



Maranoa Regional Council

# Annual Report 2024/25



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

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

## Our Annual Report for 2024/25

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

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

## Structure of our reporting

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

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

It is an integral part of our continual improvement framework.

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

- Part 1 - Our Region
- Part 2 - Our Council
- Part 3 - Our Performance
- Part 4 - Our Finances
- Part 5 - Our Governance

### Part 1 - Our Region

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

### Part 2 - Our Council

This includes our purpose and strategy, introduces

our Councillors and committees, governance and our structure.

### Part 3 - Our Performance

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

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

### Part 4 - Our Finances

The financial section of this annual report includes:

- Community financial report
- General purpose financial statements for the year ended 30 June 2025, audited by the Auditor-General
- Management certificates
- Current year financial sustainability statement for the year ended 30 June 2025, audited by the Auditor-General
- Auditor-General's audit reports about the general purpose financial statement and the current year financial sustainability statement; and
- Long term financial sustainability statement for the financial year.

### Part 5 - Our Governance

The governance section of this annual report outlines the framework and processes that guide Council's decision-making, accountability, and operations. It highlights our commitment to transparency, ethical leadership, and compliance with legislative requirements to ensure the effective delivery of services to the Maranoa community. Key areas covered include Council's strategic planning, risk management, financial stewardship, and community engagement initiatives, all aimed at fostering trust and ensuring sustainable outcomes for our region.

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

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

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## FROM THE MAYOR

It is both an honour and a privilege to present our second Annual Report of the 2024-2028 local government term to you, the community. I would like to begin by sincerely thanking you for the ongoing support you have shown myself, your councillors, and the staff of Maranoa Regional Council over the past financial year.

This year has not been without its challenges, but by working closely with you and prioritising clear and honest communication, we have ensured that our community has remained informed and engaged every step of the way. Even when the news hasn't always been what we hoped, we have committed to keeping you updated - because transparency builds trust, and that matters to your council.

Across our towns, there has been a steady rhythm of improvement. Our outdoor crews have worked tirelessly across hundreds of kilometres of roads, making travel safer and smoother. Waste facility upgrades and new park improvements in Amby, Mitchell, Surat, and Roma have made our towns more welcoming and functional. These are the small, steady steps that build community pride and confidence in local government.

I've also been proud to see our community's creative and cultural energy shine through. From Opera Queensland's Are You Lonesome Tonight to the Outback Masters, Easter in the Country, and the Maranoa Christmas Street Party, our calendar has been full of moments that brought people together. Across our five regional galleries, local artists have shared more than 30 exhibitions, while our libraries have continued to engage families through much-loved programs like First 5 Forever and Books for Bubs.

Throughout the year, Council has worked diligently across its various portfolios and regional partnerships. We have continued our active involvement with the Council of Mayors - South West Queensland Regional Organisation of Councils (SWQROC) and welcomed several deputations, advocating for the needs and priorities of our communities. Travel undertaken as part of this representation has focused on building stronger regional connections, securing funding, and raising the profile of local projects at both state and federal levels. These partnerships ensure that the Maranoa continues to have a strong voice in the conversations that shape our future.

Our councillors have each contributed deeply through their portfolio areas, helping to make decisions that are informed, practical, and grounded in local experience. I want to extend my heartfelt thanks to Deputy Mayor Cameron O'Neil, Councillor John Birkett, Councillor Meryl Brumpton, Councillor Amber Davis, Councillor Peter Flynn, Councillor Joh Hancock, Councillor Brendan Seawright, and Councillor Jane Vincent - who not



only support me each day, but who are there for their communities every single day.

I would also like to acknowledge the dedication and professionalism of Council's workforce - from those out on the roads and in our depots, to those providing essential services and support across our offices and facilities. Their commitment and pride in their work are evident in every improvement across the region, and I deeply appreciate the contribution they make to the Maranoa each and every day.

Finally, I want to thank our residents, businesses, and volunteers who continue to contribute their ideas, time, and energy to local projects and events. Your commitment brings life to our vision for the region and reminds us of what can be achieved when people work together for the Maranoa.

Together, we are strengthening trust, building momentum, and celebrating what makes this region unique. The progress is real, and it's shared - across every town and every person who calls the Maranoa home.

A handwritten signature in black ink, which appears to read 'Meryl Brumpton'. The signature is fluid and cursive.



## FROM THE CHIEF EXECUTIVE OFFICER

Returning to lead the organisation this year has been both a privilege and a reminder of what makes the Maranoa special - its people. There's a genuine pride here in doing things well, looking after each other, and getting on with the job.

2024/25 has been a year of achievement, renewal, and reconnection. It's been about rebuilding our rhythm - making sure we do the basics right, and that our work delivers what matters most for our communities.

Across the region, our teams have delivered strong results. Around \$30 million was invested in infrastructure renewal, including the maintenance and resealing of our largest asset - our road network. These works improve everyday safety and reliability - the things that matter most to residents and businesses.

We've also focused on improving essential services. Upgrades to our waste transfer stations and the Roma Waste Management Facility. Valued at around \$400,000 - these works have improved our environmental performance and service reliability. In our rural areas, \$205,000 in stock route water facility upgrades were delivered to support graziers and improve drought resilience. These are practical projects that make life easier for our residents and strengthen our region.

Internally, 2024/25 has also been a year of rebuilding confidence and capability. The organisational structure adopted this year has brought clearer accountability and stronger teamwork. I've seen firsthand the pride and professionalism across all corners of the organisation - from our outdoor crews to our customer service teams.

We've maintained a strong financial position, capitalising approximately \$56.8 million in assets across 376 projects. That reflects sound financial management and a focus on value for money for our communities.



But the real success of this year can't be captured by numbers alone. It's in the renewed sense of purpose and cooperation across the organisation - a team that is proud of its work and connected to the community it serves.

I want to thank our Mayor and Councillors for their leadership, and our staff for their dedication and commitment. Most importantly, I want to thank the people of the Maranoa for your continued trust and engagement.

Together, we've delivered a strong year of results - and we've done it with purpose, teamwork, and pride in the place we all call home.



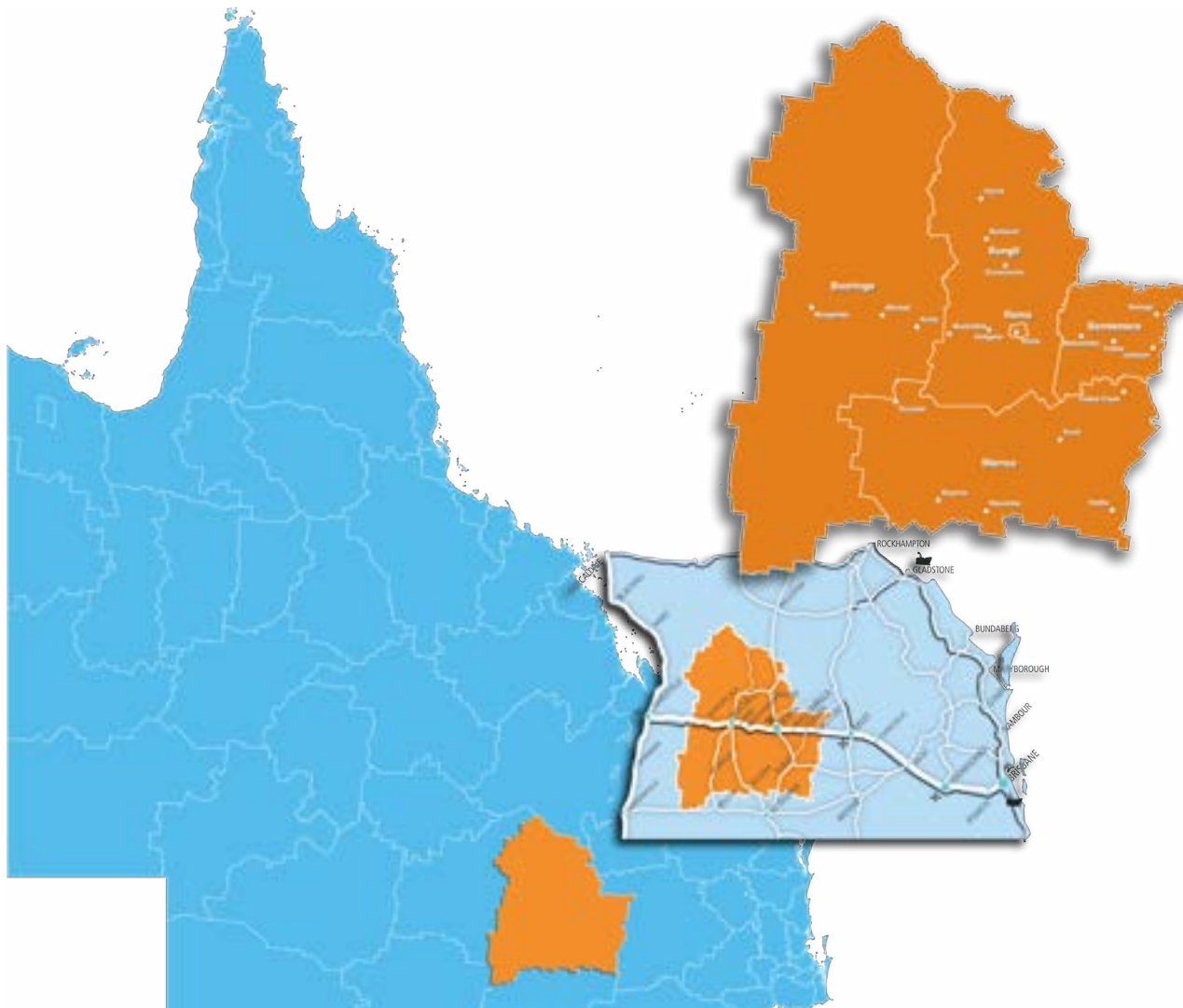


# PART 1 OUR REGION





## ABOUT THE MARANOA REGION



The Maranoa region is located in South West Queensland, 480 kilometres west of Brisbane. It covers an area of 58,817 square kilometres and is home to approximately 13,371 people.

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

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

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

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

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

Yuleba, Jackson and Noonga.

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

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

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

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

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





### Settlement history

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

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

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

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

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

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

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

Following the completion of the drilling and construction phase of several major projects, the population fell slightly and is now estimated at 13,371 and is again growing.

### Service Centres

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

#### Roma

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

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

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

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

#### Injune

Located at the base of the Carnarvon Ranges and surrounded by some of Queensland's best National Parks, Injune is the perfect base for outdoor adventure with breathtaking natural landscapes.

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

## ABOUT THE MARANOA REGION

### Surat

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

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

### Yuleba

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

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

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

### Wallumbilla

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

### Mitchell

Sitting on the banks of the Maranoa River, 87 kilometres west of Roma, Mitchell is steeped in Australian history - from the capture of the infamous Kenniff Brothers' to Major Mitchell's expedition across the region. Visitors can take a break and rejuvenate at the Great Artesian Spa and enjoy the free camping at Fisherman's Rest on the banks of the Maranoa River.





## Our People

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

Our Gross Regional Product (GRP) is estimated at \$2.27 billion, which represents 0.43% of the state's Gross State Product.

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

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

With a median age of 38 years, compared to a state median of 38.5, our population pyramid reveals a strong presence of families.

Approximately 25.3% of total families are couple families with children and 21.2% of our residents are aged under 15 years.

The working-age population (15-64 years) comprises 44.1% of our residents, while seniors aged 65 and above represent 16.3% of our community.

Our region's cultural diversity continues to evolve.

The First Nations community, representing approximately 9% of our population, maintains strong cultural connections to country and plays an integral role in our community life.

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

## Our Economy

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

The region's cattle industry, particularly our renowned Roma Saleyards, continues to be the largest cattle selling centre in the country, processing over 298,085 head of cattle annually for a value of \$350,618,519.

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

Economic analysis shows the local economy supports 8,252 local jobs.

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

With an overall employment rate of just 2.4% the region is significantly outperforming the state average.

However, this provides several challenges with the number

### Maranoa Quick Facts

|                              |        |
|------------------------------|--------|
| Population                   | 13,371 |
| Median Age                   | 38     |
| Identifying as First Nations | 1,150  |
| Births 2024                  | 217    |
| Born Overseas                | 905    |
| Unemployment                 | 159    |
| Households renting           | 1,665  |
| Households with a mortgage   | 1,216  |

of jobs available exceeding the local workforce.

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

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

Agriculture and extractive industries remain our largest employers, with Agriculture engaging 17.4% of our workforce across farming, livestock production, and agricultural services.

The Health Care and Social Assistance industry employs 12% of our population, providing high-skilled positions and contributing to above-average household incomes for the region.



# COMMUNITY RECOGNITION

## Australia Day awards

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

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

## RECIPIENTS 2025

| Roma                         |                               |
|------------------------------|-------------------------------|
| Citizen of the Year          | Elizabeth Nolan               |
| Community Contribution Award | Paul Hutchinson               |
| Community Organisation Award | Roma Park Run                 |
| Cultural Award               | Sculptures Out Back Committee |
| Junior Sport Award           | Amy Lorenz                    |
| Young Achiever Award         | Georgia Pearce                |

| Surat & Surrounds            |                        |
|------------------------------|------------------------|
| Citizen of the Year          | Melissa Sutton         |
| Community Contribution Award | Jake Thompson          |
| Community Organisation Award | The Cobb & Co Festival |
| Cultural Award               | Gwenda Proud           |
| Junior Sport Award           | Shivanna Johnson       |
| Young Achiever Award         | Jesseeca Ward          |

| Wallumbilla & Surrounds         |  |
|---------------------------------|--|
| Citizen of the Year             | Heather Price                                    |
| Community Contribution Award    | Trishelle Swan                                   |
| Community Organisation Award    | Jackson CWA - 100 Year Celebration               |
| Cultural Award                  | Billa Bite Night - Wallumbilla Long Table Dinner |
| Sports Award                    | Jed Price  |
| Junior Sport Award (Dual Award) | Dallas Price<br>Jacob Jenkins                    |
| Young Achiever Award            | Payton Leahy                                     |

| Mitchell & Surrounds         |                                    |
|------------------------------|------------------------------------|
| Citizen of the Year          | Sheryn Hanna                       |
| Community Contribution Award | Seamus Filan                       |
| Community Organisation Award | Mitchell Amateur Swimming Club Inc |
| Cultural Award               | Booringa Heritage Museum           |
| Sports Award                 | Kayleen Silvester                  |
| Junior Sport Award           | Quinn Kenafake                     |
| Young Achiever Award         | Bray Kenafake                      |

| Injune & Surrounds           |                     |
|------------------------------|---------------------|
| Citizen of the Year          | Debbie Duff         |
| Community Contribution Award | Lyndal Nicol        |
| Cultural Award               | Creative Injune Inc |
| Sports Award                 | Jayden Wilson       |

| The Spirit of the Maranoa Award |                               |
|---------------------------------|-------------------------------|
| Roma (Dual Award)               | Mary Johnson<br>Glenda Hacker |
| Injune & Surrounds              | Pam Girle                     |
| Surat & Surrounds               | Kelly Cavanough               |
| Wallumbilla & Surrounds         | Bruce Albeck                  |
| Mitchell & Surrounds            | Kaitlyn Pallisier             |

### Andrea Murray Memorial Award (Regional Award)

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

The recipient of the Andrea Murray Memorial Award for 2025 was Karly Cicero.

## COMMUNITY RECOGNITION



Awards from around the region: (Clockwise from top left) Mayor Wendy Taylor and Australia Day Ambassador Leo Stehnscholz presented Georgia Pearce with the Roma Young Achievers Award. The Jackson CWA – 100 Year Celebration was awarded the Community Organisation Award for Wallumbilla & Surrounds and pictured is Cr Meryl Brumpton, Australia Day Ambassadors Melissa and Peter McGuinness, and Cr. Brendan Seawright. Jake Thompson received the Surat & Surrounds' Community Contribution Award, pictured with Cr Joh Hancock. Mitchell Citizen of the Year for Mitchell & Surrounds was awarded to Sheryn Hanna and she is pictured with Cr John Birkett, Australia Day Ambassador Gerry Blackwell and Cr Amber Davis. Australia Day Ambassador Taj Pabari and Mayor Wendy Taylor presented Pam Giral with the Spirit of the Maranoa Award for the area of Injune & Surrounds. The Andrea Murray Award was presented in Mitchell in 2025 and it was awarded to Karly Cicero. The award was accepted by Karly's mother, Wendy Cicero and she is pictured with Cr Amber Davis, Desleigh Murray, Australia Day Ambassador Gerry Blackwell and Cr John Birkett.



# PART 2 OUR COUNCIL





## OUR ROLE AND FUNCTION

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

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

### Role of Council

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

The local government principles are:

- a. Transparent and effective processes, and decision-making in the public interest; and
- b. Sustainable development and management of assets and infrastructure, and delivery of effective services; and
- c. Democratic representation, social inclusion and meaningful community engagement; and
- d. Good governance of, and by, local government; and
- e. Ethical and legal behaviour of councillors and local government employees.

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

### Role of the Mayor

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

- a. Leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
- b. Leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
- c. Directing the chief executive officer of the local government under Section 270;
- d. Conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
- e. Ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
- f. Being a member of each standing committee of the local government;
- g. Representing the local government at ceremonial or civic functions.

### Role of Councillors

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

- a. Ensuring the local government –
  - i. Discharges its responsibilities under this Act; and
  - ii. Achieves its corporate plan; and
  - iii. Complies with all laws that apply to local governments;
- b. Providing high quality leadership to the local government and the community;
- c. Participating in council meetings, policy development, and decision-making, for the benefit of the local government area;
- d. Being accountable to the community for the local government's performance.

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

### Executive and Administration

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

### Our logo

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

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

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

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



## OUR ROLE AND FUNCTION

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

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

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

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

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

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

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



## OUR COUNCIL

Elected Members 2024 - 2028 Term



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

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

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

Local government elections are held every four years in Queensland.

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

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

### Council Portfolios

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

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

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



## OUR COUNCIL

### Maranoa Regional Council Ordinary Meetings

Maranoa Regional Council Ordinary Meetings are held on the second and fourth Thursday of each month, commencing at 9.00am (or as determined by Council).

During these times, councillors discuss important matters that affect the Maranoa community.

Community members are welcome to attend these meetings in person or via phone by calling 1300 007 662.

Maranoa Regional Council Meeting Chambers are located on 57 Bungil Street, Roma QLD 4455.



### Mayor Wendy Taylor

Mobile: 0419 686 537

Email: [mayor@maranoa.qld.gov.au](mailto:mayor@maranoa.qld.gov.au)

Portfolio Responsibilities:

Government Relations (Federal, State, Local)

Disaster Management (Chair LDMG)

Saleyards

Executive Management



### Deputy Mayor Cameron O'Neil

Mobile: 0429 956 379

Email: [cameron.oneil@maranoa.qld.gov.au](mailto:cameron.oneil@maranoa.qld.gov.au)

Portfolio Responsibilities:

Rural Roads

Major Projects, Stakeholder Engagement & Advocacy

Facilities & Airports

## OUR COUNCIL



### Councillor John Birkett

Mobile: 0409 761 206  
Email: [john.birkett@maranoa.qld.gov.au](mailto:john.birkett@maranoa.qld.gov.au)

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



### Councillor Meryl Brumpton

Mobile: 0487 712 801  
Email: [meryl.brumpton@maranoa.qld.gov.au](mailto:meryl.brumpton@maranoa.qld.gov.au)

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



### Councillor Amber Davis

Mobile: 0455 232 582  
Email: [amber.davis@maranoa.qld.gov.au](mailto:amber.davis@maranoa.qld.gov.au)

Portfolio Responsibilities:  
Local Business & Procurement  
Community Safety  
Town Beautification



### Councillor Peter Flynn

Mobile: 0457 530 949  
Email: [peter.flynn@maranoa.qld.gov.au](mailto:peter.flynn@maranoa.qld.gov.au)

Portfolio Responsibilities:  
Sport & Recreation  
Planning & Building



### Councillor Johanne (Joh) Hancock

Mobile: 0419 803 314  
Email: [johanne.hancock@maranoa.qld.gov.au](mailto:johanne.hancock@maranoa.qld.gov.au)

Portfolio Responsibilities:  
Economic Development & Events  
Quarry



### Councillor Brendan Seawright

Mobile: 0455 029 878  
Email: [brendan.seawright@maranoa.qld.gov.au](mailto:brendan.seawright@maranoa.qld.gov.au)

Portfolio Responsibilities:  
Rural Services and Biosecurity (Stock Routes, Wild Dogs, Pest Management)  
Plant & Fleet



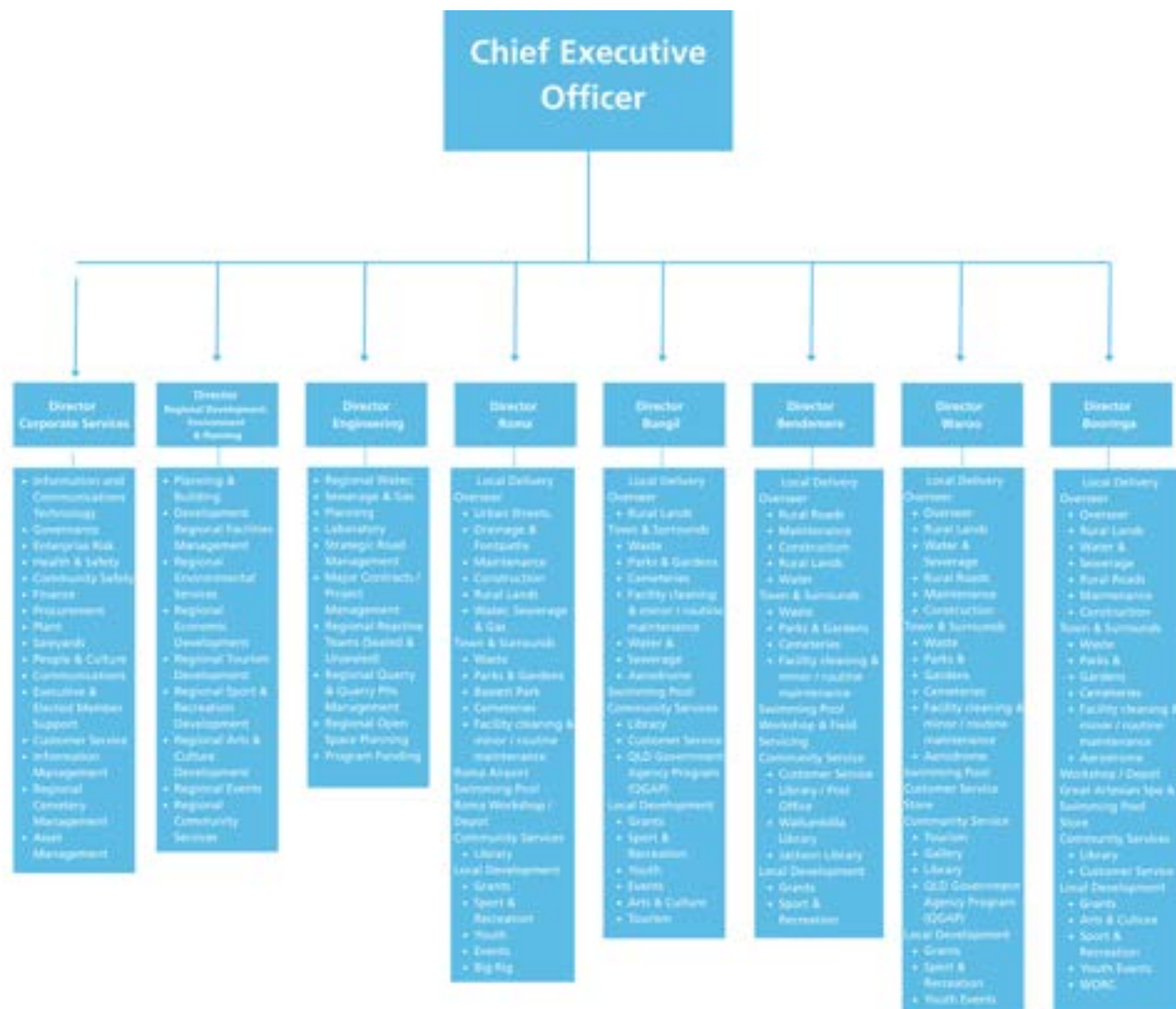
### Councillor Jane Vincent

Mobile: 0474 208 441  
Email: [jane.vincent@maranoa.qld.gov.au](mailto:jane.vincent@maranoa.qld.gov.au)

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



# ORGANISATIONAL STRUCTURE



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

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

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

The existing structure is covered in this report.

Council conducted an organisational review during the 2024/25 year with a new structure adopted by Council on 18 June 2025. With implementation to occur early in the 2025/26 year, the prior structure as illustrated above was in place for the delivery of activities during the 2024/25 year.

## OUR SERVICE CENTRES

|          |   |   |
|----------|---|---|
| INJUNE   |    | <p>32 Hutton Street, Injune</p> <p>Phone: 07 4626 0500</p> <p>Email: <a href="mailto:customer.injune@maranoa.qld.gov.au">customer.injune@maranoa.qld.gov.au</a></p>               |
| MITCHELL |    | <p>100 Cambridge Street, Mitchell</p> <p>Phone: 07 4624 6900</p> <p>Email: <a href="mailto:customer.mitchell@maranoa.qld.gov.au">customer.mitchell@maranoa.qld.gov.au</a></p>     |
| ROMA     |  | <p>Cnr Bungil Street and Quintin Street, Roma</p> <p>Phone: 07 4624 0600</p> <p>Email: <a href="mailto:customer.roma@maranoa.qld.gov.au">customer.roma@maranoa.qld.gov.au</a></p> |
| SURAT    |  | <p>73 Burrowes Street, Surat</p> <p>Phone: 07 4626 6100</p> <p>Email: <a href="mailto:customer.surat@maranoa.qld.gov.au">customer.surat@maranoa.qld.gov.au</a></p>                |
| YULEBA   |  | <p>20 Stephenson Street, Yuleba</p> <p>Phone: 07 4629 9000</p> <p>Email: <a href="mailto:customer.yuleba@maranoa.qld.gov.au">customer.yuleba@maranoa.qld.gov.au</a></p>           |



## OPERATIONAL POLICIES

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

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

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

During 2024/25 the following policies were reviewed or updated:

- Expenses Reimbursement and Provision of Facilities (Councillors) - OM/07.2024/77 - 24/07/2024
- Investigation Policy - OM/08.2024/13 - 14/08/2024
- Sundry Debt Recovery - OM/11.2024/45 - 27/11/2024
- Procurement Policy - OM/05.2025/06 - 14/05/2025
- Revenue Policy - SMB/06.2025/02 - 16/06/2025
- Investment Policy - SMB/06.2025/02 - 16/06/2025
- Debt Policy - SMB/06.2025/02 - 16/06/2025
- Rates and Charges Rebate and Concessions - SMB/06.2025/15 - 19/06/2025
- Debtor Management - SMB/06.2025/16 - 19/06/2025
- Audit and Risk Committee Terms of Reference - OM/06.2025/21 - 19/06/2025

### Ethical framework - codes of conduct

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

The Public Sector Ethics Act 1994 outlines these key values: respect for persons, respect for the law and system of government, integrity, diligence, and economy and efficiency.

### Community Engagement

The Mayor and Councillors are elected by the community for the community, i.e. to represent the current and future interests of its residents.

Collectively, the elected members:

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

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

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

### Informing our Community

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

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

# PART 3 OUR PERFORMANCE





# PLANNING AND REPORTING FRAMEWORK

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

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

## Strategic and Operational Planning

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

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

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

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

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

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

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

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

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

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

## Corporate Plan

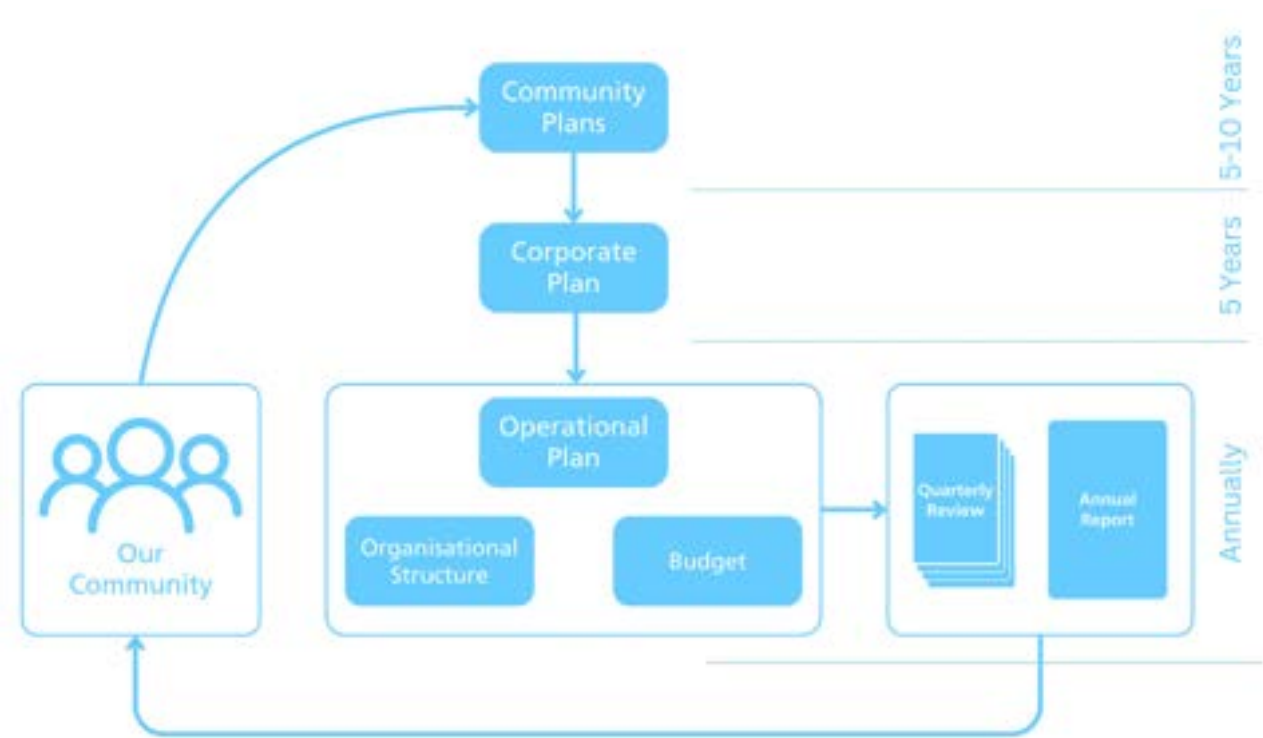
Council’s current Corporate Plan, covering the period 2023-2028, was adopted on 28 June, 2023.

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

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

## Our Vision

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



# CORPORATE PLAN 2023 - 2028

## Our Purpose

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

## Our Values



## Strategy Pillars and Goals





## OPERATIONAL PLAN 2024/25

In this year's 2024/25 Annual Report we continue to work with our Corporate Plan for 2023-2028.

The Operational Plan showcases Council's Corporate Plan (where we are heading over the next five years), Operational Plan (what services and projects we will work to deliver of the next year), and Budget Highlights (how we will fund our Operational Plans' services and projects).

Reported in the tables below are the 2024/25 Operational Plan initiatives, the measure of success and progress towards completion during the year. Council reports quarterly against our operational plan, with these quarterly reports published on our website: [www.maranoa.qld.gov.au](http://www.maranoa.qld.gov.au)



### Major Upgrades to Roma Airport Apron

Roma Airport is set for a significant upgrade, with \$1.15 million in funding secured through the Australian Government's Regional Airports Program (RAP) Round 4. The project, to be delivered by Maranoa Regional Council, will reshape and reseal the General Aviation (GA) apron pavement, improving safety and ensuring the airport remains a key hub for the region.

The project includes stabilising and resurfacing the apron, upgrading drainage, and re-marking aircraft parking areas. These improvements will extend the pavement's lifespan, reduce maintenance costs, and enhance operations for services like the Royal Flying Doctor Service.



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

Completed



Not Achieved



Deferred



### Airports

Council operates one airport and three aerodromes across the Maranoa region. These facilities are critical to the region's liveability, economic growth, and community development, including providing essential access for medical emergency flights to larger towns.

### Quick Facts

**Airport Network Coverage:** Council manages over 5 kilometres of sealed runways across 4 sites: Roma, Mitchell, Injune, and Surat. These facilities are vital for passenger transport, freight, emergency services, and regional connectivity.

**Passenger Throughput:** Roma Airport, the largest in the network, welcomed approximately 67,000 passengers in 2024/25, averaging 183 passengers daily.

**Aircraft Movements:** Roma Airport recorded 10,700 aircraft movements in 2024/25, including regular passenger transport (Rex Airlines), charter flights, aeromedical operations, and general aviation.

### Highlights

Secured \$1.16 million in federal funding under Round 4 of the Regional Airports Program to upgrade the General Aviation Apron at Roma Airport, enhancing safety and reliability for aeromedical, firefighting, charter, freight, tourism, and other general aviation services.

Made significant progress on the Roma Airport Precinct Plan during 2024/25, with adoption of the Concept Plan scheduled for early 2025/26. The planning process involved extensive engagement with airport users, operators, industry stakeholders, and the community to ensure the plan is practical and future-focused.

