulatory Compliance Inspection Program resources.	54,000
<b>Animal Control and Community Safety Total</b>	<b>87,000</b>

### Arts and Culture

A regional Arts & Culture Strategy 2025-2030	21,000
Injune Eagle Sculpture Installation	14,400
Mitchell library/ gallery- Install shade sails over grassed area	5,000
<b>Arts and Culture Total</b>	<b>40,400</b>

### Cemeteries

Cemeteries Master Plan	90,000
Injune Cemetery Expansion - Fence Relocation	35,000
<b>Cemeteries Total</b>	<b>125,000</b>

### Community Development & Tourism

Big Rig - Night Show Audio Visual Renewal	40,000
Big Rig Journey Through Time Renewal	192,000
Big Rig Oil Patch Museum Audio Visual Renewal	46,000
Cobb and Co Changing Station Museum Painting	75,000
Community event planning workshop series	10,000
Great Artesian Spa - repair of flooring amenities	50,000
Great Artesian Spa Generator	39,186
Injune Museum Fit out	150,000
Maranoa Childcare Bursary Program	20,000
Maranoa Nursing Advancement Bursary program	50,000
Renew and update tourism signage	100,000
Renewal of the Tourism Strategy	25,000
Surat Aquarium Landing Design and Construction	100,000
<b>Community Development &amp; Tourism Total</b>	<b>897,186</b>

### Economic Development and Planning

Continuing Maranoa Regional Council - Maranoa Planning Scheme 2017 Property Report	35,000
Maranoa Local Area Housing Action Plan	30,000
Planning (PEC) Project	100,000
Renewal of the Economic Development Strategy	25,000
<b>Economic Development and Planning Total</b>	<b>190,000</b>

## Project Works Plan

Budget  
(\$)

### Facilities

Amby Hall Roof and Guttering Replacement	120,000
Big Rig Public Toilet refurbishment	40,000
Construction of Housing Solutions in Roma for the Maranoa	915,000
Design and Install Bollon Camp Roof	90,000
Housing renewal / upgrade program	600,000
Mitchell Hall Restumping and Plumbing	107,000
Mitchell Hall Sound and Projection	25,000
Mungallala Hall Re-levelling	35,000
Replace large section of roof at Roma Community Arts Centre	150,000
Replacement of the Lions Park Toilet Block	180,000
Roma Cultural Centre - Open Spaces upgrades and renewal.	150,000
Roma Cultural Centre air-conditioning renewal	700,000
SES Surat Storage Facility & Marshalling Area	90,000
Surat Shire Hall Airconditioning	75,000
Surat Shire Hall Fan Replacement Project	20,000

<b>Facilities Total</b>	<b>3,297,000</b>
-------------------------	------------------

### Financial Planning & Reporting

Development of a Strategic Asset Management Plan	75,000
General Ledger Chart of Account Restructure	25,000

<b>Financial Planning &amp; Reporting Total</b>	<b>100,000</b>
---	----------------

### Gas Network

Gas Valve Replacement Program Roma	35,000
------------------------------------	--------

<b>Gas Network Total</b>	<b>35,000</b>
--------------------------	---------------

### Information and Communications Technology

Application of Retention Schedules to Content Manager	37,000
Azure Cloud Migration	60,000
Data Centre UPS Replacement	16,000
Network Switch Replacement Programme	70,000
Roma Infrastructure Depot CCTV Security Enhancement Project	10,000
Workstation Replacement Program	147,000

<b>Information and Communications Technology Total</b>	<b>340,000</b>
--	----------------

### Libraries

Maranoa Library Strategic Plan	25,000
--------------------------------	--------

<b>Libraries Total</b>	<b>25,000</b>
------------------------	---------------

### Plant, Feet, Workshops and Depots

Plant Replacement Program 2025/26	6,570,000
-----------------------------------	-----------

<b>Plant, Feet, Workshops and Depots Total</b>	<b>6,570,000</b>
--	------------------

## Project Works Plan

**Budget  
(\$)**

### Roads, Drainage, Bridges, Kerb & Channel

Adungadoo Pathway Extension Roma - Big Rig through Sculptures Outback link, design and construct	709,000
Alice Street Mitchell - level crossing upgrade including improvements to existing pedestrian maze	700,000
Arcadia Valley Upgrade Works - ch 0.00 to 2.18kms and ch 18.45 to 23.44kms	5,469,537
Arthur St Roma (McDowall to Bowen St) - Kerb and Channel works & design for asphalt overlay	200,000
Bendiboi Intersection Culvert Safety Upgrade (Carnarvon Highway)	60,000
Bitumen Rehabilitation - Blue Hills Rd, Ch 16.26 - 18.32km	420,000
Bitumen Rehabilitation - Six Mile Road, Ch 7.05 - 9km	570,000
Bollon Road bitumen extension Stage 2 ch 77.40 to 84.54 kms	3,823,050
Bollon Road bitumen extension Stage 3 ch 84.50 to 88.32kms	3,473,805
Browns Lane design to an urban access standard	55,000
Carnarvon Highway Shared Concrete Pathway Apex Park to Roma Airport	4,097,923
Cycle Network Miscamble and Queen Street Roma - Intersection Upgrade	171,000
Design of Burke Street Yuleba Bitumen Seal ch 0.02 to 150 mt	12,000
Design of the Widening for Beaumont Drive	70,000
Floodway Trial	100,000
Footpath - Mitchell Memorial Park to Liverpool St (Design)	10,000
Glenearn Road Crest Widening	250,000
Gravel Re-sheet Complementary Works - Event 15 and 16	900,000
Hodgson Lane North / Bindango Intersection Safety Upgrade	200,000
Ivan Street Surat - Carnarvon Highway to Charlotte Street widen to kerb plus kerb and channel repairs	200,000
Jackson Street Roma - New Kerb and Channel	375,000
Kangaroo Creek Road Gravel Resheet including floodway upgrades/renewals ch 4.30 to 15.460	1,512,241
Kerb and Channel - Arthur Street (Twine to Ivy Street) Roma	416,000
Kerb and Channel replacement - Bowen Street near Commonwealth Hotel	55,000
Middle Road Bitumen Rehabilitation -Ch 2.6 - 4.5km	350,000
Mt Moffatt Road bitumen widening and rehabilitation ch 50.33 - 56.33 km	1,645,126
Redford Road bitumen extension - ch 19.99 to 24.80 kms	1,600,000
Rural Road Reseal Program 2025/26	2,233,000
Samari Plains Road (Tartulla Creek Crossing - Culvert Upgrade)	250,000
Survey of Underground Stormwater network - Surat, Wallumbilla, Yuleba	40,000
Third Avenue Injune - Hutton Street to Ronald Street - Kerb and Channel renewal (including widen bitumen to kerb)	350,000
Tiffin Street North (Western side only) Roma New kerb and channel and seal to kerb - George Street East to Bungil Street	111,000
Urban Road Reseal Program 2025/26	750,000
Wallumbilla and surrounds Road Infrastructure Upgrades - Santos GLNG SLA 9 - Phase 7 Development	2,529,274
Warrego Highway Parking Lane Rehabilitation (Flinders to Landsborough)	40,000
Womblebank Gap Road bitumen widening and rehabilitation ch 2.10 - 6.51, 34.60 - 36.31km	1,212,000
Yuleba to Surat Road bitumen extension	5,913,435
<b>Roads, Drainage, Bridges, Kerb &amp; Channel Total</b>	<b>40,873,391</b>



## Project Works Plan

**Budget  
(\$)**

### Saleyards

Renewal of Auctioneer Walkways Phase 2 - Western Side	750,000
Roma Saleyards Draft Access	50,000
Roma Saleyards Footpaths	25,000
Roma Saleyards Renewal & Offsetting Loading Ramps	1,250,000
Roma Saleyards Site Fencing	50,000
Roma Saleyards Truck Wash - Stage 2 & 3	250,000
Roma Truck Stop Precinct - Asphalt surfacing of heavy vehicle truck stop area	1,900,000
<b>Saleyards Total</b>	<b>4,275,000</b>

### Sewer Network

Sewer Main Relining	300,000
Sewerage Pumping Stations Annual Service and Inspection	48,000
Surat Sewer Pump Station Burrows St upgrades	45,000
Wallumbilla Sewerage System design	50,000
<b>Sewer Network Total</b>	<b>443,000</b>

### Sport & Recreation

Audit to determine Capacity & Capability of Maranoa Sporting Infrastructure	22,000
Bassett Park Canteen replacement design	120,000
Campbell Park Roma - concrete slab construction including permanent electrical and communication reticulation to new events sub board	96,000
Construction of the Injune to Gunnewin Rail Trail	30,000
Gwydir Laycock BMX Track Design	20,000
Injune Cricket Club Clubhouse - Construct verandah	25,000
Injune Lagoon Walk - resurface	35,000
Lions Park Irrigation and grounds upgrade	200,000
Mitchell Pool Generator	38,752
Mitchell Pool upgrade kiosk and change rooms	10,000
Mitchell Showgrounds Electrical Upgrade	65,277
Nason Park Surat BBQ	22,000
Neil Turner Weir BBQ Shelter upgrade	120,000
Redevelopment of the Roma Denise Spencer Pool Aquatic Centre	24,760,000
Replace damaged Shed at the Injune Pool	47,000
Replacement of temp amenities block Netball Courts area with a new mobile toilet facility	200,000
Roma Cricket Resurfacing & irrigation	60,000
Roma Dog Park extension	50,000
Roma Netball Court resurface	150,000
Surat Cricket Nets Renewal	7,500
Surat Pool Entrance Upgrade	80,000
Surat Pump Track Design	31,000
Surat Recreational Grounds Irrigation Project	55,000
Surat Sporting Complex Painting (Bar and Betting Area)	25,000
Painting of the Memorial Park Toilet Block in Surat	10,000
Wallumbilla Show Grounds - replace dump point	50,000
Wallumbilla Tennis Courts install hit up wall and cricket practice nets	48,000
<b>Sport &amp; Recreation Total</b>	<b>26,377,529</b>

## Project Works Plan

Budget  
(\$)

### Waste Management

Appliance Recovery Hub	40,000
Leachate Plan for Waste facilities	652,000
Revise and update Maranoa waste management strategy and regional operational plans	30,000
Stormwater Management Upgrades for the Roma Waste Management Facility	300,000
Waste Management - Implementation of environmental monitoring programs	500,000
Waste Management - Implementation of site based management plans including staff training	50,000
<b>Waste Management Total</b>	<b>1,572,000</b>

### Water Network

Wallumbilla & Yuleba Water Meter Replacement Program	50,000
Mitchell Water Meter Replacement Program	40,000
Bore 17 (330 Currey Street Roma) - Installation of 1 x carport 40 kWp Solar PV	170,000
Bore 19 - (Bassett Lane Roma) - installation of 2 x rooftop Solar PV	68,100
Injune Water Meter Replacement Program	50,000
Dosing Systems Yearly Service and Report	190,000
Jackson Potable Water Facility Upgrade	120,000
New reservoir Currey St Roma	650,000
Potable Water - Reservoir Vermin Proofing Project	100,000
Replacement Pump for Hodgson Bore	15,000
Reservoir Cleaning Program	60,000
Roma Reservoir Miscamble Street Liner Replacement	159,000
Roma Water Meter Replacement Program	120,000
Surat - Interconnection of Existing reticulation - Main Cordelia St	100,000
Surat Water Clarifier Upgrade	500,000
Updates to the SCADA platform	120,000
Surat Water Meter Replacement Program	30,000
Water Line Replacement Swans Road Wallumbilla	170,000
Water Main Upgrade Miscamble Street Roma from Cottell Street to Queen Street	150,000
Water Pressure Testing and Network Analysis Roma CBD	25,000
Workplace Health and Safety - Capital Initiatives	257,250
Workplace Health and Safety - Operating Initiatives	192,750
<b>Water Network Total</b>	<b>3,337,100</b>

<b>Total</b>	<b>91,137,906</b>
--------------	-------------------

## Assessment of Significant Business Activities

An assessment of business activities in the financial year ending immediately before the current financial year, against the threshold for significant business activities for 2025-26 indicates that there is no business activity that meets the criteria for being a significant business activity.

## Change in Rates and Charges

Pursuant to sections 169 (6) and 169 (7) of *Local Government Regulation 2012*, the total value of the change, expressed as a percentage, in the rates and charges budgeted to be levied for the 2025/26 financial year compared with the rates and charges budgeted to be levied in the 2024/25 financial year is 12.62%.

For the purpose of this calculation, any discounts and rebates are excluded.

Document Control	
Policy Title	Revenue Policy
Policy Number	P25/4
Function	Rates & Utilities
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P24/9
Review Date	March 2026

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		24 May 2023	OM/05.2023/49
2		26 June 2024	SMB/06.2024/02

## 1. Purpose

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Act 2009* and the *Local Government Regulation 2012* to outline the principles apply by Council in generating its own source of revenue and which the revenue statement relies upon.

a) The principles which Council will apply during the 2025/26 financial year for:

- Levying rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates and charges
- Cost recovery fees and methods

b) The purpose of the concessions; and

c) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## 2. Scope

This Policy applies to all aspects of setting, levying, recovering and granting concessions for rates and utility charges, and setting cost recovery fees and infrastructure charges for Council.

### 3. Statement

This Policy sets out Council's principles for the levying of rates, fees and charges, and the application of eligible concessions.

### 4. Definitions

Council	Maranoa Regional Council
Concessions	Defined in the <i>Local Government Regulation 2012</i> as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.
Developer Charges	Relates to those charges that can be applied by Council on developments as set out in the <i>Sustainable Planning Act 2009</i>
Fees	Defined in the <i>Local Government Act 2009</i> as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.
Rates and Charges	Defined in the <i>Local Government Act 2009</i> as levies that a local government imposes: <ul style="list-style-type: none"> <li>• On land; and</li> <li>• For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.</li> </ul>

All other definitions are as per the *Local Government Act 2009* and *Local Government Regulation 2012*.

## 5. Policy

### 5.1 Principles used for levying Rates and Charges

In levying rates and charges Council seeks to maintain service delivery and remain financially sustainable, while also minimising the impact of council rates and charges upon the community and distributing the cost of services equitably.

Under general rating guidelines, Council accepts that land valuations are an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, location and development potential.

When levying the rates and charges, Council will:

- Have regard to its long-term financial forecast;
- Seek to minimise the revenue required to be raised from rates and charges by:
  - Prudently managing income from available grants and subsidies; and
  - Imposing cost-recovery fees in respect of services and activities for which cost recovery is appropriate; and
  - Have regard to the prevailing local economic conditions, and when possible smooth rating increases to avoid significant price escalation in any one year
- Use simplified methods of charging that reflect a contribution to services provided;
- Provide equity of contribution based on the services and facilities provided;
- Easily identify owners and occupiers of the land that are serviced by Council;
- Demonstrate the provision of service delivery;
- Demonstrate that decisions are made based on the whole of the Council area; and
- Provide transparency in the making of rates and charges.

### 5.2 Principles used for recovering overdue rates and charges

Council will exercise its rates recovery powers in order to reduce the overall rate burden on ratepayers by:

- Making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- Making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective;



- Considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Responding when necessary to changes in the local economy.

### **5.3 Principles used in the granting of concessions for rates and charges**

Generally, all ratepayers will meet their obligations to Council, with Council supporting desirable community objectives by providing concessions for certain categories of landowner and properties used for certain purposes.

The purpose of these concessions is to:

- Reduce the financial burden of rates and charges payable by pensioners;
- Support not-for-profit organisations where the land used is considered to contribute to the social, cultural, economic or sporting welfare of the community;
- Support entities that provide assistance or encouragement for arts or cultural development;
- Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance; and
- Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

### **5.4 Setting of cost recovery fees**

Council recognises the validity of imposing the user pays principle for its cost recovery fees under the Local Government Act 2009. Cost recovery fees set by Council must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

### **5.5 Funding of New Development**

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

## **6. Related Policies and Legislation**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*

## 7. Associated Documents

- Revenue Statement
- Fees and Charges Schedule
- Water Meter Policy
- Debtor Management Policy
- Rates and Charges Rebate and Concessions Policy

# REVENUE STATEMENT 2025/26





## Revenue Statement 2025/26

Pursuant to Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement.

## **PART 1 INTRODUCTION**

### **1.1 PURPOSE**

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Land Use Codes), has been developed to outline for the 2025/26 financial year and includes:

- (1) the rating categories for rateable land in Council's local government area;
- (2) a description of each rating category;
- (3) the criteria used to decide the amount of cost-recovery fees;
- (4) the criteria used to determine the amount of the charges for business activities that Council conducts on a commercial basis;
- (5) the measures Council has adopted for raising revenue, including:
  - (a) an outline and explanation of the rates and charges to be levied; and
  - (b) the concessions for rates and charges to be granted;
- (6) whether Council has made a resolution limiting an increase of rates and charges.

Council will apply the principles set out in the Revenue Policy for levying rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

### **1.2 OTHER ASSOCIATED DOCUMENTS**

- (1) Revenue Policy 2025/26
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Debtor Management Policy (as amended from time to time)
- (4) Water Meter Policy (as amended from time to time)

## **PART 2 ADMINISTRATION**

### **2.1 ISSUE OF RATES**

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March each financial year.

### **2.2 PAYMENT PERIOD**

All rates and charges referred to in this policy shall be levied and payable within thirty (30) clear calendar days after the rate notice has been issued, except where otherwise determined by Council.

### **2.3 PROMPT PAYMENT DISCOUNT**

The general rates levied for the 2025/26 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

- (1) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (2) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (3) all other overdue rates and charges relating to the rateable assessment (including interest thereon to the date of payment) are paid within 30 days of the date of issue of the rate notice.

### **2.4 INTEREST ON OVERDUE RATES OR CHARGES**

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain unpaid after the due date will incur interest at the maximum rate prescribed within section 133 of the *Local Government Regulation 2012* at a rate of 12.12% per annum compounding on daily balances.
- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, except where otherwise provided.

### **2.5 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)**

Council offers ratepayers the opportunity to pre-pay rates either as a lump sum or through regular pre-payments. The latter has the effect of breaking up an estimate of the annual rates amount into smaller, more manageable amounts. The aim is to pay all of the rates and charges off before the end of the discount period of 30 days after the date of issue of the rate notice.

Interest is not paid by Council to ratepayers on any credit balances.

### **2.6 RECOVERY OF OVERDUE RATES & CHARGES**

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Council's Debtor Management Policy.

### **2.7 ADMINISTRATION**

#### **(1) Discount for prompt payment**

For the purpose of determining eligibility for the prompt payment discount, payment is deemed to be received on or before the due date if receipted at a Council Service Centre, an approved agency; or paid by electronic means, if the payment is recorded in Council's accounts on or before the due date.

#### **(2) Payments made after the due date**

It is acknowledged that there are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. Section 130 (10) of the *Local Government Regulation 2012* provides Council with a discretionary power to still allow the discount for prompt payment of rates or charges in such circumstances.

**(3) What will be considered by Council to be beyond a ratepayer's control -**

- (a) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
- (b) The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
- (c) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
- (d) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
- (e) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; or
- (f) An administrative error on the part of Council - in this case a discount equivalent to other ratepayers will be provided.

**(4) What won't be considered by Council to be beyond a ratepayer's control -**

- (a) Failure of the ratepayer to ensure that Council was given correct notification of the service address for the service of rate notices prior to the issue of the relevant rate notices;
- (b) Payments made by electronic means (BPay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and signs a statutory declaration outlining reasons; or
- (c) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.



## PART 3 GENERAL RATES

### 3.1 GENERAL RATES

General rates are levied on all rateable properties in the local government area and are calculated on the basis of the value of land. The value of land is determined by the Department of Resources according to:

- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2026, on all rateable land in Council's area.

Where Council is deciding that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in sections 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

**Table 1 - Rating Categories**

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
1	<b>Residential A (\$1 to \$40,000) -</b> Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72	0.017900	\$519
2	<b>Residential B (\$40,001 to \$70,000) -</b> Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	01,02,03,06,08,09,72	0.017236	\$759
3	<b>Residential C &gt;\$70,000 -</b> Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72	0.011934	\$1,209
4	<b>Not in use</b>			
5	<b>Lge Housesite or Sml Rural &amp; Rural Res- A (&lt;=\$40,000) -</b> Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.025830	\$693
6	<b>Lge Housesite or Sml Rural &amp; Rural Res- B (\$40,001-\$70,000) -</b> Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.017118	\$1,087

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
7	<b>Lge Housesite or Sml Rural &amp; Rural Res- C (\$70,001-\$200,000) -</b> Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.009590	\$1,310
8	<b>Lge Housesite or Sml Rural &amp; Rural Res-D (&gt;\$200,000) -</b> Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.008796	\$2,076
9	<b>Rural &gt;=20ha - &lt;80ha -</b> Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.004312	\$702
10	<b>Rural 80 to &lt;1,000ha -</b> Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.002099	\$850
11	<b>Rural 1,000 to&lt; 5,000ha -</b> Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001729	\$850
12	<b>Rural 5,000 to&lt; 15,000ha -</b> Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001482	\$1,024
13	<b>Rural 15,000 to &lt; 25,000ha-</b> Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001307	\$4,071
14	<b>Rural 25,000 to 50,000ha -</b> Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001400	\$5,368

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
15	<b>Rural &gt;50,000ha -</b> Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001245	\$10,572
16	<b>Pump Sites and Bores -</b> Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95	0.014509	\$367
17	<b>Intensive Animal Ind (1,000-1,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$1,906
18	<b>Intensive Animal Ind (2,000-2,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	<b>Intensive Animal Ind (3,000-3,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	<b>Intensive Animal Ind (4,000-4,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	<b>Intensive Animal Ind (5,000-7,499 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	<b>Intensive Animal Ind (7,500-9,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
23	<b>Intensive Animal Ind (10,000-14,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	<b>Intensive Animal Ind (15,000-19,999 SCU) -</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$28,564
25	<b>Intensive Animal Ind (&gt;=20,000 SCU)</b> Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	<b>Accommodation, Caravan parks, Hotels and Motels</b> Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49	0.009582	\$1,001
27	<b>Commercial -</b> Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.009500	\$1,001
28	<b>Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) -</b> Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	01,04,06-39,41-48,72,92,96,97 or 99	0.014083	\$1,001
29	<b>Commercial/ Industrial &gt;10Ha -</b> Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.007984	\$1,001
30	<b>Shopping Centre -</b> Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m <sup>2</sup> , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	12-16	0.051318	\$100,072

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
31	<b>Community Purposes -</b> Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local Government Act 2009</i>	48, 50 -59	0.003787	\$733
32	<b>Industry -</b> Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41- 48,72,92,96,97 or 99	0.011959	\$1,001
33	<b>Service Stations, Transport Terminals</b> Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30	0.011043	\$1,001
34	<b>Abattoir&lt; 75,000 kills -</b> Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank	0.009865	\$842
35	<b>Abattoir&gt;= 75,000 kills -</b> Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank	0.009865	\$1,019
36	<b>Refinery -</b> Land used in whole or part for the purpose of a gas refinery or separation plant	31	12.433299	\$347,584
37	<b>Transformers&lt; 1MVA-</b> Land used in whole or in part for a transformer with less than 1 MVA	91	0.094255	\$2,683
38	<b>Transformers 1 - 10MVA -</b> Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91	0.342395	\$26,808
39	<b>Transformers &gt;10MVA-</b> Land used in whole or in part for a transformer with greater than 10 MVA	91	0.226539	\$80,422
40	<b>Renewable Energy Generation Facility -</b> Land used in whole or in part for: (a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a).	Intentionally left blank	0.068670	\$30,188
41	<b>Multi-Use Renewable Energy Facility -</b> Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank	0.100842	\$37,318
42	<b>Battery Storage Facility -</b> Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	Intentionally left blank	0.897929	\$35,918

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
50	<b>Extractive/Waste A (&lt;=5,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$1,628
51	<b>Extractive/Waste Ind B (5,001-20,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$2,035
52	<b>Extractive/Waste Ind C (20,001- 50,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129
53	<b>Extractive/Waste D (50,001-100,000tpa)-</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$16,257
54	<b>Extractive/Waste E (100,001-200,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
55	<b>Extractive/Waste F (200,001-500,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$48,767
56	<b>Extractive/Waste Ind G (&gt;500,000tpa) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$97,533
57	<b>Extractive/Waste H (1ha-50ha, tpa unknown)-</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129



Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
58	<b>Extractive/Waste I (&gt;50ha, tpa unknown) -</b> Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
59	<b>Accommodation Work Camps - D (1-20) -</b> Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank	0.155226	\$4,503
60	<b>Accommodation Work Camps - E (21- 50) -</b> Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank	0.688425	\$47,262
61	<b>Accommodation Work Camps - F (51- 150) -</b> Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank	0.126425	\$114,779
62	<b>Accommodation Work Camps - G (151- 250) -</b> Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank	0.467981	\$339,817
63	<b>Accommodation Work Camps - A (251-500) -</b> Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank	0.475970	\$564,860
64	<b>Accommodation Work Camps - B (501-750) -</b> Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank	0.475972	\$1,127,470
65	<b>Accommodation Work Camps - C (&gt;750) -</b> Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank	0.475972	\$1,690,076
69	<b>Other Gas &amp; Oil - A (&lt;=6ha) -</b> Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36	1.131482	\$34,529



Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
70	<b>Other Gas &amp; Oil - B (&gt;6ha-1,000ha) -</b> Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37	1.535676	\$55,075
71	<b>Other Gas &amp; Oil-C(&gt;1,000ha) -</b> Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38	1.535676	\$135,565
72	<b>Petroleum Leases - A (&lt;=30,000ha) -</b> Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40	2.166281	\$149,575
73	<b>Petroleum Lease - B Conventional gas &gt;10,000ha -</b> Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40	2.166281	\$271,560
74	<b>Petroleum Leases - C (&gt;30,000ha) -</b> Petroleum leases issued within the Region with an area greater than 30,000 hectares	40	2.166281	\$583,052
80	<b>Other Land (not categorised elsewhere) -</b> Land not included in any of the other categories	Intentionally left blank	0.002415	\$834
81	<b>Rural &gt;=\$11M &amp; &lt;\$16.5M -</b> Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94	0.001608	\$21,363
82	<b>Rural &gt;=\$16.5M -</b> Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95	0.001756	\$32,783
83	<b>Carbon Farming =&gt;100,000 ACCU's -</b> Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	04,05,06,60-89,93,94	0.001828	\$4,071

In accordance with sections 88 and 90 of the Local Government Regulation 2012, owners of rateable land will be informed of the general rating category on their rate notice in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

Where the rateability of any land alters during the year, adjustment to the differential general rate will be made from the date such changes become effective.