Completed the development and adoption of a dedicated Airport Asset Management Plan, providing a stronger framework for long-term asset management, investment planning, and renewal across the four airports.

Demonstrated the critical value of the Mitchell Aerodrome during the severe wet weather event in early 2025. With over 260 millimetres of rain falling in two days, the aerodrome enabled aerial welfare checks and delivery of essential supplies, including baby formula, nappies, and medical needs, to isolated residents.

### Challenges

Ongoing uncertainty regarding the continuity of passenger services due to the administration of the State Government's RPT provider, Rex Airlines. Council continues to advocate for the importance of a regulated passenger transport service for the region.

Financial pressures and limited revenue-generation capacity under current arrangements create ongoing challenges for the sustainability of the airport business unit.

Significant renewal demands for airport infrastructure, including runways, taxiways, lighting systems, and apron pavements, require ongoing investment to maintain compliance, safety, and reliability.

Attracting and retaining specialised staff with aviation knowledge and regulatory expertise remains a challenge due to the niche skills required to manage airport operations and compliance in a regional context.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Finalise long term asset management plan for airports and aerodromes to inform future operational and capital investment into Council's airport and aerodrome business unit. | Asset Management Plan finalised and presented to Council before 30 December 2024.   | ✓ |
|  | Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecasts updated prior to 2025/26 budget deliberations.   |   |
|  | Reduction in the number of unplanned instances where the level of service to users of the airport and aerodrome facilities is impacted.   |   |
| Sound financial business management and reporting for Council's Airport assets.  | Monthly Business unit Reports prepared and presented to Council.  | ✗ |
|  | Master plan for airport reviewed, updated and adopted by Council.   |   |
| Advocate to Department of Transport and Main Roads to ensure the next Regular Passenger Transport (RTP) contract is reviewed and issued to the market in a timely manner.    | Regulated route status maintained.  | ✓ |
|  | Elected member(s) to undertake representation regarding the renewal of the Regular Passenger Transport (RPT) contract within 30 days of the State forming government (after 2024 State Election). |   |



| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Ensure Roma Airport and Mitchell, Surat and Injune Aircraft Landing Areas maintain compliance as required under the Civil Aviation Safety Regulations and Civil Aviation Advisory Publication 92-1(1). | <p>No non-compliances outstanding beyond deadlines.</p> <p>100% of airside safety incidents investigated and findings made within 30 days of report.</p> <p>No increase to strike rate / 10,000 movements year on year.</p> <p>0 Foreign Object Debris related incidents on runway.</p> <p>Annual exercise completed to test readiness and effectiveness of incident response procedures.</p> | ✓ |



## Economic Development and Local Business

Council is committed to attracting new investment and supporting business growth to strengthen the economy, increase the region's population, and ensure the sustainability and vitality of the Maranoa region.

### Quick Facts

**Gross Regional Product (GRP):** The Maranoa Regional Council area's Gross Regional Product was \$2.27 billion in the year ending June 2025, reflecting a 6% growth since the previous year.

**Population Growth:** The population estimate for the Maranoa Regional Council area as of 30 June 2025 is 13,371, representing a 0.89% increase since the previous year.

**Key Industries:** More residents in the Maranoa Regional Council area worked in extractive industries, agriculture, forestry, and fishing, with healthcare coming in as the second-largest employment sector.

### Highlights

Hosted the inaugural Queensland Renewables Forum in Roma, attracting guest speakers from the renewable sector as well as major investors and developers in the renewable space.

Partnered with a drone manufacturer to test drones for freight operations, showcasing the region's potential for innovation and technology adoption.

Attended the Maranoa Industry Consultation Workshop in conjunction with Roma Commerce and Tourism (RCAT), leading the development of a "Grow Your Own Workforce" plan to address workforce challenges.

Participated in the Indigenous Business Expo in Chinchilla, strengthening relationships with Indigenous businesses and promoting regional opportunities.

Coordinated 5 "Spotlight on Small Business" events during May Small Business Month, showcasing local business operators. These events featured 4 guest speakers and attracted 141 attendees across the region.

Secured the front cover of Rex Airlines' in-flight magazine to promote the Maranoa region, highlighting its economic and tourism potential.

### Challenges

Limited housing availability, particularly in the rental market, continues to impact the region's ability to attract and retain residents and workers.

Rising cost of living poses challenges for residents and businesses, affecting the region's affordability and competitiveness.

Attracting and retaining staff remains an ongoing issue, particularly in specialised industries where skilled workers are in high demand.

Limited daycare services in the region create additional barriers for families and workers, impacting workforce participation.

Low awareness of the Maranoa and its location remains a challenge. This issue is being addressed through the development of the Maranoa Investment Prospectus.

| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| Commence a review of community & local plans by each town.   | <p>Conduct a desktop review, including a summary of works completed to date, of all plans in consultation with the Local Development Officers. The review is to be completed in Q1.</p> <p>Present a report to Council in Q2.</p>  | ✓ |
| Regional Advocacy - Collaboration with key groups to ensure Council's advocacy efforts are aligned and recognise the best forum to progress these. | Maintain active membership in South-West Queensland Regional Organisation of Councils (SWQROC), Darling Downs and South West Council of Mayors (DD&SW), Outback Queensland Tourism Association (OQTA), Local Government Association of Queensland (LGAQ), and other regional working groups. | ✓ |

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Active involvement with industry partners to position Council as "open for business" and ready to support and capitalise on future economic development opportunities. | Host at least one symposium per annum on industry diversification, collaborate with industry advocates such as RCAT, Local Groups, Toowoomba and Surat Basin Enterprise (TSBE) and Outback Tourism.<br>Present Council with concise information on emerging trends, opportunities, risks and threats.<br>Strategy meeting with TSBE for Council and staff to gain a further understanding as to how Council can maximise TSBE membership and their other offerings. | ✓ |
| Increase community capability through delivery of grant writing workshops with community groups.   | Increase in total value of external funding obtained by local organisations.<br>Workshops are attended and well receive throughout the region.  | ✓ |
| Advocate and promote industry diversification with ongoing focus on long term sustainable agriculture.   | Partner to deliver diversified agricultural forums across the region during the next 12 months.<br>Identify and unlock new industry opportunities for the Maranoa region.   | ✓ |
| Development of a Maranoa Region Investment Prospectus.   | Inception meeting with Council held to ensure priorities are aligned before commencing with the development works.<br>Investment Prospectus is informed by a broad range of stakeholders from across the region and broader industry.<br>Prospectus is finalised and endorsed by Council.   | ✗ |
| Provide ongoing support of annual Special Initiatives that celebrate and promote economic development and local business across our region.                            | Commitment to annual sponsorship of key regional initiatives including - Business Excellence Program, Maranoa Business Awards, Country University Centre, Easter in the Country, Roma Cup, Injune Retirement Village Support etc.   | ✓ |



## Facilities

Council manages land, buildings, and services across the region to ensure they are accessible and functional for residents, visitors, and industries.

### Quick Facts

**Leases and Agreements:** There are currently 135 leases and agreements in place with Council for the use of Council facilities.

**Council Land Under Grazing Agreements:** There are currently 208.39 hectares of freehold Council land are under grazing agreements.

### Highlights

Prepared the Strategic Asset Management Plan, ensuring Council assets involved in the Capital Works Program were inspected, reviewed, and updated accordingly.

Submitted 82 reports to Council covering leases and agreements, asset acquisitions and disposals, and State Land matters, demonstrating a commitment to transparency and accountability.

### Challenges

Effective coordination of programs and projects remains complex, requiring collaboration among multiple departments and stakeholders to ensure timely delivery.

Limited staffing resources continue to impact the department's ability to meet essential service delivery obligations and statutory deadlines. Efforts are ongoing to enhance staffing capacity while prioritising critical tasks.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Long term asset management planning for Council's facilities infrastructure to inform future operational and capital investment and budgets.            | Asset Management Plan reviewed and presented to Council before 30 October 2024.<br>Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecast updated to reflect Asset Management Plan prior to 2025/26 budget deliberations. | ➡ |
| Ensure safe and function facilities, with asset management plans for all facilities, buildings and structures aligned to Council's strategic direction. | Priority assets for disposal identified and presented to Council for consideration.<br>Reduction in insurance premiums and depreciation.   | ✓ |



| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| Planned renewal and upgrades of Council facilities to meet user requirements and/or expectations.          | Consultation undertaken to ensure new builds and upgrades meet the current and anticipated needs of the organisation and community, with input sought from relevant parties and user groups.<br>Facilities projects delivered that meet users/ customer requirements and expectations. | ✓ |
| Manage the development and renewal of fit-for-purpose leases and agreements for use of Council facilities. | Continue program to ensure all tenants and long term users of Council facilities and land have a formal tenancy agreement.<br>Renewal of leases and agreements completed prior to expiry date.   | ✓ |
| Maintenance, sustainability, safety and environmental compliance for customer faced facilities.            | Reduction in user complaints - year on year comparison.<br>75% user satisfied for quality from customer survey.<br>0 incidents<br>100% compliance with service obligations for fire safety, electrical safety, lighting and security systems.  | ✓ |



## Procurement

Council is committed to achieving value for money for ratepayers while promoting local economic growth by encouraging competitive local businesses to participate in procurement activities.

### Quick Facts

Tenders Issued: 43

Tenders Awarded: 19 (excluding Registers of Pre-qualified Suppliers).

### Highlights

Updated the Procurement Policy to better recognise and support local businesses, ensuring they are prioritised where possible ensuring value for money.

Conducted a procurement survey with local businesses to identify opportunities for improving engagement and simplifying processes.

Created two new panels of Pre-qualified Suppliers to support quarry operations, enhancing efficiency and compliance.

Established a panel of Pre-qualified Suppliers for Quarry and Associated Materials to support civil works, ensuring access to high-quality materials for infrastructure projects.

### Challenges

Engaging all suitable suppliers to participate in Council's new panel for Quarry and Associated Materials remains a challenge, particularly in ensuring compliance with regulatory requirements.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Refine criteria to enable local supplier spend where possible, however within the value for money philosophy. | Procurement Policy reviewed and adopted by Council.<br>Complete a priority review (outside of annual review) of the financial and legislative delegations regarding procurement under the Local Government Act 2009 and Local Government Regulations 2012.            | ✓ |
| Identify procurement opportunities that facilitate the development of local business, both new and existing.  | Completion of a detailed review of supplier expenditure for the last two years to identify potential local business opportunities that are currently being sourced from outside the Maranoa Region.<br>Briefing presentation summarising the key findings to Council. | ✓ |
| Investigate and identify opportunities that simplify doing business with Council.                             | Develop and conduct a community survey that helps identify barriers for local suppliers wanting to work for Council.<br>Analysis of survey results and action plan developed and presented to Council.  | ✗ |



## Roma Saleyards

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

### Quick Facts

Weekly Sale throughput numbers for 2024/25: 298,085 head of cattle for a combined value of \$350,618,519.

Stud sales: 897 head of cattle sold for over \$6.5 million, with an additional 29,315 head of cattle transiting through the facility.

Preferred Selling Centre: Roma Saleyards has maintained the position of top cattle selling centre and remains the 'Marketplace of Choice'.

### Highlights

Primaries Road Extension completed, allowing safer and more efficient access for road trains.

New Sculpture 'It's in the Jeans' now proudly stands in place, along with the new tour video in the bull arena.

The Saleyards continues to be a social and economic hub for the Maranoa region, enriching the community and attracting over 7,000 visitors throughout the year, complementing its 24/7 operations.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Strategic planning and effective management of the Roma Saleyards to ensure compliance with relevant regulations and considers the current and future needs of users. | Completion and adoption of a strategic plan for Roma Saleyards (by Council) - including a review and update to the master plan. | ✗ |
|   | Monthly Business Unit Reports presented to Council.   |   |
|   | Completion of Primaries Road and Ramp Upgrade Projects.   |   |
| Proactive management of critical contractors operating at the Roma Saleyards.   | Complete review of critical contractors in accordance with contractual arrangements.  | ✓ |
| Optimise Roma Saleyards Marketing Strategy.   | Increased following and engagement of users on Roma Saleyards social media platforms.   | ✓ |
|   | Develop Roma Saleyards website.   |   |



## Tourism

Council is committed to fostering tourism and events across the Maranoa region, recognising their vital role in driving economic growth, enhancing community pride, and showcasing the region's unique heritage and attractions to visitors from across Australia and beyond.

### Quick Facts

Visitor Information Centre Visitation: In 2024/25, a total of 119,085 people visited a Visitor Information Centre in the Maranoa region. This represents a slight decrease of 3.25% compared to the previous year.

Cobb & Co Festival Centenary: The Cobb & Co Festival in August 2024 attracted over 3,000 visitors, celebrating 100 years since the last horse-drawn mail coach journeyed between Surat and Yuleba.

Tourism Recognition: Roma won Bronze at the 2024 Australian Top Tourism Town Awards, following its success at the Queensland Top Tourism Town Awards.

Channel 7 Weekender Episode: A dedicated episode highlighting South West Queensland, including Surat and Roma, reached over 300,000 viewers by August 2025.

Australian Tourism Exchange (ATE): Council participated in 76 meetings with key industry stakeholders at ATE 2025, promoting the Roma region and the Carnarvons to domestic and international markets.

### Highlights

Held from 16 - 25 August 2024, the Cobb & Co Festival commemorated the last horse drawn mail coach journey between Surat and Yuleba. The event featured markets, long-table dinners, coach rides, and live entertainment, culminating in a recreation of the final mail run. This milestone celebration attracted over 3,000 visitors and reinforced the region's cultural significance on a national stage.

Roma proudly secured Bronze at the 2024 Australian Top Tourism Town Awards, showcasing the Maranoa region on a national stage. This achievement reflects the collaborative efforts of tourism operators, local businesses, and community groups in creating a welcoming and memorable destination.

Council partnered with the Outback Queensland Tourism Association, Western Queensland Spirit, and Boobook Explore to showcase the Roma region and the Carnarvons at Australian Tourism Exchange (ATE) 2025 in Brisbane. Over four days, representatives engaged in 76 meetings with wholesalers, distributors, and travel agents, boosting the region's visibility and fostering key industry relationships.

In collaboration with the South West Queensland Regional Organisation of Councils (SWQROC), Council secured a dedicated episode of Channel 7's Weekender. Hosted by Kimberley Busted, the episode aired in March 2025 and highlighted the beauty and attractions of South West Queensland, including Surat and Roma. By August 2025, the episode had reached over 300,000 viewers, significantly promoting the region as a must-visit destination.



Destination2045 Workshop: Roma hosted a workshop as part of Tourism & Events Queensland's long-term tourism strategy, Destination2045. Council's input ensured that the voices of small, regional, and rural businesses were heard, helping shape the priorities that will guide Queensland's tourism industry over the next 20 years.

## Challenges

**Accommodation Availability:** Balancing accommodation availability for both leisure tourists and business or fly-in-fly-out (FIFO) workers remains a challenge. High demand from business travellers often limits options for leisure visitors, particularly during peak periods.

**Outback Queensland Flooding:** In March and April 2025, flooding across Outback Queensland impacted an area twice the size of Victoria. While the Maranoa region was not directly affected, negative perceptions about the safety and accessibility of the Outback posed challenges for local tourism operators. Council worked with the Outback Queensland Tourism Association (OQTA) and SWQROC to reassure travellers that the region was open and safe to visit.

**Uncertainty in Regional Air Services:** In July 2024, Rex Airlines, the sole provider of regional air services in the Maranoa, entered voluntary administration. While flights continued as scheduled, concerns were raised about the potential impact on the region's connectivity, tourism, and economic activity. Council remains proactive in advocating for the community, working closely with all levels of government to ensure the continuation of regional air services and secure long-term connectivity.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Commence works to ensure Council's Maranoa Tourism Strategy 2017 focuses of delivering on the key strategic priorities. | <p>Inception meeting with Council held to ensure review aligns and focuses on the strategic priorities of Council.</p> <p>Updated Economic Development Strategy adopted by Council.</p> <p>A brief including recommendations from desktop review of the Maranoa Tourism Strategy presented to Council for further consideration.</p>   | ➡ |
| Partner with Outback Tourism to continue to develop the Maranoa as a tourism destination.                               | <p>Tourism numbers increase through Visitor Information Centre's.</p> <p>Increase in exposure and awareness of Maranoa Tourism options and attractions through exhibit presentations at least two (2) conferences / industry gatherings throughout the year.</p> <p>Develop and implement an action plan, in consultation with Council, to update tourism literature and further leverage the recent Top Towns win.</p> <p>Ensure that all Tourism collateral features our awards.</p> <p>Continue to develop our social media which has a following that has now increased by 24%</p> | ✓ |

## 2024 Roma Country Music Festival

Maranoa Regional Council proudly supports events that improve liveability and drive economic growth. This includes the inaugural Roma Country Music Festival, organised by Regfest in November 2024. Headlined by Kasey Chambers, the festival celebrated country music and culture, bringing the community together and drawing visitors to the region.





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



### Environmental and Public Health

Council supports the community in protecting human and environmental health by helping businesses and residents navigate legislative requirements. Environmental Health Officers act as key educators, addressing food safety, public health, and environmental concerns while providing practical solutions that balance compliance with positive outcomes.

#### Quick Facts

Licensed Businesses: 165 licensed food businesses, 4 high-risk personal appearance businesses, 6 annual outdoor dining permits, and 9 annual caravan park licences.

Inspections: 300 inspections were conducted, including 274 food business inspections, 6 high-risk personal appearance inspections, and 8 caravan park inspections.

#### Highlights

Reviewed businesses with accredited food safety programs to ensure compliance with Queensland Health conditions, achieving positive outcomes.

Strengthened food safety knowledge and standards across the region by working collaboratively with food businesses, resulting in improved practices and better understanding of food safety requirements.

Streamlined the food business and high-risk personal appearance renewal process, increasing efficiency and enhancing customer service outcomes.

#### Challenges

The large geographic area and high volume of inspections and customer requests have been challenging, particularly during periods of increased demand. This has impacted the delivery of timely responses, education programs, and projects.

#### Operational Plan Initiative

#### Success Measure

Maintain healthy communities under legislation.

100% food safety inspections are completed as scheduled.



### Council Ensuring Food Safety Throughout the Region

Maranoa Regional Council is proud to support local food businesses stay on top of food safety and meet Queensland Health requirements. Local food businesses enhance the liveability and are a tourist drawcard in our region. Council works towards making sure people can enjoy safe and tasty meals and have a great outdoor dining experience whether they're grabbing a coffee, sharing a meal with mates, or are relaxing in the outback sun with a cuppa.







## Parks and Open Spaces

Council improves the amenity and liveability of the region by maintaining existing parks and recreational areas while developing new ones.

### Quick Facts

Parks and Open Spaces: Council maintains 1,081.78 hectares of parks and open space across 10 towns.

### Highlights

Amby Park and Neil Turner Weir Park: Installed new shelter, tables, and chairs at Amby Park, along with irrigation upgrades at Neil Turner Weir Park in Mitchell.

Roma Lawn Cemetery: Completed upgrades to the Roma Lawn Cemetery, including new beams, additional seating, and an upgraded irrigation system.

Surat Riverwalk: Replaced softfall under exercise equipment along Surat's Riverwalk and installed a concrete path connecting the Riverwalk to the Lookout.

Injune Caravan Park: Installed solar lighting at Injune Caravan Park and completed new plantings at town entry signage to enhance visual appeal.

### Challenges

Increased demand for in-kind support for community events and projects has placed additional pressure on resources.

Aging infrastructure, including irrigation systems and park facilities, requires ongoing maintenance and upgrades to meet community expectations.

Staff shortages and retention challenges continue to impact service delivery across the region.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Our Parks and Open Spaces meet the needs of our community.                            | An established classification system and service level for key parks and open spaces across council operational areas - including the concept of assigning "champions/leaders" to our high priority parks, open spaces and cemeteries.  | ➔ |
| Plan to maximise the opportunities and sustainably improve our Parks and Open Spaces. | Developed plans to manage the upgrade of Council managed parks and recreational spaces - including master planning of Surat Recreation Grounds and Gwydir Laycock Park (Injune).<br><br>A review (and presentation to Council) of Placemaking Strategy Plans to understand key achievements as well as reestablish the priorities for the future. | ✗ |



## Rural Lands

Council assists in protecting and strengthening rural industries by managing the region's natural environment and partnering with landholders and government agencies.

### Quick Facts

Stock Routes: 14 travel permits were issued for 8,212 head of cattle, supporting drovers and livestock movement for campdrafts and rodeos.

Baiting Programs: Distributed 3,320 kilograms of pig meat baits, 9,140 kilograms of dog meat baits, and 3,600 manufactured dog baits during May and October programs.

### Highlights

Developed the Parthenium Management Plan through community consultation, strengthening regional biosecurity efforts.

Supported the Great Australian Charity Cattle Drive, facilitating the movement of 1,500 head of cattle through the Maranoa and raising awareness for BeefBank.

Delivered 10 funded capital works projects upgrading stock route water facilities, valued at \$205,425.

### Challenges

Managing the increasing spread of invasive plants and animals across a vast region while balancing community expectations with available resources.

Remaining vigilant to emerging threats such as fire ants, tick incursions, and viral outbreaks, which require proactive monitoring and response.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Implement Maranoa Regional Council's Biosecurity Plan 2023 - 2027.            | Develop and implement an annual "Action Plan" for weed management in line with the Biosecurity Plan 2023-2027.<br>Deliver weed control as per RMPC funding obligations - with 100% expenditure by 30 June.<br>Deliver Queensland Feral Pest Initiative program as per funding obligations by December 2024.  | ✓ |
| Develop and Implement Regional Stock Route Management Plan.                   | Finalise Stock Route Management Plan 2024-2029 and present to Council for endorsement.<br>Develop and implement an annual "Action Plan" for stock route management following the finalisation of the Stock Route Management Plan 2024-2029.<br>Deliver capital works program for stock route water facilities as per funding obligations.<br>Audit water facilities and offtake agreements.  | ✓ |
| Sustainable Rural Land Management.  | In consultation with landowners and Council, undertake a review of the animal baiting program to deliver better outcomes for the region and improve coordination for rural landholders.<br>Twice yearly wild dog baiting program with greater coordination with landowners.<br>Review current wild dog scalp initiative with recommendations to Council on historic trends, the current process, reintroduction of the Golden Dogger Award and current scalps payment. | ✓ |
| Proactively manage our Rural Lands as responsible land managers.              | A developed suite of rural lands internal processes and procedures, including a compliance framework to make it easier for staff and customers.<br>Staff have relevant authorisations and training up to date.   | ✓ |
| Engage with our Rural Lands stakeholders to improve engagement and education. | Participate in, and facilitate, industry seminars, field days and training across the region.  | ✓ |



### Biosecurity Workshop

Maranoa Regional Council's Rural Lands Services, in collaboration with Biosecurity Queensland, AgForce Queensland and BQ Mates Ambassador Brigid Price, successfully hosted a Biosecurity Information Event at Roma Saleyards on Thursday, 27 February 2025.

The event, which attracted over 20 local producers and industry stakeholders, provided crucial insights into risk mitigation and response procedures for biosecurity events.

Attendees gained valuable knowledge on how to stay prepared and informed about biosecurity risks with opportunities to network and engage with local industry professionals.

The event coincided with the timely establishment of the new Maranoa Regional Council Biosecurity Advisory Committee.



### Peter Keegan Museum Opened

Local history now shines brighter thanks to the new Peter Keegan Museum that opened in November 2024.

Located at Roma's Big Rig, the new interactive exhibit tells the story of the people who have worked in the region's oil and gas industry and who have made a significant impact to the history of Roma.

The museum was funded through a grant of \$400,000 from the Queensland Government's - Works for Queensland Program with an additional \$120,000 funding from Maranoa Regional Council.





## Town Planning

Council manages planning for the ongoing development of the region to support growth while ensuring sustainability and liveability for residents.

### Quick Facts

Applications Received: 104 planning applications, 237 building applications, and 44 plumbing applications were received in 2024/25.

Approvals: 83 planning applications, 218 building applications (110 Council-certified), and 46 plumbing applications were approved.

### Highlights

Secured \$100,000 in external funding to review and amend the planning scheme, supporting future housing growth.

Completed a review of the Local Government Infrastructure Plan (LGIP) and established a 10-year Schedule of Works aligned with projected infrastructure needs.

Restored capacity in Planning, Building, Plumbing, and Compliance Services by onboarding a full team after experiencing staffing shortages.

### Challenges

Supporting property owners to resolve outstanding building compliance and certification issues from past approvals or incomplete works.

Recruiting specialist technical staff remains a challenge, particularly in a competitive labour market.

| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| A non-statutory review of the Local Government Infrastructure Plan (LGIP) to ensure it accurately informs Council's infrastructure charges regime. | Council's LGIP remains current and adopted by Council.<br>An infrastructure charges regime that is reviewed and adopted by Council that is relevant and ensure cost recovery is aligned with adopted LGIP. An infrastructure charges regime that is reviewed and adopted by Council that is relevant and ensure cost recovery is aligned with adopted LGIP.              | ✗ |
| Ongoing refinement of Planning Scheme development controls.  | Development controls are reviewed, updated and adopted by Council to respond to changing community needs as required.<br>A developed action plan, and commence work to ensure Council is able to meet the timelines and requirements for the statutory review of the Maranoa Planning Scheme in 2025.<br>Update Planning Scheme Zone Maps for all council urban centres. | ➡ |
| Proactive regulatory compliance.   | Audit trade waste generation, back flow prevention and on-site wastewater systems in the region to ensure compliance with relevant regulations.  | ✓ |
| Provision of advice and assessments for development services.  | Provision of timely and responsive service under customer service charter associated with planning, building & plumbing enquiries and properly made applications.<br>100% compliance in meeting statutory planning timeframes.   | ✓ |

### Roma's Denise Spencer Aquatic Centre

Roma's Denise Spencer Aquatic Centre is undergoing a major redevelopment that will deliver a state-of-the-art facility for the Maranoa region. The upgrade includes a new 50-metre outdoor pool, 25-metre indoor heated pool, and a dedicated water play area for young families, featuring interactive splash zones and a toddler pool.

Hines Constructions has been appointed to deliver the works, with completion expected in time for the 2026/2027 summer season. This significant community project is proudly funded by the Maranoa Regional Council, with support from the Australian Government, Queensland Government and industry partners.







## Waste

Council manages waste generated by the community to protect the environment, public health, and natural resources.

### Quick Facts

Green Waste: The Roma Waste Management Facility received nearly 3,000 tonnes of green waste in 2024/25.

Recycling: Council recycled 880 tonnes of metals, generating \$70,000 in income.

### Highlights

Completed upgrades and conversions to Transfer Stations, with sites nearing readiness for resident use.

Consolidated operating cells at the Roma Waste Management Facility, reducing wind-blown litter, dust, and odour.

Continued environmental monitoring at waste sites to ensure compliance with regulatory standards and proactively manage environmental impacts.

### Challenges

Limited recycling opportunities due to high transport costs outweighing returns, prompting Council to seek ways to expand recycling activities.

Increased reports of illegal dumping across the region, requiring additional resources for investigation and clean-up.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Deliver 'Levy Ready' co-funded Project.  | An informed community through the establishment of various means of proactive communication as the facility and waste operations transition.<br><br>Upgraded facilities at Surat, Injune, Mitchell, Wallumbilla, Yuleba and Jackson by 31 December 2024 to ensure operations are inline with regulatory compliance.   | ✓ |
| Finalise and implement waste management strategy and regional operational plans for Council's waste management facilities across the region. | Maranoa Waste Management Strategy 2024 to 2029 endorsed by Council.<br><br>Site Based Management Plans submitted to Department of Environment, Science and Innovation for review and approvals as required.   | ➡ |
| Regional waste contracts in place for domestic waste collection (i.e kerbside collection), bulk haulage and waste operations.                | Procurement process undertaken and contracts awarded for efficient and compliant regional waste management.<br><br>Planning commenced on renewal of kerbside collection contracts to ensure sufficient time is allowed to develop documentation to suit our waste collection and management operations.<br><br>Undertake and review of the previously completed kerbside recycling feasibility study with results presented to Council for consideration. | ➡ |
| Waste management and operations compliant with relevant State legislation and reporting obligations.   | Ensure facilities meet compliance requirements of regulator - 0 Non-Compliances.<br><br>Compliance with Environmental Protection Order (EPO) and close out, including completion of one-off initiatives in 2024/25 - approximately \$4.710M.  | ➡ |
| Commitment to the Keep Maranoa Beautiful Program.  | Initial public communication released at least 8 weeks prior to the program - with reminders issued closer to the date.<br><br>Delivery coordinated in a manner that ensures completion of program in first quarter of 2025, consideration wet weather risk and conflicts with Easter in the Country in mid-April.  | ✓ |
| Substantial waste management and operations are compliant with legislation.  | Kerbside waste bins are collected as scheduled under contract.<br><br>Ensure licensing conditions are being complied with across all waste operations.<br><br>Workplace Health & Safety compliance achieved.<br><br>Identified non-compliances are rectified in an agreed and timely manner.  | ✓ |
| Substantial waste management and operations are compliant with legislation.  | Kerbside waste bins are collected as scheduled under contract.<br><br>Ensure licensing conditions are being complied with across all waste operations.<br><br>Workplace Health & Safety compliance achieved.<br><br>Identified non-compliances are rectified in an agreed and timely manner.  | ✓ |



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



### Financial Planning and Financial Reporting

Council ensures the integrity and transparency of its finances through audited general-purpose financial statements, special-purpose reports for funding bodies, and the ongoing development of its internal control framework.

#### Quick Facts

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

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

#### Highlights

The Queensland Audit Office (QAO) issued the Independent Auditor's Report for the 2023/24 general-purpose financial statements on 16 October 2024.

Finalised the External Audit Plan for the year ending 30 June 2025 in collaboration with the Audit Committee.

Conducted on-site visits by external auditors in line with the Audit Plan, supporting compliance and enhancing transparency.

#### Challenges

Further review and updates to landfill and quarry rehabilitation provisions are required to understand the longer term rehabilitation requirements and costs.

Multiple audit queries were received well after the interim audit visit, coinciding with the peak period for financial statement preparation and placing additional pressure on the team.

#### Operational Plan Initiative

#### Success Measure

#### Financial Planning

Update of long-term financial forecast adopted with the annual budget and consistent with the long-term asset management plans.

Operational Plan updated to reflect Council's priorities and Corporate goals.

Preparation and adoption of Annual Budget and Operational Plan by 30 June.

Planned Asset Management Plans reviewed and adopted throughout the year to inform Capital Works Program and Long Term Forecast for 2025/26 Budget.



Financial sustainability through efficient and effective use of Council's resources and assets.

Measure and track indicators of financial sustainability on long term forecasts. Flag outliers financial stability indicators to Audit Committee and Council for review and recommendations for potential intervention.

A detailed review of Council's material and services expenditure to achieve a reduction target between 2.5% and 5.0%.

Undertake and complete organisational review.

One page business case developed (at a minimum) for 100% of new capital works projects proposed as part of budget amendments and the draft 25/26 Budget.



#### Financial Reporting

Capitalisation and Work in Progress (WIP) Management including timely close out of projects, and reduction in outstanding value of WIP.

Timely Works in Progress (WIP) Management

- 100% of projects in current financial year finalised within two (2) months of practical completion.
- Total number of outstanding WIP reduced by 85% this financial year.



Compilation of monthly Financial Reports for submission at Council meetings.

Presentation of the monthly financial report to the second Council Meeting of each month.



Preparation of annual financial statements - in accordance with legislation and prescribed accounting standards.

Statements submitted before deadline of 31 October.

Achieve results of unqualified financial statements.



| Operational Plan Initiative        | Success Measure   |   |
|------------------------------------|---|---|
| Effective internal audit function. | <p>Create and adopt an Internal Audit Plan.</p> <p>Minimum of 2 Internal Audit Meetings held during FY24/25 with:</p> <ul style="list-style-type: none"> <li>• Agenda issued minimum of 7 days prior to meeting</li> <li>• Minutes issued minimum of 7 days after meeting.</li> </ul> <p>100% of committee recommendations tabled to Council within 4 weeks of Audit meeting for Council's consideration.</p> | ✓ |



## Gas

Council operates a reticulated natural gas network in Roma, providing essential energy infrastructure to the community.

### Quick Facts

**Connections:** The gas network in Roma currently serves 61 commercial and industrial connections and approximately 572 domestic connections.

**Annual Leak Survey:** Conducted using specialist equipment to detect methane leaks, even in small quantities, ensuring safety and reliability.

### Highlights

Purchased and trialled new mapping equipment to accurately and efficiently capture gas assets.

Conducted quarterly gas meter readings, typically completed by two employees in 2-3 workdays.

### Challenges

Loss of skilled tradespeople has highlighted the need for staff development within the gas team.

Backlogs of non-critical leak repairs within the gas network continue to be addressed as staff availability allows.

Lack of capital funding for continuous network monitoring devices leaves the network vulnerable to supply loss, over pressure, and under pressure events without early warning systems.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Long term asset management planning for Council's gas infrastructure to inform future operational and capital investment and budgets. | <p>Asset Management Plan reviewed and presented to Council before March 2025.</p> <p>Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecast updated to reflect Asset Management Plan prior to 2025/26 budget deliberations.</p> <p>Undertake actions to reduce unaccounted gas loss by 15%.</p> | ➡ |
| Gas infrastructure telemetry (SCADA) and routine maintenance procedures are simple and understood by operational staff.               | <p>Training program established within first quarter of FY 2024/25.</p> <p>Training of operators - with training conducted at 1 site per/ local area per month (on average).</p> <p>Supervisory Control and Data Acquisition (SCADA) diagrams documented/updated for at least 75% of sites.</p>                                  | ✓ |
| Annual regulator audit of Council's Gas Network.  | <p>Successful annual regulator audit with no major non-conformances.</p> <p>Proactively address any issues raised from the audit within required timeframes.</p>   | ✓ |
| Gas tariff incentive scheme review.   | <p>A review of the current gas tariff scheme to ensure the initiative is achieving value-for-money for Council and the broader community. Review to include consultation with key gas users to establish the benefits of the scheme. Results of review to be presented to Council for consideration.</p>                         | ✗ |





## Information and Communications Technology

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

### Quick Facts

Information and Communication Technology (ICT) Service Requests: Successfully completed 4,379 ICT service requests, supporting smooth and reliable service delivery across Council.

Before You Dig Referrals: Processed 1,328 referrals to ensure safe and efficient management of underground infrastructure.

Security Network: Expanded the actively managed security network to 377 cameras, strengthening community safety and asset protection.

### Highlights

Supported organisational efficiency through system upgrades and structural change planning, including payroll, delegations, and reporting enhancements.

Advanced cybersecurity initiatives by embedding regular training, conducting simulated phishing attacks, and refining policies.

Expanded digitisation efforts with the wider rollout of the Civica Reflect app to streamline inspections and reporting.

Strengthened business continuity and resilience by exploring cloud migration and infrastructure optimisation.

### Challenges

Balancing resource capacity across multiple high-priority initiatives, including cybersecurity, infrastructure upgrades, and audit related actions.

Managing vendor dependencies and ensuring responsive support for platforms critical to service delivery.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Continued refinement of Cybersecurity Framework Policy and enhanced security management to protect Council information assets. | Creation of Internal Cyber Security Working Group - meet Quarterly.   |   |
|  | Implementation of 80% of Essential 8 controls outlined by Microsoft guidelines.                                   | ✓ |
|  | Implementation of Microsoft enhance security management services.   |   |
| Increased digitisation across Council business and processes.  | Identify digitisation opportunities across Council functions.   |   |
|  | Increase in implementation of digital processes and checklists.   | ✓ |
| Limit exposure to cybercrime and other cybersecurity risks ensuring data safety and integrity.                                 | Continued investment in ICT and training including Authority Altitude and cloud based technology.                 |   |
|  | Staff awareness program delivered on Cybersecurity.   |   |
|  | Cybersecurity report on cyber resilience and posture presented to at least two audit committee meetings per year. | ✓ |
| Fit-for-purpose, reliable and secure ICT systems.  | Cybersecurity Insurance coverage reviewed and presented to Audit Committee and Council.                           |   |
|  | Core services remain 99% available to staff during business hours.  | ✓ |

### Council's CCTV Network

Council's CCTV network has been expanded to strengthen safety and security across the Maranoa. New cameras have been installed at various sites, and several existing locations have been upgraded, bringing the total number of cameras across the region to more than 370. These enhancements improve safety, protect community assets, and support a secure environment for residents, businesses, and visitors throughout the Maranoa.





## Quarry and Quarry Pits

Council operates a commercial quarry that provides road bases and aggregates for Council projects, commercial operators, and the public.

### Quick Facts

**Quarry Network:** Council maintains 84 registered extractive industry sites across the Maranoa region.

**Material Extraction:** Over 645,000 tonnes of quarry material were extracted during the financial year, with approximately 533,000 tonnes allocated to road network maintenance and improvement.

### Highlights

Received positive feedback from Resources Safety and Health Queensland (RSHQ) for proactive compliance and safety management across all quarry sites.

Produced quarry materials that met specifications, with zero non-conformance issues reported through commercial supply.

Completed development compliance projects at Roma Quarry, including security fencing installation and vegetation buffer establishment.

Purchased a dedicated haul truck, reducing reliance on hired equipment, lowering operational costs, and improving production capacity.

### Challenges

Significant rainfall events disrupted production and material supply.

Increased demand for high-quality materials due to ongoing flood recovery works has placed pressure on available resources.

Attracting and retaining experienced quarry staff remains a challenge.

Ongoing changes to extractive industry legislation require continuous adaptation.

### Operational Plan Initiative

### Success Measure

Operation of Council quarry and quarry pits in accordance with the relevant safety legislation.

Compliance with legislation - with 0 major noncompliances used by the regulator.  
Auditing schedule adhered to with any non conformances identified and rectified within established policy timeframes.



Sound financial business management and reporting for Council's Quarry assets.

Monthly Business Unit Reports prepared and presented to Council.  
Quarterly stocktake undertaken to reduce write-off values.



Secure strategic quarry resources to meet the needs of future infrastructure projects.

Development of clear understanding of rehabilitation liability to enable preparation of plans and funding for completion of rehabilitation.  
Presentation of Headache Hill business case to Council for consideration and adoption.



## Roads and Drainage

Council's road network is the backbone of everyday life in the Maranoa region, connecting families, supporting businesses, and ensuring access to essential services.

### Quick Facts

**Road Network:** Council manages one of Queensland's largest local government road networks, maintaining over 1,200 kilometres of bitumen-sealed roads and thousands of kilometres of gravel roads.

### Highlights

Progressed bitumen extensions on Bollon and Redford Roads, with nearly 20 kilometres of new sealing completed. These projects improve safety, connectivity, and travel reliability for residents, freight, and visitors.

Constructed new kerb and channel along Foott, Beitz, and Jackson Streets, enhancing drainage and streetscape appeal.

### Challenges

The major flood restoration program continues under "like-for-like" reconstruction guidelines, limiting opportunities for upgrades. Council is advocating for guideline reform to focus on betterment approaches, building a more resilient road network.

Isolated damage to low-resilience sections, particularly on floodways, often results in washouts from minor rainfall events. Council is exploring targeted treatments to strengthen these vulnerable sites.

Access to consistent, high-quality gravel is becoming increasingly difficult as traditional pits near worksites are depleted. This impacts cost, quality, and reliability.

| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| Long term asset management planning for Council's road and drainage infrastructure to inform future operational and capital investment and budgets.  | Asset Management Plan reviewed and presented to Council.<br>Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecast updated to reflect Asset Management Plan prior to 2025/26 budget deliberations.  |    |
| Timely and efficient delivery of approved Flood Damage Program(s) - Reconstruction of Essential Public Assets.                                       | Project Completion - Target: % works complete vs % time on a per local area basis - with all approved works completed within timeframes set out in DFRA funding agreement.<br><br>Timely Reporting and Cashflow Management - Target: % of reports submitted within required timeframe - with all reports and program acquittals submitted by due dates to ensure claim and cashflow management throughout the delivery of the program.<br><br>Maximise opportunities to self-perform flood damage works with existing employees and plant. |    |
| Deliver Major Rural Road Upgrade and Renewal Programs: Bitumen Upgrades, Resealing, Rehabilitation, Kerb and Channel, Footpaths, and Other Projects. | Project Completion<br>Target: % works complete vs % time - with the aim to have:<br><ul style="list-style-type: none"> <li>90% of works physically completed by 30 June 2025; and</li> <li>100% pre-planned and ready to deliver no later than end of Q1 2025/26.</li> </ul>   |    |
| Deliver Major Urban Street Upgrade and Renewal Programs: Gravel Resheeting, Bitumen Upgrades, Resealing, Rehabilitation, and Other Projects          | Project Completion:<br>Target: % works complete vs % time - with the aim to have:<br><ul style="list-style-type: none"> <li>90% of works physically completed by 30 June 2025; and</li> <li>100% pre-planned and ready to deliver no later than end of Q1 2025/26.</li> </ul>  |   |
| Delivery of Road Maintenance Performance Contract (RMPC) as maintenance manager for the Department of Transport and Main Roads.                      | Works Delivery<br>Target: % value of contract claims vs % time - with the aim to have:<br><ul style="list-style-type: none"> <li>65% of contract value claimed by 30 December 2023; and 100% pre-planned and ready to deliver no later than end of Q1 FY25/26.</li> <li>100% of contract value completed by 30 June 2024.</li> </ul><br>Claim and Cashflow Management<br><br>Target: Timely submission of progress claims - with the submission of 12 progress claims throughout the financial year.                                       |  |
| Annual Service - delivery of annual road maintenance program under Traffic Infrastructure Development Scheme and Road to Recovery programs.          | Project completion - Target: % works complete vs % on time - with the aim to have:<br><ul style="list-style-type: none"> <li>100% of works physically completed by 30 May 2025.</li> </ul>   |  |
| Improved communications in relation to Council's overall management of the third longest road networks in Queensland.                                | Launch of the road safety videos - including industry involvement with Department of Transport and Main Roads and Queensland Police Service (QPS).<br><br>Videos shared on large social media platforms such as QPS.<br><br>Undertake a review of current road maintenance policy to improve community engagement prior to the commencement of works.  |  |
| Delivery of Annual Road Maintenance Program  | Works delivery in conjunction with flood damage program and within approved budget allocations.  |  |



Primaries Road extention set to bring long-term benefits

The highly anticipated extension of Primaries Road, located at Roma Saleyards, was completed in the 2024/25 Financial Year, marking a significant milestone for the region. This vital infrastructure upgrade will improve access, safety and efficiency within the saleyard's precinct, providing long-term benefits for transport operators, livestock producers and buyers alike. The extension is a crucial step in maintaining the Roma Saleyards' status as Australia's largest cattle selling centre and ensuring Roma remains a leading player in the national livestock industry. This project has been delivered in partnership with the Australian Government through the Local Roads and Community Infrastructure Program, Safer Local Roads and Infrastructure Program (formerly Heavy Vehicle Safety and Productivity Program) and the Roads to Recovery Program. The Australian Government has invested \$1.783 million towards the project, while Maranoa Regional Council has contributed a further \$1.234 million.



Sewerage

Council collects, transfers, and treats wastewater from domestic, commercial, and industrial properties to protect the environment, public health, and natural resources.

| Quick Facts   |   |  |
|---|---|--|
| Pump Station Health Checks: Annual service trips were conducted by ROKK Industries, providing an overview of unit conditions and rectifications required.   |   |  |
| Safety Upgrades: Roma's Imhoff Tank safety rails were upgraded, and a list of sewer pump station safety upgrades was compiled for future budgeting.   |   |  |
| Highlights  |   |  |
| Five officers completed their Certificate III in Water and Wastewater Operations, with seven more enrolled in the course.   |   |  |
| The Roma sewerage treatment now has an automated gate installed. This ensures that the compound is always locked. This prevents public entry and unlawful dumping of liquids into our treatment system. |   |  |
| Challenges  |   |  |
| Sewer main blockages remain an issue, with limited problematic areas being identified despite the success of relining projects.   |   |  |
| Skilled and qualified operators remain in demand, with some areas still struggling to build their crews.  |   |  |
| Operational Plan Initiative   | Success Measure   |  |
| Long term asset management planning for Council's sewerage infrastructure to inform future operational and capital investment and budgets.  | Asset Management Plan reviewed and presented to Council before 30 December 2024.  |  |
|   | Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecast updated to reflect Asset Management Plan prior to 2025/26 budget deliberations. |  |
| Sewerage infrastructure telemetry (SCADA) and routine maintenance procedures are simple and understood by operational staff.  | Training program established within first quarter of 2024/25.   |  |
|   | Training of operators - with training conducted at 1 site per/ local area per month (on average).<br><br>SCADA diagrams documented/updated for at least 75% of sites.   |  |



## Water

Council provides drinking water for domestic, commercial, and industrial use across the region and distributes river water for Surat gardens.

### Quick Facts

Roma Bore 21: Further drilling was required to find a suitable water supply, with the Gubberamunda Aquifer providing a good yield.

Injune Water Tower: A lightning strike damaged pump controllers and the chlorination system, requiring manual operation for nearly 3 weeks.

### Highlights

Completed water main upgrades in Wallumbilla (George Street and Warrego Highway) to support future infrastructure projects.

Finalised the Roma Hydrogeological Report, confirming the sustainability of the Gubberamunda Aquifer while recommending exploration of additional sources.

### Challenges

Bore 21 required extensive exploration after failures in the Hutton and Precipice Aquifers, resulting in delays and additional costs.

Skilled operator shortages continue to impact service delivery, with some areas struggling to rebuild their teams.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Long term asset management planning for Council's water infrastructure to inform future operational and capital investment and budgets. | Asset Management Plan reviewed and presented to Council before 30 December 2024.<br>Improved budgeting accuracy from 2025/26 onwards, with long term business unit forecast updated to reflect Asset Management Plan prior to 2025/26 budget deliberations.  | ➔ |
| Update of Maranoa Regional Council's Drinking Water Quality Management Plan.  | Review and update completed and submitted to regulator before 30 October deadline.   | ✓ |
| Water infrastructure telemetry (SCADA) and routine maintenance procedures are simple and understood by operational staff.               | Training program established within first quarter of 2024/25.<br>Training of operators - with training conducted at 1 site per/local area per month (on average).<br>SCADA diagrams documented/updated for at least 75% of sites.  | ✓ |
| Operation of Council's Water Network  | Provide professional advice on development applications and issues within the specified timeframes.<br>Dosing equipment serviced in the first quarter.<br>Measure pressure in the network using data loggers on hydrants regularly.<br>Programmed maintenance of relevant zones in each town achieved across the year. | ✓ |
| Completion of Annual Statewide Water Information Management Return.   | Submitted before deadline of 30 November.  | ✓ |

### Council's Water, Sewerage and Gas Team

Council's Water, Sewerage and Gas Team keeps Maranoa running by providing safe and reliable water, gas, and sewer services for our community. Our team maintains and upgrades essential infrastructure, from treatment plants and pipelines to storage sites and new connections. We also help look after council buildings and facilities. With dedicated local staff, including treatment officers, plumbers, operators, and apprentices, we're also proud to provide 24-hour support to ensure these vital services are always available.





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



### Communication and Consultation

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

#### Quick Facts

Publications and Media Advertising: Total expenditure was \$341,803.

Digital Engagement: Achieved a 41% increase in interaction on Council's social media platforms.

Media Releases: Produced 115 media releases and radio scripts.

#### Highlights

Implemented effective communication strategies that reached a wider audience across the Maranoa region.

Strengthened participation with local radio, ensuring timely and relevant updates for residents.

Introduced Council Snapshots, summarising key points from each Council meeting to improve community understanding of decisions.

#### Challenges

Reliance on the website and social media platforms for urgent notices has highlighted gaps in reaching residents who may not have access to digital communication channels.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Effective communication across internal and external stakeholders.     | Corporate Communication Strategy developed and adopted by Council.  |   |
|  | Simple internal communication framework developed and implemented to inform internal teams around council business.   | ✗ |
|  | Undertake a review of Council sponsored media to ensure delivery of effective and value-for-money communication.  |   |
| Increased community awareness of Council Meeting actions and activity. | Commitment to the recording of Council Meeting videos and upload to YouTube and website.  |   |
|  | Publication of Council Meeting snapshot within 24 hours of meeting being held.  | ✓ |
| Seek opportunities to improve on Council's communication services.     | Increased engagement through undertaking a community wide survey to gauge how residents across the Maranoa would like to best engage with, and receive communication, from Council. | ✗ |
|  | Summarise survey results, develop action plan and present to Council.   |   |

### Council's Corporate Communications Team

Council's Corporate Communications Team distributes a variety of communications to Maranoa residents to keep them informed on topics that relate to them, their council, community and surroundings.

Throughout 2024/25, the Corporate Communications Team covered a variety of council and community events, such as Citizenship Ceremonies.







## Health, Safety, Environment and Quality

Council continues to improve all aspects of operations by sharing knowledge and best practices through the Integrated Maranoa Management System (IMMS).

### Quick Facts

**Incident Management:** Managed 150 incidents, a 27% increase from the previous year, reflecting improved reporting and investigation processes.

**Workplace Inspections:** Conducted 229 inspections, an 80% increase from 2024, with 81% involving workers and Health & Safety Representatives (HSRs).

**Injury Frequency Rate:** Achieved a 6.6% improvement in the average injury frequency rate over the last six months of 2024/25.

### Highlights

A CEO-led initiative identified five recommendations and 33 additional initiatives to enhance safety outcomes across Council.

Restructured the Health, Safety, Environment & Quality (HSEQ) team to improve capability and introduced a field support plan to enhance outcomes.

Maintained accreditation against ISO45001 (Safety), ISO14001 (Environment), and ISO9001 (Quality), with successful audit outcomes from crowe and Local Government Workcare self-insurance reviews.

### Challenges

Delays in accessing specialist medical treatment for injured workers with complex care requirements.

Promoting existing wellness and health services across the Maranoa region and improving accessibility for Council's workforce.

| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| Open, effective and transparent hazard reporting and closeout.                       | <p>Risk management, hazard identification and hazard reporting training delivered to all staff.</p> <p>All (immediate) unresolved hazards are reported, actioned and closed out within timeframes.</p> <p>&gt;75% of Workplace Inspection Calendar completed to schedule.</p> <p>HSR/Worker participation in Hazard Inspections of at least 25% in 2024.</p>   | ✓ |
| Integrated Maranoa Management System reviewed to ensure accreditation is maintained. | <p>Accreditation to ISO standards maintained.</p> <p>100% incidents are reported inline with established process, including Notifiable Incident notification to the regulator.</p>   | ✓ |
| Effective management of Council's Integrated Maranoa Management System.              | <p>Resolving matters within the local area, including:</p> <p>&gt;95% of incidents are reported within timeframes</p> <p>&gt;95% of audits completed</p> <p>&gt;100% testing and tagging compliance.</p>   | ✓ |
| Internally audit our processes, procedures, facilities and activities.               | <p>Annual HSEQ Audit plan developed, with audits completed in accordance with plan.</p> <p>Internal Audit findings are reported, actioned and closed out within established timeframes.</p>  | ✓ |
| ISO Certification for Management Oversight as per IMMS Framework.                    | <p>Management Review Workplan and Agenda conducted bi-annually - including evidence of HSEQ promotion.</p> <p>100% of critical issues raised at HSR meetings and unable to be resolved - escalated to Executive for review.</p> <p>Wellbeing Initiatives are regionally focused and reported quarterly to ELT and SMT.</p> <p>Return to Work Plans in-place for all injured workers when required.</p> | ✓ |
| Effective communication of IMMS workflow and performance across Council functions.   | <p>Monthly HSEQ Report produced for Council Leaders - TRIFR and LTIFR tracking.</p> <p>Newsletter and safety alerts for critical incidents developed and produced.</p> <p>Incidents are reported, investigated, actioned and closed out within established timeframes.</p> <p>Compliance to Mandatory Training requirements for all Council employees.</p>   | ✓ |



## Elected Members

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

### Quick Facts

Meetings and Workshops: There were 31 Council meetings and 44 Councillor workshops and briefings held during the year.

### Highlights

Appointed Chief Executive Officer, Robert Hayward, to lead Council operations and endorsed an organisational review to strengthen service delivery.

Established the Maranoa Regional Council Audit & Risk Committee, appointing external members and a committee chair to enhance governance.

### Challenges

Delivering concise, timely and accurate decision-support to councillors amid high volumes of material and late updates.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Develop leadership capability, skills and knowledge.  | 100% completion of the 3 mandatory LG Leaders Training modules within six (6) months of Declaration of Office.<br>Delivery of Elected Member Updates (EMU's). | ✓ |
| Our elected members enter the 2024 - 2028 term in office with confidence and understanding of the ethical and legislative obligation of their role. | Development and implementation of training calendar - including financial literacy, conflict of interest and media.   | ✓ |



## Human Resources and Leadership

Council aims to secure the right people in the right positions, ensuring employees are prepared, productive, and supported in their work for the Maranoa region.

### Quick Facts

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

Training: Delivered 1,616 hours of online training modules.

Recruitment: Facilitated 54 internal staff movements.

### Highlights

Held consultation sessions across Council regarding the organisational review, with over 70% staff participation.

Participated in the Local Government Management Australia Rural Management Challenge, with two teams competing and one team taking first place.

Approved a new organisational structure and successfully appointed two new Directors for Corporate Services and Regional Development, Environment, and Planning.

### Challenges

Continued difficulty in attracting qualified tradespeople, particularly in plumbing and mechanical trades.

Ongoing staff movements create vacancies in key professional roles, impacting service delivery.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Maintain a skilled and competent workforce to meet the needs of Council.                                | All new employees complete inductions prior to commencement.<br>Code of Conduct, Conflict of Interest and Bullying and Harassment training developed and delivered to all staff.<br>Development of a training catalogue for staff.<br>Desktop skills gap analysis completed to inform annual training plan and implementation. | ➡ |
| Develop pathways for employment through traineeship and apprenticeship programs.                        | Program offering traineeships and apprenticeships in place for key areas of Council.<br>Number of placements offered >5.   | ➡ |
| Internal reward and recognition program to promote the services of staff to Council's service delivery. | One function held in each local area as formal recognition of service milestones.  | ✓ |
| Ongoing leadership development.   | Continue to invest in our current and future leaders team with access to training and development programs.  | ✓ |

| Operational Plan Initiative                               | Success Measure  |   |
|---|--|---|
| Human resource policies are current and reflect practice. | Develop policy review plan and timetable, with reviews completed in accordance with established timeframes.<br><br>100% of policies reviewed with the required level of consultation with relevant parties including Employee Consultative Committee, Executive Leadership Team and Health and Safety Representative's.<br><br>Identify current policies for renewal and identify opportunities for consolidation and development. | ✗ |



## Information Management and Governance

Council supports effective operations by ensuring efficient management of information and upholding residents' right to information in line with legislative obligations.

### Quick Facts

Records Management: Registered 128,610 documents and 14,984 emails in the records management system.

Incoming Correspondence: Processed 4,425 items of incoming correspondence (excluding invoices).

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

### Highlights

Continued digitisation of permanent building and planning records, improving accessibility and preservation.

Upgraded the Electronic Document Records Management System (EDRMS) to enhance functionality and efficiency.

### Challenges

Limited archive storage capacity in the region creates challenges for managing physical records.

Double handling of archive boxes during preparation for disposal impacts efficiency.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Effective and timely statutory reporting of Council operations.   | Operational Plan adopted quarterly reports presented to Council at the second Council Meeting of the month after the end of quarter in which the report applies.<br><br>Annual report developed, approved by Council and presented in accordance with legislative timeframes.                   | ✓ |
| Review Risk Management Framework to ensure adequacy and suitability.  | Establishment of risk appetite framework - including inception discussion with Council, review by Audit Committee and adoption by Council.<br><br>Review of Risk Register completed at each Audit Committee Meeting.<br><br>Risk Register reviewed and discussed with ELT on a quarterly basis. | ➡ |
| Annual review of key governance documents including policy register, statutory policies and delegations register. | Annual policy review calendar developed and review timelines adhered to.<br><br>Annual review of delegations to ensure they are compliant, up to date and endorsed by Council.  | ➡ |



## Plant, Fleet, Workshops and Depots

Council manages and maintains the plant and equipment essential for service delivery across the region.

### Quick Facts

Fleet Size: Council manages 545 pieces of plant, equipment, and vehicles.

Service Requests: Administered 2,527 service requests in 2024/25.

### Highlights

Managed a light vehicle recall of 69 units over three weeks.

Upgraded 108 in-vehicle monitoring systems from 3G to 4G.

Introduced a National Heavy Vehicle-compliant digital interface in 60 heavy vehicles.

### Challenges

Recruitment and retention of qualified vehicle technicians remain challenging.

Extended lead times for plant and equipment delivery result in equipment failure and additional costs.

Delays in replacement parts hinder prompt repairs and maintenance.



| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Ongoing investment in Plant Replacement Program to ensure plant is modern, fit-for-use and reliable. | Establish a plant replacement program and present to Council for endorsement.<br>Expend plant replacement program with >85% plant purchases operationalised by 30 June.<br>Users consulted as part of each specification development. | ✓ |
| Workshop planning to ensure Council's fleet is able to be serviced in a proactive and timely manner. | Development of a Regional Workshop Plan that considers the strategic delivery of all workshop services across the region.   | ✗ |
| Statutory internal quarter reporting to National Heavy Vehicle Regulator (NHVR).                     | NHVR Accreditation maintained.<br>100% audit findings closed out within timeframes established by the regulator.  | ✓ |



## Revenue Collection

Council levies and collects revenue to fund services for Maranoa residents.

### Quick Facts

Rate Arrears: Rates arrears stood at 3.42% as of 30 June 2025.

Accounts Managed: General Rates: 7,826 accounts, Water Charges: 8,901 connections, Sewerage Charges: 6,670 connections, Waste Charges: 6,230 collections.

### Highlights

Successfully issued both half-yearly rate notices on schedule, demonstrating strong organisational efficiency.

Ensured fairness and equity in rates application, including managing concessions for pensioners and eligible groups.

### Challenges

Navigating legal requirements for debt recovery, including issuing reminders, final notices, and initiating legal action when necessary.

| Operational Plan Initiative   | Success Measure   |   |
|---|---|---|
| Long term rates modelling to ensure long term financial sustainability.   | A Council endorsed long term rates strategy in place that allows for accurate rates and charges modelling.<br>Options analysis to address risks and based on the current composition/distribution of rates revenue. | ✗ |
| Revenue collection opportunities are maximised to ensure Council establishes a strong financial position in both the short and long term. | Minimum 10% increase in value of operational grants secured during the financial year.<br>Identify and address areas of "revenue leakage".  | ✓ |



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



### Animal Control and Community Safety

Council contributes to the liveability of the region by promoting responsible pet ownership and ensuring community safety through the enforcement of local regulations.

#### Quick Facts

Pet Registrations: 2,329 dogs and 360 cats were registered.

Proactive Patrols: 463 hours of early morning patrols (from 6:00 am) were conducted, improving visibility and reducing off-leash activity.

Impounded Animals: 315 dogs and 120 cats were impounded, with 17 dogs successfully rehomed through rescue organisations.

#### Highlights

Recruited two new team members, a Community Safety Officer and a Ranger, boosting coverage and response capacity.

Increased staff capacity allowed for more frequent visits to all towns in the region, with Mitchell receiving three weekly visits. Officers managed individual caseloads, ensuring greater ownership and continuity with customers.

Participated in local events, including the Wallumbilla and Mitchell Shows, Roma Library Careers Day, afternoon patrols along the Adungadoo Walkway, and the annual Christmas Street Carnival.

Acquired an additional vehicle, improving response times and service delivery.

#### Challenges

Ongoing compliance work with unsightly properties and abandoned vehicles has created unexpected costs for removal and disposal.

Feral cats remain a persistent issue across the region, with 61 of the 120 impounded cats identified as feral or stray.

Wandering dogs continue to be a challenge, with 265 dogs impounded for roaming. Public awareness campaigns were delivered to encourage responsible animal management.

A total of 26 dog attacks were reported, resulting in 16 dogs being seized and 56 regulatory actions being undertaken.

| Operational Plan Initiative  | Success Measure  |   |
|--|--|---|
| Ensure compliance with State & Local Laws through investigation and resolution of requests, proactive/reactive inspections, data collection, animal registration, and issuing permits, approvals, and compliance notices as per statutory obligations. | <p>95% of animal registrations (dogs &amp; cats) renewed each year (only 5% unregistered at end of renewal program)</p> <p>Zero reports of non-conformance by officers to Council procedures, local laws and state legislation year by year.</p> <p>Inspection and Compliance Programs delivered on time with a reduction in the levels of enforcement action required year by year.</p> <p>Collaborate with other departments to review Local Laws for endorsement by Council.</p> <p>Compliance officers training and authorisations updated in accordance with regulatory requirements.</p> | ✓ |
| Collaborate with community members, local organisation and rescue groups to deliver Councils Adoption/Rehoming program.  | Continue to monitor data - year on year trend showing an increasing number of animals being rehomed through this initiative.   | ✓ |
| Public awareness and information campaigns to educate toward cooperative compliance.   | <p>Develop and deliver an animal management education campaign to our community, focusing on responsible pet ownership and what annual animal registration fees cover.</p> <p>Host minimum of one educational event in each local area per year.</p>   | ✓ |
| After Hours Patrols and Wandering Dogs Management  | Investigate potential options to improve the delivery of ad hoc and after hours patrols (wandering dogs) in towns across the region.   | ✓ |



## Arts and Culture

Council fosters arts and culture within the community and helps preserve local history to enrich lives, promote creativity, and strengthen the region's sense of identity and belonging.

### Quick Facts

Regional Arts Development Fund (RADF): Nine successful grants were awarded in 2024/25, totalling \$28,867.

Performing Arts Events: Five events were hosted, including performances by Opera Queensland, Western Standard Productions, and Queensland Performing Arts Centre.

Community Engagement: Over 1,300 people participated in Council's arts and culture programming.

### Highlights

Hosted five performing arts events, with Opera Queensland's Are You Lonesome Tonight drawing record numbers of over 250 attendees.

Unveiled a new temporary exhibition at the Cobb & Co Store Museum in Surat, titled Churches, exploring the early history of religion in the region.

Repainted and recarpeted the Injune Creek Gallery in preparation for its 10th Anniversary celebrations, ensuring the facility remains welcoming and functional.

Showcased over 30 exhibitions across five regional galleries, including the annual Easter Art Show by Maranoa Artists and the St John's School Art Show.

### Challenges

Ensuring consistent program access across branches remains a challenge due to staffing capacity and limited resources.

Addressing digital inclusion gaps and sustaining programs with existing resources requires ongoing effort.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Foster an active Regional Arts Development Fund (RADF) Grant Program.  | Encourage Regional Arts Development Funds grants to be 100% expended - support a diverse range of cultural events and encourage participation through access to community grants and other opportunities.<br><br>Continue to recognise the importance of Sculptures Out Back and finalise Master Plan to help manage further development of the Warrego Highway site. | ✓ |
| Provide opportunities with fit-for-purpose facilities to enable artists to showcase their work to the Maranoa and broader community. | % increase in the number of art exhibitions held within our facilities across the region.<br><br>100% delivery of art facility projects listed on the 2024/25 Capital Works Program.  | ✗ |

### Fresh Coat of Paint for the Injune Creek Gallery

The Injune Creek Gallery now has a greater welcoming atmosphere for all exhibitions and events to come thanks to \$15,000 of Council's funding in the 2024/25 Financial Year. This revitalisation project ensured a repaint and recarpeting of the space, showcasing Council's commitment to ensuring Council-owned facilities are fit for purpose. These improvements reflects the community's ongoing commitment to the arts and ensure the gallery remains a vibrant cultural hub for years to come.







## Emergency Management and Flood Mitigation

Council partners with other agencies to prepare for and build resilience to natural disasters and emergencies.

### Quick Facts

**Fire Mitigation:** Council partners with the Queensland Fire Department and Rural Fire Service annually to undertake proactive burning and establish fire breaks around towns.

**Flood Mitigation:** Council maintains a network of flood mitigation infrastructure, including the Roma Levee, which stretches 5.8 kilometres along the eastern side of town.

### Highlights

Supported Bulloo Shire Council during the Western Queensland Floods in early 2025 by deploying a Disaster Management Officer through the Local Government Association Queensland's Council-to-Council Program.

Commenced a comprehensive review and amendment of the Local Disaster Management Risk Assessment to strengthen processes for identifying and prioritising disaster risks.

Installed advanced electronic warning signs in Roma to provide real-time updates on the Diversion Channel and Ashburn Crossing, improving situational awareness during flood events.

Conducted a large-scale multi-agency exercise in Surat in November 2024, focusing on managing a heavy vehicle incident impacting the Surat Bridge.

### Challenges

Updating emergency management documents to reflect the transition of Disaster Management Arrangements from Queensland Fire Emergency Service to Queensland Police Service requires careful coordination.

Maintaining staff capability and capacity during organisational change is critical, with support from QPS to deliver regular reviews and targeted training programs.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Disaster Management Plan and sub plans are current and reflect current disaster management arrangement.  | <p>An annual review of the Disaster Management Plan (including subplans), with the review will examine the effectiveness of the plan based on activation, exercise or recommendations from interested parties.</p> <p>Increased community awareness and response during a disaster event in particular one that requires evacuation.</p> <p>Plan developed in consultation with Local Emergency Coordination Committees, adopted and published on Council's public website.</p> | ➡ |
| Ensure our community is informed via meaningful communications during disaster response and recovery.  | Embed the Australian Warning System, where practical, into Council's disaster management communications operations by 30 November 2024.   | ✓ |
| Maintain healthy communities through programs including disaster management officer assessing QFES (Rural Fire Brigade) applications for mitigation burns. | <p>Burns planned in consultation with local QFES.</p> <p>100% of burns and other fire mitigation completed.</p>   | ✓ |
| Roma Levee - maintain operational readiness through ongoing inspection and maintenance.  | <p>Pre-season training and awareness session completed with key disaster maintenance response staff.</p> <p>100% completion of operational &amp; maintenance checks of the levee throughout the year.</p> <p>Annual inspection of the Roma levee provided by an external supplier. Develop action plan to mitigate and/or rectify any findings from the inspection.</p>   | ✓ |



## Libraries

Council's libraries serve as vibrant community hubs, offering resources beyond books, including digital media, educational programs, and cultural events to support lifelong learning and community connection.