### 3.2 MINIMUM GENERAL RATES

Within each differential rating category, a minimum general rate has been fixed by Council pursuant to Section 77 of the *Local Government Regulation 2012* to ensure all ratepayers contribute a minimum equitable amount towards Council's general revenue requirements. **Table 1- Rating Categories** details the minimum general rate fixed by Council for each differential rating category.

### 3.3 DISCOUNTED VALUATION PERIOD

The value of the relevant parcel held for development will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

The discounted valuation period, for the relevant parcel held for development, will end in accordance with section 50(3) the *Land Valuation Act 2010*.

Any parcels of land held for development under this legislation will be placed into the general rating category in which they would normally be situated.

### 3.4 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

In the 2025/26 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to a differential rating category as identified in **Table 1 - Rating Categories**.

### 3.5 MISCELLANEOUS

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a delegate approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012* and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs.
- (4) When a utility (water, sewerage or garbage) service has commenced/removed during the financial year or is found to have been commenced (and not currently being charged) or removed a rate adjustment will take effect from the date of commencement/removal or the start of the current rating period (whichever is earlier). A supplementary rate notice may be issued to the ratepayer.

#### 3.5.1 DEFINITIONS

- (a) **Rateable Land** is defined by section 93 (2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.
- (b) **Use:** Reference to the 'use' of land in terms of the rating category descriptions, includes use of the land by any party, irrespective of whether:
  - (a) that use is carried out, controlled, authorised, or otherwise permitted by the landowner; or
  - (b) the landowner derives any income or benefit from that use of the land.
- (c) **Petroleum Lease:** includes a petroleum lease under the *Petroleum Act 1923*, or the *Petroleum and Gas (Production and Safety) Act 2004*.
- (d) **Renewable Energy Generation Facility:** is land that is used, in whole or in part, for:
  - i. the generation and/or storage of energy from renewable resources\* that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a) connected to the main power grid; or
  - ii. for any purpose ancillary to or associated with (i)

\* Renewable resources are naturally occurring resources that cannot be depleted and are constantly naturally replenished. This includes but not limited to solar and wind.

Renewable resources do not include fossil fuels such as gas or coal and facilities extracting or producing energy from these resources are subject to separate rating categories outlined in this statement.

- (e) **Battery Storage Facility** is land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations, that is capable of storing at least one (1) megawatt of power, and which is not co-located on land being used as a Renewable Energy Generation Facility.

For categories 59- 68 the following definitions apply:

- (f) **Available for use:** will be taken to be effective from the date upon which the final plumbing inspection has been passed.
- (g) **Accommodation Work Camp:** is non-resident worker accommodation and refers to the use of premises for:
- i. accommodation for non-resident workers; or
  - ii. recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (i).<sup>2</sup>

Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.

<sup>2</sup> Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme.

An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

## PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1 Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste collection services (including the collection, removal, storage and disposal of general waste) as detailed below in **Table 2 - Waste Management Utility Charges**.
- 4.2 Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area
- (1) The declared waste collection service area will be adjusted as the properties receiving or capable of receiving the service change throughout the 2025/26 financial year.
  - (2) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a premise or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in.
  - (3) Where there is more than one structure on land capable of separate occupation, whether it be for residential or business purposes, a charge will be made for each structure. e.g. A waste collection charge will apply to each house, strata titled unit, granny flat, flat secondary dwelling, dual occupancy or other dwelling designed for separate occupation, whether it is occupied or not.

**Table 2 - Waste Management Utility Charges**

Service Level	2025/26 Annual Charge
<b>Domestic Wheelie Bin Service per weekly collection service</b>	
240 Litre wheelie bin (each)	\$311
<b>Industrial Bin Service - Mitchell &amp; Surrounds Only</b>	
Industrial Bin - 1 weekly collection (each)	\$1,100
Industrial Bin - 1 fortnightly collection (each)	\$550

## PART 5 SEWERAGE UTILITY CHARGES

**5.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in **Table 3 - Sewerage Utility Charges**.

**5.2** Sewerage utility charges are to be levied in the 2025/26 financial year on all properties, connected and/or not-connected, within Council's declared sewerage service areas.

- (1) An annual sewerage utility charge will be levied on each individual land parcel (whether connected, not-connected or vacant) within Council's defined sewerage service areas in accordance with the following:
- a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
  - b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit for the first pedestal only. No additional charges apply for extra pedestals.
  - c) Non-residential / Non-strata properties are levied per sewerage pedestal. Example - commercial premises with three (3) pedestals will attract a charge for each pedestal.
  - d) Non-residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
  - e) Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot. Example - a house and vacant lot together, two (2) sewerage utility charges will be levied.
  - f) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one (1) sewerage utility charge.
  - g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
- (2) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the commencement of the rating period in which the application is made and approved by Council.

**Table 3 - Sewerage Utility Charges**

Service Level	2025/26 Annual Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
<b>Trade Waste (2)</b>	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695

(1) - 1 Urinal (600mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.

(2) - Trade Waste is liquid waste produced by industry, business, trade or Manufacturing premises, other than domestic sewage, illegal substances and stormwater. Definitions are in accordance with Council's Trade Waste Policy.

## PART 6 WATER UTILITY CHARGES

Pursuant to Section 94 of the *Local Government Act 2009*, and Sections 99 and 101 of the *Local Government Regulation 2012*, Council will make and levy water utility charges, for the supply of water services by Council as follows:

### 6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2025/26 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and/or not-connected, within Council's defined water reticulation service areas.
- (2) For the period 1 July 2025 to 30 June 2026, Metered Potable Water Utility Charges to be levied on properties within Council's defined water reticulation service areas will comprise:
  - (a) a fixed water access infrastructure charge (the ***Metered Potable Water Access Infrastructure Charge***); and
  - (b) a variable charge for each kilolitre of water used/consumed (the ***Metered Potable Water Usage Charge***).
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.
- (4) The Metered Potable Water Access Infrastructure Charge will be levied on the following criteria:
  - (a) Vacant and non-metered properties situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
  - (b) Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
  - (c) Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example - a house and vacant lot together two (2) potable water access infrastructure charges will apply.
  - (d) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one Metered Potable Water Access Infrastructure Charge.
  - (e) Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
  - (f) Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
  - (g) Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection.
- (5) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (6) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.

#### **Metered Potable Water Access Infrastructure Charge**

- (7) The Metered Potable Water Access Infrastructure Charge levied is to be determined according to the water meter size(s) servicing the property as detailed below in ***Table 4-Metered Potable Water Access Infrastructure Charge***.

**Table 4 - Metered Potable Water Access Infrastructure Charge**

Description	2025/26 Annual Charge
Vacant and non-metered	\$288
20mm meter connection	\$576
25mm meter connection	\$897
30mm meter connection	\$1,294
40mm meter connection	\$2,300
50mm meter connection	\$3,594
60mm meter connection	\$5,176
70mm meter connection	\$7,011
80mm meter connection	\$9,202
90mm meter connection	\$11,590
100mm meter connection	\$14,378
150mm meter connection	\$17,972

- (8) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

#### **Metered Potable Water Usage Charge**

- (9) Charge: the per kilolitre usage charge for all users connected to the potable water supply will be \$1.05 cents per kilolitre (1,000 litres).
- (10) Reading Periods:
- (a) readings for the purpose of calculating Metered Potable Water Usage Charges are to be conducted twice yearly. Metered Potable Water Usage Charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy Metered Potable Water Usage Charges at intervals other than half yearly for specific connections as required.
  - (b) water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided, proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

## **6.2 WATER USAGE CHARGE - METER REGISTERING INACCURATELY**

- (1) Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council will calculate the applicable Metered Potable Water Usage Charge using all reasonable information available and in accordance with Council's Water Meters Policy (as amended from time to time).
- (2) Pursuant to section 73 Plumbing and Drainage Act 2018 a person must not tamper with a water meter. For the purposes of that section "tamper" includes tampering with the plumbing associated with the water meter in a way that may hinder the capacity of the meter to accurately measure the volume of water supplied to premises.



### 6.3 UNMETERED POTABLE WATER SERVICE CHARGE

- (7) In the 2025/26 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in **Table 5 - Unmetered Potable Water Service Charge**.

**Table 5 - Unmetered Potable Water Service Charge**

Classification (Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge
<b>Commercial, Industrial</b>				
0 - 833.91 m2	750	\$13.60	64	\$870.40
833.92 - 1,633.91 m2	1242	\$13.60	106	\$1,441.60
Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00
<b>Laundries, Butchers, Bakers, Garages</b>				
0 - 200 m2	750	\$13.60	64	\$870.40
201 - 400 m2	1406	\$13.60	120	\$1,632.00
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>				
0 - 200 m2	433	\$13.60	37	\$503.20
201 - 600 m2	843	\$13.60	72	\$979.20
<b>Hotels</b>				
Hotels	2625	\$13.60	224	\$3,046.40
<b>Bowls Clubs, Golf Clubs</b>				
Bowls Club	1875	\$13.60	160	\$2,176.00
Golf Club	1875	\$13.60	160	\$2,176.00
<b>Places of Worship</b>				
Churches	433	\$13.60	37	\$503.20

#### 6.4 UNMETERED NON-POTABLE WATER CHARGE- SURAT

- (7) In the 2025/26 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in **Table 6- Unmetered Non-Potable Water Service Charge - Surat**.

**Table 6 - Unmetered Non-Potable Water Charge - Surat**

Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

## PART 7 SPECIAL RATES AND CHARGES

### 7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("State Government Precept Special Rate") of 0.000101 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
  - (a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
  - (c) The estimated cost of carrying out the overall plan is \$467,778. The State Government Precept Special Rate will levy an estimated \$467,778 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

### 7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("Pest Management Special Rate") of 0.0001243 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of the Pest Management, including pest animals and pest plants, across the Maranoa Regional Council area.
- (2) The overall plan for the Pest Management Special Rate is as follows:
  - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa Regional Council area, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
  - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$719,447. The Pest Management Special Rate will levy an estimated \$575,692 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

### 7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, Section 94 of the *Local Government Regulation 2012* and Sections 108 and 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") as detailed in the table below **Table 7 - Rural Fire Brigade Special Charge**, on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of firefighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades.

Table 7 - Rural Fire Brigade Special Charge	
Rural Fire Brigade	2025/26 Annual Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

- (2) The overall plan for the Rural Fire Brigades Special Charge is as follows:
- (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
  - (b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire Department (QFD) - Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the attached Rural Fire Maps for each Brigade (Appendix 7 - 10).
  - (c) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

## PART 8 CONCESSIONS

### 8.1 PENSIONER CONCESSION

Council's Rates and Charges Rebate and Concessions Policy provides further information regarding all concessions on rates and charges.