### Quick Facts

Visits: Maranoa Libraries recorded 40,248 visits across all branches in 2024/25.

Circulations: Managed 84,193 circulations, including loans, returns, and renewals.

Programs: Delivered over 650 public programs, engaging 15,868 participants.

### Highlights

Delivered a vibrant calendar of programs, including First 5 Forever, Books for Bubs, STEM workshops, and cultural clubs, attracting strong community participation.

Launched the Library's Up Late initiative, providing after-hours programs for community members unable to attend during standard opening times.

Distributed over 2,000 First 5 Forever and Books for Bubs take-home kits across the region.

### Challenges

Staffing capacity and inconsistent program access across branches remain ongoing challenges.

Digital inclusion gaps and limited resources impact the sustainability of programs and services.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Develop partnerships with authors and publishers to promote literature and library services.  | % increase in membership & circulation numbers.<br>% increase in number of book launches held at Council's library facilities.   | ✓ |
| Deliver regular programs and services that caters to different age groups and interests, such as story times for young children, book clubs for adults, and technology classes for seniors. | Increase in library program attendance numbers - year on year.<br>Publication of monthly library newsletter for distribution amongst staff, Council and the broader community.   | ✓ |
| Provision of high quality library services.   | Meet Queensland State Libraries - Rural Libraries Queensland (RLQ) Partnership Guidelines to meet Service Delivery Subsidy (SDS) requirements, Finalise Regional Libraries Forward Plan, and meet First Five Forever expenditure criteria. | ✓ |



## Local Development and Events

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

### Quick Facts

Community Grants and Funding: Awarded over \$170,000 to support projects such as the Noonga Tennis Tournament, Wallumbilla's Billa Bite Nite, and Mitchell Golf Club's kitchen flooring upgrade.

Sponsorships: Provided nearly \$100,000 in sponsorships for major regional events, including Easter in the Country and the Outback Masters Golf Event.

### Highlights

Streamlined grant application and reporting processes, making it easier for groups to apply and acquit funding.

Delivered the 2024 Maranoa Christmas Street Party, hosting 45 market and activity stalls, 10 food vendors, a variety of community acts, a Shop Local competition, and a community Christmas luncheon, bringing residents together and boosting local business engagement.

Hosted the Mitchell TRYathlon during Youth Week 2025, attracting 110 young participants and featuring guest speaker Rachel Downie from STYMIE.

### Challenges

Rising costs and operational workloads related to traffic control for events have posed significant challenges, particularly given the high frequency of events throughout the year.

| Operational Plan Initiative   | Success Measure  |   |
|---|--|---|
| Development of Regional Events Attraction Strategy and marketing collateral.                                    | Delivery of improved Maranoa Events and Conferences Calendar that is accurate, easy to access and inclusive of all events across the region.<br>Events Attraction Strategy briefing held with Council prior to detailed review and development.  | ✓ |
| Support and deliver activities that build the capacity and promote the value and contribution of volunteers.    | Increased volunteer engagement across the Maranoa.<br>Participation in one event/exhibition at each major town during Volunteers Week.   | ✓ |
| Encourage and build connection and participation through the delivery of events and programs across the region. | Deliver and/or support the delivery of critical community events including Australia Day, ANZAC Day, Youth and Seniors weeks, Cobb and Co festival etc. in our places and spaces.<br>Provide opportunities for youth to be active and engaged through the delivery of School Holiday Programs across the Maranoa Region. | ✓ |



## Sports, Recreation and Community Wellbeing

Council encourages healthy and connected communities by developing and managing sport and recreation activities and facilities.

### Quick Facts

**Community Grants:** Provided over \$75,000 in grants to sporting clubs, including Wallumbilla Rifle Club and Mitchell Campdraft Association.

**Sponsorships:** Sponsored the Mitchell Outback Masters Golf Event with \$22,000 in cash and in-kind assistance.

### Highlights

Partnered with Queensland Ballet to bring workshops and performances to the region, offering unique arts and recreation opportunities.

Supported the Roma Swim Club to attend a specialist swim clinic in Toowoomba, funded through Council's Community Grants Program.

Delivered local sporting events such as the Maranoa Triathlon and Mitchell TRYathlon, engaging residents of all ages.

### Challenges

Volunteer-run sporting clubs face ongoing challenges with declining volunteer numbers and limited resources.

| Operational Plan Initiative  | Success Measure   |   |
|--|---|---|
| Collaborate with community and sporting groups to support facility upgrades and attract sporting events to the region. | Focus on the attraction and delivery of more regional, state and national level competitions being held in the Maranoa.<br>Commitment of \$250,000 of seed funding for Roma Squash Courts Facility.   | ✓ |
| Promote Community Health and Wellbeing   | In collaboration with Council, investigate joining Queensland Government Program "Being a Wellbeing Community".<br>Seek opportunity to partner with other stakeholders to deliver health and wellbeing initiatives across our regional community. | ✓ |

### Night competitions continue to bowl-off thanks to new lights

The Roma Bowls Club was successful in a \$25,000 grant to install new lights on the greens through Maranoa Regional Council in partnership with Senex Energy's Round 4 in Community Grants program.

Leaving behind the dark days, the new lights provide high quality illumination at a championship level standard that will make night competitions and social bowls more accessible.





# PART 4

# OUR FINANCES



## COMMUNITY FINANCIAL REPORT

The Community Financial Report is a simplified version of Council's audited financial statements. The aim of the report is to assist readers in evaluating Council's financial performance and position for the 2024/25 Financial Year without the need to interpret the annual financial statements.

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

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

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

The key financial highlights include:

- Unmodified financial statements
- Operating Result – a deficit of \$0.361 million
- Net Result – a surplus of \$23.603 million
- Capital expenditure - \$55.571 million
- Cash, cash equivalents and investments - \$112.161 million with \$5.404 million earned in interest and investment revenue
- New borrowings of \$7.5 million

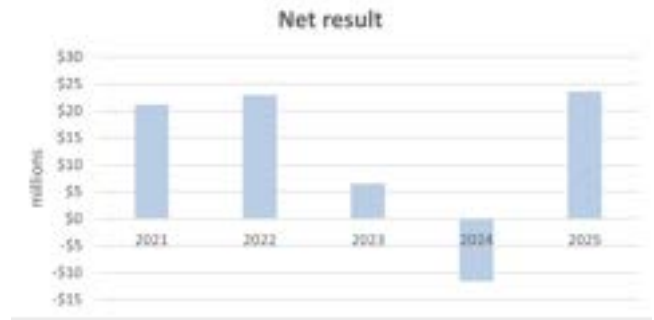
Council's annual financial statements are included in Part 4 – Our Finances.

| 5 year financial summary   | 2020/21   | 2021/22   | 2022/23   | 2023/24    | 2024/25   |
|--|-----------|-----------|-----------|------------|-----------|
|  | \$'000    | \$'000    | \$'000    | \$'000     | \$'000    |
| Capital expenditure  | \$35,407  | \$37,721  | \$32,204  | \$49,935   | \$55,571  |
| Net result (income less expenses)  | \$21,208  | \$22,963  | \$6,533   | (\$11,589) | \$23,603  |
| Increase/(decrease) in net assets (total comprehensive income)                         | \$71,884  | \$66,233  | \$55,642  | \$46,188   | \$58,030  |
| Income - recurrent (operating) revenue   | \$92,165  | \$94,780  | \$104,363 | \$122,919  | \$129,948 |
| Income - capital revenue   | \$23,316  | \$22,483  | \$13,054  | \$26,646   | \$33,511  |
| Income - capital / (loss)  | \$418     | \$4,551   | \$839     | \$165      | \$730     |
| Expenses - recurrent (operating)   | \$86,517  | \$92,088  | \$104,634 | \$141,766  | \$130,309 |
| Expenses - capital   | \$8,174   | \$6,763   | \$7,089   | \$19,553   | \$10,277  |
| Cash, cash equivalents and investments   | \$108,260 | \$106,060 | \$131,623 | \$89,402   | \$112,161 |
| Restricted cash, cash equivalents and investments (external and internal restrictions) | \$56,742  | \$56,932  | \$71,450  | \$47,937   | \$65,690  |
| Borrowings   | \$18,885  | \$17,175  | \$15,042  | \$13,563   | \$19,944  |
| Work in progress   | \$47,274  | \$38,287  | \$37,783  | \$34,744   | \$33,513  |
|  | %         | %         | %         | %          | %         |
| Percentage of total revenue from rates, levies and charges                             | 36.10%    | 33.56%    | 37.88%    | 30.14%     | 30.48%    |

## Statement of comprehensive income

The statement of comprehensive income measures how Council performed in relation to income and expenses for the year. For 2024/25, there was a net result of \$23.603 million (2023/24 deficit – \$11.589 million) which is the difference between total income and total expenses.

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



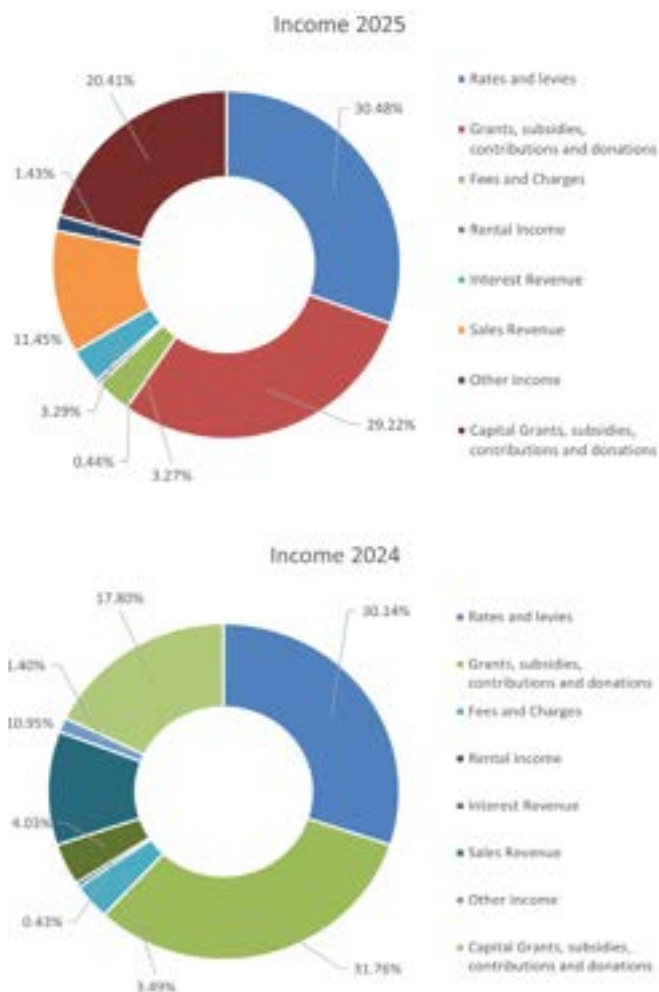
| 5 year summary of income and expenses        |                  |                  |                  |                   |                  |
|--|------------------|------------------|------------------|-------------------|------------------|
| Income                                       | 2020/21          | 2021/22          | 2022/23          | 2023/24           | 2024/25          |
|  | \$'000           | \$'000           | \$'000           | \$'000            | \$'000           |
| Rates, levies and charges (net of discounts) | \$41,839         | \$40,880         | \$44,798         | \$45,125          | \$50,053         |
| Fees and charges                             | \$3,953          | \$3,658          | \$4,182          | \$5,225           | \$5,372          |
| Rental income                                | \$663            | \$665            | \$644            | \$645             | \$729            |
| Interest and investment revenue              | \$829            | \$761            | \$3,551          | \$6,040           | \$5,404          |
| Sales revenue - Saleyards                    | \$3,627          | \$3,480          | \$4,381          | \$5,032           | \$6,371          |
| Sales revenue - Other                        | \$13,473         | \$12,537         | \$13,181         | \$11,366          | \$12,431         |
| Grants (general purpose)                     | \$17,355         | \$22,424         | \$20,678         | \$775             | \$24,562         |
| Grants (project based)                       | \$18,053         | \$24,525         | \$18,192         | \$70,517          | \$53,540         |
| Contributions (recurrent and capital)        | \$12,238         | \$4,912          | \$4,259          | \$2,912           | \$3,379          |
| Other income and donations                   | \$3,451          | \$3,421          | \$3,551          | \$1,928           | \$1,618          |
| Capital income                               | \$418            | \$4,551          | \$839            | \$165             | \$730            |
| <b>Total Income</b>                          | <b>\$115,899</b> | <b>\$121,814</b> | <b>\$118,256</b> | <b>\$149,730</b>  | <b>\$164,189</b> |
| Expenses                                     | 2020/21          | 2021/22          | 2022/23          | 2023/24           | 2024/25          |
|  | \$'000           | \$'000           | \$'000           | \$'000            | \$'000           |
| Expenses - recurrent (operating):            |                  |                  |                  |                   |                  |
| Employee costs                               | \$28,894         | \$28,346         | \$31,182         | \$34,278          | \$36,346         |
| Materials and services                       | \$37,146         | \$41,006         | \$48,228         | \$81,096          | \$64,651         |
| Finance cost                                 | \$1,035          | \$1,846          | \$2,832          | \$1,713           | \$2,695          |
| Depreciation                                 | \$19,442         | \$20,890         | \$22,392         | \$24,679          | \$26,617         |
| Expenses - capital                           | \$8,174          | \$6,763          | \$7,089          | \$19,553          | \$10,277         |
| <b>Total Expenses</b>                        | <b>\$94,691</b>  | <b>\$98,851</b>  | <b>\$111,723</b> | <b>\$161,319</b>  | <b>\$140,586</b> |
| <b>Net Result</b>                            | <b>\$21,208</b>  | <b>\$22,963</b>  | <b>\$6,533</b>   | <b>(\$11,589)</b> | <b>\$23,603</b>  |



## Income

Council's total income for the financial year was \$164.189 million.

A breakdown of Council's 2024/25 income is shown below.



### Net rates, levies, and charges - \$50.053 million

- General rates levied totalled \$39.521 million less discounts allowed of \$1.769 million and council pensioner remissions of \$0.260 million.
- Special rates and charges from wild dog management, state government precept and rural fire brigades \$0.913 million.
- Water charges of \$4.125 million for access infrastructure charges and \$2.426 million for water usage (consumption) and other water revenue (rental, sundries).
- Sewerage charges of \$3.275 million
- Waste charges of \$1.822 million

### Fees and charges - \$5.372 million

This amount includes user fees and charges of \$1.703 million, with the balance comprising:

- Town planning, building and development fees - \$0.439 million
- Animal registrations - \$0.161 million
- Infringements - \$0.026 million
- Licences and registrations - \$0.039 million

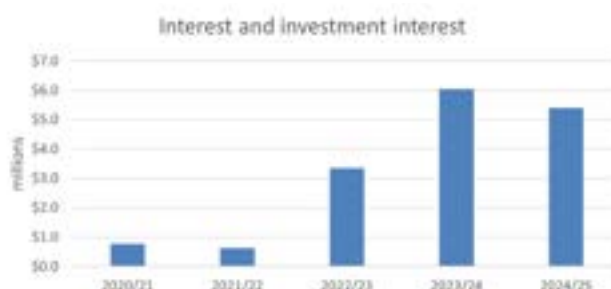
- Cemetery fees - \$0.182 million
- Other statutory fees - \$2.336 million
- Other fees and charges - \$0.486 million

### Interest revenue - \$5.404 million

This comprises:

- Interest on investments - \$4.885 million
- Interest on outstanding rates and charges - \$0.342 million
- Bank interest - \$0.177 million

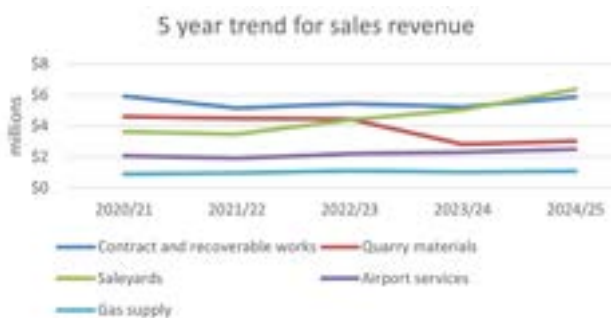
Council actively managed its cash investments in 2024/25 following Council's investment policy which allows for a diversified portfolio of investments used to maximise returns, while minimising risk. During 2024/25 interest rate decreases have reduced the amount of interest earned in 2024/25 compared to 2023/24.



### Sales revenue - \$18.802 million

Sales revenue accounted for a significant portion of Council income.

- Quarry materials - \$3.012 million (note: Council's own use of quarry materials is not included)
- Airport services - \$2.495 million
- Saleyards - \$6.371 million
- Contract and recoverable works - \$5.861 million
- Gas supply - \$1.063 million



## Operating grants, subsidies, contributions and donations - \$47.970 million

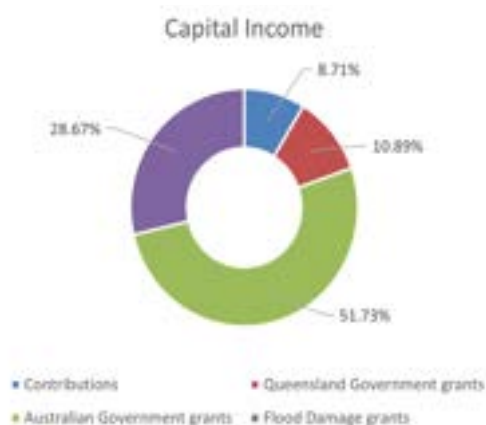
- The annual Financial Assistance Grant increased to \$24.562 million (2024 – \$0.775 million) due to the full 2024/25 allocation of \$16.088 million being received and an advance payment of \$8.463 million for 2025/26. The full allocation of 2023/24 was received in 2022/23 and there was no advance grant funding.
- Other grant revenue included \$20.090 million (2024 - \$43.806 million) for flood damage
- Contributions - \$0.461 million
- Australian Government subsidies and grants - \$0.591 million
- Queensland Government subsidies and grants - \$2.256 million

## Capital Revenue - \$33.511 million

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

- Queensland government subsidies and grants - \$3.349 million (10.89%)
- Australian government subsidies and grants - \$17.335 million (51.73%)
- Flood damage grants - \$9.609 million (28.67%)
- Contributions - \$2.918 million (8.71%)

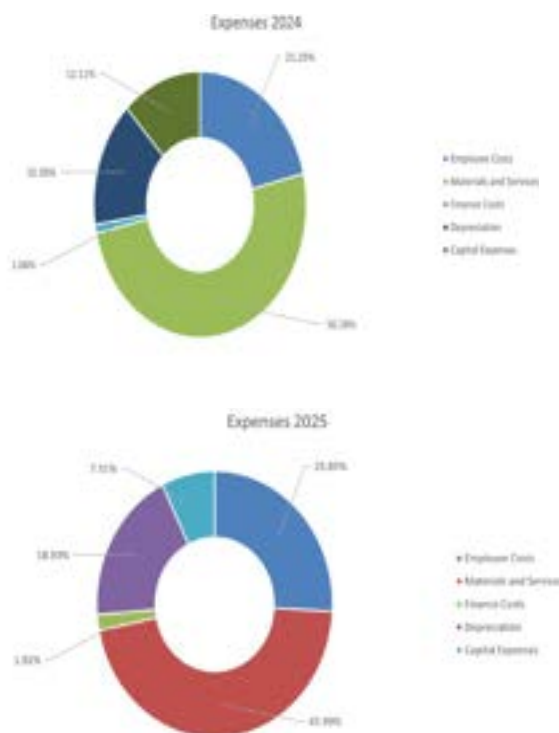
The following chart indicates the sources of capital revenue received in 2024/25.



## Expenses

Council's total expenses for 2024/25 were \$140.586 million.

Expenses consist of materials and services, employee costs, depreciation, capital expenses and finance costs. A breakdown of Council's 2024/25 expenses is shown below.



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

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

Materials and services accounted for \$64.651 million of all recurrent (operating) expenses. The costs for materials and services incorporate our payments to suppliers for the provision of hundreds of services and projects to the community such as roads, parks, water, sewerage, footpaths, libraries, pools, airports, community halls and compliance and includes payments for purchases like bitumen materials, electricity, fuel, and other operational costs.

Employee costs of \$36.346 million included employee salaries and wages, superannuation, leave entitlements and councillors' remuneration.

Council's depreciation expense this year was \$26.617 million. Although this does not represent cash spent, it recognises the value of our assets 'consumed' during the period.

## Operating Result

| Operating Result               |          |          |           |            |           |
|--------------------------------|----------|----------|-----------|------------|-----------|
|                                | 2020/21  | 2021/22  | 2022/23   | 2023/24    | 2024/25   |
|                                | \$'000   | \$'000   | \$'000    | \$'000     | \$'000    |
| Operating (recurrent) revenue  | \$92,165 | \$94,780 | \$104,363 | \$122,919  | \$129,948 |
| Operating (recurrent) expenses | \$86,517 | \$92,088 | \$104,634 | \$141,766  | \$130,309 |
| Operating surplus / (deficit)  | \$5,648  | \$ 2,692 | - \$271   | - \$18,847 | - \$361   |
| Operating surplus ratio        | 6.13%    | 2.84%    | -0.26%    | -15.33%    | -0.28%    |

### Statement of cash flows

Cash and cash equivalents was \$112.161 million as at 30 June 2025. This cash balance is sufficient to cover Council's restricted assets and commitments including contract liabilities of \$25.896 million, unspent developer contributions \$1.576 million, unspent loan monies \$7.5 million and internally imposed expenditure restrictions – reserves for future projects \$30.718 million.

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

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

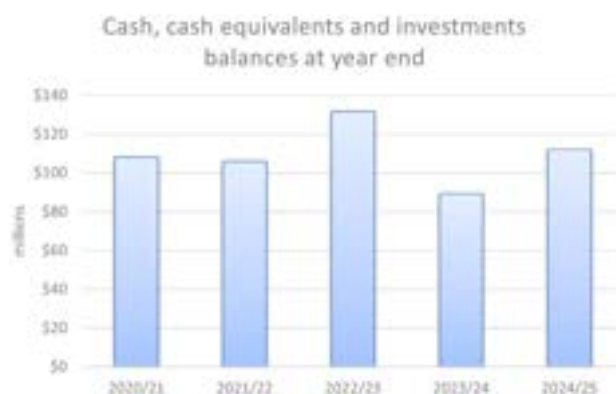
1. How much money we started the year with;
2. Where the incoming money came from;
3. Where the money was spent;
4. How much money we had left at the end of the year.

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

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

- Operating activities – includes all areas such as rates, fees and charges, grants, employee costs (operating), material and services, interest – Net inflow of \$22.292 million.
- Investing activities - includes money Council receives and spends when buying or selling property, plant and equipment and invests cash – Net outflow of \$6.914 million.
- Financing activities – incorporates cash received if Council takes out new loans or repays loans – Net inflow of \$6.381 million.

### Summary Cash Balances



| Cash Flow   |            |            |           |              |           |
|---|------------|------------|-----------|--------------|-----------|
|   | 2020/21    | 2021/22    | 2022/23   | 2023/24      | 2024/25   |
|   | \$'000     | \$'000     | \$'000    | \$'000       | \$'000    |
| Opening cash balance  | \$33,902   | \$59,310   | \$55,860  | \$100,473    | \$64,502  |
| Net cashflow from operating activities - net inflow                 | \$35,802   | \$13,948   | \$45,158  | (- \$11,450) | \$22,292  |
| Net cashflow from investing activities - net inflow / (net outflow) | (\$10,359) | (\$15,688) | \$1,228   | (\$22,682)   | (\$6,914) |
| Net cashflow from financing activities - net inflow / (net outflow) | (\$35)     | (\$1,710)  | (\$1,773) | (\$1,839)    | \$6,381   |
| Closing cash balance  | \$59,310   | \$55,860   | \$100,473 | \$64,502     | \$86,261  |
| Plus investments on hand  | \$48,950   | \$50,200   | \$31,150  | \$24,900     | \$25,900  |
| Total cash, cash equivalents and investments                        | \$108,260  | \$106,060  | \$131,623 | \$89,402     | \$112,161 |



Statement of changes in equity

Community equity:

Asset revaluation surplus - \$513.642 million

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

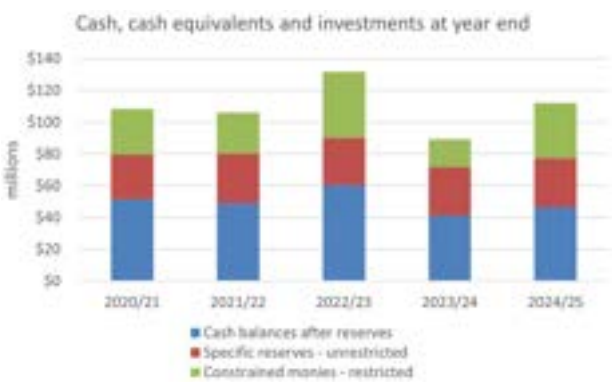
Retained surplus - \$619.685 million

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

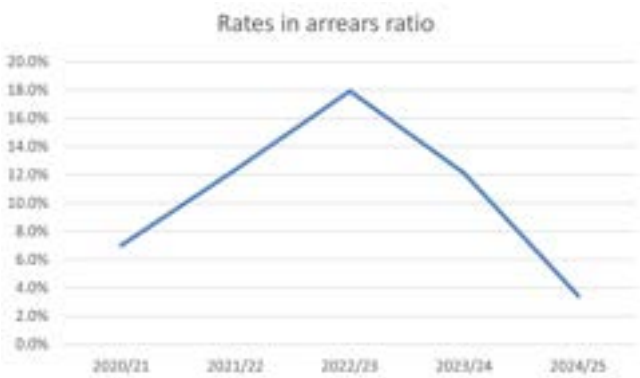
Statement of financial position

Current assets - \$141.717 million

The major component of current assets was cash, cash equivalents and investments totalling \$112.161 million at 30 June 2025. Of these funds, \$34.972 million has external restrictions on how it is spent (i.e. specific grants, subsidies and contributions not spent) while a further \$30.718 million has internally imposed restrictions (specific Council reserves).



The other component is rates and trade receivables. Below are the rates arrears over the last five years. The rates arrears ratio was 3.42% in 2024/25, a decrease of 8.71% on the prior year.



Council also runs its own stores which supply goods across all depots in the region. The current inventories held (including quarry stock) has decreased by \$76,000 to \$2.447 million. Council plans to continue to monitor and review the level of these goods and materials.

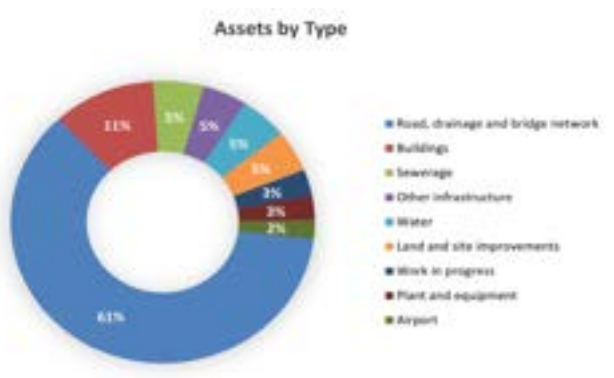
Non-current assets - \$1,115.289 million

This figure is the value of Council's land, buildings, plant and equipment, infrastructure assets and capital works in progress at 30 June 2025.

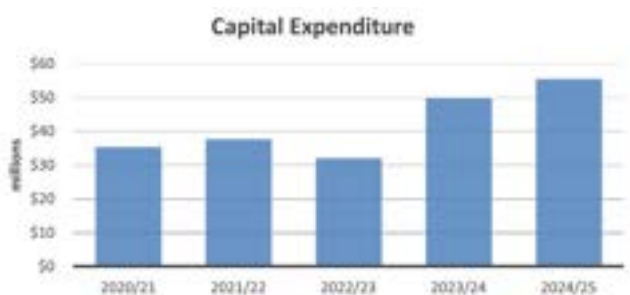
Our infrastructure (assets) delivers essential services to our community. It is extremely important to have effective management of our assets (including long term planning) to meet community needs for current and future generations. Council adopted Asset Management Plans (AMP) for rural roads and urban streets (road and drainage) in 2017/18, water, sewerage, and gas in 2020/21, which were reviewed in 2022/23 and airport in 2024/25.

Council's road, drainage and bridge network is by far the largest asset type representing 61% of the total value of our assets. This is followed by buildings with 11% and then water network, sewerage network, other infrastructure and land and site improvements.

| Asset group                       | \$'000      |
|-----------------------------------|-------------|
| Land and site improvements        | \$53,386    |
| Buildings                         | \$122,695   |
| Plant and equipment               | \$30,782    |
| Road, drainage and bridge network | \$680,874   |
| Water                             | \$56,368    |
| Sewerage                          | \$59,681    |
| Other infrastructure              | \$53,374    |
| Airport                           | \$24,616    |
| Work in progress                  | \$33,513    |
| Total                             | \$1,115,289 |



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



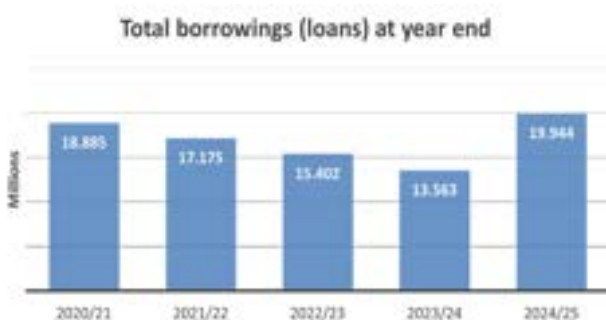
## Liabilities

Council owes \$19.944 million in loans.

Local Governments, in general, have a very high level of assets under their control but are limited in revenue raising opportunities. This means that the majority of Councils in Queensland have to rely on borrowing or substantial grants to fund major capital works, while using their general revenue (rates, fees, and charges) to provide services and maintain community assets.

| Loan balances                              |              |
|--|--------------|
| Description of Purpose                     | Amount \$    |
| Levee                                      | \$1,489,530  |
| Water infrastructure (Roma)                | \$993,020    |
| Roma Saleyard truck stop infrastructure    | \$1,097,394  |
| Saleyard land purchase & washdown facility | \$1,641,566  |
| Roma Airport runway                        | \$1,852,188  |
| Water bores                                | \$254,222    |
| Sewer relining                             | \$2,239,591  |
| Bigger Big Rig Tourism Infrastructure      | \$1,959,400  |
| Saleyards New Building                     | \$370,984    |
| Roadworks                                  | \$542,717    |
| Roma Pool Precinct                         | \$7,503,030  |
| Total                                      | \$19,943,643 |

Details of all loan balances as at 30 June 2025 are as follows:



| Comparative loan balances | \$'000  |
|---------------------------|---------|
| 2020/21                   | \$18.89 |
| 2021/22                   | \$17.18 |
| 2022/23                   | \$15.40 |
| 2023/24                   | \$13.56 |
| 2024/25                   | \$19.94 |

There were new borrowings of \$7.5 million for the Roma Pool Precinct. Our total repayments of borrowings were \$1.119 million.

## Financial sustainability measures

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

The Guideline supersedes the Financial Management (Sustainability) Guideline 2013 and is to be used in the calculation of the relevant financial sustainability measures specified in the Local Government Regulation 2012 and the City of Brisbane Regulation 2012.

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

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

Queensland has one of the most diverse local government sectors in Australia, covering a large geographic area. Across the State, individual councils face a unique set of financial, service delivery and community need circumstances and are impacted by a wide range of social and economic drivers.

In recognition of this diversity, the Department has allocated each council to a category for sustainability reporting and monitoring purposes. These categories are based on the remoteness of the local government area as reported by the Australian Bureau of Statistics, and population, with a separate category for Indigenous councils in recognition of their unique legislative and financial circumstances. Grouping councils allows for the establishment of fit-for-purpose targets for each monitoring measure.

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

| Sustainability Measures - Current Year Financial Sustainability |                                 |  |                       |                    |                        |               |
|---|---------------------------------|--|-----------------------|--------------------|------------------------|---------------|
| Type  | Ratio                           | Description  | Target Tier 5         | 2025 actual result | 5 Year Average 2020-25 | Within limits |
| Audited ratios  |                                 |  |                       |                    |                        |               |
| Liquidity   | Unrestricted cash expense ratio | The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. | Greater than 4 months | 9.0 months         | N/A                    | Yes           |
| Operating Performance   | Operating surplus ratio         | The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.  | Greater than - 2%     | -0.28%             | -1.32%                 | Yes           |
| Operating Performance   | Operating cash ratio            | The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.   | Greater than 0        | 20.52%             | 20.20%                 | Yes           |
| Asset Management  | Asset sustainability ratio      | The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.   | Greater than 90%      | 78.67%             | 105.58%                | Yes           |
| Asset Management  | Asset consumption ratio         | The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.  | Greater than 60%      | 70.51%             | 71.28%                 | Yes           |
| Debt servicing capacity   | Leverage ratio                  | The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.  | 0 - 3 times           | 0.7 times          | 1.0 times              | Yes           |
| Contextual ratios (unaudited)                                   |                                 |  |                       |                    |                        |               |
| Financial Capacity  | Council controlled revenue      | Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.  | N/A                   | 42.65%             | 45.44%                 | N/A           |
| Financial Capacity  | Population Growth               | Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.   | N/A                   | 1.18%              | 0.52%                  | N/A           |



# Maranoa Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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## General Purpose Financial Statements

for the year ended 30 June 2025

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## Statement of Comprehensive Income

for the year ended 30 June 2025

| \$ '000  | Notes  | 2025           | 2024            |
|--|--------|----------------|-----------------|
| <b>Income</b>  |        |                |                 |
| <b>Revenue</b>   |        |                |                 |
| <b>Recurrent revenue</b>   |        |                |                 |
| Rates, levies and charges  | 3a     | 50,053         | 45,125          |
| Fees and charges   | 3b     | 5,372          | 5,225           |
| Sales revenue  | 3c     | 18,802         | 16,398          |
| Grants, subsidies and contributions  | 3d(i)  | 47,970         | 47,558          |
| <b>Total recurrent revenue</b>   |        | <b>122,197</b> | <b>114,306</b>  |
| <b>Other income</b>  |        |                |                 |
| Rental income  |        | 729            | 645             |
| Interest received  |        | 5,404          | 6,040           |
| Other income   |        | 1,618          | 1,928           |
| <b>Total other income</b>  |        | <b>7,751</b>   | <b>8,613</b>    |
| <b>Total operating revenue</b>   |        | <b>129,948</b> | <b>122,919</b>  |
| <b>Capital income</b>  |        |                |                 |
| Grants, subsidies and contributions  | 3d(ii) | 33,511         | 26,646          |
| Capital income   | 4      | 730            | 165             |
| <b>Total capital income</b>  |        | <b>34,241</b>  | <b>26,811</b>   |
| <b>Total income</b>  |        | <b>164,189</b> | <b>149,730</b>  |
| <b>Expenses</b>  |        |                |                 |
| <b>Recurrent expenses</b>  |        |                |                 |
| Employee benefits  | 5      | 36,346         | 34,278          |
| Materials and services   | 6      | 64,651         | 81,096          |
| Finance costs  | 7      | 2,695          | 1,713           |
| Depreciation of property, plant and equipment                                      | 12     | 26,617         | 24,679          |
| <b>Total recurrent expenses</b>  |        | <b>130,309</b> | <b>141,766</b>  |
| <b>Other expenses</b>  |        |                |                 |
| Capital Expenses   | 8      | 10,277         | 19,553          |
| <b>Total other expenses</b>  |        | <b>10,277</b>  | <b>19,553</b>   |
| <b>Total expenses</b>  |        | <b>140,586</b> | <b>161,319</b>  |
| <b>Operating result</b>  |        | <b>23,603</b>  | <b>(11,589)</b> |
| <b>Net Result</b>  |        | <b>23,603</b>  | <b>(11,589)</b> |
| <b>Other comprehensive income</b>  |        |                |                 |
| <b>Amounts which will not be reclassified subsequently to the operating result</b> |        |                |                 |
| Increase in asset revaluation surplus  | 12     | 32,286         | 66,829          |
| (Increase)/decrease in future rehabilitation - refuse sites                        |        | 2,141          | (9,052)         |
| <b>Total other comprehensive income for the year</b>                               |        | <b>34,427</b>  | <b>57,777</b>   |
| <b>Total comprehensive income for the year</b>                                     |        | <b>58,030</b>  | <b>46,188</b>   |

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



## Statement of Financial Position

as at 30 June 2025

| \$ '000                              | Notes | 2025             | 2024             |
|--------------------------------------|-------|------------------|------------------|
| <b>Assets</b>                        |       |                  |                  |
| <b>Current assets</b>                |       |                  |                  |
| Cash and cash equivalents            | 9     | 86,261           | 64,502           |
| Financial assets                     | 9     | 25,900           | 24,900           |
| Receivables                          | 10    | 7,695            | 10,738           |
| Inventories                          |       | 2,447            | 2,523            |
| Contract assets                      | 13    | 16,314           | 21,224           |
| Other assets                         |       | 851              | 679              |
| Non-current assets held for sale     | 11    | 2,249            | 2,249            |
| <b>Total current assets</b>          |       | <b>141,717</b>   | <b>126,815</b>   |
| <b>Non-current assets</b>            |       |                  |                  |
| Property, plant and equipment        | 12    | 1,115,289        | 1,060,452        |
| <b>Total non-current assets</b>      |       | <b>1,115,289</b> | <b>1,060,452</b> |
| <b>Total Assets</b>                  |       | <b>1,257,006</b> | <b>1,187,267</b> |
| <b>Liabilities</b>                   |       |                  |                  |
| <b>Current liabilities</b>           |       |                  |                  |
| Payables                             | 14    | 19,115           | 27,387           |
| Contract liabilities                 | 13    | 17,516           | 14,481           |
| Borrowings                           | 15    | 1,519            | 1,137            |
| Provisions                           | 16    | 3,979            | 7,812            |
| Other liabilities                    | 17    | 508              | 487              |
| <b>Total current liabilities</b>     |       | <b>42,637</b>    | <b>51,304</b>    |
| <b>Non-current liabilities</b>       |       |                  |                  |
| Contract liabilities                 | 13    | 7,999            | —                |
| Borrowings                           | 15    | 18,425           | 12,426           |
| Provisions                           | 16    | 54,089           | 47,838           |
| Other liabilities                    | 17    | 529              | 1,002            |
| <b>Total non-current liabilities</b> |       | <b>81,042</b>    | <b>61,266</b>    |
| <b>Total Liabilities</b>             |       | <b>123,679</b>   | <b>112,570</b>   |
| <b>Net community assets</b>          |       | <b>1,133,327</b> | <b>1,074,697</b> |
| <b>Community equity</b>              |       |                  |                  |
| Asset revaluation surplus            |       | 513,642          | 478,615          |
| Retained surplus                     |       | 619,685          | 596,082          |
| <b>Total community equity</b>        |       | <b>1,133,327</b> | <b>1,074,697</b> |

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

## Statement of Changes in Equity

for the year ended 30 June 2025

| \$ '000   | Notes | Asset<br>revaluation<br>surplus | Retained<br>surplus | Total<br>equity |
|---|-------|---------------------------------|---------------------|-----------------|
| Balance as at 1 July 2024                                     |       | 478,615                         | 596,082             | 1,074,697       |
| <b>Net result</b>   |       | –                               | 23,603              | 23,603          |
| <b>Other comprehensive income for the year</b>                |       |                                 |                     |                 |
| - Increase/(decrease) in asset revaluation surplus            | 12    | 32,886                          | –                   | 32,886          |
| - (Increase)/decrease in future rehabilitation - refuse sites |       | 2,141                           | –                   | 2,141           |
| <b>Other comprehensive income</b>                             |       | 35,027                          | –                   | 35,027          |
| <b>Total comprehensive income for the year</b>                |       | 35,027                          | 23,603              | 58,630          |
| <b>Balance as at 30 June 2025</b>                             |       | 513,642                         | 619,685             | 1,133,327       |
| Balance as at 1 July 2023                                     |       | 420,838                         | 607,671             | 1,028,509       |
| <b>Net result</b>   |       | –                               | (11,589)            | (11,589)        |
| <b>Other comprehensive income for the year</b>                |       |                                 |                     |                 |
| - Increase/(decrease) in asset revaluation surplus            | 12    | 66,829                          | –                   | 66,829          |
| - (Increase)/decrease in future rehabilitation - refuse sites |       | (9,052)                         | –                   | (9,052)         |
| <b>Other comprehensive income</b>                             |       | 57,777                          | –                   | 57,777          |
| <b>Total comprehensive income for the year</b>                |       | 57,777                          | (11,589)            | 46,188          |
| <b>Balance as at 30 June 2024</b>                             |       | 478,615                         | 596,082             | 1,074,697       |

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

## Statement of Cash Flows

for the year ended 30 June 2025

| \$ '000   | Notes | 2025            | 2024            |
|---|-------|-----------------|-----------------|
| <b>Cash flows from operating activities</b>                       |       |                 |                 |
| Payments to suppliers and employees                               |       | (120,942)       | (116,318)       |
| Receipts from customers   |       | 87,944          | 78,888          |
|   |       | <u>(32,998)</u> | <u>(37,430)</u> |
| <b>Receipts</b>   |       |                 |                 |
| Rental income   |       | 729             | 645             |
| Interest received   |       | 5,404           | 6,040           |
| Non capital grants and contributions                              |       | 49,625          | 19,833          |
| Other   |       | (64)            | —               |
| <b>Payments</b>   |       |                 |                 |
| Borrowing costs   |       | (404)           | (538)           |
| <b>Net cash inflow (outflow) from operating activities</b>        | 21    | <u>22,292</u>   | <u>(11,450)</u> |
| <b>Cash flows from investing activities</b>                       |       |                 |                 |
| <b>Receipts</b>   |       |                 |                 |
| Proceeds from financial assets                                    |       | —               | 6,250           |
| Proceeds from sale of property, plant and equipment               |       | 1,470           | 309             |
| Grants, subsidies, contributions and donations                    |       | 50,096          | 20,689          |
| Rehabilitation costs incurred                                     |       | (1,909)         | —               |
| <b>Payments</b>   |       |                 |                 |
| Payments for financial assets                                     |       | (1,000)         | —               |
| Payments for property, plant and equipment                        |       | (55,571)        | (49,930)        |
| <b>Net cash inflow (outflow) from investing activities</b>        |       | <u>(6,914)</u>  | <u>(22,682)</u> |
| <b>Cash flows from financing activities</b>                       |       |                 |                 |
| <b>Receipts</b>   |       |                 |                 |
| Proceeds from borrowings  |       | 7,500           | —               |
| <b>Payments</b>   |       |                 |                 |
| Repayment of borrowings   |       | (1,119)         | (1,839)         |
| <b>Net cash inflow (outflow) from financing activities</b>        |       | <u>6,381</u>    | <u>(1,839)</u>  |
| <b>Net increase/(decrease) in cash and cash equivalents held</b>  |       | <u>21,759</u>   | <u>(35,971)</u> |
| plus: cash and cash equivalents - beginning                       |       | 64,502          | 100,473         |
| <b>Cash and cash equivalents at the end of the financial year</b> | 9     | <u>86,261</u>   | <u>64,502</u>   |
| Additional information:   |       |                 |                 |
| plus: Investments on hand – end of year                           | 9     | 25,900          | 24,900          |
| <b>Total cash, cash equivalents and financial assets</b>          |       | <u>112,161</u>  | <u>89,402</u>   |

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 1. Information about these financial statements

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#### (a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

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

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

Maranoa Regional Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had an impact on the reported position, performance and cash flows.

The relevant standards for Maranoa Regional Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

#### (c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. We have assessed that the impact will not be material.

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

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments (effective for periods beginning on or after 1 January 2026).
- AASB 18 Presentation and Disclosure in Financial Statements (effective for periods beginning on or after 1 January 2028).



## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 1. Information about these financial statements (continued)

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#### (d) Estimates and Judgements

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

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

#### (e) Rounding and Comparatives

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

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard / comparative information is prepared on the same basis as prior year.

#### (f) Taxation

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2. Analysis of results by function

#### (a) Components of Council functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements  
for the year ended 30 June 2025

Note 2. Analysis of results by function (continued)

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

| Functions<br>\$'000                     | Recurring<br>grants | Gross program income<br>Recurring<br>other | Capital<br>grants | Capital<br>other | Total<br>income | Gross program expenses<br>Recurring | Capital         | Total<br>expenses | Net result<br>from<br>recurring<br>operations | Net<br>result   | Total<br>assets  |
|---|---------------------|--|-------------------|------------------|-----------------|-------------------------------------|-----------------|-------------------|---|-----------------|------------------|
| <b>2025</b>                             |                     |  |                   |                  |                 |                                     |                 |                   |   |                 |                  |
| Office of the CEO and leadership        | 88                  | 3  | -                 | -                | 91              | (7,093)                             | -               | (7,093)           | (7,002)                                       | (7,002)         | -                |
| Corporate services                      | 24,683              | 44,027                                     | -                 | -                | 68,710          | (9,345)                             | -               | (9,345)           | 59,365  | 59,365          | 157,472          |
| Development, facilities and environment | 2,018               | 2,626                                      | 2,866             | -                | 7,510           | (20,302)                            | (2,030)         | (22,332)          | (15,658)                                      | (14,822)        | 149,737          |
| Energy sector roadworks                 | 459                 | 5,591                                      | 2,887             | -                | 8,937           | (6,286)                             | -               | (6,286)           | (236)   | 2,651           | -                |
| Road network                            | 20,182              | 96   | 26,059            | -                | 46,337          | (45,948)                            | (3,252)         | (49,200)          | (25,670)                                      | (2,863)         | 719,817          |
| Infrastructure services                 | 77                  | 223  | -                 | -                | 300             | (6,162)                             | -               | (6,162)           | (5,862)                                       | (5,862)         | 8,113            |
| Waste                                   | (115)               | 4,146                                      | 1,496             | 240              | 5,767           | (10,867)                            | (4,253)         | (15,120)          | (6,836)                                       | (9,353)         | 5,241            |
| Gas                                     | -                   | 1,276                                      | -                 | -                | 1,276           | (969)                               | -               | (969)             | 307   | 307             | 6,517            |
| Plant, fleet and workshops              | 531                 | 193  | -                 | 479              | 1,203           | (2,274)                             | (185)           | (2,459)           | (1,550)                                       | (1,256)         | 18,927           |
| Water infrastructure                    | 47                  | 7,595                                      | 15                | -                | 7,657           | (8,122)                             | (446)           | (8,568)           | (480)   | (911)           | 60,609           |
| Sewerage infrastructure                 | -                   | 3,687                                      | 43                | 11               | 3,741           | (2,754)                             | (59)            | (2,813)           | 933   | 928             | 61,659           |
| Quarry (Roma)                           | -                   | 3,372                                      | 145               | -                | 3,372           | (1,860)                             | -               | (1,860)           | 1,512   | 1,512           | 6,864            |
| Airports                                | -                   | 2,542                                      | -                 | -                | 2,687           | (2,657)                             | (13)            | (2,670)           | (115)   | 17              | 31,677           |
| Saleyards (Roma)                        | -                   | 6,601                                      | -                 | -                | 6,601           | (5,670)                             | (39)            | (5,709)           | 931   | 892             | 30,373           |
| <b>Total</b>                            | <b>47,970</b>       | <b>81,978</b>                              | <b>33,511</b>     | <b>730</b>       | <b>164,189</b>  | <b>(130,309)</b>                    | <b>(10,277)</b> | <b>(140,586)</b>  | <b>(361)</b>                                  | <b>23,603</b>   | <b>1,257,006</b> |
| <b>2024</b>                             |                     |  |                   |                  |                 |                                     |                 |                   |   |                 |                  |
| Office of the CEO and leadership        | 88                  | 2  | -                 | -                | 90              | (5,764)                             | -               | (5,764)           | (5,674)                                       | (5,674)         | -                |
| Corporate services                      | 1,128               | 40,269                                     | -                 | -                | 41,397          | (10,410)                            | (52)            | (10,462)          | 30,987  | 30,935          | 139,486          |
| Development, facilities and environment | 916                 | 2,706                                      | 838               | -                | 4,460           | (20,402)                            | (290)           | (20,692)          | (16,780)                                      | (16,232)        | 135,881          |
| Energy sector roadworks                 | 357                 | 5,039                                      | 1,720             | -                | 7,116           | (4,628)                             | -               | (4,628)           | 768   | 2,488           | -                |
| Road network                            | 44,305              | 70   | 22,305            | -                | 66,680          | (60,184)                            | (2,190)         | (62,374)          | (15,809)                                      | 4,306           | 693,790          |
| Infrastructure services                 | 117                 | 270  | 764               | -                | 1,151           | (2,911)                             | -               | (2,911)           | (2,524)                                       | (1,760)         | 7,341            |
| Waste                                   | (12)                | 4,387                                      | 69                | 145              | 4,589           | (9,229)                             | (16,425)        | (25,654)          | (4,854)                                       | (21,065)        | 4,611            |
| Gas                                     | -                   | 1,233                                      | -                 | -                | 1,233           | (869)                               | -               | (869)             | 364   | 364             | 6,587            |
| Plant, fleet and workshops              | 635                 | 51   | -                 | -                | 686             | (2,265)                             | (100)           | (2,365)           | (1,579)                                       | (1,679)         | 19,506           |
| Water infrastructure                    | (4)                 | 7,011                                      | 625               | -                | 7,632           | (7,588)                             | (14)            | (7,602)           | (581)   | 30              | 53,273           |
| Sewerage infrastructure                 | 28                  | 3,233                                      | 289               | -                | 3,550           | (2,671)                             | -               | (2,671)           | 590   | 879             | 59,080           |
| Quarry (Roma)                           | -                   | 3,510                                      | -                 | 20               | 3,530           | (7,382)                             | (306)           | (7,688)           | (3,872)                                       | (4,158)         | 6,775            |
| Airports                                | -                   | 2,340                                      | 36                | -                | 2,376           | (2,542)                             | (176)           | (2,718)           | (202)   | (342)           | 31,547           |
| Saleyards (Roma)                        | -                   | 5,240                                      | -                 | -                | 5,240           | (4,921)                             | -               | (4,921)           | 319   | 319             | 29,390           |
| <b>Total</b>                            | <b>47,558</b>       | <b>75,361</b>                              | <b>26,646</b>     | <b>165</b>       | <b>149,730</b>  | <b>(141,766)</b>                    | <b>(19,553)</b> | <b>(161,319)</b>  | <b>(18,847)</b>                               | <b>(11,589)</b> | <b>1,187,267</b> |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>(a) Rates, levies and charges</b>   |               |               |
| Rates, levies and charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period. |               |               |
| General rates  | 39,521        | 34,816        |
| Water  | 4,125         | 3,871         |
| Water consumption, rental and sundries   | 2,426         | 2,356         |
| Sewerage   | 3,275         | 3,105         |
| Waste management   | 1,822         | 1,726         |
| Special rates and charges  | 913           | 1,003         |
| <b>Total rates and utility charge revenue</b>  | <b>52,082</b> | <b>46,877</b> |
| Less: discounts  | (1,769)       | (1,504)       |
| Less: pensioner remissions   | (260)         | (248)         |
| <b>Total rates, levies and charges</b>   | <b>50,053</b> | <b>45,125</b> |

**(b) Fees and charges**

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

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

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

| \$ '000                       | 2025         | 2024         |
|-------------------------------|--------------|--------------|
| Building and development fees | 206          | 288          |
| Infringements                 | 26           | 16           |
| Licences and registrations    | 39           | 24           |
| Town planning fees            | 233          | 153          |
| Animal registrations          | 161          | 152          |
| Cemetery fees                 | 182          | 168          |
| Other statutory fees          | 2,336        | 1,855        |
| User fees and charges         | 1,703        | 2,173        |
| Other fees and charges        | 486          | 396          |
| <b>Total fees and charges</b> | <b>5,372</b> | <b>5,225</b> |



## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue (continued)

**(c) Sales revenue**

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

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

| \$ '000                        | 2025          | 2024          |
|--------------------------------|---------------|---------------|
| <b>Rendering of services</b>   |               |               |
| Contract and recoverable works | 5,861         | 5,215         |
| Saleyards                      | 6,371         | 5,032         |
| Gas supply                     | 1,063         | 1,022         |
| Airport services               | 2,495         | 2,314         |
| <b>Total sale of services</b>  | <b>15,790</b> | <b>13,583</b> |
| <b>Sale of goods</b>           |               |               |
| Quarry materials               | 3,012         | 2,815         |
| <b>Total sale of goods</b>     | <b>3,012</b>  | <b>2,815</b>  |
| <b>Total sales revenue</b>     | <b>18,802</b> | <b>16,398</b> |

**(d) Grants, subsidies, contributions and donations****Grant income under AASB 15**

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

Performance obligations vary in each agreement but include rural services projects, such as noxious weed spraying and collaborative feral pest initiatives. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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

**Grant income under AASB 1058**

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

**Capital grants**

Where council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred.

**Donations and contributions**

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue (continued)

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

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

**Financial Assistance Grant**

In the 2023–24 financial year, Council did not receive any advance grant funding. The full allocation of the 2023–24 Commonwealth Financial Assistance Grant was received in June 2023. As these grants are classified as untied, the entire amount was recognised as revenue in the 2022–23 financial year upon receipt. This recognition resulted in a reduction in grant revenue reported in the 2023–24 financial year.

In the 2024–25 financial year, Council received the full grant allocation of \$16,099,213, along with an advance payment of \$8,463,003 relating to the 2025–26 financial year.

| \$ '000   | 2025          | 2024          |
|---|---------------|---------------|
| <b>(i) Operating</b>  |               |               |
| General purpose grants  | 24,562        | 775           |
| Queensland government subsidies and grants                            | 2,256         | 1,193         |
| Australian government subsidies and grants                            | 591           | 1,134         |
| Donations   | 10            | 15            |
| Contributions   | 461           | 635           |
| Flood damage grants   | 20,090        | 43,806        |
| <b>Total recurrent grants, subsidies, contributions and donations</b> | <b>47,970</b> | <b>47,558</b> |

**(ii) Capital**

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

|   |               |               |
|---|---------------|---------------|
| Queensland government subsidies and grants                          | 3,649         | 3,635         |
| Australian government subsidies and grants                          | 17,335        | 3,133         |
| Contributions   | 2,918         | 2,277         |
| Flood damage grants   | 9,609         | 17,601        |
| <b>Total capital grants, subsidies, contributions and donations</b> | <b>33,511</b> | <b>26,646</b> |

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

| \$ '000              | 2025                                  |                              | 2024                                  |                              |
|----------------------|---------------------------------------|------------------------------|---------------------------------------|------------------------------|
|                      | Revenue recognised at a point in time | Revenue recognised over time | Revenue recognised at a point in time | Revenue recognised over time |
| Grants and subsidies | 29,368                                | 52,113                       | 6,044                                 | 68,160                       |
|                      | <b>29,368</b>                         | <b>52,113</b>                | <b>6,044</b>                          | <b>68,160</b>                |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 4. Capital income

| \$ '000  | 2025       | 2024       |
|--|------------|------------|
| <b>(a) Gain / loss on disposal of non-current assets</b>       |            |            |
| Proceeds from the disposal of property, plant and equipment    | 1,178      | 45         |
| Less: carrying value of disposed property, plant and equipment | (688)      | (25)       |
| <b>Gain on disposal of non-current assets</b>                  | <b>490</b> | <b>20</b>  |
| <b>(b) Provision for restoration of land</b>                   |            |            |
| Discount rate adj. - refuse restoration                        | 240        | 145        |
|  | <b>240</b> | <b>145</b> |
| <b>Total capital income</b>                                    | <b>730</b> | <b>165</b> |

## Note 5. Employee benefits

| \$ '000  | Notes | 2025          | 2024          |
|--|-------|---------------|---------------|
| Employee benefit expenses are recorded when the service has been provided by the employee. |       |               |               |
| Wages and salaries   |       | 26,010        | 24,592        |
| Councillors remuneration   |       | 875           | 782           |
| Annual, sick and long service leave entitlements   |       | 5,244         | 5,338         |
| Ex-gratia termination benefits   |       | 152           | 51            |
| Superannuation   | 20    | 3,690         | 3,303         |
|  |       | <b>35,971</b> | <b>34,066</b> |
| Other employee related expenses  |       | 375           | 212           |
| <b>Total Employee benefits</b>   |       | <b>36,346</b> | <b>34,278</b> |

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

|  | 2025<br>Number | 2024<br>Number |
|--|----------------|----------------|
| <b>Additional information:</b>                 |                |                |
| Total Council employees at the reporting date: |                |                |
| Elected members                                | 9              | 9              |
| Other  | 332            | 331            |
| <b>Total full time equivalent employees</b>    | <b>341</b>     | <b>340</b>     |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 6. Materials and services

| \$ '000   | 2025          | 2024          |
|---|---------------|---------------|
| Expenses are recorded on an accruals basis as Council receives the goods or services. |               |               |
| Advertising and marketing   | 279           | 282           |
| Administration supplies and consumables   | 58            | 63            |
| Audit of annual financial statements by the Auditor-General of Queensland             | 152           | 156           |
| Communications and IT   | 1,919         | 1,783         |
| Consultants   | 141           | 161           |
| Contractors   | 23,468        | 37,883        |
| Donations paid  | 256           | 423           |
| Power   | 2,636         | 1,929         |
| Subscriptions and registrations   | 211           | 222           |
| Travel  | 33            | 8             |
| Insurance   | 1,945         | 2,364         |
| Commercial waste levy   | 1,807         | 1,458         |
| Legal services  | 247           | 400           |
| Materials issued from store   | 2,425         | 2,767         |
| Plant and vehicle running costs   | 1,826         | 1,917         |
| Operations and maintenance  | 19,690        | 21,005        |
| Other materials and services  | 7,558         | 8,275         |
| <b>Total materials and services</b>   | <b>64,651</b> | <b>81,096</b> |

Total audit fees quoted by the Queensland Audit Office relating to the 2024-2025 financial statements are \$129,000 (2024: \$150,485).

## Note 7. Finance costs

| \$ '000  | Notes | 2025         | 2024         |
|--|-------|--------------|--------------|
| Finance costs charged by the Queensland Treasury Corporation |       | 468          | 538          |
| Bank charges   |       | 56           | 54           |
| Impairment of receivables                                    |       | 6            | 33           |
| Change in expected credit loss                               | 10    | (64)         | 85           |
| Quarry rehabilitation  | 16    | 111          | 100          |
| Landfill rehabilitation                                      | 16    | 2,118        | 903          |
| <b>Total finance costs</b>                                   |       | <b>2,695</b> | <b>1,713</b> |



## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 8. Capital expenses

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>(a) Loss on disposal of non-current assets</b>              |               |               |
| Proceeds from the disposal of property, plant and equipment    | 292           | 264           |
| Less: carrying value of disposed property, plant and equipment | (476)         | (751)         |
| <b>Loss on disposal of non-current assets</b>                  | <b>184</b>    | <b>487</b>    |
| <b>(b) Provision for restoration of land</b>                   |               |               |
| Revision to refuse rehabilitation cost estimates               | 4,253         | 16,425        |
|  | <b>4,253</b>  | <b>16,425</b> |
| <b>(c) Other capital expenses</b>                              |               |               |
| Loss on write-off of assets                                    | 5,840         | 2,641         |
|  | <b>5,840</b>  | <b>2,641</b>  |
| <b>Total capital expenses</b>                                  | <b>10,277</b> | <b>19,553</b> |

## Note 9. Cash and cash equivalents

| \$ '000   | Notes | 2025           | 2024          |
|---|-------|----------------|---------------|
| <b>Cash and cash equivalents</b>                    |       |                |               |
| Cash at bank and on hand                            |       | 2,723          | 1,254         |
| Deposits at call                                    |       | 83,538         | 63,248        |
| <b>Net cash and cash equivalents</b>                |       | <b>86,261</b>  | <b>64,502</b> |
| <b>Investment securities - current</b>              |       |                |               |
| Term deposits                                       |       | 25,900         | 24,900        |
| <b>Total current investments securities</b>         |       | <b>25,900</b>  | <b>24,900</b> |
| <b>Total cash, cash equivalents and investments</b> |       | <b>112,161</b> | <b>89,402</b> |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 9. Cash and cash equivalents (continued)

| \$ '000   | Notes | 2025          | 2024          |
|---|-------|---------------|---------------|
| <b>(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:</b> |       |               |               |
| Contract liabilities  | 13    | 25,896        | 14,481        |
| Unspent loan monies   |       | 7,500         | 789           |
| Unspent developer contributions   |       | 1,576         | 2,536         |
| <b>Total externally imposed restrictions on cash assets</b>   |       | <b>34,972</b> | <b>17,806</b> |
| <b>(ii) Internal allocations of cash at the reporting date:</b>   |       |               |               |
| Internal allocations of cash may be lifted by a Council with a resolution.  |       |               |               |
| Future capital works  |       | 30,718        | 30,131        |
| <b>Total internally allocated cash</b>  |       | <b>30,718</b> | <b>30,131</b> |
| <b>Total unspent restricted cash</b>  |       | <b>65,690</b> | <b>47,937</b> |

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

**Trust Funds**

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

**Trust funds held for outside parties**

|   |              |              |
|---|--------------|--------------|
| Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities | 1,075        | 1,767        |
| Security deposits   | 1,227        | 1,430        |
|   | <b>2,302</b> | <b>3,197</b> |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 10. Receivables

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

| \$ '000                              | 2025         | 2024          |
|--------------------------------------|--------------|---------------|
| <b>Current</b>                       |              |               |
| Rates and charges                    | 1,938        | 6,569         |
| Other debtors                        | 5,673        | 4,256         |
| GST recoverable                      | 1,216        | 1,124         |
| <b>Total</b>                         | <b>8,827</b> | <b>11,949</b> |
| Less: expected credit loss allowance | (1,132)      | (1,211)       |
| <b>Total current receivables</b>     | <b>7,695</b> | <b>10,738</b> |

**Movement in accumulated impairment losses is as follows:**

|   |              |              |
|---|--------------|--------------|
| Opening balance at 1 July   | 1,211        | 1,314        |
| Add: Increases (or decreases) in the allowance for expected credit loss | (64)         | 85           |
| Less: Impaired receivables written-off during year                      | (15)         | (188)        |
| <b>Balance at the end of the year</b>                                   | <b>1,132</b> | <b>1,211</b> |

Refer also to Note 23 for further information about credit risk.

Interest is charged on outstanding rates at 11% per annum (2024: 4%). No interest is charged on other debtors.

**Disclosure - credit risk exposure and impairment of receivables**

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

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

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

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

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

Rates and charges - petroleum leases: Petroleum leases are granted for the exploration, testing and production of petroleum. As the tenure of these properties is leasehold, Council is unable to sell the property to recover outstanding rates debt.

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

Funding: payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth Governments have high credit ratings. Accordingly, Council determines the level of credit risk exposure to be immaterial and therefore does not record an expected credit loss for these counterparties. Also includes Energy Sector funding under contract agreements which Council determines the level of credit risk exposure to be immaterial.

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Receivables (continued)

No expected credit loss has been recognised on sundry receivables, which comprise items such as accrued interest and other accrued income.

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

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

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

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

The following tables provide information about the expected losses for trade receivables for each group of trade receivables as at 30 June 2025 and 30 June 2024. Refer to Note 23 for a reconciliation of debtor subcategories used in the determination of the expected loss allowance to total debtors as disclosed above.



## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 10. Receivables (continued)

| 2025                                | Closing<br>balance<br>\$ '000          | Historical<br>probability of<br>default<br>%           | Loss given<br>default<br>%          | Lifetime<br>expected<br>credit loss<br>\$ '000           |
|-------------------------------------|--|--|-------------------------------------|--|
| <b>Ageing</b>                       |  |  |                                     |  |
| <b>Ageing</b>                       |  |  |                                     |  |
| <b>Sales of services or goods</b>   |  |  |                                     |  |
| Current                             | 904                                    | 2.54%  | 100%                                | 23   |
| 31-60 days                          | 50                                     | 12.63%   | 100%                                | 6  |
| 61-90 days                          | —                                      | 39.40%   | 100%                                | —  |
| 90+ days                            | 275                                    | 83.31%   | 100%                                | 230  |
| <b>Total</b>                        | <b>1,229</b>                           |  |                                     | <b>259</b>   |
| <b>Other debtors</b>                |  |  |                                     |  |
| Current                             | 2,772                                  | 2.29%  | 100%                                | 63   |
| 31-60 days                          | 6                                      | 22.35%   | 100%                                | 2  |
| 61-90 days                          | 11                                     | 54.81%   | 100%                                | 6  |
| 90+ days                            | 69                                     | 78.67%   | 100%                                | 54   |
| <b>Total</b>                        | <b>2,858</b>                           |  |                                     | <b>125</b>   |
| Rates and charges: petroleum leases | 748                                    | 100.00%  | 100%                                | 748  |
| <b>Total</b>                        | <b>4,835</b>                           |  |                                     | <b>1,132</b>   |
| <b>2024</b>                         | <b>Closing<br/>balance<br/>\$ '000</b> | <b>Historical<br/>probability of<br/>default<br/>%</b> | <b>Loss given<br/>default<br/>%</b> | <b>Lifetime<br/>expected<br/>credit loss<br/>\$ '000</b> |
| <b>Ageing</b>                       |  |  |                                     |  |
| <b>Sales of services or goods</b>   |  |  |                                     |  |
| Current                             | 1,155                                  | 2.10%  | 100%                                | 24   |
| 31-60 days                          | 315                                    | 10.76%   | 100%                                | 34   |
| 61-90 days                          | 143                                    | 34.79%   | 100%                                | 50   |
| 90+ days                            | 135                                    | 81.46%   | 100%                                | 110  |
| <b>Total</b>                        | <b>1,748</b>                           |  |                                     | <b>218</b>   |
| <b>Other debtors</b>                |  |  |                                     |  |
| Current                             | 233                                    | 1.59%  | 100%                                | 4  |
| 31-60 days                          | 48                                     | 15.93%   | 100%                                | 8  |
| 61-90 days                          | 26                                     | 39.30%   | 100%                                | 10   |
| 90+ days                            | 195                                    | 84.13%   | 100%                                | 164  |
| <b>Total</b>                        | <b>502</b>                             |  |                                     | <b>186</b>   |
| Rates and charges: petroleum leases | 4,793                                  | 16.84%   | 100%                                | 807  |
| <b>Total</b>                        | <b>7,043</b>                           |  |                                     | <b>1,211</b>   |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 11. Non-current assets Held for Sale

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

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

| \$ '000                                       | 2025         | 2024         |
|---|--------------|--------------|
| <b>(i) Non-current assets held for sale</b>   |              |              |
| <b>Current</b>                                |              |              |
| <b>Non-current assets held for sale</b>       |              |              |
| Land  | 484          | 484          |
| Buildings                                     | 1,765        | 1,765        |
| <b>Total non-current assets held for sale</b> | <b>2,249</b> | <b>2,249</b> |

**(ii) Details of assets**

## Community Housing Transition

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

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

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

Council will also repay the accumulated surplus position to the department on completion of the transition, which was originally expected to occur during the 2022/23 financial year. Due to unforeseen delays, the transition to the department is now expected to occur during the 2025/26 financial year. Details of the amounts payable to the department are included in note 14.