## PART 9 OTHER FEES AND CHARGES

### 9.1 COST RECOVERY AND OTHER FEES AND CHARGES

- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government Regulation 2012*.
- (3) Section 172 (1) (c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any cost-recovery fees.
- (4) Section 172 (1) (d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services.
- (5) It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact that certain fees and charges may have.
- (6) In setting cost recovery and other fees and charges for goods and services, Council will apply the following criteria to be used in setting the amount of any fee or charge:
  - (a) fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged;
  - (b) Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
  - (c) charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.
- (7) Council's Fees and Charges Schedule details the fees and charges adopted by Council. Council's adopted Fees and Charges include both cost recovery and commercial user pays fees.
- (8) The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.
- (9) The commercial user pays fees are for other services and facilities supplied by Council where the charge is not a cost-recovery fee. The criteria used to decide the amount of such fees is for Council to cover the full cost of providing the relevant services and facilities and may include a commercially based rate of return, return on capital, tax equivalents and allowances for advantages for government ownership, when provided in competition to the private sector.

# ATTACHMENT 1- LAND USE CODES

Land Use Code		Description	Land Use Code		Description
Residential			Private Transport & Storage		
01	Vacant Urban Land		28	Warehouse & Bulk Stores	
02	Single Unit Dwelling		29	Transport Terminal	
03	Multi Unit Dwelling (Flats)		30	Service Station	
04	Vacant - Large Housesite		31	Oil Depot & Refinery	
05	Dwelling - Large Homesite		32	Wharves	
06	Outbuildings		33	Builders Yard, Contractors Yard	
07	Guest House (Private) Hotel				
08	Building Units (Primary Use Only)		34	Cold Stores - Iceworks	
09	Group Title (Primary Use Only)				
Retail Business & Commercial			Industrial		
10	Combined Multi Dwelling & Shops		35	General Industry	
11	Shop - Single		36	Light Industry	
12	Shopping Group (More than 6)		37	Noxious/Offensive Industry (including Abattoir)	
13	Shopping Group (2 - 6 Shops)				
14	Shops - Main Retail (Central Business District)		38	Advertising - Hoarding	
15	Shops - Secondary Retail (Fringe CBD)		39	Harbour Industries	
16	Drive-in Shopping Centre		40	Extractive	
17	Restaurant		Other Business		
18	Special Tourist Attraction		41	Child Care - excluding Kindergarten	
19	Walkway		42	Hotel/Tavern	
20	Marina		43	Motel	
21	Residential Institutions (Non-Medical Care)		44	Nurseries (Plants)	
22	Car Park		45	Theatres & Cinemas	
23	Retail Warehouse		46	Drive-in Theatre	
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)		47	Licensed Clubs	
25	Professional Offices		48	Sports Clubs/Facilities	
26	Funeral Parlour		49	Caravan Parks	
27	Hospital. Conv. Homes (Medical Care)		50	Other Clubs (Non-Business)	

Land Use Code		Description	Land Use Code		Description
Special Uses			Agricultural		
51	Religious		71	Oil Seeds	
52	Cemeteries		72	P/use-Sec 25; S/use-Higher Use	
53	Commonwealth (Secondary Use Only)		73	Grains	
			74	Turf Farms	
54	State (Secondary Use Only)		75	Sugar Cane	
55	Library		76	Tobacco	
			77	Cotton	
56	Sportsground, Racecourse, Airfield		78	Rice	
			79	Orchards	
57	Parks, Gardens		80	Tropical Fruits	
58	Educational - Including Kindergarten		81	Pineapples	
59	Local Authority (Secondary Use Only)		82	Vineyards	
			83	Small Crops & Fodder - Irrigated	
Sheep Grazing			84	Small Crops & Fodder - Non-Irrigated	
60	Sheep Grazing - Dry		Other Rural Uses		
61	Sheep Breeding		85	Pigs	
62	Not Allocated		86	Horses	
63	Not Allocated		87	Poultry	
			88	Forestry & Logs	
Cattle Grazing			89	Animals - Special	
64	Cattle Grazing & Breeding		90	Stratum	
65	Cattle Breeding & Fattening		91	Transformers	
66	Cattle Fattening		92	Defence Force Establishment	
			93	Peanuts	
Goats			94	Vacant Rural Land (excl. 01 & 04)	
67	Goats		95	Reservoir, Dams, Bores	
			General Industry		
Dairy Cattle			96	Public Hospital	
68	Milk - Quota		97	Welfare Homes/Institutions	
69	Milk - No Quota		98	Sect II(i)(vii) Applies (Secondary Use Only	
70	Cream		99	Community Protection Centre	

**MARANOA REGIONAL COUNCIL**

**Rating Locality Injune**

**Appendix 1**

**Road Network**

- Local
- Other
- State
- all others

Watercourse

Cadastre Parcel Boundaries

Maranoa Localities



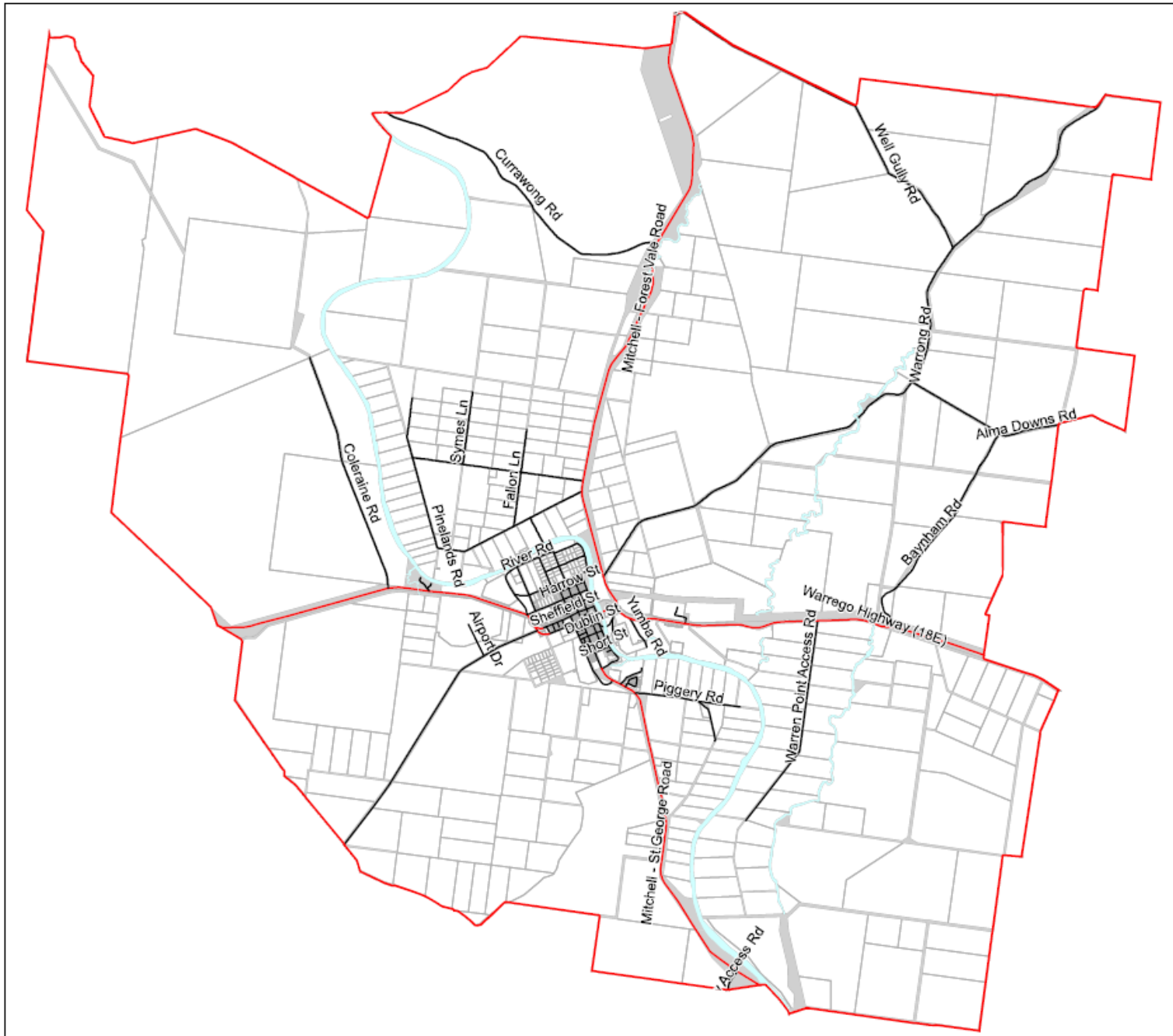
**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date Issued: 18/06/2024







## MARANOA REGIONAL COUNCIL

### Rating Locality Mitchell

#### Appendix 2

##### Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

Maranoa Localities



**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may occur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date Issued: 18/06/2024



## MARANOA REGIONAL COUNCIL

### Rating Locality Roma

#### Appendix 3

##### Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastre Parcel Boundaries