# Notes to the Financial Statements

for the year ended 30 June 2025

## Note 12. Property, plant and equipment

|  | Works in progress | Land and site improvements | Buildings              | Plant and equipment | Road, drainage and bridge network | Water              | Sewerage           | Other infrastructure | Airport            | Total            |
|--|-------------------|----------------------------|------------------------|---------------------|-----------------------------------|--------------------|--------------------|----------------------|--------------------|------------------|
| \$ '000  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| <b>2025</b>  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Measurement basis  | Cost              | Fair Value Level 2         | Fair Value Level 2 & 3 | Cost                | Cost Level 3                      | Fair Value Level 3 | Fair Value Level 3 | Fair Value Level 3   | Fair Value Level 3 |                  |
| Fair value category  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| <b>Opening gross balance</b>   | 34,744            | 44,509                     | 172,372                | 57,023              | 856,466                           | 115,721            | 89,689             | 74,572               | 28,519             | 1,473,615        |
| Additions - new  | 55,571            | -                          | -                      | -                   | -                                 | -                  | -                  | -                    | -                  | 55,571           |
| Disposals  | -                 | -                          | -                      | (4,344)             | -                                 | -                  | -                  | -                    | -                  | (4,344)          |
| Write-offs   | -                 | -                          | (2,631)                | (63)                | (4,111)                           | (1,424)            | (83)               | (771)                | (18)               | (9,101)          |
| Revaluation decrements to equity (ARS)                                 | -                 | -                          | -                      | -                   | -                                 | -                  | -                  | (906)                | -                  | (906)            |
| Revaluation increments to equity (ARS)                                 | -                 | 8,628                      | 11,835                 | -                   | 13,327                            | 6,037              | 3,322              | -                    | 1,816              | 44,965           |
| Work in progress transfers   | (56,802)          | 733                        | 4,716                  | 5,353               | 39,512                            | 1,740              | 181                | 4,286                | 281                | -                |
| Adjustments and other transfers  | -                 | (377)                      | -                      | 77                  | -                                 | 150                | -                  | 150                  | -                  | -                |
| <b>Total gross value of property, plant and equipment</b>              | <b>33,513</b>     | <b>53,493</b>              | <b>186,292</b>         | <b>58,046</b>       | <b>905,194</b>                    | <b>122,224</b>     | <b>93,109</b>      | <b>77,331</b>        | <b>30,598</b>      | <b>1,559,800</b> |
| <b>Opening accumulated depreciation and impairment</b>                 | -                 | 107                        | 56,933                 | 26,394              | 201,714                           | 66,312             | 32,607             | 24,111               | 4,985              | 413,163          |
| Depreciation expense   | -                 | 4                          | 2,703                  | 4,047               | 14,531                            | 1,912              | 978                | 1,844                | 598                | 26,617           |
| Depreciation on disposals  | -                 | -                          | -                      | (3,181)             | -                                 | -                  | -                  | -                    | -                  | (3,181)          |
| Revaluation increments to equity (ARS)                                 | -                 | -                          | -                      | -                   | -                                 | (1,405)            | (133)              | (1,840)              | -                  | (3,378)          |
| Revaluation decrements to equity (ARS)                                 | -                 | -                          | 5,213                  | -                   | 8,933                             | -                  | -                  | -                    | 405                | 14,551           |
| Adjustments and other transfers  | -                 | (4)                        | -                      | 31                  | -                                 | 15                 | -                  | (42)                 | -                  | -                |
| Depreciation on write-offs   | -                 | -                          | (1,252)                | (27)                | (858)                             | (978)              | (24)               | (116)                | (6)                | (3,261)          |
| <b>Total accumulated depreciation of property, plant and equipment</b> | <b>-</b>          | <b>107</b>                 | <b>63,597</b>          | <b>27,264</b>       | <b>224,320</b>                    | <b>65,856</b>      | <b>33,428</b>      | <b>23,957</b>        | <b>5,982</b>       | <b>444,511</b>   |
| <b>Total net book value of property, plant and equipment</b>           | <b>33,513</b>     | <b>53,386</b>              | <b>122,695</b>         | <b>30,782</b>       | <b>680,874</b>                    | <b>56,368</b>      | <b>59,681</b>      | <b>53,374</b>        | <b>24,616</b>      | <b>1,115,289</b> |
| <b>Other information</b>   |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Asset Revaluation Surplus  | -                 | 31,845                     | 60,462                 | -                   | 298,738                           | 45,722             | 37,984             | 30,113               | 8,778              | 513,642          |
| Range of estimated useful life (years)                                 | Not depreciated   | 0-10                       | 8-130                  | 3-100               | 10-200                            | 6-210              | 6-210              | 10-200               | 13-210             |                  |
| <b>Asset additions comprise</b>  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Asset renewals on infrastructure                                       | 17,756            | -                          | -                      | -                   | -                                 | -                  | -                  | -                    | -                  | 17,756           |
| Asset renewals on other asset classes                                  | 182               | -                          | -                      | -                   | -                                 | -                  | -                  | -                    | -                  | 182              |
| Other additions  | 37,633            | -                          | -                      | -                   | -                                 | -                  | -                  | -                    | -                  | 37,633           |
| <b>Total asset additions</b>   | <b>55,571</b>     | <b>-</b>                   | <b>-</b>               | <b>-</b>            | <b>-</b>                          | <b>-</b>           | <b>-</b>           | <b>-</b>             | <b>-</b>           | <b>55,571</b>    |

# Notes to the Financial Statements

for the year ended 30 June 2025

## Note 12. Property, plant and equipment (continued)

| \$ '000  | Works in progress | Land and site improvements | Buildings              | Plant and equipment | Road, drainage and bridge network | Water              | Sewerage           | Other infrastructure | Airport            | Total            |
|--|-------------------|----------------------------|------------------------|---------------------|-----------------------------------|--------------------|--------------------|----------------------|--------------------|------------------|
| <b>2024</b>  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Measurement basis  | Cost              | Fair Value Level 2         | Fair Value Level 2 & 3 | Cost                | Fair Value Level 3                | Fair Value Level 3 | Fair Value Level 3 | Fair Value Level 3   | Fair Value Level 3 |                  |
| Fair value category  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| <b>Opening gross balance</b>   | 37,783            | 34,182                     | 163,827                | 52,754              | 794,256                           | 106,290            | 83,128             | 68,295               | 27,384             | 1,367,899        |
| Additions - new  | 49,935            | —                          | —                      | —                   | —                                 | —                  | —                  | —                    | —                  | 49,935           |
| Disposals  | —                 | (215)                      | (75)                   | (1,624)             | —                                 | —                  | —                  | —                    | —                  | (1,914)          |
| Write-offs   | —                 | —                          | (222)                  | (181)               | (3,833)                           | (43)               | —                  | (61)                 | (264)              | (4,604)          |
| Revaluation decrements to equity (ARS)                                 | —                 | —                          | —                      | —                   | —                                 | —                  | —                  | —                    | —                  | —                |
| Revaluation increments to equity (ARS)                                 | —                 | 10,380                     | 5,665                  | —                   | 27,772                            | 8,009              | 6,384              | 3,156                | 933                | 62,299           |
| Work in progress transfers   | (52,974)          | 162                        | 3,177                  | 6,074               | 38,271                            | 197                | 177                | 4,450                | 466                | —                |
| Adjustments and other transfers  | —                 | —                          | —                      | —                   | —                                 | 1,268              | —                  | (1,268)              | —                  | —                |
| <b>Total gross value of property, plant and equipment</b>              | <b>34,744</b>     | <b>44,509</b>              | <b>172,372</b>         | <b>57,023</b>       | <b>856,466</b>                    | <b>115,721</b>     | <b>89,689</b>      | <b>74,572</b>        | <b>28,519</b>      | <b>1,473,615</b> |
| <b>Opening accumulated depreciation and impairment</b>                 | —                 | 107                        | 52,667                 | 23,819              | 199,427                           | 59,826             | 32,511             | 22,791               | 4,968              | 396,116          |
| Depreciation expense   | —                 | —                          | 2,619                  | 3,792               | 13,403                            | 1,791              | 869                | 1,476                | 729                | 24,679           |
| Depreciation on disposals  | —                 | —                          | (3)                    | (1,135)             | —                                 | —                  | —                  | —                    | —                  | (1,138)          |
| Revaluation increments to equity (ARS)                                 | —                 | —                          | —                      | —                   | (9,473)                           | —                  | (773)              | (57)                 | (624)              | (10,927)         |
| Revaluation decrements to equity (ARS)                                 | —                 | —                          | 1,740                  | —                   | —                                 | 4,657              | —                  | —                    | —                  | 6,397            |
| Adjustments and other transfers  | —                 | —                          | —                      | —                   | —                                 | 66                 | —                  | (66)                 | —                  | —                |
| Depreciation on write-offs   | —                 | —                          | (90)                   | (82)                | (1,643)                           | (28)               | —                  | (33)                 | (88)               | (1,964)          |
| <b>Total accumulated depreciation of property, plant and equipment</b> | <b>—</b>          | <b>107</b>                 | <b>56,933</b>          | <b>26,394</b>       | <b>201,714</b>                    | <b>66,312</b>      | <b>32,607</b>      | <b>24,111</b>        | <b>4,985</b>       | <b>413,163</b>   |
| <b>Total net book value of property, plant and equipment</b>           | <b>34,744</b>     | <b>44,402</b>              | <b>115,439</b>         | <b>30,629</b>       | <b>654,752</b>                    | <b>49,409</b>      | <b>57,082</b>      | <b>50,461</b>        | <b>23,534</b>      | <b>1,060,452</b> |
| <b>Other information</b>   |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Asset Revaluation Surplus  | —                 | 23,217                     | 53,841                 | —                   | 294,345                           | 38,281             | 34,530             | 27,035               | 7,366              | 478,615          |
| Range of estimated useful life (years)                                 | Not depreciated   | 0-10                       | 8-130                  | 3-100               | 10-200                            | 6-210              | 6-210              | 10-200               | 13-210             |                  |
| <b>Asset additions comprise</b>  |                   |                            |                        |                     |                                   |                    |                    |                      |                    |                  |
| Asset renewals on infrastructure                                       | 23,101            | —                          | —                      | —                   | —                                 | —                  | —                  | —                    | —                  | 23,101           |
| Asset renewals on other asset classes                                  | 505               | —                          | —                      | —                   | —                                 | —                  | —                  | —                    | —                  | 505              |
| Other additions  | 26,329            | —                          | —                      | —                   | —                                 | —                  | —                  | —                    | —                  | 26,329           |
| <b>Total asset additions</b>   | <b>49,935</b>     | <b>—</b>                   | <b>—</b>               | <b>—</b>            | <b>—</b>                          | <b>—</b>           | <b>—</b>           | <b>—</b>             | <b>—</b>           | <b>49,935</b>    |



## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 12. Property, plant and equipment (continued)

#### (a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, accumulated depreciation and accumulated impairment losses.

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

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

The asset capitalisation thresholds for Council are:

Land - \$1

Buildings, Other Infrastructure & Airport - \$10,000

Plant & Equipment - \$5,000

Road, Drainage and Bridges, Water & Sewerage - Network Assets (no threshold)

A network is a grouping of multiple assets that are individually below the capitalisation threshold, these assets perform a whole service and require recognition in the financial statements due to their collective value.

#### Land under roads

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

#### (b) Measurement

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

#### (c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress and road formations are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 12. Property, plant and equipment (continued)

#### Key judgements and estimates

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

#### (d) Valuation

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

#### Valuation Processes

Council's valuation policies and procedures are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

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

In the intervening years, Council uses independent qualified valuers, internal engineers and asset managers to assess the cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together, these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and site improvements and buildings classes in the intervening years, management engage independent qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

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

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

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

In accordance with AASB 13 fair value measurements are categorised on the following basis:

**Level 1:** Quoted prices (unadjusted) in active markets for identical assets or liabilities,

**Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly,

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 12. Property, plant and equipment (continued)

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

| \$ '000                             | Date of latest comp. valuation | Fair value measurement using         |                                       |   | Total     |
|-------------------------------------|--------------------------------|--------------------------------------|---------------------------------------|---|-----------|
|                                     |                                | Level 1 Quoted prices in active mkts | Level 2 Significant observable inputs | Level 3 significant unobservable inputs |           |
| 2025                                |                                |                                      |                                       |   |           |
| Property, plant and equipment       |                                |                                      |                                       |   |           |
| Land and site improvements          | 30/06/25                       | —                                    | 53,386                                | —                                       | 53,386    |
| Buildings - residential             | 30/06/25                       | —                                    | 4,958                                 | —                                       | 4,958     |
| Buildings - other                   | 30/06/25                       | —                                    | —                                     | 117,737                                 | 117,737   |
| Road, drainage and bridge network   | 30/06/24                       | —                                    | —                                     | 680,874                                 | 680,874   |
| Water                               | 30/06/25                       | —                                    | —                                     | 56,368                                  | 56,368    |
| Sewerage                            | 30/06/25                       | —                                    | —                                     | 59,681                                  | 59,681    |
| Other infrastructure assets         | 30/06/25                       | —                                    | —                                     | 53,374                                  | 53,374    |
| Airport                             | 30/06/24                       | —                                    | —                                     | 24,616                                  | 24,616    |
| Total property, plant and equipment |                                | —                                    | 58,344                                | 992,650                                 | 1,050,994 |
| 2024                                |                                |                                      |                                       |   |           |
| Property, plant and equipment       |                                |                                      |                                       |   |           |
| Land and site improvements          | 30/06/22                       | —                                    | 44,402                                | —                                       | 44,402    |
| Buildings - residential             | 30/06/22                       | —                                    | 4,119                                 | —                                       | 4,119     |
| Buildings - other                   | 30/06/22                       | —                                    | —                                     | 111,320                                 | 111,320   |
| Road, drainage and bridge network   | 30/06/24                       | —                                    | —                                     | 654,752                                 | 654,752   |
| Water                               | 30/06/22                       | —                                    | —                                     | 49,409                                  | 49,409    |
| Sewerage                            | 30/06/22                       | —                                    | —                                     | 57,082                                  | 57,082    |
| Other infrastructure assets         | 30/06/22                       | —                                    | —                                     | 50,461                                  | 50,461    |
| Airport                             | 30/06/24                       | —                                    | —                                     | 23,534                                  | 23,534    |
| Total property, plant and equipment |                                | —                                    | 48,521                                | 946,558                                 | 995,079   |

## (2) Transfers between level 1 and level 2 fair value hierarchies

There were no transfers between levels during the year.

## (3) Valuation techniques used to derive level 2 and level 3 fair values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

**Land and site improvements (level 2)**

Land and site improvements assets values were comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2025. APV Valuers carried out a comprehensive revaluation, including physical inspection, with an effective date of 30 June 2025.

Level 2 valuation inputs were used to value land held in freehold title (investment and non-investment) as well as land used for special purposes, which is restricted in use under current zoning rules. The direct comparison to sales approach is the preferred and most commonly used approach in land valuations. In this approach to value, the property is compared to recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography, configuration etc. The most significant inputs into this valuation approach are price per square metre.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 12. Property, plant and equipment (continued)

#### Buildings (level 2 and 3)

The fair value of building assets were also comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2025. APV Valuers carried out a comprehensive revaluation, including physical inspection, with an effective date 30 June 2025.

Level 2 inputs were used to determine the fair value of a range of properties. This included the bulk of residential and commercial properties. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Some residential properties were located in isolated locations where there was no evidence to support a market approach. These properties were valued using the cost approach and due to the range of assumptions used to determine the fair value have been classified as Level 3.

Specialised buildings were valued using the cost approach using professionally qualified registered valuers. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (Level 2) other inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs.

In determining the level of accumulated depreciation the assets have been disaggregated into significant components, and further disaggregated into short and long-term components, which exhibit different useful lives and service potential patterns. Allowance has been made for the typical asset life cycle and renewal treatments of each component, and the condition of the asset. When assessing the level of remaining service potential or the rate of consumption of that service potential (depreciation) a range of factors are considered including condition, obsolescence, restrictions and other relevant factors. They can generally be described and split into two types, holistic and component specific. Holistic factors impact at the whole asset level and include factors such as functionality, capacity, utilisation, safety and obsolescence. Component specific factors include physical condition and breakage and repair history.

The consumption score methodology is based on assessing the relative level of remaining service potential.

The scale is as follows:

| Phase Points | Description   |
|--------------|---|
| 0.00 - 0.99  | New or very good condition - very high level of remaining service potential.  |
| 1.00 - 1.99  | Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential.   |
| 2.00 - 2.99  | Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short term obsolescence.   |
| 3.00 - 3.99  | Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term. |
| 4.00 - 4.99  | Indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the Capital Works Plan to renew or replace in short-term. Very low level of remaining service potential.                                 |
| 5.00         | At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned.  |

#### Infrastructure assets

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

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



Notes to the Financial Statements  
for the year ended 30 June 2025

Note 12. Property, plant and equipment (continued)

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

Roads, drainage and bridge network and airport

Current replacement cost:

Roads, drainage and bridge and airport assets were comprehensively valued by APV Valuers as at 30 June 2024. A desktop revaluation update was subsequently undertaken effective 30 June 2025.

The indexation percentage for the infrastructure desktop valuations effective 30 June 2025 has been derived from reference to costing guides issued by the Australian Institute of Quality Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's own internal market research and costings.

The analysis of these construction cost guides and research has determined that the approximate increase in infrastructure costs over the period from 1 July 2024 to 30 June 2025 is as follows:

| Infrastructure Category | Index %       |
|-------------------------|---------------|
| Airport                 | 3.43 - 8.01%  |
| Roads                   | 1.66 - 10.09% |

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are split into segments which vary in length depending on the attributes of each segment and the previous construction history – as described below. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

All road network infrastructure assets were valued using Level 3 valuation inputs using the written down replacement cost approach (CRC).

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Segment lengths and widths and pavement depths are actual where known from design plans and/or construction records, or are confirmed by field measure. Unconfirmed pavement depths are assumed constructed to 200mm for sealed roads and 150mm for unsealed roads. Council also assumes that all raw materials can be sourced from local quarries. For internal constructions estimates, material and services prices were based on existing supplier contract rates and supplier price lists while labour wage rates were based on Council's Certified Agreement. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years, where sufficiently representative capital works have been undertaken; otherwise, these were based on rates supplied by an independent valuer determined using professional judgement, and externally available cost data.

CRC for airport assets was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

Accumulated depreciation:

In determining the level of accumulated depreciation, roads and airports were disaggregated into significant components which exhibited different useful lives and bridges are summarised into one lump sum item.

Useful lives are an estimate of the total service capacity in years for that type of asset. The remaining useful life of the asset is determined based on an asset condition rating, which reflects both physical characteristics (e.g. age and physical condition) as well as holistic factors such as functionality, capability, utilisation and obsolescence. Accumulated depreciation represents the decline in service potential (i.e. the difference between useful life and remaining useful life) for an asset. In periods when a comprehensive valuation is not undertaken, the remaining useful of the asset is then calculated based purely on the time elapsed since the previous valuation, as adjusted for any known improvements or deterioration in asset condition.

In order to assess the level of remaining service potential the following consumption scoring methodology was applied.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 12. Property, plant and equipment (continued)

| Phase Points | Description   |
|--------------|---|
| 0.00 - 0.99  | New or very good condition - very high level of remaining service potential.  |
| 1.00 - 1.99  | Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential.   |
| 2.00 - 2.99  | Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short term obsolescence.   |
| 3.00 - 3.99  | Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term. |
| 4.00 - 4.99  | Indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the Capital Works Plan to renew or replace in short-term. Very low level of remaining service potential.                                 |
| 5.00         | At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned.  |

**Water, sewerage and gas infrastructure****Current replacement cost:**

Water, sewerage and gas infrastructure assets were comprehensively valued by APV Valuers & Asset Management as at 30 June 2025.

All water, sewerage and gas network infrastructure assets were valued using Level 3 valuation inputs using the cost approach. CRC was calculated using a range of sources including actual construction or purchase prices for recent projects, appropriate APV databases where APV record details of actual costs from recent projects that are sourced directly from their clients. Preference is provided to nearby locations. Rawlinson's Construction Guide or similar guide and benchmarking against other valuations. An allowance was then made to adjust for condition and comparability.

Physical inspections were conducted to assess the condition and validate key attributes such as material type, dimensions, etc. Some assets (such as underground pipes and pits) were unable to be inspected due to their nature and the cost involved in undertaking extensive engineering assessments. Where available, reliance was placed on condition assessment and attribute data maintenance within Council's asset management and GIS systems. Where such data was not readily available APV Valuers developed a range of assumptions based on the expected physical condition and attributes given the age of the asset and typical design characteristics. These assumptions were reviewed and confirmed reasonable by Council staff.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2 given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3 we have adopted a policy that all road and water network infrastructure assets are deemed to be valued at Level 3.

**Accumulated depreciation:**

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a consumption assessment, which was used to estimate remaining useful life. Refer to consumption scoring methodology in Roads and airport section.

For assets that are not available for visual inspection the useful life remaining was based on age and adjusted where there were known factors to impact on the condition.

## Note 13. Contract balances

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 13. Contract balances (continued)

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>(a) Contract assets</b>   |               |               |
| <b>Current</b>   |               |               |
| Contract assets  | 16,314        | 21,224        |
| <b>Total current contract assets</b>   | <b>16,314</b> | <b>21,224</b> |
| <b>(b) Contract liabilities</b>  |               |               |
| <b>Current</b>   |               |               |
| <b>Grants</b>  |               |               |
| Funds received upfront to construct Council controlled assets  | 17,423        | 13,987        |
| <b>Total grants</b>  | <b>17,423</b> | <b>13,987</b> |
| <b>Other services</b>  |               |               |
| Deposits received in advance of services provided  | 93            | 494           |
| <b>Total other services</b>  | <b>93</b>     | <b>494</b>    |
| <b>Total current contract liabilities</b>  | <b>17,516</b> | <b>14,481</b> |
| <b>Non-current</b>   |               |               |
| <b>Grants</b>  |               |               |
| Funds received upfront to construct Council controlled assets  | 7,999         | —             |
| <b>Total grants</b>  | <b>7,999</b>  | <b>—</b>      |
| <b>Total non-current contract liabilities</b>  | <b>7,999</b>  | <b>—</b>      |
| Current contract liabilities   | 17,516        | 14,481        |
| Non-current contract liabilities   | 7,999         | —             |
| <b>Total contract liabilities</b>  | <b>25,515</b> | <b>14,481</b> |
| <b>Revenue recognised that was included in the contract liability balance at the beginning of the year</b> |               |               |
| Funds to construct Council controlled assets   | 11,552        | 26,074        |
| Deposits received in advance of services provided  | 452           | 32            |
| Other  | 125           | —             |
| <b>Total revenue included in the contract liability</b>  | <b>12,129</b> | <b>26,106</b> |

**Satisfaction of contract liabilities**

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

**(c) Significant changes in contract balances**

The main driver behind the increase in contract liability balances is the receipt of funding under the Disaster Recovery Funding Arrangements (DRFA) and the Residential Activation Fund (RAF) during the financial year. The RAF program is for enabling infrastructure for the first stage of the Police Paddock subdivision for residential lots, with construction works set to commence in July 2026.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 14. Payables

| \$ '000  | Notes | 2025          | 2024          |
|--|-------|---------------|---------------|
| Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms. |       |               |               |
| <b>Current</b>   |       |               |               |
| Creditors and accruals   |       | 6,513         | 14,869        |
| Prepaid rates  |       | 909           | 1,228         |
| Employee related accruals  |       | 1,086         | 959           |
| Annual leave entitlements  |       | 5,005         | 4,774         |
| Community Housing transition   | 11    | 5,365         | 5,321         |
| Security bonds, deposits and retentions  |       | 1             | 34            |
| Other  |       | 236           | 202           |
| <b>Total current payables</b>  |       | <b>19,115</b> | <b>27,387</b> |

## Note 15. Borrowings

Interest is expensed as accrued, no interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 26 February 2031 to 15 June 2039.

Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

| \$ '000                                 | 2025          | 2024          |
|---|---------------|---------------|
| <b>Current</b>                          |               |               |
| Loans - Queensland Treasury Corporation | 1,519         | 1,137         |
| <b>Total current borrowings</b>         | <b>1,519</b>  | <b>1,137</b>  |
| <b>Non-current</b>                      |               |               |
| Loans - Queensland Treasury Corporation | 18,425        | 12,426        |
| <b>Total non-current borrowings</b>     | <b>18,425</b> | <b>12,426</b> |



## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 15. Borrowings (continued)

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>Reconciliation of Loan Movements for the year</b> |               |               |
| <b>Loans - Queensland Treasury Corporation</b>       |               |               |
| Opening balance at beginning of financial year       | 13,563        | 15,402        |
| Loans raised   | 7,500         | —             |
| Principal repayments                                 | (1,119)       | (1,839)       |
| <b>Book value at end of financial year</b>           | <b>19,944</b> | <b>13,563</b> |

The QTC loan market value at the reporting date was \$18,844,201 (2024: \$12,049,157). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by Council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2025 or 2024 financial years.

## Note 16. Provisions

**Restoration Provisions**

A provision is made for the cost of restoration in respect of refuse dumps and quarries where it is probable the council will be liable, or required, to incur such a cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration.

Within each restoration provision there may be many site locations some of which can be on Council controlled land and some that are not. The following account treatments apply depending on the site location:

**Restoration on land not controlled by Council**

Where the restoration site is on State reserves which Council does not control, the cost of the provisions for restoration of these sites is treated as an expense in the year the provision is first recognised. Changes in the provision due to either time, discount rate or expected future costs are treated as a capital expense or capital income in the reporting period in which they arise.

**Restoration on land controlled by Council**

A provision is recognised for the estimated discounted cost of restoration, where required. The estimated cost of restoration is capitalised within land and improvement assets and is not immediately expensed.

As land and improvement assets are measured at fair value, the effects of a change in the measurement of a restoration provision that results from changes in the estimated timing or amount of the outflow of resources required to settle the obligation, or change in the discount rate are recognised within the asset revaluation surplus as follows.

Changes in the provision not arising from the passage of time are added to or deducted from the asset revaluation surplus for other infrastructure. If there is no available revaluation surplus, increases in the provision are treated as an expense and recovered out of future decreases (if any). Changes to the provision resulting from the passage of time (the unwinding of the discount) are treated as a finance cost.

The Council has the following restoration provisions:

*Quarry and Quarry Pits Rehabilitation*

The provision represents the present value of the anticipated future costs associated with the closure of the quarries or quarry pits, refilling the basin, and reclamation and rehabilitation of these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for quarry rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time. The Roma Quarry and Gunnewin East quarry pit are situated on Council controlled land. All other quarry pits are on State reserves or privately owned land which is not controlled by Council.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 16. Provisions (continued)

*Refuse Sites Rehabilitation*

The provision represents the present value of the anticipated future costs associated with the closure of the refuse sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for refuse rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time. The Mitchell, Surat, Wallumbilla and part of Roma refuse sites are on Council controlled land. All other refuse sites are on State reserves.

The revision of future costs for refuse site rehabilitations is attributed to several factors. At the Roma Landfill, capping for some cells has been adjusted, improving cost efficiency. Increased waste volumes have accelerated airspace consumption, bringing forward closure and capping timelines. The rehabilitation works associated with the portion of the provision classified as a current liability at 30 June 2024 have been deferred by two years due to budget prioritisation of Environmental Protection Order (EPO) works. At the Mitchell Landfill, redesign has expanded the final landform, increasing both capping area and waste capacity, which delays closure and capping commencement. At other sites, capping areas have decreased following construction of waste transfer facilities and updated survey data. Cost changes are primarily driven by revised capping areas, a shift from Geosynthetic Clay Liners to Linear Low-Density Polyethylene liners for improved containment, increased mobilisation costs, and updated market rates.

For additional details on the EPO, please refer to Note 19.

**Concrete processing**

Council had been issued with an Environmental Protection Order (EPO) and Warning Notices detailing non-compliance due to excessive stockpiling of concrete and other materials that had accumulated over several years at the Roma Waste Facility. The concrete waste was processed for re-use or appropriately disposed of through processing and/or landfilling to meet regulatory compliance obligations. Additionally, stockpiles that had previously hindered effective stormwater and leachate management, as required by the EPO, were addressed.

| \$ '000                               | 2025          | 2024          |
|---------------------------------------|---------------|---------------|
| <b>Current</b>                        |               |               |
| Long service leave                    | 3,979         | 3,806         |
| Refuse restoration                    | –             | 2,097         |
| Concrete processing                   | –             | 1,909         |
| <b>Total current provisions</b>       | <b>3,979</b>  | <b>7,812</b>  |
| <b>Non-current</b>                    |               |               |
| Long service leave                    | 547           | 493           |
| Quarry and quarry pits rehabilitation | 2,612         | 2,514         |
| Refuse restoration                    | 50,930        | 44,831        |
| <b>Total non-current provisions</b>   | <b>54,089</b> | <b>47,838</b> |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 16. Provisions (continued)

| \$ '000   | Notes | 2025          | 2024          |
|---|-------|---------------|---------------|
| <b>Details of movements in provisions</b>                                   |       |               |               |
| <b>Quarry and quarry pits rehabilitation</b>                                |       |               |               |
| Balance at beginning of financial year                                      |       | 2,514         | 2,416         |
| Increase in provision due to unwinding of discount                          | 7     | 111           | 100           |
| Increase/(decrease) in provision due to change in discount and growth rates |       | (13)          | (2)           |
| <b>Balance at end of financial year</b>                                     |       | <b>2,612</b>  | <b>2,514</b>  |
| <b>Refuse restoration</b>   |       |               |               |
| Balance at beginning of financial year                                      |       | 46,928        | 20,692        |
| Increase in provision due to unwinding of discount                          | 7     | 2,118         | 903           |
| Increase/(decrease) in provision due to change in discount and growth rates |       | (2,598)       | (737)         |
| Change in provision arising from revision of future cost                    |       | 4,482         | 26,070        |
| <b>Balance at end of financial year</b>                                     |       | <b>50,930</b> | <b>46,928</b> |
| <b>Concrete processing</b>  |       |               |               |
| Balance at beginning of financial year                                      |       | 1,909         | –             |
| Additional provision  |       | –             | 1,909         |
| Amounts used  |       | (1,909)       | –             |
| <b>Balance at end of financial year</b>                                     |       | <b>–</b>      | <b>1,909</b>  |

**Refuse restoration**

This is the present value of the estimated cost of restoring the refuse disposal site to a useable state at the end of its useful life. The Jackson site closed in 2022. All remaining sites, except Roma and Mitchell, closed in 2025. Roma and Mitchell are expected to close from 2030 to 2041. Rehabilitation costs will be incurred from 2027 to 2042 to allow for settlement periods.

**Quarry rehabilitation**

This is the present value of the estimated cost of restoring the quarry sites to a useable state at the end of their useful lives. The quarry pit sites are expected to close from 2028 to 2042 with restoration costs to be incurred during these years.

**Concrete processing**

This was the present value estimated cost of processing the concrete stockpiles at the Roma waste facility. The processing occurred during the 2025 financial year.