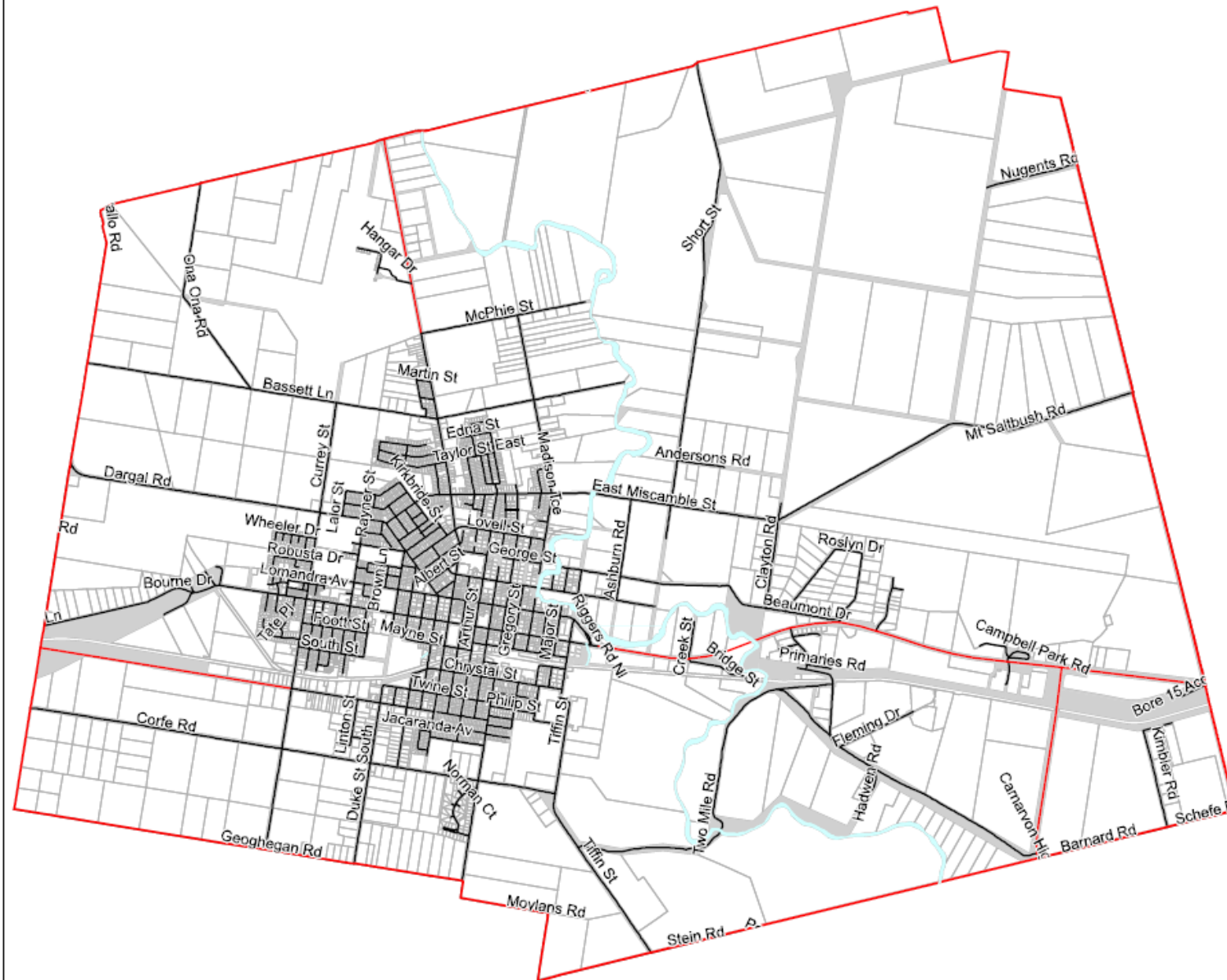
Maranoa Localities



#### Mapping Provides an Indication of Approximate Location Only

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date issued: 18/05/2024



**MARANOA REGIONAL COUNCIL**

**Rating Locality Surat**

**Appendix 4**

**Road Network**

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

Maranoa Localities



**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date Issued: 18/06/2024



**MARANOA REGIONAL COUNCIL**

**Rating Locality Wallumbilla**

**Appendix 5**

**Road Network**

- Local
- Other
- State
- all others

Watercourse

Cadastre Parcel Boundaries

Maranoa Localities



**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date Issued: 19/06/2024





**MARANOA REGIONAL COUNCIL**

**Rating Locality Yuleba**

**Appendix 6**

**Road Network**

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

Maranoa Localities

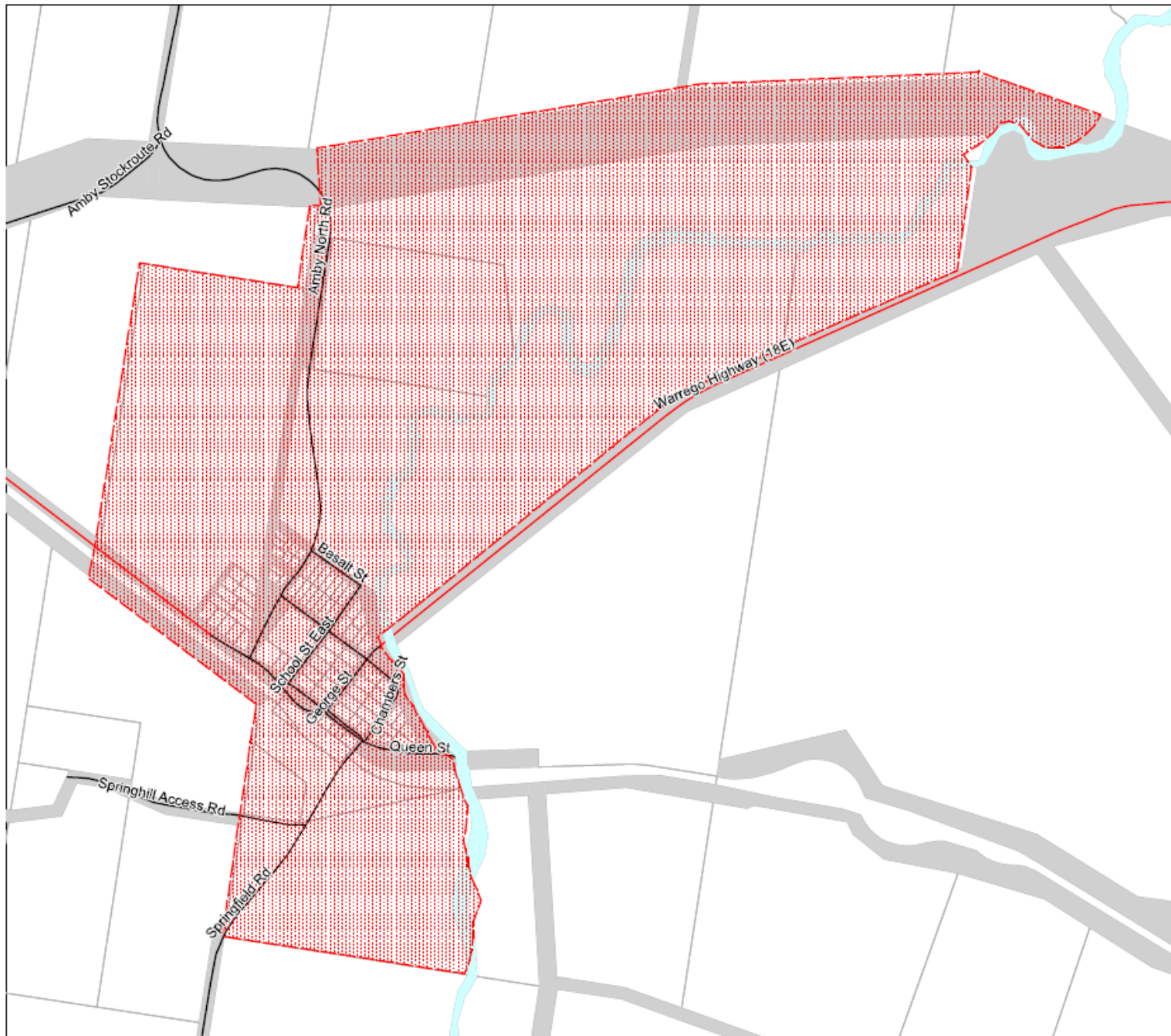


**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may occur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date issued: 18/06/2024





## MARANOA REGIONAL COUNCIL

### Amby Rural Fire Brigade Area

#### Appendix 7

##### Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

Rural Fire Brigade Area

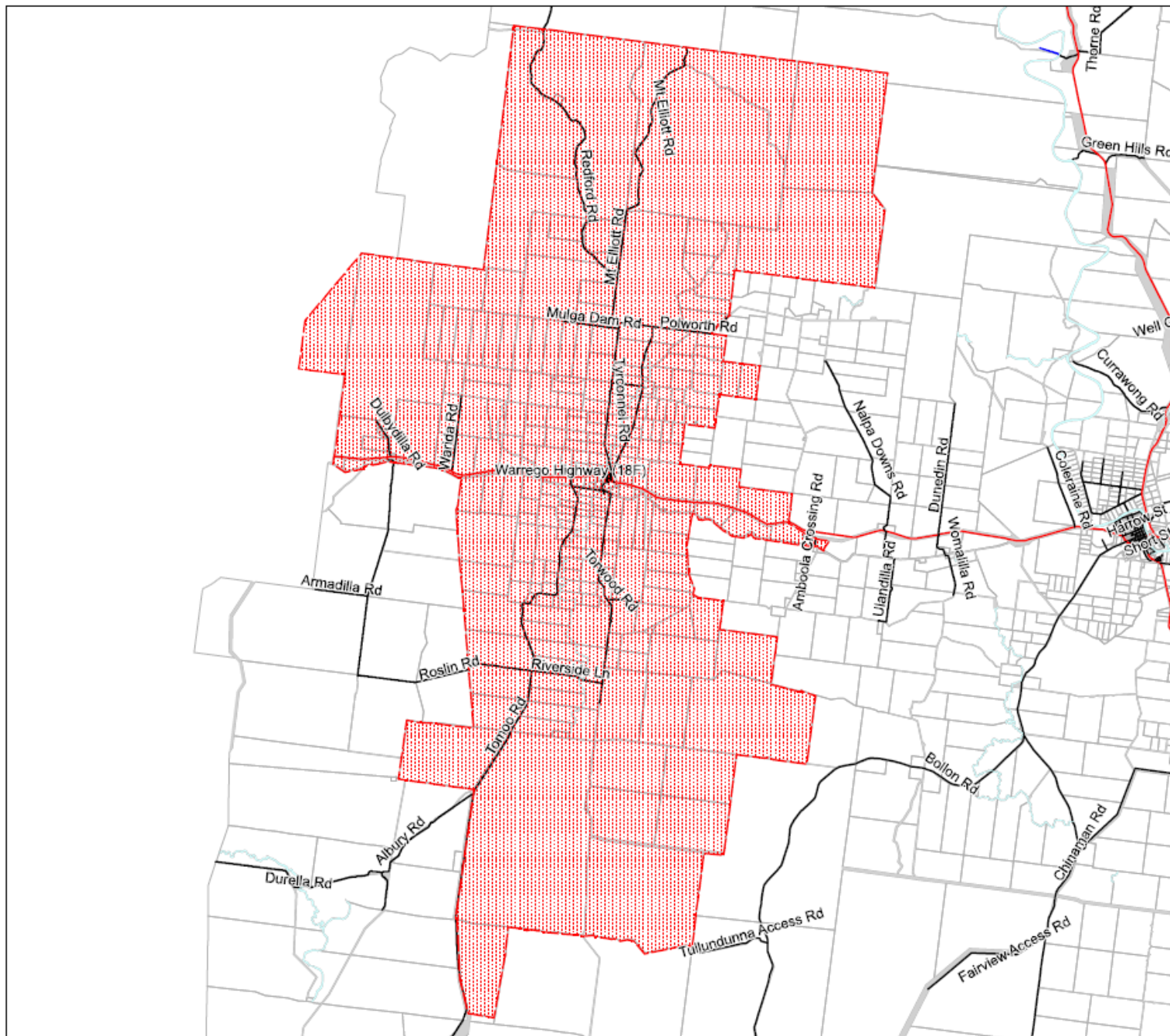


#### Mapping Provides an Indication of Approximate Location Only

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date issued: 18/06/2024





**MARANOA REGIONAL COUNCIL**  
**Mungallala Rural Fire Brigade Area**

**Appendix 8**

**Road Network**

- Local
- Other
- State
- all others

Watercourse

Cadastre Parcel Boundaries

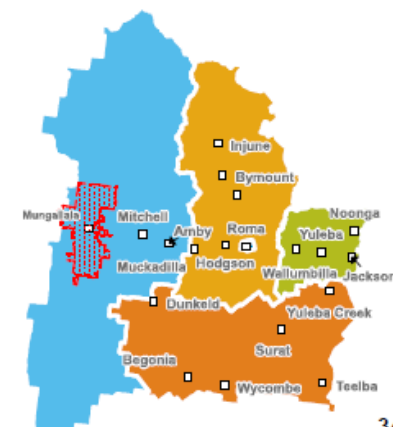
Rural Fire Brigade Area



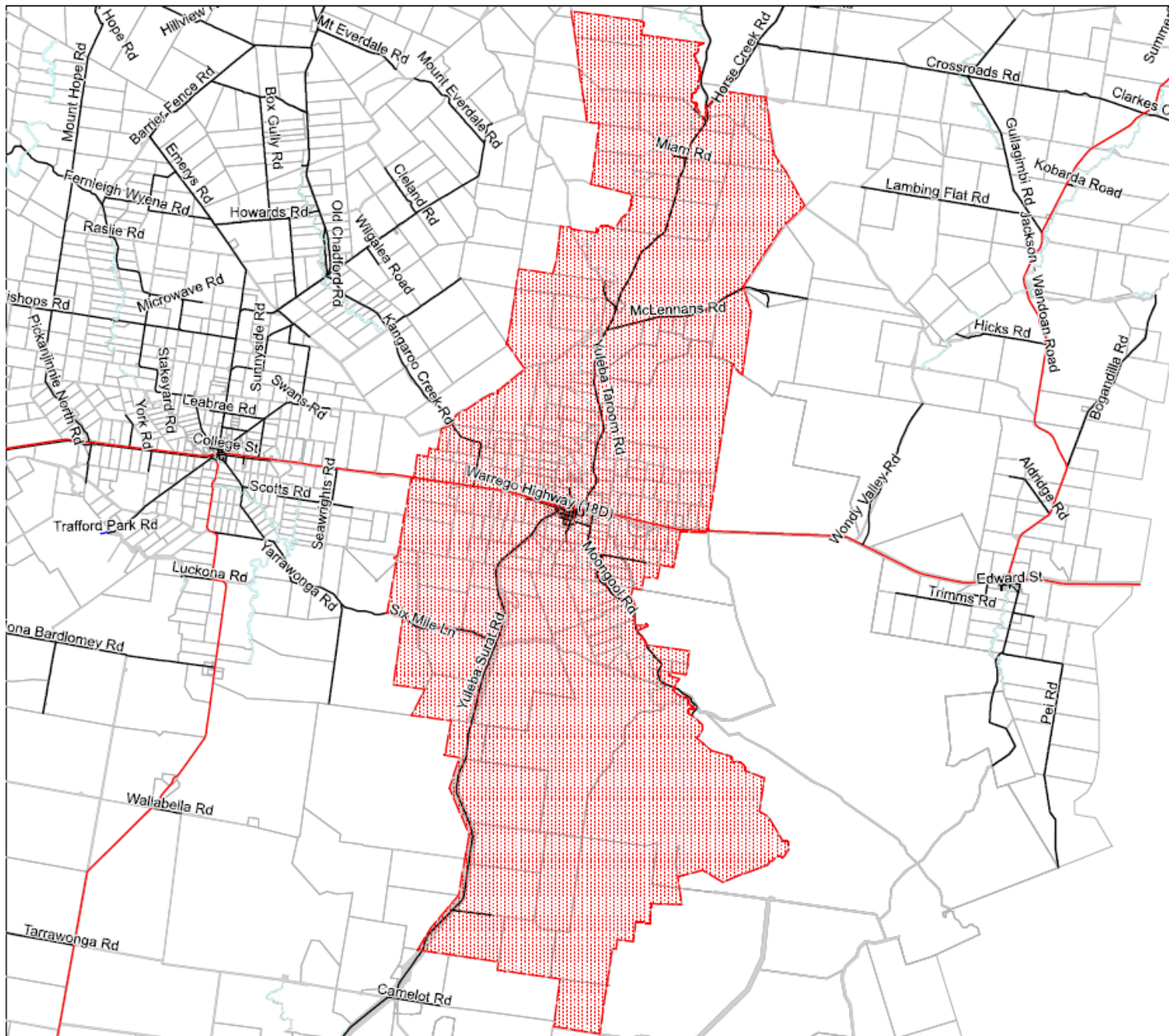
**Mapping Provides an Indication of  
Approximate Location Only**

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may occur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
 Date Issued: 18/05/2024







## MARANOA REGIONAL COUNCIL

### Yuleba Rural Fire Brigade Area

#### Appendix 9

##### Road Network

- Local
- Other
- State
- all others

— Watercourse

Cadastre Parcel Boundaries

Rural Fire Brigade Area

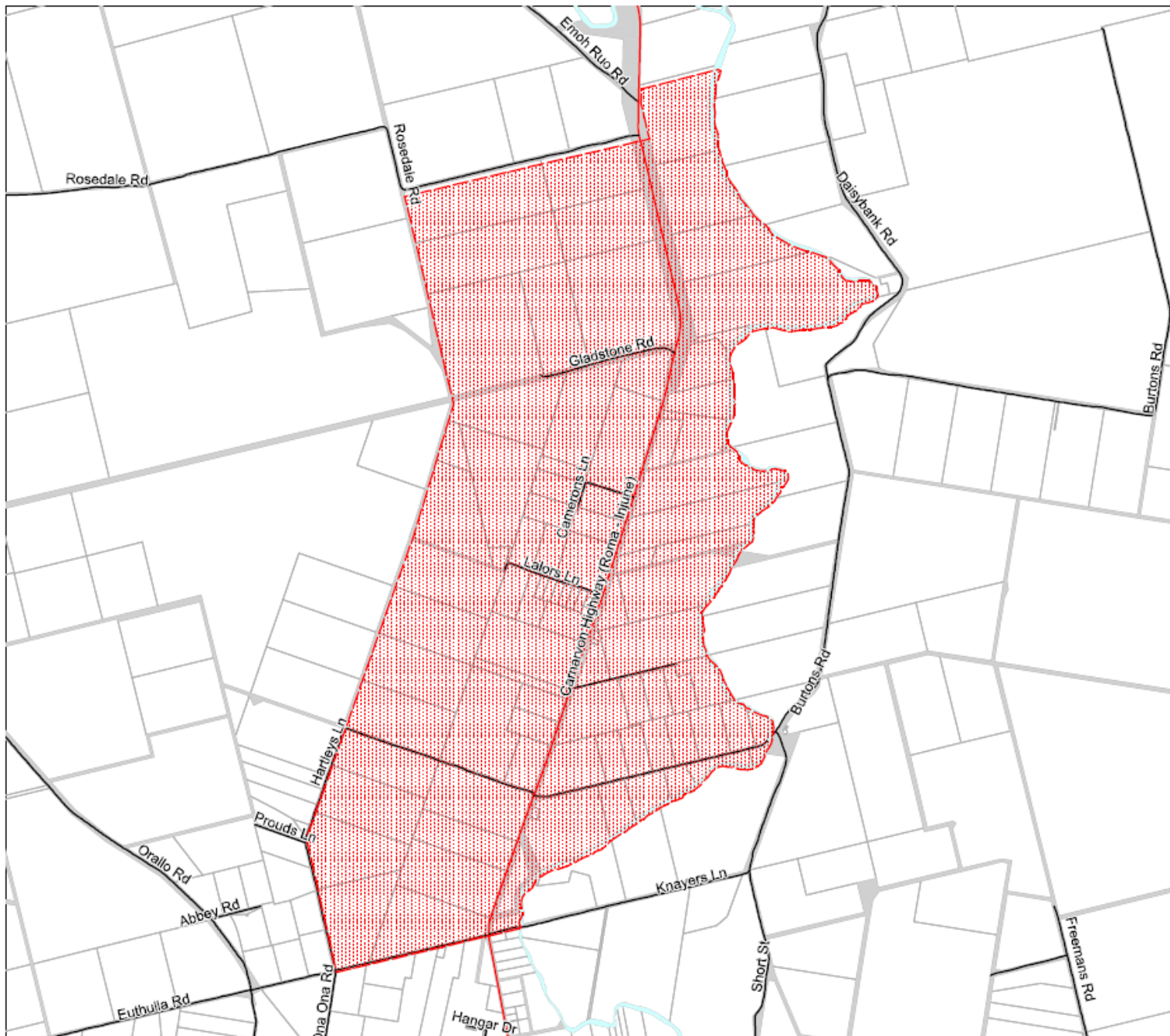


#### Mapping Provides an Indication of Approximate Location Only

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date issued: 18/06/2024





## MARANOA REGIONAL COUNCIL

### Orange Hill Rural Fire Brigade Area

#### Appendix 10

##### Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

Rural Brigade Fire Area



#### Mapping Provides an Indication of Approximate Location Only

While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA94 Zone 55  
Date Issued: 18/06/2024





# MARANOA REGIONAL COUNCIL OPERATIONAL PLAN 2025/2026







## COVER IMAGES

### Campbell Park redevelopment

April 2025 saw the unveiling of Stages 1 and 2 of the Campbell Park redevelopment with a school holiday movie night.

Delivering on the long term vision of successive Councils to restore this much-loved community facility.

A concept masterplan for the park was developed in mid-2023.

The Campbell Park upgrades were funded in partnership with the Australian Government through the Local Roads and Community Infrastructure Program contributing \$613,206 to phase 1 of the project, and Maranoa Regional Council allocating \$232,617 for phase 2.

Campbell Park has a rich history. It was first opened as a rest area and community park on 15 July 1968, named after former District Main Roads Engineer Robert Campbell - who was instrumental in constructing the Warrego Highway between Roma and Wallumbilla.

Through these Operational Plans we will continue to deliver future stages of the master plan and actively seek funding opportunities from government programs and other sources.

### Denise Spencer Aquatic Centre work commences

Work has started on the redevelopment of the Denise Spencer Memorial Pool, that will see the new Aquatic Centre opening in Summer 2026.

This project commenced in 2019 when more than 900 residents took part in the consultation process, making it one of the most significant community engagement efforts.

After five years of planning and further consultation, Council committed to spend \$15+ million in its 2024/25 Budget and set about attracting the additional funding required to deliver this generational project.

Our planning and lobbying efforts were rewarded in early 2025 with the State and Federal announcing funding of \$5-million and \$9.5-million respectively.

The commencement of work on this project after years of planning highlights the importance of Council's strategic planning through these Corporate and Operational plans.

### Yuleba CBD Liveability Upgrade project

Council has continued to deliver on its long-term vision for the liveability of Yuleba with the opening of the newly redeveloped Yuleba Playground, Skatepark and work starting on the water play area (pictured).

The work was guided by the Yuleba Beautification and Liveability Master Plan.

The investment in liveability is part of \$2.25 million planned to be invested in the town under the community investment funding under the Maranoa Regional Council and APLNG Worker Transition Agreement.

The Yuleba Beautification and Liveability Master Plan was developed in 2022 following extensive community consultation. Planned works include upgrades to the skate park and pump track, construction of a new zero depth water splash pad and improvements to the facilities at Judd's Lagoon.

# UNDERSTANDING THE OPERATIONAL PLAN

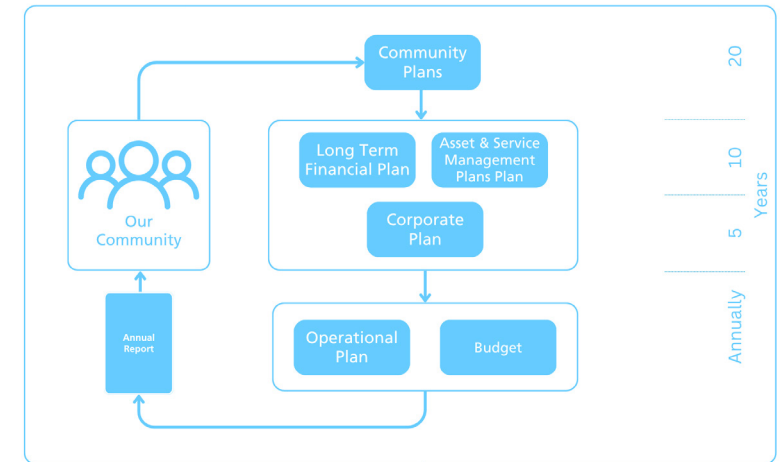
## OPERATIONAL PLAN 2025/26

This annual Operational Plan is the roadmap for what your Council plans to deliver for the Maranoa community in the coming year.

It is guided by the 2023 - 2028 Corporate Plan, our five year strategic roadmap designed to align our efforts with the aspirations and priorities of our community.

We report our progress towards our the Operational Plan every three months, culminating in our Annual Report.

Together these documents form part of our Planning and Reporting Framework, through which our community can view our strategy for building our region, measure our achievements and understand our challenges.



## HOW TO READ THE OPERATIONAL PLAN

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1	Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2	>2 museum/gallery upgrades or programming enhancements completed.				•
			3	Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4	Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5	Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•

This is the Action title, broadly outlining the strategic activity that Council is planning.

This describes the specific action that we will be taking.

These are the activities to be undertaken during the financial year that, when completed, ensure the successful completion of the action.

The quarter of the Financial Year that the success measure will be completed by.

This links the Action to the guiding Key Project item contained in the Corporate Plan.

The action identifier in this plan.





## 1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1	Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2	>2 museum/gallery upgrades or programming enhancements completed.				•
			3	Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4	Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5	Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•
1.3.3	Develop and promote the "Roma Revealed" region as a destination.	Advance key tourism initiatives, marketing campaigns and visitor experience improvements across the Roma region.	6	Adopt a tourism strategy and action plan.		•		
			7	Develop a marketing campaign promoting short stay opportunities and a "taste of the outback".		•		
			8	Quarterly meetings are undertaken across the region with tourism operators and Local Tourism Organisations.				•
1.3.4	Coordinate capability and capacity building in our tourism sector.	To increase the capabilities of our regional tourism providers to grow our tourism product.	9	Information networking event on agritourism, partnering with Department of Primary Industries.			•	
			10	Coordinate "trade ready" and "best of Queensland" workshops.				•
			11	Implements an initiative that promotes the value of volunteering at our visitor information centres and at Council's tourism assets.				•
1.3.5	Big Rig Master Plan & Sculpture Park Integration.	Revise the Big Rig Master Plan to include the adjacent Sculpture Park and recognise the regional significance of the Sculptures Out Back initiative, positioning the site for future tourism and cultural development.	12	Revised Big Rig Master Plan endorsed by Council.				•
			13	Sculpture Park incorporated as a recognised precinct element.				•
			14	Master Plan actions scoped for inclusion in tourism and capital planning.				•



## 1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.4.1	Improve digital connectivity through advocacy and partnerships.	Identify regional blackspots and pursue partnerships or grant opportunities to improve broadband, mobile and satellite coverage.	15	Regional connectivity priorities documented and mapped.		•		
			16	At least one application or advocacy supported (e.g. Mobile Black Spot Program).			•	
1.5.1	Leverage Council-owned land to increase residential and economic development opportunities.	Leverage Council-owned land to increase residential and economic development opportunities including finalising planning and progressing delivery of the Police Paddock residential subdivision.	17	Deliver Stage 1A of the Police Paddock development.				•
1.6.1	Deliver Roma Saleyards Master Plan 2035.	Prepare a new masterplan that outlines the strategic direction and opportunities for the Roma Saleyards over the next 5-10 years.	18	Master Plan is adopted by Council.				•
1.8.1	Review and update the Regional Economic Development Strategy and Action Plan.	Review, update, and plan for the implementation of the revised Economic Development Strategy and activate priority actions.	19	Commence the Regional Economic Development Strategy and Action Plan.	•			
			20	Regional Economic Development Strategy and Action Plan adopted by Council.		•		
			21	Priority actions from Regional Economic Development Strategy and Action Plan commenced.			•	
			22	>3 partnerships secured to co-deliver economic development initiatives.				•
			23	Annual Regional Economic Development Strategy progress report presented to Council				•