## Note 17. Other liabilities

| \$ '000                                    | 2025       | 2024         |
|--|------------|--------------|
| <b>Current</b>                             |            |              |
| Waste levy refund received in advance      | 508        | 487          |
| <b>Total current other liabilities</b>     | <b>508</b> | <b>487</b>   |
| <b>Non-current</b>                         |            |              |
| Waste levy refund received in advance      | 529        | 1,002        |
| <b>Total non-current other liabilities</b> | <b>529</b> | <b>1,002</b> |

The State Government made an advance payment to Council in June 2022 and also in June 2023 to mitigate the impacts on households for 2021-22 of the State Waste Levy, which took effect from 1 July 2022. Council will be liable to the State for payment of the Levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2022. The State is required to make an annual payment to the Council that essentially refunds the Council for the portion of the Levy that relates to households. Council will fund the portion of the Levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2022. As the receipt from the State in June 2022 and in June 2023 included a refund of Council's 2024-25 to 2026-27 Levy expense, these amounts have been recognised as a liability at 30 June 2025.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 18. Commitments for expenditure

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>Capital commitments</b>   |               |               |
| <b>Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:</b> |               |               |
| <b>Property, plant and equipment</b>   |               |               |
| Road, drainage and bridge network  | 8,181         | 7,128         |
| Buildings  | 954           | 841           |
| Water  | 190           | 125           |
| Plant and equipment  | 1,623         | 894           |
| Sewerage   | 2             | 68            |
| Other infrastructure   | 28,614        | 1,096         |
| Airport  | –             | 58            |
| <b>Total commitments</b>   | <b>39,564</b> | <b>10,210</b> |
| <b>These expenditures are payable as follows:</b>  |               |               |
| Within the next year   | 39,564        | 10,210        |
| <b>Total payable</b>   | <b>39,564</b> | <b>10,210</b> |

## Note 19. Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

**Local Government Mutual**

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Workcare**

The Council is a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$829,007 (2024: \$759,998).

**Environmental Protection Order**

On 25 January 2024, Council was issued an Environmental Protection Order (EPO) under the *Environmental Protection Act 1994* by the Department of Environment, Tourism, Science and Innovation (the department). The EPO was issued with respect to the activities of Council at the following locations: Roma Waste Facility, Mitchell Waste Facility, Injune Waste Facility, Surat Waste Facility, Yuleba Waste Facility, Wallumbilla Waste Facility and Jackson Waste Facility.

The EPO was issued on several grounds, including the requirement for Council to implement reasonable measures to ensure compliance with the General Environmental Duty. Council failed to meet expectations in identifying the relevant environmental risks linked to the routine operations of the waste facilities, particularly in relation to their specific location. Additionally, Council did not establish key control measures to mitigate the potential for environmental harm typically associated with waste facilities and did not adequately address the maintenance and operation of critical plant, equipment, and procedures essential to these operations.

The department alleges that the deficiencies have led to all reasonable and practicable measures not being undertaken to prevent or minimise environmental harm caused by the activities, that is, it is alleged that Council have not met its General Environmental Duty.



## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 19. Contingent liabilities (continued)

Under the EPO Council is required to engage an appropriately qualified person (AQP), establish interim fire management procedures and establish written procedures for waste management activities.

Failure to comply with the EPO is an offence. The maximum penalty for contravening an EPO is \$3,483,000 for a corporation.

Council has remained compliant with the EPO requirements throughout the financial year and up to the date of this report, and expects to remain compliant in the future and does not expect there to be any penalties or financial outflows.

#### Litigation matter

Currently, Workplace Health and Safety Queensland is prosecuting Council for alleged breaches of the *Work Health and Safety Act 2011* (Qld) related to an employee injury.

As an alternative to prosecution, Council has proposed an enforceable undertaking to Workplace Health and Safety Queensland.

The undertaking will involve specific commitments including safety improvements, staff training and community benefits. The minimum expected cost of compliance with the undertaking is \$1,353,500.

### Note 20. Superannuation - regional defined benefit fund

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

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

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the council.

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

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

The next triennial actuarial review is not due until 1 July 2027.

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 20. Superannuation - regional defined benefit fund (continued)

| \$ '000   | Notes | 2025         | 2024         |
|---|-------|--------------|--------------|
| Superannuation contributions made to the Regional Defined Benefits Fund |       | 95           | 99           |
| Other superannuation contributions for employees                        |       | 3,595        | 3,204        |
| <b>Total superannuation contributions paid by Council for employees</b> | 5     | <b>3,690</b> | <b>3,303</b> |

## Note 21. Reconciliation of Operating Result

| \$ '000   | 2025            | 2024            |
|---|-----------------|-----------------|
| <b>Net operating result from income statement</b>   | <b>23,603</b>   | <b>(11,589)</b> |
| <b>Non-cash items</b>   |                 |                 |
| Depreciation  | 26,617          | 24,679          |
|   | <b>26,617</b>   | <b>24,679</b>   |
| <b>Losses/(gains) recognised on fair value re-measurements through the income statement</b>     |                 |                 |
| Unwinding of discount on rehabilitation provisions  | 2,229           | 1,003           |
| Changes in valuation of landfill and quarry provisions  | 4,011           | 18,187          |
|   | <b>6,240</b>    | <b>19,190</b>   |
| <b>Non-cash investing and development activities</b>  |                 |                 |
| Net (profit)/loss on disposal of assets   | (306)           | 467             |
| Loss on write-off of assets   | 5,840           | 2,641           |
| Capital grants and contributions  | (50,096)        | (20,689)        |
|   | <b>(44,562)</b> | <b>(17,581)</b> |
| <b>Changes in operating assets and liabilities:</b>   |                 |                 |
| (Increase)/decrease in receivables  | 3,122           | 325             |
| Increase/(decrease) in credit loss allowance  | (79)            | (103)           |
| (Increase)/decrease in inventories  | 76              | (575)           |
| (Increase)/decrease in contract assets  | 4,910           | (20,251)        |
| (Increase)/decrease in other assets   | (172)           | (269)           |
| Increase/(decrease) in payables   | (8,272)         | 9,107           |
| Increase/(decrease) in contract liabilities   | 11,034          | (14,685)        |
| Increase/(decrease) in employee leave entitlements  | 227             | 302             |
| Increase/(decrease) in other liabilities  | (452)           | —               |
|   | <b>10,394</b>   | <b>(26,149)</b> |
| <b>Net cash provided from/(used in) operating activities from the statement of cash flows *</b> | <b>22,292</b>   | <b>(11,450)</b> |

(\*) Refer to Note 15 for a reconciliation of liabilities arising from financing activities

## Note 22. Events after the reporting period

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 23. Financial instruments and financial risk management

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#### (a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) interest rate risk, (ii) credit risk, and (iii) liquidity risk.

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

#### Financial risk management

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

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

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

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

Council does not enter into derivatives.

#### Credit risk

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

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

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

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

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

#### Cash and cash equivalents

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

#### Other financial assets

Other investments are held with financial institutions, which are rated A1+ to A2 based on rating agency Standard & Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as low. Some investments were held with unrated Authorised Deposit-taking Institutions only to the value of the Government guarantee on deposits and only one deposit per institution.

#### Receivables

continued on next page ...

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## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 23. Financial instruments and financial risk management (continued)

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk. Council considers that debtors with an outstanding balance greater than 90 days to be in default.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely agricultural and energy sector, there is also a concentration in these sectors.

The Council does not require collateral in respect of trade and other receivables. The Council does not have trade receivables for which no loss allowance is recognised because of collateral.

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

| \$ '000                             | 2025         | 2024          |
|-------------------------------------|--------------|---------------|
| Rates and utility charges           | 1,190        | 1,776         |
| Rates and charges: petroleum leases | 748          | 4,793         |
| Sales of services or goods          | 1,229        | 1,748         |
| Funding                             | 77           | 503           |
| Other debtors                       | 2,858        | 502           |
| GST recoverable                     | 1,216        | 1,124         |
| Sundry receivables                  | 1,509        | 1,503         |
| Expected credit loss                | (1,132)      | (1,211)       |
| <b>Total *</b>                      | <b>7,695</b> | <b>10,738</b> |

(\*) Refer to Note 10 for further information on receivables and the associated expected credit loss allowance

## Liquidity risk

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

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

## Exposure to liquidity risk

Council is exposed to liquidity risk through its normal course of business and through its borrowings with Queensland Treasury Corporation.

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

Council does not have any overdraft facilities at the reporting date.

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



## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 23. Financial instruments and financial risk management (continued)

| \$ '000     | 0 to 1<br>year | 1 to 5<br>years | Over 5<br>years | Total<br>contractual<br>cash flows | Carrying<br>amount |
|-------------|----------------|-----------------|-----------------|------------------------------------|--------------------|
| <b>2025</b> |                |                 |                 |                                    |                    |
| Payables    | 14,110         | —               | —               | 14,110                             | 14,110             |
| Loans - QTC | 2,202          | 8,856           | 14,014          | 25,072                             | 19,944             |
|             | <u>16,312</u>  | <u>8,856</u>    | <u>14,014</u>   | <u>39,182</u>                      | <u>34,054</u>      |
| <b>2024</b> |                |                 |                 |                                    |                    |
| Payables    | 22,613         | —               | —               | 22,613                             | 22,613             |
| Loans - QTC | 1,502          | 6,010           | 8,401           | 15,913                             | 13,563             |
|             | <u>24,115</u>  | <u>6,010</u>    | <u>8,401</u>    | <u>38,526</u>                      | <u>36,176</u>      |

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

## Market risk

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

## Interest rate risk

The Council is exposed to interest rate risk through investments and borrowings with QTC.

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

## Sensitivity

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

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

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

| \$ '000           | Net carrying<br>amount | Net result   |                | Equity       |                |
|-------------------|------------------------|--------------|----------------|--------------|----------------|
|                   |                        | 1% increase  | 1% decrease    | 1% increase  | 1% decrease    |
| <b>2025</b>       |                        |              |                |              |                |
| QTC cash fund     | 83,538                 | 835          | (835)          | 835          | (835)          |
| Other investments | 25,900                 | 259          | (259)          | 259          | (259)          |
| <b>Net</b>        | <u>109,438</u>         | <u>1,094</u> | <u>(1,094)</u> | <u>1,094</u> | <u>(1,094)</u> |
| <b>2024</b>       |                        |              |                |              |                |
| QTC cash fund     | 63,248                 | 632          | (632)          | 632          | (632)          |
| Other investments | 24,900                 | 249          | (249)          | 249          | (249)          |
| <b>Net</b>        | <u>88,148</u>          | <u>881</u>   | <u>(881)</u>   | <u>881</u>   | <u>(881)</u>   |

In relation to the QTC loans held by the Council, the following has been applied:

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 23. Financial instruments and financial risk management (continued)

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

QTC Client Specific Pool - client specific pool products are often rebalanced to a target benchmark duration. This partially exposes clients to the level of interest rates at the time of rebalancing. Sensitivity on these products is provided by QTC through calculating the interest effect over the period.

## Note 24. Transactions with related parties

## (a) Associates

| \$ '000   | Amount of transactions during year |
|---|------------------------------------|
| <b>2025</b>   |                                    |
| Annual contribution to South West Regional Organisation of Councils | 78                                 |
| <b>2024</b>   |                                    |
| Annual contribution to South West Regional Organisation of Councils | 64                                 |
|   | <b>64</b>                          |

Council is a member of South West Queensland Regional Organisation of Councils which represents the six local governments of the South West Queensland region, advocating and championing its interests.

## (b) Key management personnel

## Transactions with key management personnel

Key Management Personnel (KMP) are persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly. At Maranoa Regional Council KMP's are considered to include Mayor and Councillors, Chief Executive Officer and Directors.

| \$ '000   | 2025         | 2024         |
|---|--------------|--------------|
| <b>The compensation paid to key management personnel comprises:</b> |              |              |
| Short-term employee benefits  | 2,976        | 2,998        |
| Post-employment benefits  | 338          | 332          |
| Long-term benefits  | 52           | 77           |
| Termination benefits  | —            | 178          |
| <b>Total</b>  | <b>3,366</b> | <b>3,585</b> |

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 24. Transactions with related parties (continued)

## (c) Other Related Parties

## Transactions with other related parties

| \$ '000  | Details | Amount of transactions during year |
|--|---------|------------------------------------|
| <b>2025</b>  |         |                                    |
| Payments to non-profit associations a KMP is a controlling committee member                        | i       | 86                                 |
| Purchase of materials and services from entities controlled by a close family member of KMP        | ii      | 126                                |
| Purchase of materials and services from entities controlled by KMP                                 | iii     | 37                                 |
| Payments to non-profit associations a close family member of KMP is a controlling committee member | iv      | —                                  |
| Employee expenses for close family members of key management personnel                             | v       | 398                                |
|  |         | <u>647</u>                         |
| <b>2024</b>  |         |                                    |
| Payments to non-profit associations a KMP is a controlling committee member                        | i       | 54                                 |
| Purchase of materials and services from entities controlled by a close family member of KMP        | ii      | 7                                  |
| Purchase of materials and services from entities controlled by KMP                                 | iii     | 7                                  |
| Payments to non-profit associations a close family member of KMP is a controlling committee member | iv      | 31                                 |
| Employee expenses for close family members of key management personnel                             | v       | 229                                |
|  |         | <u>328</u>                         |

i. Community funding assistance payments were made to non-profit community organisations of which key management personnel are committee (controlling) members.

ii. Maranoa Regional Council purchased stationery items, used postal services and contract plumbing services from entities controlled by a close family member of key management personnel. All purchases were at arm's length and were in the normal course of council operations.

iii. Maranoa Regional Council used travel services and bus hire and from entities controlled by key management personnel. All purchases were at arm's length and were in the normal course of council operations.

iv. Community funding assistance payments were made to non-profit community organisations of which a close family member of key management personnel are committee (controlling) members.

v. All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employs 346 (2024: 351) staff of which only 5 (2024: 5) are close family members of key management personnel.

## Maranoa Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2025

#### Management Certificate

##### Management Certificate

for the year ended 30 June 2025

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

IN ADDITION TO THE ABOVE, I certify that the Council has complied with the following:

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 2 to 41, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

Wendy Taylor

Mayor

Robert Haywood

45 October 2025



## INDEPENDENT AUDITOR'S REPORT

To the councillors of Maranoa Regional Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Maranoa Regional Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Maranoa Regional Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, current year financial sustainability statement – contextual ratios (unaudited) and unaudited long-term financial sustainability statement.

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

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

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

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

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

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

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

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

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

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

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

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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

### **Prescribed requirements scope**

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

*Megan Manuel*

16 October 2025

Megan Manuel  
as delegate of the Auditor-General

Queensland Audit Office  
Brisbane

## General Purpose Financial Statements

for the year ended 30 June 2025

## Current Year Financial Sustainability Statement

|  | Target<br>Tier 5 | Actual<br>2025 | 5 Yr Av.<br>2020-25 |
|--|------------------|----------------|---------------------|
|--|------------------|----------------|---------------------|

## Audited ratios

Council's performance at 30 June 2025 against key financial ratios and targets.

## Liquidity

## 1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash

x 12

Greater  
than 4  
months9.0  
months

N/A

Total operating expenditure less depreciation and amortisation less finance costs

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

## Operating Performance

## 2. Operating surplus ratio

Operating result

Greater  
than -2%

(0.28)%

(1.32)%

Total operating revenue

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

## 3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs

Greater  
than 0%

20.52%

20.20%

Total operating revenue

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

## Asset management

## 4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)

Greater  
than 90%

78.67%

105.58%

Depreciation expenditure on infrastructure assets

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

## 5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

Greater  
than 60%

70.51%

71.28%

Current replacement cost of depreciable infrastructure assets

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.



General Purpose Financial Statements  
for the year ended 30 June 2025

Current Year Financial Sustainability Statement (continued)

|  | Target<br>Tier 5 | Actual<br>2025 | 5 Yr Av.<br>2020-25 |
|--|------------------|----------------|---------------------|
| <b>Debt servicing capacity</b>   |                  |                |                     |
| <b>6. Leverage ratio</b>   |                  |                |                     |
| Book value of debt   |                  |                |                     |
| Total operating revenue less total operating expenditure add depreciation and amortisation | 0 - 3 times      | 0.7 times      | 1.0 times           |

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

**Note 1 - basis of preparation**

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the six reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

## Maranoa Regional Council

General Purpose Financial Statements  
for the year ended 30 June 2025

### Certificate of Accuracy (audited ratios)

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

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

Wendy Taylor  
Mayor  
15 October 2025

Robert Hayward  
Chief Executive Officer  
15 October 2025

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Maranoa Regional Council

### Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Maranoa Regional Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Maranoa Regional Council for the year ended 30 June 2025 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Maranoa Regional Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, current-year financial sustainability statement – contextual ratios (unaudited) and the unaudited long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

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

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

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

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

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

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

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

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



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

*Megan Manuel*

Megan Manuel  
as delegate of the Auditor-General

16 October 2025  
Queensland Audit Office  
Brisbane

General Purpose Financial Statements  
for the year ended 30 June 2025

Current Year Financial Sustainability Statement

|  | Target<br>Tier 5 | Actual<br>2025 | 5 Yr Av.<br>2020-25 |
|--|------------------|----------------|---------------------|
|--|------------------|----------------|---------------------|

Contextual ratios (unaudited)

Financial Capacity

1. Council controlled revenue

|  |     |        |        |
|--|-----|--------|--------|
| Net rates, levies and charges add fees and charges | N/A | 42.65% | 45.44% |
| Total operating revenue                            |     |        |        |

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

2. Population growth

|                                    |     |       |       |
|------------------------------------|-----|-------|-------|
| Prior year estimated population    | N/A | 1.18% | 0.52% |
| Previous year estimated population |     |       |       |

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Note 1 - basis of preparation

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the two reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

## Maranoa Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2025

### Certificate of Accuracy (contextual ratios - unaudited)

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

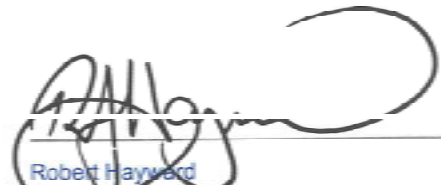
In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Wendy Taylor

Mayor

15 October 2025



Robert Hayward

Chief Executive Officer

15 October 2025

**General Purpose Financial Statements**  
for the year ended 30 June 2025

**Unaudited Long Term Financial Sustainability Statement**

|  | Target<br>2025 | Actual<br>2025 | 2026 | 2027 | 2028 | 2029 | Forecast |  |  | 2035   |
|--|----------------|----------------|------|------|------|------|----------|--|--|--|
| <b>Measures of financial sustainability</b>  |                |                |      |      |      |      |          |  |  |  |
| <b>Liquidity</b>   |                |                |      |      |      |      |          |  |  |  |
| <b>1. Unrestricted cash expense coverage ratio</b>   |                |                |      |      |      |      |          |  |  |  |
| Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash |                |                |      |      |      |      |          |  |  |  |
| Total operating expenditure less depreciation and amortisation less finance costs  | N/A            | 9.0 months     |      |      |      |      |          |  |  |  |
|  |                |                |      |      |      |      |          |  |  | N/A for long-term financial sustainability statement |

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

**Operating Performance**

|                                   |                  |         |         |       |       |       |       |       |       |       |
|-----------------------------------|------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| <b>2. Operating surplus ratio</b> |                  |         |         |       |       |       |       |       |       |       |
| Operating result                  | Greater than -2% | (0.28)% | (1.20)% | 0.37% | 0.64% | 0.89% | 1.51% | 2.41% | 2.66% | 4.52% |
| Total operating revenue           |                  |         |         |       |       |       |       |       |       | 7.12% |

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

**3. Operating cash ratio**

|  |                 |        |        |        |        |        |        |        |        |        |
|--|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Operating result add depreciation and amortisation add finance costs | Greater than 0% | 20.52% | 19.75% | 24.53% | 25.31% | 25.50% | 25.74% | 26.06% | 27.06% | 27.37% |
| Total operating revenue  |                 |        |        |        |        |        |        |        |        | 27.50% |

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

continued on next page ...

## Maranoa Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2025

### Unaudited Long Term Financial Sustainability Statement (continued)

|  | Target<br>2025 | Actual<br>2025 | 2026 | 2027 | 2028 | 2029 | Forecast |      |      |      |
|--|----------------|----------------|------|------|------|------|----------|------|------|------|
|  |                |                |      |      |      |      | 2030     | 2031 | 2032 | 2033 |
|  |                |                |      |      |      |      | 2034     | 2035 |      |      |

#### Asset Management

##### 4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)

|   |                  |        |        |         |         |        |        |         |         |         |        |        |
|---|------------------|--------|--------|---------|---------|--------|--------|---------|---------|---------|--------|--------|
| Depreciation expenditure on infrastructure assets | Greater than 90% | 78.67% | 95.97% | 136.49% | 115.36% | 93.10% | 83.24% | 103.18% | 103.47% | 114.36% | 87.71% | 79.01% |
|---|------------------|--------|--------|---------|---------|--------|--------|---------|---------|---------|--------|--------|

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

##### 5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

|   |                  |        |        |        |        |        |        |        |        |        |        |       |
|---|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Current replacement cost of depreciable infrastructure assets | Greater than 60% | 70.51% | 61.91% | 60.36% | 59.30% | 58.00% | 56.62% | 55.32% | 54.32% | 53.15% | 53.27% | 0.00% |
|---|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

#### Debt servicing capacity

##### 7. Leverage ratio

Book value of debt

Total operating revenue less total operating expenditure add depreciation and amortisation

|  |             |           |           |           |           |           |           |           |           |           |           |           |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|  | 0 - 3 times | 0.7 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 |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

#### Financial Capacity

##### 8. Council controlled revenue

Net rates, levies and charges add fees and charges

|                         |     |        |        |        |        |        |        |        |        |        |        |        |
|-------------------------|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total operating revenue | N/A | 42.65% | 47.99% | 55.19% | 56.24% | 56.60% | 56.93% | 57.19% | 57.27% | 57.84% | 58.10% | 58.09% |
|-------------------------|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|

continued on next page ...



## Maranoa Regional Council

# General Purpose Financial Statements

for the year ended 30 June 2025

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

## 9. Population growth

|                                    |     |       |       |       |       |       |
|------------------------------------|-----|-------|-------|-------|-------|-------|
| Prior year estimated population    | N/A | 1.18% | 1.18% | 1.18% | 1.18% | 1.18% |
| Previous year estimated population |     | 1.18% | 1.18% | 1.18% | 1.18% | 1.18% |

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

## Maranoa Regional Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. We have the above three sustainability indicators that have been set by the Department of State Development, Infrastructure, Local Government and Planning to help monitor the long-term sustainability of all councils across Queensland.

In summary, our operating ratio has been adversely affected by depreciation expenditure. Over the coming year, Council anticipates receipt of contributions from the Resource Sector towards Council road network with the impact showing in the asset sustainability ratio.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the Local Government Regulation 2012.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of State Development, Infrastructure, Local Government and Planning.

## Maranoa Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2025

### Certificate of Accuracy - Long Term Financial Sustainability Statement

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

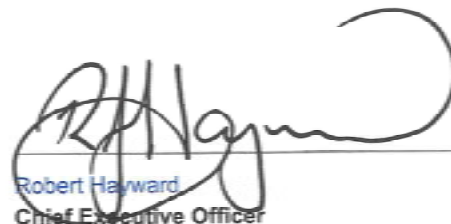
In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Wendy Taylor

Mayor

15 October 2025



Robert Hayward

Chief Executive Officer

15 October 2025

# PART 5

# OUR GOVERNANCE





| Local Government Act 2009  |  |  |
|--|--|--|
| Identifying beneficial enterprises (s41)   |  |  |
| A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.  |  | Nil  |
| Identifying significant business activities (s45)  |  |  |
| A local government's annual report for each financial year must—<br>(a) contain a list of all the business activities that the local government conducted during the financial year; and   |  | (Council resolution:SMB/06.2023/20)<br>Airport<br>Building certification<br>Gas<br>Quarry<br>Roads<br>Saleyards<br>Sewerage<br>Waste<br>Water<br>Plant |
| (b) identify the business activities that are significant business activities; and   |  | Nil  |
| (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and   |  | Not applicable   |
| (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.   |  | Not applicable   |
| Annual review of the implementation of the annual operational plan (s104 (5) (b) (iv), s104 (7))   |  |  |
| A local government must carry out a review of the implementation of the annual operational plan annually.  |  | Refer to Part 3 - Our Performance  |
| Senior management remuneration packages (s201)   |  |  |
| A local government's annual report for each financial year must state the total of all remuneration packages payable to the senior management and the number of employees in senior management who are being paid in each band of remuneration. Each band of remuneration is an increment of \$100,000. Senior management includes the Chief Executive Officer (CEO) and the Director positions that report directly to the CEO. |  |  |
| The number of employees in senior management who are being paid each band of remuneration:   |  |  |
| Total remuneration package (including superannuation)  |  | Number of senior management employees (CEO and Directors)  |
| \$350,000 - \$450,000  |  | 1  |
| \$250,000 - \$350,000  |  | 2  |
| \$150,000 - \$250,000  |  | 6  |
| Local Government Regulation 2012   |  |  |
| Preparation of the annual report (s182)  |  |  |
| Adopt annual report within one month after the QAO provides the Auditor General's Audit Report.  |  | Final audit report received 16 October 2024.   |
| Preparation of the annual report (s183)  |  |  |
| The annual report for a financial year must contain -  |  |  |
| (a) the general purpose financial statement for the general purpose financial statement for the financial year, audited by the auditor-general; and  |  | Pages 65 - 68  |
| (b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and  |  | Page 109   |
| (c) the long-term financial sustainability statement for the financial year; and   |  | Page 117   |
| (d) the auditor-general's audit reports about the general purpose financial statement and the current- year financial sustainability statement.  |  | Pages 106 & 112  |
| Community financial report (s184)  |  |  |
| The annual report for a financial year must contain the community financial report for the financial year.   |  | Page 55  |

## Local Government Regulation 2012

### Particular resolutions (s185)

|   |  |
|---|--|
| <p>The annual report for a financial year must contain -</p> <p>(a) a copy of the resolutions made during the financial year under section 250(1) - expenses reimbursement policy or amendment;</p> | <p>Council resolution:</p> <p>Resolution No. OM/07.2024/77 – 24 July 2024</p> <p>That Council:</p> <ol style="list-style-type: none"> <li>1. Adopt the updated Expenses Reimbursement Policy as presented</li> <li>2. Rescind previous versions of the Expenses Reimbursement Policy.</li> </ol> <p>1. 3. Update Councils website with the adopted policy in accordance with Section 251 of the Local Government Regulations 2012.</p> |
| <p>(b) a list of any resolutions made during the financial year under section 206(2) - which refers to an amount set for when assets are treated as an expense).</p>                                | <p>Nil</p>   |

### Councillor Remuneration

|   |   |
|---|---|
| <p>Section 186 (1) (a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year;</p> | <p>Councillor remuneration is determined by the Local Government Remuneration Commission.</p> <p>Resolution No. OM/05.2024/25</p> <p>That Council:</p> <ol style="list-style-type: none"> <li>1. Receive and note the findings of the Local Government Remuneration Commission's review.</li> <li>2. Implement the remuneration recommendations for the Mayor, Deputy Mayor and Councillors as issued by the Local Government Remuneration Commission in its report issued 15 December 2023.</li> </ol> |
|---|---|

| Councillor           | Remuneration gross payment | Superannuation contributions | Advocacy, forums, meetings, events, conferences, and professional development (Including travel, accommodation and meals) | Vehicle Mileage | Total        |
|----------------------|----------------------------|------------------------------|---|-----------------|--------------|
| 1/7/2024 - 30/6/2025 |                            |                              |   |                 |              |
| Cr Wendy Taylor      | \$146,239.60               | \$17,548.70                  | \$23,143  | -               | \$186,931.30 |
| Cr Cameron O'Neil    | \$91,397.80                | \$10,967.84                  | \$24,055  | \$3,414         | \$129,834.64 |
| Cr John Birkett      | \$77,688                   | \$9,322.56                   | \$2,646   | \$11,898        | \$101,554.56 |
| Cr Meryl Brumpton    | \$77,688                   | \$9,322.56                   | \$4,835   | \$10,742        | \$102,587.56 |
| Cr Amber Davis       | \$77,688                   | \$9,322.56                   | \$6,947   | \$2,197         | \$96,154.56  |
| Cr Peter Flynn       | \$77,688                   | \$9,322.56                   | \$57  | \$13,147        | \$100,214.56 |
| Cr Johanne Hancock   | \$77,688                   | \$9,322.56                   | \$15,906  | \$23,348        | \$126,264.56 |
| Cr Brendan Seawright | \$77,688                   | \$9,322.56                   | \$4,190   | \$9,125         | \$100,325.56 |
| Cr Jane Vincent      | \$77,688                   | \$9,322.56                   | \$12,385  | \$17,225        | \$116,620.56 |

Councillor expenses reflect a deliberate focus on proactive advocacy and professional engagement to advance regional priorities. Expenditure primarily comprises participation in recognised local government forums and conferences, which provide access to ministers, funding programs and policy discussions, and enable collaboration with other councils.

Including, Local Government Association of Queensland policy committee, Toowoomba Surat Basin Enterprise regional events and stakeholder forums, delegations and ministerial meetings and briefings, South West Regional Organisation of Councils, Darling Downs and South West Council of Mayors, Australian Local Government National Assembly, LGAQ and conference and meetings.



## Facilities and Resources Provided

Section 186 (1) (b) the expenses incurred by, and the facilities and resources provided to, each Councillor during the financial year under the local government's Expenses Reimbursement Policy.

| Councillor           | Administrative assistance | Electronic communications for correspondence and diary management | Council issued credit card | Council mobile phone | Council iPad |
|----------------------|---------------------------|---|----------------------------|----------------------|--------------|
| Cr Wendy Taylor      | ✓                         | ✓   | ✓                          |                      | ✓            |
| Cr Cameron O'Neil    |                           | ✓   | ✓                          |                      |              |
| Cr John Birkett      |                           | ✓   |                            | ✓                    | ✓            |
| Cr Meryl Brumpton    |                           | ✓   | ✓                          |                      | ✓            |
| Cr Amber Davis       |                           | ✓   | ✓                          | ✓                    | ✓            |
| Cr Peter Flynn       |                           | ✓   |                            | ✓                    | ✓            |
| Cr Johanne Hancock   |                           | ✓   | ✓                          | ✓                    | ✓            |
| Cr Brendan Seawright |                           | ✓   |                            | ✓                    | ✓            |
| Cr Jane Vincent      |                           | ✓   |                            | ✓                    | ✓            |

## Attendance

Section 186 (1) (c) the number of local government meetings that each Councillor attended during the financial year

| Councillor           | Ordinary/ Meetings | Special Meetings | Post Election Meeting | Special Budget Meeting | Workshops/ Briefings | Total |
|----------------------|--------------------|------------------|-----------------------|------------------------|----------------------|-------|
| 1/7/2024 - 30/6/2025 |                    |                  |                       |                        |                      |       |
| Cr Wendy Taylor      | 22                 | 7                | -                     | 1                      | 44                   | 74    |
| Cr Cameron O'Neil    | 20                 | 7                | -                     | 1                      | 41                   | 69    |
| Cr John Birkett      | 22                 | 8                | -                     | 1                      | 43                   | 74    |
| Cr Meryl Brumpton    | 20                 | 5                | -                     | 1                      | 39                   | 65    |
| Cr Amber Davis       | 22                 | 8                | -                     | 1                      | 44                   | 75    |
| Cr Peter Flynn       | 21                 | 6                | -                     | 1                      | 42                   | 70    |
| Cr Johanne Hancock   | 21                 | 8                | -                     | 1                      | 42                   | 72    |
| Cr Brendan Seawright | 22                 | 8                | -                     | 1                      | 37                   | 68    |
| Cr Jane Vincent      | 22                 | 8                | -                     | 1                      | 44                   | 75    |

## Conduct and Performance

Under section 186(1) (d) (e) and (f) of the Local Government Regulation 2012, Council's Annual Report must contain details of any decisions, orders, recommendations, and complaints about Councillors during the financial year.