## 2. Environment

### Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.1.1	Improve landholder engagement and biosecurity governance on Council-managed lands.	Strengthen Council's approach to managing biosecurity and landholder relationships across road reserves, stock routes, and other Council-managed lands. This includes reviewing key policies, supporting governance structures, and improving communication with landholders to ensure compliance and cooperative land stewardship.	24	Stock Route Compliance Priority Policy reviewed and adopted.	•			
			25	Biosecurity governance and engagement mechanisms reviewed.		•		
			26	Education program delivered to support landholder awareness of stock route policy.			•	
2.1.2	Control declared pest plants and animals on Council-managed land.	Enhance delivery of pest management activities targeting invasive species, in line with legislative and local expectations.	27	Increased participation in the annual pest control schedule (baiting & weeds).				•
			28	>80% of planned treatment areas completed.				•
			29	All feedback from landholders or partners received and captured.				•
2.1.3	Implement the 2025-2027 Parthenium Management Plan.	Deliver targeted control activities for Parthenium weed in priority locations in accordance with the adopted management plan.	30	Annual Parthenium action plan implemented.				•
			31	Priority areas treated and mapped.				•
			32	Collaboration with landholders and regional biosecurity partners maintained through the provision of ≥ 2 workshops per year.				•
2.2.1	Review land use readiness and sustainable development opportunities.	Audit land supply, zoning and infrastructure readiness to align with future business precincts, residential growth and regional planning.	33	Planning scheme review completed.		•		
			34	Priority growth areas identified with infrastructure constraints mapped.			•	
			35	Outcomes reported to Council for strategy alignment.			•	



## 2. Environment

### Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.3.1	Track energy transition and emerging project impacts.	Monitor renewable energy and carbon transition projects, with annual updates on impacts, risks and benefits to the region.	36	Regional energy project map and tracker updated		•		
			37	Community Impacts, benefits and key risks identified and shared with relevant stakeholders				•
2.4.1	Review the Maranoa Waste Management Strategy to strengthen sustainability and explore circular economy opportunities.	Undertake a review of the Maranoa Waste Management Strategy 2024-2029 to assess performance, identify improvement opportunities, and explore how circular economy principles could be embedded into Council's waste operations, education programs, and partnerships.	38	Review of current strategy completed, and findings endorsed by Council.			•	
			39	Revised action plan developed for implementation.			•	
2.4.2	Put to market and award Council's new domestic waste contract.	Plan, procure and commence the new domestic waste collection contract, ensuring continuity and value for money.	40	Develop a domestic collection strategy for the region.	•			
			41	Procurement documentation finalised and advertised.	•			
			42	Tender process completed and contract awarded.			•	
			43	Transition planning completed and contract mobilised smoothly.				•
2.5.1	Manage environmental risk and ensure compliance with environmental regulations.	Ensure Council's activities meet environmental obligations under relevant legislation and licensing requirements.	44	All high-risk staff and contractors complete site based management training.		•		
			45	Quarterly report provided on the progress of actions addressing the environmental protection order.				•
			46	Environmental compliance calendar monitored and maintained.				•
			47	Incidents/non-compliances resolved within regulatory target timeframes.				•





### 3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.1.1	Deliver reliable airport services, advance regional aviation infrastructure and enhance the commerciality of the Roma Airport.	Enhance the delivery, compliance, and commercial performance of Council's airports, with a focus on maximising asset life, meeting safety and regulatory standards, and progressing planning for future precinct development.	48	Roma Airport Precinct Plan reaches detailed design milestone.		•		
			49	Commercial advertising policy in place and implementation at the Roma Airport.		•		
			50	Civil Aviation Safety Authority (CASA) compliance maintained across all sites.				•
			51	100% operational availability for scheduled passenger services.				•
3.1.2	Review the service standards of the regions cemeteries.	Review and or develop cemetery masterplans and services standards to establish expectations for the delivery of cemetery services across the region.	52	Cemetery Masterplans and service standards for each area adopted by Council.			•	
3.3.1	Enhance Council's spatial data for critical infrastructure and property location.	Improve the accuracy and accessibility of GIS data for critical infrastructure (e.g. gas and water networks), while supporting ad-hoc rural addressing updates and enabling integration of spatial systems with core platforms such as ERP and asset management.	53	Geographic Information System (GIS) data improvement priorities for 2025–26 are documented and endorsed in a structured update plan.	•			
			54	Critical infrastructure Geographic Information System (GIS) layers (e.g. gas and water networks) are reviewed and updated for accuracy with validation completed in collaboration with relevant asset owners.			•	
			55	Improved Integration between Council's spatial platform and core enterprise systems is enhanced, with key integration use cases identified and an implementation roadmap developed.			•	
3.3.2	Improve Community Communication on Roadworks Delivery.	Develop and implement a policy framework that strengthens communication and engagement with residents prior to roadworks commencing. This initiative will improve community awareness and trust while embedding lessons from engagement trials across capital and maintenance projects.	56	Policy development discussions commenced.	•			
			57	Trial engagement undertaken on at least 4 occasions prior to policy finalisation.		•		
			58	Policy adopted by Council.			•	



### 3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.3	Delivery of the Flood Damage Reconstruction Program with a focus on Enhancing Road Network Resilience.	Coordinate the delivery and acquittal of Council's Flood Damage Reconstruction Program to support timely asset recovery while proactively identifying and implementing opportunities to strengthen the resilience of Council's road network. This includes embedding learnings from recent flood events and advocating for improved future funding arrangements that support resilient infrastructure outcomes.	59	Formal commitment secured from Government to review Flood Damage Guidelines, following Council advocacy efforts.			•	
			60	100% of flood damage funding delivered within contractual arrangement timeframes.				•
			61	At least 5 project sites incorporated strategic resilience enhancements.				•
			62	All final acquittal claims submitted within 3 months of completion.				•
3.3.4	Deliver Council's Strategic Road Programs.	Execute and acquit Council's Transport Infrastructure Development Scheme (TIDS), Roads to Recovery (R2R) and Road Maintenance Performance Contract (RMPC) programs in accordance with funding agreements. The focus is on maximising use of external funds, ensuring compliance, and delivering measurable improvements to the regional network.	63	100% of Transport Infrastructure Development Scheme (TIDS), Roads To Recoery (R2R) and Reseal Program expended and acquitted by 30 June 2026.				•
3.3.5	Enhance Transport Asset Management through Strategic Data Improvements.	Strengthen Council's road asset management capabilities by investing in strategic data and prioritisation tools. This includes building a sealed roads rehabilitation model, improving stormwater asset records, and advancing kerb, channel and footpath strategies.	64	Sealed Roads Rehabilitation Model developed to inform 2026-27 budget.		•		
			65	Kerb, Channel and Footpath Strategies reviewed and re-presented to Council.		•		
			66	Stormwater asset condition and location finalised for Wallumbilla, Yuleba and Surat.			•	



### 3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.6	Improve Floodway Resilience Through Innovation.	Improve the flood resilience of regional transport links by piloting alternative floodway construction approaches. This project will test the performance of at least three non-traditional treatments, contributing to better life-cycle outcomes and reduced damage from future events.	67	Floodway performance trial delivered with at least three treatment options implemented and evaluated.				•
3.4.1	Strengthen monitoring, compliance and planning for Council's water infrastructure.	Deliver improvements in how Council monitors, plans, and manages its water infrastructure, with a focus on regulatory compliance, operational accuracy, and long-term sustainability. This includes updating the Drinking Water Quality Management Plan, improving Supervisory Control and Data Acquisition (SCADA) system visibility, maintaining dosing and pressure systems, and completing all required state reporting.	68	Review implementation plan for the boiled water alerts to achieve regional standardisation.		•		
			69	Drinking Water Quality Management Plan updated and accepted by regulator.			•	
			70	Supervisory Control and Data Acquisition (SCADA) systems updated for improved site monitoring and real-time visibility.				•
3.4.2	Strengthen sewer asset planning through condition and renewal analysis.	Support long-term investment and risk management by strengthening asset planning for Council's sewer network. This includes updating condition and risk profiles, identifying renewal priorities, and integrating these insights into the Sewerage Asset Management Plan.	71	Sewerage Asset Management Plan updated to reflect condition and renewal priorities.			•	
3.4.3	Maintain compliance and performance across Council's water and sewerage networks.	Deliver safe, reliable water and wastewater services in compliance with regulatory standards and asset performance expectations.	72	100% compliance with drinking water and wastewater testing regimes.				•





## 4. Accountability

### Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.	•			
			74	New leadership model established to reflect corporate strategy.	•			
			75	Organisational restructure, including the realignment of systems and resources, implemented.		•		
			76	Organisational Health Index survey undertaken to set the benchmark.		•		
			77	Organisational Health Index survey undertaken to review the impact of the change with a 70% satisfaction rating.				•
4.1.2	Develop a customer experience framework for service access and satisfaction.	Design and implement a framework that strengthens customer-facing services across the organisation by improving accessibility, setting clear service standards, and capturing actionable feedback from the community.	78	Customer Service Charter is reviewed.	•			
			79	Customer experience principles and framework endorsed by Executive.			•	
			80	Community satisfaction channels established or improved.			•	
			81	100% of Customer Requests are addressed within the Customer Service Charter expectations.				•
4.2.1	Improve external communications and digital engagement.	Deliver improvements to Council's external communications by updating key policies, enhancing the quality and timeliness of public information, and transitioning to a more effective digital platform. This action will strengthen community trust in Council's communications and ensure accurate, timely, and accessible information is consistently shared across the region.	82	New Council Communications Strategy adopted, including updated media and digital policies.		•		
			83	Council Meeting summaries published and recordings shared within 24 hours of meetings.				•
4.3.1	Develop a workforce plan to support service and budget alignment.	Design a strategic workforce planning framework to better align Council's workforce structure with service delivery expectations and long-term financial sustainability. This includes identifying future capability needs and addressing workforce pressure points to support more informed staffing and resourcing decisions.	84	Induction process reviewed and includes a "how can I help" focus.	•			
			85	A 5-10 year Workforce Plan adopted by Council.		•		



## 4. Accountability

### Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.1	Deliver Council's Corporate Governance Reform Program.	Implement key recommendations from the Governance Review to uplift integrity, assurance, and compliance practices across the organisation.	86	Governance Improvement Plan endorsed and in implementation.	•			
			87	Corporate compliance checklist developed and operational.		•		
			88	All statutory reporting obligations met on time.				•
4.5.2	Establish a corporate compliance checklist and assurance framework.	Develop and implement an internal checklist and assurance system to improve oversight of Council's regulatory and legislative responsibilities. This framework will enhance governance by enabling structured self-assessment, early risk identification, and more transparent reporting to Executive and Council.	89	Checklist developed in consultation with key departments.		•		
			90	Internal assurance model adopted for review by the Audit & Risk Committee.		•		
			91	Compliance maturity baseline established for future benchmarking.				•
4.5.3	Deliver Phase 1 of the Risk Management Strategy and prepare for implementation.	Design the foundations of Council's new risk management strategy by completing the Phase 1 deliverables, including governance structures, risk documents, and stakeholder engagement. Lay the groundwork for integration of risk into operations and decision-making in Phase 2.	92	Gap analysis completed and implementation roadmap adopted.	•			
			93	Risk Management Policy, Risk Appetite Statement, and Corporate Risk Register endorsed by Council.		•		
			94	Risk Matrix and reporting templates finalised.		•		
4.5.4	Review and implement Council's policy governance framework to strengthen accountability.	Review and modernise Council's existing Policy Framework Policy and implement structured processes for ongoing policy governance. This includes categorising policies by risk and impact, clarifying responsibilities, and establishing review cycles and reporting to improve transparency and accountability across the organisation.	95	Policy framework reviewed and updated.	•			
			96	Policy register categorised by risk and impact.		•		
			97	Quarterly reporting to Executive and Audit & Risk Committee established.		•		
			98	Minimum 25% of high-priority policies reviewed or updated.				•





## 4. Accountability

### Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.5	Enhance Records Governance and Compliance through systems led practices.	Improve Council's records governance by advancing beyond minimum compliance and embedding consistent, system-driven practices across the organisation. This includes reviewing and modernising policy frameworks, delivering capability-building initiatives targeted to risk and function, and introducing proactive monitoring tools. The initiative supports Council's compliance with the Public Records Act 2002 while lifting organisational maturity and embedding recordkeeping as a core component of information management.	99	The records governance framework is reviewed and updated.		•		
			100	Self-assessment and internal compliance monitoring tools implemented.				•
4.5.6	Improve procurement governance and reduce risk exposure.	Strengthen Council's procurement and contract management practices to enhance transparency, reduce risk, and ensure compliance with legislative and policy requirements. This action will modernise procurement documentation, clarify roles and responsibilities, and improve reporting to Council and the community. It also includes targeted improvements to better support local business participation in Council procurement activities.	101	Review the use of procurement panel arrangements.		•		
			102	Procurement training program incorporating all aspects of Council's Procurement Policy.			•	
			103	Compliance review shows improved adherence to thresholds and documentation.				•
4.6.1	Initiate enhancement of the Facility Asset Management Plan to support service and financial planning.	Commence improvements to the Facility Asset Management Plan by incorporating Council-endorsed service levels, scheduled maintenance needs, and clearer renewal forecasting, laying the foundation for more robust investment planning in future years.	104	Asset Management Plan updated with initial service level alignment and scheduled maintenance needs.	•			
			105	Gaps identified for progressive improvement in future years.		•		
			106	Priority projects scoped for integration into the Long Term Financial Plan.			•	
4.6.2.	Redesign the General Ledger and financial reporting structure.	Undertake a review of Council's general ledger, cost centres and reporting systems to improve strategic alignment and decision-making capability.	107	Needs analysis completed with ELT and service units.		•		
			108	Concept model and implementation roadmap approved.		•		
			109	Redesign implemented in time to commence the 2026-2027 budget.		•		
			110	At least one reporting dashboard or prototype developed.			•	



## 4. Accountability

### Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.3	Advance budget maturity through improved service understanding and alignment.	Strengthen long-term financial sustainability by advancing Council's budgeting maturity, including clearer understanding of what services are delivered, how they are resourced, and how investments align with community outcomes.	111	Draft Service Delivery Statement developed for each service, including description, staffing, funding, projects, and success measures.			•	
			112	Budget inputs structured according to Project Works Plan and investment prioritisation framework.			•	
			113	Progress reported against Year 1 milestones in the Budgeting the Maranoa Way strategy.			•	
4.6.4	Maintain and integrate strategic asset management planning.	Update and integrate asset management plans annually, ensuring alignment with capitalisation, service levels, asset condition, and long-term financial forecasts.	114	Asset Management Plans updated within 90 days of capitalisation.		•		
			115	Strategic Asset Management Framework adopted.		•		
			116	10-year works program integrated into Long Term Financial Plan and annual budget.			•	
4.6.5	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.		•		
			119	Capital planning and long-term budgeting informed by new framework structure.			•	
4.6.6	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.			•	
			119	Capital planning and long-term budgeting informed by new framework structure.				•



## 4. Accountability

### Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.7	Refresh the Corporate Plan to align with Council's strategic direction.	Develop a new five-year Corporate Plan that reflects the current Council's vision, priorities, and strategic direction. The refreshed plan will guide operational delivery, investment, and performance across the organisation.	123	Commence the update of the Corporate Plan.		•		
			124	Refreshed Corporate Plan adopted by Council.			•	
4.6.8	Strengthen plant and fleet management through regional coordination.	Transition plant and workshop management from locality-based models to a regionally coordinated approach. By progressing Regional Workshop and Plant & Equipment Plans, and delivering on the annual Plant Replacement Program, Council will enhance consistency, asset utilisation, and equipment reliability across the organisation.	125	Regional Workshop Plan and Plant & Equipment Plan developed to support coordinated service delivery.		•		
4.6.9	Design a centralised stores and logistics model to support procurement reform.	As part of Council's broader procurement and organisational reform, design a region-wide stores and logistics model to improve stock management, reduce inefficiencies, and support consistent service delivery. This includes reviewing the current inventory footprint, exploring delivery models, and clarifying the future role of physical stores within the organisation.	126	Options developed for centralised or alternative logistics models.		•		
4.6.10	Improve capital project delivery through early planning and pre-construction readiness.	Strengthen Council's capital works delivery by initiating project planning, design, and approval processes earlier in the financial year. This action aims to improve cost certainty, reduce delivery delays, and ensure more capital projects are shovel-ready for timely commencement after budget adoption.	127	Priority projects identified and planning completed before budget adoption.			•	
4.6.11	Capitalise on the potential of our commercial business units.	Capitalise on the potential of our commercial business units to provide for ongoing sustainability.	128	Develop a strategy for Council's commercial business units.			•	



## 4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.12	Modernise Council's Enterprise ICT Infrastructure and Cloud Environment.	Implement the new greenfields Azure design, upgrade core infrastructure, and enhance Identity and Access Management using Role Based Access Controls (RBAC) to support scalable and secure ICT operations.	129	Infrastructure and network upgrades aligned to restructure completed.			•	
			130	Azure migration core services transitioned.				•
4.7.1	Strengthen Council's Strategic Projects Register and Investment Decision Framework.	Build on the Strategic Projects Register established during the 2025-2026 budget process by formalising its governance and strengthening the use of project assessment tools. This action will support more transparent prioritisation, improve decision-making, and enable Council to clearly track and manage its strategic project pipeline and investments.	131	Strategic Projects Register formalised, with structure for both live and pipeline projects.		•		
			132	Prioritisation framework refined and adopted for investment decisions.		•		
			133	Integration into Executive briefings and annual budget decision processes.			•	
4.7.2	Improve the quality of reporting to Council to enable informed decision-making and community transparency.	Enhance the structure, content and accessibility of Council reporting to support more informed decision-making, increase transparency, and strengthen public confidence in Council decisions and services.	134	Needs assessment conducted with Councillors and Executive.		•		
			135	Standardised templates introduced for Council and public-facing reports.			•	







## 5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.				•
			74	New leadership model established to reflect corporate strategy.				•
			75	Organisational restructure, including the realignment of systems and resources, implemented.				•
5.11.1	Address priorities on housing availability identified in the Local Housing Action Plan.	Council's current Local Housing Action Plan is nearing end of life and as a key document to guide and understand housing requirements for the region there is a need to ensure its currency and current housing needs.	139	Update and adopt the Maranoa Local Housing Action Plan.		•		
			140	Undertake a detailed assessment of residential land that is potentially available.		•		
5.13.1	Support improved service delivery at the local level, focusing on a "how can we help" approach.	Continue to improve the role of local customer service, libraries, and local area staff in connecting residents to services, feedback channels and decision-making.	141	Communication campaign delivered that emphasis "how we can help" at a local level.		•		
			142	Community satisfaction with local services is monitored and reported.				•
5.13.2	Support equitable access to Council facilities.	Identify the accessibility to community sport and recreation facilities across the region.	143	Accessibility audit completed for community sport and recreation facilities.		•		
			144	Action plan to address the accessibility audit has been prepared.			•	
			145	Community feedback collected and analysed for continuous improvement.				•
5.13.3	Coordinate regionally managed, locally-delivered customer and library services.	Transition to a corporate coordination model for customer service and library functions, while maintaining strong local presence and access.	146	Coordinated service model implemented for libraries and customer service.		•		
			147	Two (2) whole of team meetings conducted annually.				•
5.13.4	Review our parks, open spaces and pathway (including footpaths) needs and service standards.	Review of parks, open spaces and pathway asset needs and service standards.	148	Action plan and service standards adopted by Council.			•	



## 5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.14.1	Review Council's disaster management governance and coordination arrangements.	Improve Council's disaster readiness by reviewing the governance structures, roles, and coordination mechanisms that guide disaster response and recovery. This includes clarifying responsibilities, updating protocols, and testing readiness through an internal disaster scenario or simulation.	149	Disaster Management Group structure and terms of reference reviewed.	•			
			150	Readiness exercise delivered to test governance and coordination arrangements.		•		
5.2.1	Establish a Sister City relationship with the Philippines.	Forge enduring international ties through a Sister City partnership with a community in the Philippines.	151	Progress the implementation of a formal Sister City agreement.				•
5.3.1	Promote wellbeing and resilience through community partnerships.	Support safety, mental health, and resilience through partnerships and capacity building with local networks and co-funded projects.	152	>2 wellbeing-focused initiatives supported or delivered (e.g. suicide prevention, domestic violence awareness).				•
			153	Attendance at and interaction with wellbeing networks, events and meetings.				•
			154	Co-funded projects or joint grant submissions pursued.				•
5.3.2	Review the Community Grants Program to improve transparency and strategic alignment.	Review and enhance Council's Community Grants Program to ensure funding decisions are transparent, fair, and strategically aligned. This includes updating policies and processes to better reflect Council's priorities and support strong outcomes for community groups.	155	Implement the Community Grants Policy.	•			
			156	Assessment and acquittal processes updated.	•			
			157	>80% of the community grants allocation is expended.				•
			158	Biannual report prepared on the outcomes of the community grants program.				•
5.4.1	Support regional events that celebrate Maranoa's identity.	Coordinate, support and promote regional events that build civic pride and reflect the shared identity, diversity and community spirit of the Maranoa region.	159	Regional Events Calendar published monthly.				•
			160	Council updated quarterly on event activities and outcomes.				•
			161	Council-supported major events promoted through coordinated campaigns and media coverage.				•
			162	Event programming and support reflects the cultural, geographical and community diversity of the Maranoa.				•
5.4.2	Develop a Volunteer Strategy to support local delivery and community wellbeing.	Recognising the vital contribution of volunteers to local services and civic life, Council will develop a Volunteer Strategy to better support, coordinate and sustain volunteer involvement.	163	A local and regional Volunteer Strategy linked to outcomes of the Inquiry into Volunteering in Queensland, is developed and adopted by Council with input from stakeholders and the community.			•	
			164	Deliver at least 5 volunteer week initiatives during Volunteer Week.				•



## 5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.4.3	Deliver the “Keep Maranoa Beautiful” program.	Deliver the annual Keep Maranoa Beautiful kerbside clean-up program to support safe and convenient waste disposal across towns and communities. The program promotes civic pride and improves the visual amenity of the Maranoa by offering a coordinated, region-wide kerbside collection service, supported by proactive community communication.	165	Public communication and promotional materials released >6 weeks before the event.		•		
			166	Kerbside clean-up campaign delivered across all participating communities with a report provided on the campaign's effectiveness.			•	
5.4.4	Update the Community and Local Area Plans.	Refresh Maranoa's overarching community plan and local area plans (identity or place setting) to guide the development and aspirations of the Maranoa community (including defining what liveability means in the Maranoa).	167	≥5 Local Area Plans completed and endorsed.			•	
5.5.1	Promote local arts, heritage and cultural experiences.	Support participation in cultural programs and ensure community museums, collections and spaces are actively maintained and promoted.	168	Identify and pursue external funding partners to implement the Injune Museum in consultation with stakeholders.				•
			169	Community heritage sites or museums operational in >5 outlying townships and Roma.				•
5.5.2	Support a vibrant regional identity through a coordinated arts and culture program.	Foster connection, creativity and a shared sense of place through a coordinated arts and culture program(such as Regional Arts Development Fund) that reflects the unique identity of the Maranoa region. This action will support regional storytelling, creative expression, and inclusive access to cultural experiences across communities.	170	Review Regional Arts Development Fund (RADF) terms of reference and application process.		•		
			171	Annual arts and culture program developed and delivered.				•
			172	Regional Arts Development Fund (RADF) program is promoted in non-traditional artist fields.				•
			173	Regional Arts Development Fund (RADF) delivered with >80% acquittal of allocated funds.				•
5.6.1	Engage with youth to inform youth voices are captured in Council planning.	Use targeted engagement to ensure youth voices are reflected in Council planning, programs and priorities.	174	Youth Council is established.			•	
			175	Establish 2 initiatives that target an increase in the number of youth volunteering across the region.			•	
5.9.1	Promote responsible pet ownership and community safety.	Deliver animal management services that support safety, amenity, and responsible pet ownership through education and enforcement.	176	“Bark in the Park” education campaign is delivered and the outcome includes an understanding of dog infrastructure needs.	•			
			177	>90% of animal-related customer requests responded to within 5 working days.				•
			178	>2 community education campaigns delivered.				•
			179	Decline in repeat offences or impounded animals over 12 months.				•





## 5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.9.2	Expand proactive animal compliance and education to improve community safety.	Enhance liveability and safety in the Maranoa by increasing proactive animal management efforts, with a strong focus on wandering dogs and aggressive behaviour. This includes expanded early-morning and after-hours patrols, equitable deployment of compliance staff across all towns, and targeted public education to reduce the risk of dog attacks. The action supports consistent, region-wide service and builds public confidence in Council's animal management approach.	180	Rostered officer coverage model in place to support regional response equity.	•			
			181	Targeted regional education campaign on aggressive dogs delivered.		•		
			182	Regional selective inspections commenced in priority areas.		•		
			183	Patrols scheduled and delivered in high-risk areas across all towns.				•