186(1) (d) (i) - (iv)

186(1) (e) (i)-(iii)

Section 186 (1) (f) the number of each of the following during the financial year -

|   |     |
|---|-----|
| (i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government;  | Nil |
| (ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission;   | Nil |
| (iii) notices given under section 150R(2) of the Act;   | Nil |
| (iv) notices given under section 150S(2)(a) of the Act;   | Nil |
| (v) decisions made under section 150W(1)(a), (b) and (e) of the Act;  | Nil |
| (vi) total number of given under section 150AC(1) of the Act;   | Nil |
| (vii) occasions information was given under section 150AF(3)(a) of the Act;   | Nil |
| (viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor; | Nil |
| (ix) applications heard by the conduct tribunal about the alleged misconduct of a councillor.   | Nil |

| Administrative Action Complaints (s187)  |  |         |
|--|--|---------|
| (1) The annual report for a financial year must contain  |  |         |
| (a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and   | Council is committed to the provision of the highest quality and level of services to its community and welcomes feedback. The investigation of concerns or complaints can lead to improvements within Council and the manner in which we maintain services within our community. All complaints received by Council will be considered on their merits and addressed in an equitable and unbiased manner through an established complaints process available on Council's website.  |         |
| (b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.   | <p>Council worked with the Queensland Ombudsman and Crime and Corruption Commission to ensure that the policy addressed legislative compliance and was based on best practice.</p> <p>No updates occurred during 2024/25. Council will be reviewing its Policy and Process throughout the 2025/26 Financial Year.</p> <p>The complaints framework (policy and process) is readily available to all employees and members of the public via Council's website:</p> <p><a href="http://www.maranoa.qld.gov.au/council/policies">http://www.maranoa.qld.gov.au/council/policies</a> Governance: Complaint Management Policy and Process.</p> <p>Additional steps planned:</p> <ul style="list-style-type: none"> <li>Incorporating appropriate content and training into the Corporate Induction process;</li> <li>Training Customer Service Officers and other relevant Council employees on lodgement of complaints.</li> </ul> |         |
| (2) The annual report must also contain particulars of:  | previous year/s  | 2024/25 |
| (a) the number of the following during the financial year:   |  |         |
| (i) administrative action complaints made to the local government;   | 17   | 12      |
| (ii) administrative action complaints resolved by the local government under the complaints management process   | 17   | 12      |
| (iii) administrative action complaints not resolved by the local government under the complaints management process; and   | 0  | 0       |
| (b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.   | 0  | 0       |
| Overseas Travel (s188)   |  |         |
| Overseas travel made by a councillor or local government employee in an official capacity during the financial year:   |  | Nil     |
| Expenditure on grants to community organisations (s189)  |  |         |
| <p>Maranoa Regional Council is dedicated to enhancing local and regional initiatives that offer the community diverse opportunities for engagement in recreational, cultural, environmental, and economic development. Council supports local organisations through various programs, including:</p> <ul style="list-style-type: none"> <li>Community Grants (Available in two rounds each financial year. Senex Energy supports the Small Grants Category to the value of \$15,000 per annum)</li> <li>Fee Waivers</li> <li>Non-Financial Assistance</li> <li>Regional Arts Development Fund</li> <li>Sponsorship</li> </ul> <p>Maranoa Regional Council does not have discretionary funds for Councillors. (s189(2))</p> |  |         |
| Summary of Support Provided by Council 2024/25   |  |         |
| Support Provided   | Value of Support Provided  |         |
| Community Grants   | \$169,984.68   |         |
| Fee Waivers  | \$42,611.20  |         |
| Non-Financial Assistance   | \$37,967.00  |         |
| Regional Arts Development Fund   | \$28,867.00  |         |
| Sponsorship  | \$101,050.00   |         |
| Grand Total  | \$380,479.88   |         |

| Community Grants 2024/25               |  |                           |
|--|--|---------------------------|
| Community & Major Grants 2024/25       |  |                           |
| Organisation                           | Project / Purpose                        | Value of Support Provided |
| Dunkeld Pony Club                      | Three-day event                          | \$4,600.00                |
| Injune Campdraft Association           | Arena surface upgrade                    | \$8,000.00                |
| Injune CHIPS                           | Shearers & Shed Workers Reunion          | \$7,803.54                |
| Injune Kindergarten Association        | Accommodation upgrade                    | \$10,000.00               |
| Mitchell Campdraft Association         | Feeding livestock                        | \$5,500.00                |
| Mitchell Golf Club                     | Commercial kitchen flooring              | \$7,444.80                |
| Roma & District Motorcycle Club        | Mower                                    | \$16,500.00               |
| Roma Community Garden                  | Garden restoration                       | \$5,000.00                |
| Roma Community Men's Shed              | Lawn upgrade                             | \$4,440.00                |
| Roma Open Windows Committee            | Roma Open Windows                        | \$18,580.52               |
| Roma Swimming Club                     | Building Champions                       | \$4,980.00                |
| Surat District Development Association | Ballin on Balonne                        | \$9,237.50                |
| Surat Bowls Club                       | Ride-on mower                            | \$6,000.00                |
| Surat Clay Target Association          | Accessible shooting lanes                | \$10,000.00               |
| U3A Roma Inc                           | Air conditioning                         | \$4,423.97                |
| Wallumbilla Rifle Club                 | Septic tank installation & range repairs | \$6,588.00                |
| Wallumbilla Town Improvement Group     | Billa Bite Nite                          | \$4,600.00                |
| Wallumbilla Town Improvement Group     | Shading the cemetery                     | \$9,272.75                |
| Warroo Sporting Complex User Group     | Irrigation & turf installation           | \$6,000.00                |
| Community & Major Grants Total         |  | \$148,971.08              |
| Senex Small Grants 2024/25             |  |                           |
| Organisation                           | Project / Purpose                        | Value of Support Provided |
| Begonia Sports Club                    | Christmas Party                          | \$900.00                  |
| Booringa Heritage Museum Inc           | Restoration Project                      | \$3,000.00                |
| Injune Creative Inc                    | Virtual Learning Equipment               | \$2,634.50                |
| Injune District Tourism Association    | Injune in June                           | \$2,605.00                |
| Maranoa Music Inc                      | Music stand lights                       | \$975.00                  |
| Mitchell & District Garden Group       | 2025 Garden Days                         | \$1,540.00                |
| Noonga Community Association           | 2 Day Tennis Tournament                  | \$2,000.00                |
| Roma Bush Gardens                      | Walkway & seating safety remediation     | \$2,909.10                |
| Roma Red Necks Mud Racing              | Onsite storage                           | \$3,000.00                |
| Surat Local Ambulance Committee        | Christmas Party                          | \$1,450.00                |
| Senex Small Grants Total               |  | \$21,013.60               |
| Community Grants Total                 |  | \$169,984.68              |

| Fee waivers  |   |                                 |
|--|---|---------------------------------|
| Organisation   | Project / Purpose   | Value of Support Provided       |
| Ashton Entertainment                                       | Bassett Park Hire Fee reduction   | -\$1,300.00 (no cost to budget) |
| Australia's Biggest Morning Tea                            | Riverwalk Canteen Hire Fees   | \$62.00                         |
| Benderoo Bulls Junior Rugby League                         | Recreation Ground / Canteen Hire  | \$124.00                        |
| Cobb & Co (Surat District Development Association)         | Fee waiver of facility  | \$3,679.00                      |
| Edrine Keegan  | Waiver of Auditorium / Equipment Hire Fees  | \$1,799.00                      |
| GROW Rural Program   | Waiver – Bassett Park Dog Trial Arena   | \$194.00                        |
| Injune Cattle Dog Trial                                    | Hire of Injune Rodeo Grounds  | \$181.00                        |
| Injune Cattle Dog Trials                                   | Hire of Injune Rodeo Grounds  | \$346.00                        |
| Injune Rodeo Association                                   | Hire of Injune Rodeo Grounds  | \$1,939.00                      |
| Jessi Dodd   | Waiver of BP Hall / Bar / Marquee Fees  | \$541.00                        |
| Let's Dance – Wendy McAlpine                               | Riverwalk Canteen Hire Fees   | \$62.00                         |
| Maranoa Equestrian Club                                    | Fee Waiver – Bassett Park Hire Fees 2025  | \$6,973.00                      |
| Maranoa Poultry & Caged Bird                               | Hire of Poultry Pavilion  | \$156.00                        |
| Maranoa Poultry Club                                       | Hire of Poultry Pavilion  | \$306.00                        |
| Maranoa Team Roping / Cutting                              | Bassett Park Hire & Camping   | \$846.00                        |
| Mitchell Alcoholics Anonymous                              | Fee Waiver – 5 days at Showgrounds Shed   | \$1,530.00                      |
| Mitchell Fish Restocking Group                             | Hire of Showgrounds Shed  | \$153.00                        |
| Mitchell Magpies RLFC                                      | Table & chair hire  | \$54.20                         |
| Mitchell Poultry Club                                      | Fee waiver for Chook Auction 1  | \$145.00                        |
| Mitchell Show Society                                      | Hire of Showgrounds Shed (05.05–15.05.25)   | \$4,788.00                      |
| Mitchell Show Society                                      | Printing 175 copies (54 pages) show booklets  | \$1,890.00                      |
| Murri Cuy Organisation                                     | Waiver of Cultural Centre Auditorium, chairs, data projector & screen, theatre lighting & sound board | \$102.00                        |
| National Barrel Horse Association                          | Bassett Park Rodeo Arena Hire   | \$380.00                        |
| Roma & District Eisteddfod                                 | Set up of Cultural Centre   | \$130.00                        |
| Roma District Junior Rugby League                          | Bassett Park Oval Hire  | \$2,219.00                      |
| Roma Highland Dance  | Auditorium set up fee for Concert   | \$130.00                        |
| Roma Red Cross   | Chelsea Flower Show – Portable PA   | \$50.00                         |
| Roma Show Society  | Waiver Bassett Park fees – 2025 Roma Show   | \$3,024.00                      |
| Roma State College   | Set up Fee for School Presentation Night  | \$130.00                        |
| Roma Toastmasters  | Tech equipment hire – Ernest Brock Room   | \$185.00                        |
| Surat District Development Association – Ballin On Balonne | Warroo Sporting Complex Hire Fees   | \$2,196.00                      |
| South West Barrel Horse Club                               | Rodeo Arena Hire Fees   | \$190.00                        |
| South West Barrels   | Fee waiver of facility  | \$153.00                        |
| Surat Aboriginal Corporation                               | Riverwalk Canteen Hire Fees   | \$62.00                         |
| Surat Community Fish & Chips                               | Hire of Surat Rec Canteen   | \$620.00                        |
| Surat Early Childhood Education Centre                     | Supper Room Hire Fees   | \$167.00                        |
| Surat Early Childhood Education Centre                     | Fee waiver of facility  | \$167.00                        |
| Surat Early Childhood Education Centre                     | Wow Dance Concert – Facility Hire Fees  | \$167.00                        |
| Surat Local Ambulance Committee                            | Recreation Ground / Canteen Hire  | \$62.00                         |

| Fee waivers   |  |                           |
|---|--|---------------------------|
| Organisation  | Project / Purpose                            | Value of Support Provided |
| Surat State School P&C  | Surat Shire Hall / Supper Room               | \$167.00                  |
| Variety Bash  | Hire of Showgrounds Shed                     | \$145.00                  |
| Wallumbilla Agricultural & Pastoral   | Fee waiver of facility                       | \$1,683.00                |
| Wallumbilla Campdraft   | Fee waiver of facility                       | \$1,377.00                |
| Wallumbilla Campdraft – Cattle Camp Workshop  | Fee waiver of facility                       | \$765.00                  |
| Wallumbilla Cricket Club  | Fee waiver of facility                       | \$918.00                  |
| Wallumbilla Dog Trials  | Fee waiver of facility                       | \$459.00                  |
| Wallumbilla Town Improvement Group  | Fee waiver of facility                       | \$300.00                  |
| Wendy McApline  | Riverwalk Canteen Hire Fees                  | \$62.00                   |
| Wow Dance Group   | Hire of Injune Hall                          | \$333.00                  |
| Yuleba Development Group – Cobb & Co Festival Dance   | Fee waiver of facility                       | \$500.00                  |
| Fee Waivers Total   |  | \$42,611.20               |
| Non-financial (in-kind) community assistance  |  |                           |
| The provision of non-financial assistance is based on the applicant's ability to meet eligibility criteria. |  |                           |
| Organisation  | Project / Purpose                            | Value of Support Provided |
| Country University Centre   | Chairs & tables                              | \$200.00                  |
| Creative Injune   | Tables & chairs & set up                     | \$500.00                  |
| Department of Primary Industries  | Chairs                                       | \$100.00                  |
| Department of Tourism and Sport   | Room hire, chairs, tables, projector         | \$200.00                  |
| Eumamurrin Gun Club   | Crusher dust                                 | \$755.00                  |
| Eva's Place   | Chairs                                       | \$100.00                  |
| Football / Netball March  | Traffic Management Plan                      | \$500.00                  |
| Headspace Roma  | Tables & chairs                              | \$100.00                  |
| Injune Campdraft  | Slashing                                     | \$1,500.00                |
| Injune Churches Together  | Tables & chairs & set up                     | \$700.00                  |
| Injune Pony Club  | Slashing                                     | \$1,500.00                |
| Injune Rodeo Association  | Ground preparation, chairs, truck            | \$1,500.00                |
| Maranoa Diggers Race Club   | Event preparation                            | \$3,399.00                |
| Maranoa Triathlon & Multisports Club  | Traffic management, signage, bollards, staff | \$3,900.00                |
| Mitchell Campdraft  | Event preparation                            | \$4,772.00                |
| Mitchell Magpies Rugby League Football Club   | Table & chair hire                           | \$200.00                  |
| Mitchell Rodeo Association  | Event preparation                            | \$1,000.00                |
| Mitchell Show Society   | Event preparation                            | \$4,200.00                |
| Multicap Roma Community Hub   | Marquees & lectern                           | \$100.00                  |
| Outback Masters   | Event preparation                            | \$500.00                  |
| Roma Commerce & Tourism   | Chairs & tables                              | \$200.00                  |
| Roma Golf Club Inc  | Loam, road base materials                    | \$1,000.00                |
| Roma Rugby Union Football Club  | Fence panels                                 | \$100.00                  |
| Roma Rugby Union Football Club  | Tables & tablecloths                         | \$300.00                  |



| Non-financial (in-kind) community assistance   |  |                           |
|--|--|---------------------------|
| The provision of non-financial assistance is based on the applicant's ability to meet eligibility criteria.  |  |                           |
| Organisation   | Project / Purpose  | Value of Support Provided |
| Roma Swimming Club   | Chairs   | \$100.00                  |
| Royal Flying Doctors Service   | PA system, tables, chairs                                  | \$200.00                  |
| South West Barrel Horse Club   | Tractor & arena rake                                       | \$200.00                  |
| St Patrick's School  | Table & chair hire   | \$200.00                  |
| Surat & District Development Association   | Ballin on the Balonne – Tables & chairs                    | \$500.00                  |
| Surat & District Development Association   | Ballin on the Balonne – Venue hire                         | \$200.00                  |
| Surat & District Development Association   | Let's Dance – Tables, chairs, stage                        | \$1,000.00                |
| Surat Hospital   | Chairs   | \$100.00                  |
| TAFE Queensland – Roma   | Tables, chairs, marquees                                   | \$300.00                  |
| Tooloombilla Campdraft   | Event preparation  | \$2,241.00                |
| Yuleba Development Group   | Event preparation, Christmas event, wellness weekend, etc. | \$5,600.00                |
| Non-Financial Assistance Total   |  | \$37,967.00               |
| Regional Arts Development Fund 2024/25   |  |                           |
| The Regional Arts Development Fund is a partnership between the Queensland Government and Maranoa Regional Council to support local arts and culture in regional Queensland. |  |                           |
| In 2024/25 there were 9 applications received for RADF funding of which 9 were approved for funding.   |  |                           |
| Organisation   | Project / Purpose  | Value of Support Provided |
| Bymount Creative Circle  | Garden Glass Art Workshop                                  | \$10,000.00               |
| Creative Injune Inc  | Watercolour Unlocked: Fundamentals                         | \$2,640.00                |
| Maranoa Artists Inc  | Rod Moore Australian Landscape No 1                        | \$2,255.00                |
| Maranoa Artists Inc  | Rod Moore Australian Landscape no 2                        | \$1,992.00                |
| QCWA Roma Branch   | Roma Members Paint A long                                  | \$728.00                  |
| Roma & District Lapidary & Mineral Society Inc   | Welcome to Mosaic  | \$1,664.00                |
| Roma and District Eisteddfod- Regional School workshops  | RDE Choral Speaking Workshops                              | \$3,800.00                |
| Roma on Bungil Gallery   | Abstract Landscape painting workshop with Jenny Foxton     | \$1,957.00                |
| Wallumbilla Women's Wellness Weekend (Zonta Auspicing)   | Wallumbilla Womens Wellness Weekend                        | \$3,831.00                |
| Regional Arts Development Fund Total   |  | \$28,867.00               |
| Sponsorship 2024/25  |  |                           |
| Organisation   | Project / Purpose  | Value of Support Provided |
| Easter in the Country  | Easter in the Country 2025 event                           | \$20,000.00               |
| Hodgson Soldier Memorial Hall  | Christmas Event  | \$500.00                  |
| Maranoa Diggers Race Club  | Race Day 2024  | \$500.00                  |
| Outback Graves Group / QCWA Amby Branch  | Amby Cemetery project                                      | \$8,000.00                |
| Outback Queensland Masters   | Outback Masters Golf Event – Mitchell                      | \$22,000.00               |
| Queensland Blue Light Association  | Blue Edge Program St John's Roma                           | \$1,000.00                |
| Roma Aero Club   | Roma Aero Club Warplanes Event                             | \$1,000.00                |
| Roma Bowls Club  | Men's Open Fours Bowls Carnival                            | \$1,000.00                |
| Roma Country Music Festival  | Music Festival   | \$12,000.00               |

| Sponsorship 2024/25  |  |                           |
|--|--|---------------------------|
| Organisation   | Project / Purpose  | Value of Support Provided |
| Roma Rugby Union Football Club   | Rugby 7's  | \$550.00                  |
| Roma Turf Club Inc   | Roma Cup 2024  | \$5,000.00                |
| Saloon Car Club of Roma  | Easter Event   | \$5,000.00                |
| Sculptures Out Back Inc  | Sculptures Out Back Exhibition   | \$20,000.00               |
| South West Drag Racing Association   | Roma Ignites Event   | \$2,000.00                |
| Surat State School P&C   | Community Trivia Night   | \$500.00                  |
| Wallumbilla Agricultural and Pastoral  | Rodeo, annual Show, Christmas Event  | \$2,000.00                |
| Sponsorship Total  |  | \$101,050.00              |
| Grand Total  |  | \$380,479.88              |
| Other Contents (s190) Local Government Regulation 2012   |  |                           |
| 1. The annual report for a financial year must contain the following information:  |  |                           |
| (a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan;  | Refer to Part 3 - Our Performance and Introduction to this year's Annual Report. |                           |
| (b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;  |  |                           |
| (c) an annual operations report for each commercial business unit;   |  |                           |
| (d) details of any action taken for, and expenditure on, a service, facility or activity -   |  |                           |
| (i) supplied by another local government under an agreement for conducting a joint government activity; and  | Nil  |                           |
| (ii) for which the local government levied special rates or charges for the financial year;  | See below  |                           |
| <p>Rural Fire Brigade – Special Charge</p> <p>The Rural Fire Brigade Special Charge was levied on all rateable lands serviced by the rural fire brigades.</p> <p>Rural Fire Brigade Annual Charge per assessment</p> <ul style="list-style-type: none"><li>• Amby \$74.58</li><li>• Mungallala \$74.58</li><li>• Yuleba \$74.58</li><li>• Orange Hill \$50.00</li></ul> <p>This was for the purpose of offsetting the cost of the ongoing operation and maintenance of the Rural Fire Brigades. The calculations were based on budgets previously provided, inclusive of a percentage increase to accommodate rising costs.</p> <p>This levy generated revenue of \$20,504 for the 2024/25 Financial Year which was distributed to the brigades.</p>   |  |                           |
| <p>State Government Precept Special Rate</p> <p>Council has made a special rate 'State Government Precept Special Rate' of 0.000095 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 – 15 inclusive Rural &gt;=80ha, Category 81 Rural &gt;= \$11M &amp; &lt; \$16.5M and Category 82 Rural &gt;= \$16.5M, to fund the cost of the State Government Precept charge, research and 'on-ground' works, which includes a coordinated approach for the control of wild dogs on rural properties throughout the region via the Wile Dog Barrier Fence.</p> <p>The levy generated total revenue of \$448,738 in the 2024/25 reporting period. Expenditure for the year included \$448,738 including the wild dog barrier fence and on the ground works and research.</p> |  |                           |
| <p>Pest Management Special Rate</p> <p>Council has made a special rate 'Pest Management Special Rate' of 0.000104 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 – 15 inclusive Rural &gt;=80ha, Category 81 Rural &gt;= \$11M &amp; &lt; \$16.5M and Category 82 Rural &gt;= \$16.5M, to fund the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payments for calps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.</p> <p>The levy generated total revenue of \$496,000 in the 2024/25 reporting period. Expenditure for the year included:</p>                               |  |                           |

|  |                           |              |
|--|---------------------------|--------------|
|  | Pest Animal Control       | \$           |
|  | Bonus payments            | \$101,750.00 |
|  | Coordinated baiting       | \$110,434.00 |
|  | Ad hoc baiting            | \$88,119.28  |
|  | Subtotal                  | \$300,303.28 |
|  | Pest Weed Control         |              |
|  | Parthenium                | \$69,000.00  |
|  | Other Pest weed Treatment | \$124,994.00 |
|  | Subtotal                  | \$193,994.00 |
|  | Total                     | \$494,297.28 |

|   |   |
|---|---|
| (e) the number of invitations to change tenders under section 228(8) during the financial year; | There was one invitation to change a tender (tender 24002) under Section 228(8).  |
| (a) a list of the registers kept by the local government;                                       | <ul style="list-style-type: none"> <li>• Register of Interests (s 171B - Local Government Act 2009 / s 289 - Local Government Regulation 2012)</li> <li>• Register of Delegations (s 260 - Local Government Act 2009 / s 305 - Local Government Regulation 2012)</li> <li>• Register of Local Laws (s 31 - Local Government Act 2009 / s 14 - Local Government Regulation 2012)</li> <li>• Register of Roads (s 74 - Local Government Act 2009 - s 57 - Local Government Regulation 2012)</li> <li>• Register of Cost-Recovery Fees (s 98 - Local Government Act 2009)</li> <li>• Asset Register (s 180 - Local Government Regulation 2012)</li> <li>• Register of Infrastructure charges - Planning Act 2016 - s 264(1), Planning Regulation 2017 - Schedule 22</li> <li>• Register of Exemption Certificates - Planning Act 2016 - s264(2), Planning Regulation 2017 - Schedule 22</li> <li>• Private Certifier Application Register - Planning Act 2016 - s.264(1), Planning Regulation 2017 - Schedule 22</li> <li>• Weapons Register - Airports &amp; Saleyards (Weapons Act 1990 / Weapons Regulation 2016)</li> <li>• Roma Airport – Method Of Work Plan (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 10.11.2.2)</li> <li>• Aviation Security Incident Register (Aviation Transport Security Act 2004 / Aviation Transport Security Regulation 2005 / Transport Security Program)</li> <li>• Roma Airport – Animal Strike Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull)</li> <li>• Roma Airport – Wildlife Hazard Management Plan Cull Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull)</li> <li>• Roma Airport Airside Risk Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Safety Management System Manual Section 1.8)</li> <li>• Roma Airport – Notice to Airmen Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 10.3.10 / Aerodrome Manual Part 2 Section 4)</li> <li>• Roma Airport – AUA and ADA (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 / Aerodrome Manual Part 2 Section 10 – Control Measures)</li> <li>• Drug and Alcohol Management Plan Register (Civil Aviation Regulation 1998 Part 99)</li> <li>• Security Access Control Database Register (Aviation Transport Security Regulations 2005)</li> <li>• Visitor Identification Card Register (Aviation Transport Security Regulations 2005)</li> <li>• Food Licensing Register (Food Act 2006)</li> <li>• Stock Route Water Facility Agreement Register – stock route management system (Stock Route Management Act 2002)</li> <li>• Stock Route Agistment Register – stock route management system (Stock Route Management Act 2002)</li> <li>• Stock Route Travel Permit Register (Stock Route Management Act 2002)</li> <li>• Waste Collection (urban and commercial/industrial) Register (Local Government Act 2009)</li> <li>• General Animal Register (Animal Management (Cats and Dogs) Act 2008)</li> <li>• Regulated Dog Register (Animal Management (Cats and Dogs) Act 2008)</li> <li>• Dog Breeders Register (Animal Management (Cats and Dogs) Act 2008).</li> </ul> |

|  |   |
|--|---|
|  | <p>For compliance with the Work Health &amp; Safety Act 2011, Australian Standards and ISO Standards relating to Council's Safety, Quality &amp; Environment the following registers are maintained:</p> <ul style="list-style-type: none"> <li>• Hazardous Chemical Register</li> <li>• Risk Register</li> <li>• Incident Register</li> <li>• Hazard Register</li> <li>• Audit Register</li> <li>• Legal and other requirements ENV R002 Register</li> <li>• Communications Register including Switch on to Safety – Toolbox Talks / Newsletters</li> <li>• Consultation Function Team meetings / project / adhoc Register</li> <li>• Hazardous Chemical – Master Register</li> <li>• Calibration Register</li> <li>• First Aid Officer Register</li> <li>• First Aid Kit Register</li> <li>• Snake Bite Kit Register</li> <li>• Fire Warden Register</li> <li>• Health and Safety Representatives Register</li> <li>• Sharps Register</li> <li>• Immunisation and Vaccination Register</li> </ul>   |
|  | <p>Council keeps the following additional registers:</p> <ul style="list-style-type: none"> <li>• Cemetery Register</li> </ul>  |
| (a) a summary of all concessions for rates and charges granted by the local government;                                    | <p><b>Pensioner Concession</b></p> <p>Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession to alleviate the impact of rates and charges thereby assisting pensioner property owners to remain in their own homes.</p> <p>In accordance with Section 120 (1) (a) of the Local Government Regulation 2012, Council adopted a Pensioner Rate Concession Policy that granted pensioners a concession of 50% of the general rate, with a maximum limit of \$235.00 per annum.</p> <p>Eligibility was based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.</p> <p>Overdue rates of pensioners subject to this section and policy incurred interest in accordance with Section 2.4 of Council's Revenue Statement.</p> <p>Note: This concession was in addition to the Queensland Government's Pensioner Rate Subsidy and further details with respect to eligibility and application of this concession were outlined in Council's Pensioner Rate Concession Policy.</p> <ul style="list-style-type: none"> <li>• Total value of pensioner concessions granted - \$127,311</li> <li>• No. of pensioners who received the maximum concession – 569</li> <li>• No. of pensioners who received a part concession – 24</li> </ul> |
|  | <p><b>Non-Profit Community Organisation Concession</b></p> <p>A concession was available for general rates to certain organisations where the land use was considered to contribute to the social, cultural or sporting welfare of the community.</p> <p>A general rate concession of up to 100% was allowed for non-profit and charitable organisations. The concession was subject to written application for the concession.</p> <ul style="list-style-type: none"> <li>• 25 community groups received a concession on the general rated in the 2024/25 financial year with a total value of \$16,395</li> <li>• Water access infrastructure concessions – 44 groups with concessions totalling \$68,424</li> <li>• Water usage charges – 14 groups with concessions totalling \$22,472</li> </ul>   |
| (b) the report on the internal audit for the financial year;   | <p>Council established an internal audit function under Section 105 of the Local Government Act 2009 on 25 June 2014 (GM/06.2014/40). Council adopted a Terms of Reference as a formal statement of purpose, authority and responsibility for the function.</p> <p>The following internal audits were completed during the 2024/25 year:</p> <ul style="list-style-type: none"> <li>• Internal Audit of Capital Projects Management</li> <li>• Internal Audit of Workplace Health and Safety</li> </ul>   |
| (c) a summary of investigation notices given in the financial year under section 49 for competitive neutrality complaints; | <p>Nil</p>  |

|   |                            |
|---|----------------------------|
| (a) the local government's responses in the financial year on the competition authority's recommendations on any competitive neutrality complaints under section 52(3). | Not applicable. See above. |
|---|----------------------------|





## ACRONYMS

| Acronym   | Details  |
|-----------|--|
| AASB      | Australian Accounting Standards Board                        |
| ABS       | Australian Bureau of Statistics                              |
| ALGA      | Australian Local Government Association                      |
| ALMA      | Australian Livestock Market Association                      |
| ANZAC     | Australian and New Zealand Army Corps                        |
| APLNG     | Australia Pacific Liquefied Natural Gas                      |
| ARA       | Australasian Reporting Awards                                |
| ARTN      | Australian Regional Tourism Network                          |
| AS/NZ     | Australian / New Zealand                                     |
| AS        | Australian Standard  |
| ATO       | Australian Taxation Office                                   |
| ASIC      | Aviation Security Identification Card                        |
| CASA      | Civil Aviation Safety Authority                              |
| CBD       | Central Business District                                    |
| CAN       | Community Advisory Network                                   |
| CEO       | Chief Executive Officer                                      |
| CH        | Chainage   |
| CCTV      | Closed Circuit Television                                    |
| CMO       | Contract Management Office                                   |
| CPA       | Certified Practising Accountant                              |
| CRC       | Current Replacement Cost                                     |
| CSG       | Coal Seam Gas  |
| CSIRO     | Commonwealth Scientific and Industrial Research Organisation |
| DA        | Development Application                                      |
| DAF       | Department of Agriculture and Fisheries                      |
| DDSWQ-COM | Darling Downs & South West Queensland Council of Mayors      |
| DES       | Department of Environment and Science                        |
| DNRME     | Department of Natural Resources, Mines and Energy            |
| DRFA      | Disaster Recovery Funding Arrangements                       |
| DWQMP     | Drinking Water Quality Management Plan                       |
| EA        | Environmental Authority                                      |
| EAP       | Employee Assistance Program                                  |
| EBA       | Enterprise Bargaining Agreement                              |
| EHO       | Environmental Health Officer                                 |
| ERA       | Environmentally Relevant Activity                            |
| ERP       | Enterprise Resource Planning                                 |
| EUCAS     | European Union Cattle Accreditation Scheme                   |

| Acronym | Details  |
|---------|--|
| FTE     | Full-time Equivalent                                       |
| GAT     | Gravid Aedes Trap  |
| GLNG    | Gladstone Liquefied Natural Gas                            |
| GM      | General Meeting  |
| GPS     | Global Positioning System                                  |
| GST     | Goods and Services Tax                                     |
| HR      | Human Resources  |
| ICT     | Information & Communications Technology                    |
| ID      | Identity Document  |
| IFRS    | International Financial Reporting Standards                |
| IGEM    | Inspector-General Emergency Management                     |
| IMMS    | Integrated Maranoa Management System                       |
| ISO     | International Organisation for Standardisation             |
| KMP     | Key Management Personnel                                   |
| KPI     | Key Performance Indicator                                  |
| LDMG    | Local Disaster Management Group                            |
| LDO     | Local Development Officer                                  |
| LECC    | Local Emergency Coordination Committees                    |
| LED     | Light Emitting Diode                                       |
| LGAQ    | Local Government Association of Queensland                 |
| LGIP    | Local Government Infrastructure Plan                       |
| LGM     | Local Government Mutual                                    |
| LIMS    | Laboratory Information Management System                   |
| LNG     | Liquefied Natural Gas                                      |
| MBA     | Masters in Business Administration                         |
| MCU     | Material Change of Use                                     |
| ML      | Megalitre  |
| MOU     | Memorandum of Understanding                                |
| MRC     | Maranoa Regional Council                                   |
| NAIDOC  | National Aborigines and Islanders Day Observance Committee |
| NHVAS   | National Heavy Vehicle Accreditation Scheme                |
| NOGI    | National Oil and Gas Institute                             |
| NSQA    | National Saleyards Quality Assurance                       |
| NDRRA   | Natural Disaster Relief and Recovery Arrangements          |
| OP      | Operational Works  |
| OQTA    | Outback Tourism Queensland Awards                          |
| OSR     | Office of State Revenue                                    |
| PCYC    | Police Citizens Youth Club                                 |
| PMO     | Project Management Office                                  |

| Acronym | Details  |
|---------|--|
| PTP     | Point to Point   |
| Q       | Quarter  |
| QAO     | Queensland Audit Office                                |
| QBCC    | Queensland Building and Construction Commission        |
| QGAP    | Queensland Government Agency Program                   |
| QLD     | Queensland   |
| QLGGC   | Queensland Local Government Grants Commission          |
| QPRSC   | Queensland Pioneer Steam Railway Co-operative Ltd      |
| QRA     | Queensland Reconstruction Authority                    |
| QTC     | Queensland Treasury Corporation                        |
| PAYG    | Pay as you go  |
| REPA    | Reconstruction of Essential Public Assets              |
| RMPC    | Road Maintenance Performance Contract                  |
| ROL     | Reconfiguring of Lot                                   |
| PSIs    | Pool Safety Inspectors                                 |
| RADF    | Regional Arts Development Fund                         |
| RSL     | Returned Services League                               |
| RLSSQ   | Royal Life Saving Society of Queensland                |
| RSPCA   | Royal Society for the Prevention of Cruelty to Animals |
| SCADA   | Supervisory Control and Data Acquisition               |
| SES     | State Emergency Service                                |
| SMS     | Safety Management System                               |
| SWIM    | Statewide Water Information Management                 |
| SWRED   | South West Regional Economic Development               |
| SWRRG   | South West Regional Roads Group                        |
| TAFE    | Technical and Further Education                        |
| TLPI    | Temporary Local Planning Instrument                    |
| TEQ     | Tourism & Events Queensland                            |
| TMR     | Department of Transport and Main Roads                 |
| TSBE    | Toowoomba and Surat Basin Enterprise                   |
| UPS     | Uninterruptable Power Supply                           |
| WHS     | Workplace Health and Safety                            |
| WFQ     | Works for Queensland                                   |





Maranoa Regional Council would like to thank the community for their support and hard work over the 2024/25 Financial Year.

Your contribution is what makes the Maranoa the place we are proud to call home.

Council looks forward to what this financial year will bring for our community.



## Feedback

Feedback on our annual report is welcome.

You can write to us at:

Maranoa Regional Council  
PO Box 620  
Roma QLD 4455

Email: [council@maranoa.qld.gov.au](mailto:council@maranoa.qld.gov.au)

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

## Useful contacts

Phone: 1300 007 662

Fax: 07 4624 6990

Council's Service Centres:

Roma: Cnr Bungil and Quintin Streets

Injune: 32 Hutton Street

Mitchell: 100 Cambridge Street

Surat: 73 Burrowes Street

Yuleba: 20 Stephenson Street

For all Building, Planning & Environmental  
Enquiries: 1 Cartwright Street, Roma

